

**COUNTY OF LEXINGTON
ANNUAL BUDGET
GENERAL FUND - WORK BOOK ONE
FISCAL YEAR 2026-27**

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**COUNTY OF LEXINGTON
ANNUAL BUDGET
GENERAL FUND - WORK BOOK ONE
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COUNTY OF LEXINGTON
GENERAL FUND
Combined Programs
Appropriation Summary
Fiscal Year 2026-27
Recommended Budget

Fund 1000	Personnel	Operating	Capital	Transfers	Total
101100 County Council	613,340	188,740	12,190	0	814,270
101101 County Council - Agencies	0	1,424,638	0	0	1,424,638
101200 County Administrator	897,300	48,014	7,112	0	952,426
101300 County Attorney	0	370,944	2,361	0	373,305
101400 Finance	920,643	274,432	12,697	0	1,207,772
101410 Procurement Services	551,895	69,652	3,822	0	625,369
101420 Central Stores	438,900	100,025	84,899	0	623,824
101500 Human Resources	884,726	180,566	9,728	0	1,075,020
101600 Planning & GIS	736,217	244,131	245,150	0	1,225,498
101610 Community Development	2,704,266	666,687	54,355	100,000	3,525,308
101611 Land Development	1,167,163	71,372	0	0	1,238,535
101700 Treasurer	923,769	565,524	11,302	0	1,500,595
101800 Auditor	1,104,447	300,875	3,016	0	1,408,338
101900 Assessor	2,538,946	239,765	11,503	0	2,790,214
102000 Register of Deeds	761,060	189,790	71,014	0	1,021,864
102100 Technology Services	1,797,031	2,327,201	825,781	0	4,950,013
102110 Microfilming	193,142	41,925	1,586	0	236,653
Total Administrative	16,232,845	7,304,281	1,356,516	100,000	24,993,642
111300 Building Services	2,469,380	781,193	1,217,935	0	4,468,508
111400 Fleet Services	1,732,486	315,809	621,151	0	2,669,446
Total General Services	4,201,866	1,097,002	1,839,086	0	7,137,954
121100 Public Works - Administration/Engineering	2,048,717	214,925	72,618	0	2,336,260
121300 Public Works - Transportation	6,572,896	4,153,202	2,251,000	0	12,977,098
Total Public Works	8,621,613	4,368,127	2,323,618	0	15,313,358
131101 Emergency Preparedness	251,054	143,867	153,978	0	548,899
131200 Animal Services	1,949,671	514,115	98,797	0	2,562,583
131300 Communications	5,579,331	106,770	0	0	5,686,101
131400 Emergency Medical Services	20,547,209	4,805,716	4,612,912	1,180	29,967,017
131500 Fire Service	28,998,707	3,550,223	4,069,603	0	36,618,533
131599 Fire Service Non-Departmental Cost	1,141,090	0	300,000	0	1,441,090
Total Public Safety	58,467,062	9,120,691	9,235,290	1,180	76,824,223
141100 Clerk of Court	1,414,362	505,047	300,545	0	2,219,954
141101 Clerk of Court - Family Court	442,986	137,197	9,320	0	589,503
141200 Solicitor - Eleventh Judicial Circuit	4,274,709	1,113,291	302,524	126,000	5,816,524
141299 Circuit Court Services	0	253,481	0	0	253,481
141300 Coroner	1,345,448	838,377	131,835	0	2,315,660
141400 Public Defender	0	0	0	2,084,215	2,084,215
141500 Probate Court	1,341,021	120,697	8,068	0	1,469,786
141600 Master-In-Equity	468,206	26,537	6,092	0	500,835
142000 Magistrate Court Services	3,644,538	716,192	51,702	0	4,412,432
149000 Judicial Case Management System	0	134,271	0	0	134,271
149900 Other Judicial Services	0	80,977	0	0	80,977
Total Judicial	12,931,270	3,926,067	810,086	2,210,215	19,877,638

**COUNTY OF LEXINGTON
GENERAL FUND
Combined Programs
Appropriation Summary
Fiscal Year 2026-27
Recommended Budget**

Fund 1000	Personnel	Operating	Capital	Transfers	Total
151100 Law Enforcement - Administration	1,900,810	376,407	500	0	2,277,717
151105 Law Enforcement - Support Services	2,074,674	107,952	2,749	0	2,185,375
151110 Law Enforcement - Training	824,077	287,985	6,180	0	1,118,242
151115 Law Enforcement - Information, Technology Svcs	1,873,724	3,839,579	21,718	0	5,735,021
151200 Law Enforcement - Operations	579,062	292,473	500	0	872,035
151205 Law Enforcement - North Region	5,459,052	180,210	500	0	5,639,762
151206 Law Enforcement - South Region	5,448,781	180,170	500	0	5,629,451
151207 Law Enforcement - West Region	3,680,679	161,306	500	0	3,842,485
151225 Law Enforcement - Fleet & Special Unit Svcs	469,620	1,996,652	14,700	0	2,480,972
151235 Law Enforcement - Traffic	1,061,770	50,086	500	0	1,112,356
151240 Law Enforcement - Marine Patrol	230,271	50,230	500	0	281,001
151245 Law Enforcement - K-9 Unit	1,041,452	67,793	24,000	0	1,133,245
151260 Law Enforcement - Major Crimes	3,404,720	113,403	500	0	3,518,623
151265 Law Enforcement - Forensic Services	705,754	70,234	3,000	0	778,988
151280 Law Enforcement - Narcotics	3,634,900	295,139	312,277	0	4,242,316
151300 Law Enforcement - Detention	11,802,604	9,732,964	62,716	0	21,598,284
151400 Law Enforcement - Judicial Services	3,670,161	143,223	200	0	3,813,584
151401 Law Enforcement - Magistrates Services	528,426	87,288	15,600	0	631,314
151500 Law Enforcement - Community Services	588,432	65,333	500	0	654,265
159900 Law Enforcement - Non-Departmental	488,434	533,800	0	1,588,436	2,610,670
Total Law Enforcement	49,467,403	18,632,227	467,640	1,588,436	70,155,706
161100 Legislative Delegation	60,881	14,818	1,552	0	77,251
161200 Registration & Elections	686,769	995,484	107,034	0	1,789,287
169900 Other Agencies	0	39,512	0	0	39,512
Total Boards and Commissions	747,650	1,049,814	108,586	0	1,906,050
171100 Health Department	0	351,925	0	0	351,925
171200 Social Services	0	318,112	0	0	318,112
171500 Veteran's Affairs	454,598	48,155	6,408	0	509,161
171700 Museum	404,802	37,568	12,000	0	454,370
171800 Vector Control	154,535	23,816	150	0	178,501
171900 Soil & Water Conservation District	165,061	3,113	0	0	168,174
179900 Other Health & Human Services	0	204,380	0	0	204,380
Total Health and Human Services	1,178,996	987,069	18,558	0	2,184,623
** Subtotal	151,848,705	46,485,278	16,159,380	3,899,831	218,393,194
999900 Non-Departmental	786,890	(726,221)	0	0	60,669
999905 Emergency Incidents	0	0	0	0	0
000000 Transfers To Other Funds	0	0	0	2,999,098	2,999,098
Total Non-Departmental	786,890	(726,221)	0	2,999,098	3,059,767
*** Total Budget Requested	152,635,595	45,759,057	16,159,380	6,898,929	221,452,961

**COUNTY OF LEXINGTON
GENERAL FUND
Existing Programs
Appropriation Summary
Fiscal Year 2026-27
Recommended Budget**

Fund 1000	Personnel	Operating	Capital	Transfers	Total
101100 County Council	613,340	188,740	12,190	0	814,270
101101 County Council - Agencies	0	1,424,638	0	0	1,424,638
101200 County Administrator	897,300	48,014	7,112	0	952,426
101300 County Attorney	0	370,944	2,361	0	373,305
101400 Finance	920,643	274,432	12,697	0	1,207,772
101410 Procurement Services	551,895	69,652	3,822	0	625,369
101420 Central Stores	438,900	100,025	84,899	0	623,824
101500 Human Resources	875,526	180,566	9,728	0	1,065,820
101600 Planning & GIS	736,217	244,131	245,150	0	1,225,498
101610 Community Development	2,704,266	666,687	54,355	100,000	3,525,308
101611 Land Development	1,132,293	71,372	0	0	1,203,665
101700 Treasurer	923,769	565,524	11,302	0	1,500,595
101800 Auditor	1,104,447	300,875	3,016	0	1,408,338
101900 Assessor	2,535,871	239,765	11,503	0	2,787,139
102000 Register of Deeds	757,719	189,790	71,014	0	1,018,523
102100 Technology Services	1,797,031	2,327,201	825,781	0	4,950,013
102110 Microfilming	193,142	41,925	1,586	0	236,653
Total Administrative	16,182,359	7,304,281	1,356,516	100,000	24,943,156
111300 Building Services	2,469,380	781,193	1,217,935	0	4,468,508
111400 Fleet Services	1,732,486	315,809	621,151	0	2,669,446
Total General Services	4,201,866	1,097,002	1,839,086	0	7,137,954
121100 Public Works - Administration/Engineering	2,015,858	214,925	72,618	0	2,303,401
121300 Public Works - Transportation	6,569,063	4,153,202	2,251,000	0	12,973,265
Total Public Works	8,584,921	4,368,127	2,323,618	0	15,276,666
131101 Emergency Preparedness	251,054	123,867	4,389	0	379,310
131200 Animal Services	1,949,671	514,115	98,797	0	2,562,583
131300 Communications	5,579,331	106,770	0	0	5,686,101
131400 Emergency Medical Services	20,313,529	4,790,231	4,595,644	1,180	29,700,584
131500 Fire Service	28,642,055	3,507,383	3,774,943	0	35,924,381
131599 Fire Service Non-Departmental Cost	1,141,090	0	300,000	0	1,441,090
Total Public Safety	57,876,730	9,042,366	8,773,773	1,180	75,694,049
141100 Clerk of Court	1,414,362	505,047	300,545	0	2,219,954
141101 Clerk of Court - Family Court	442,986	137,197	9,320	0	589,503
141200 Solicitor - Eleventh Judicial Circuit	4,274,709	1,039,340	302,524	126,000	5,742,573
141299 Circuit Court Services	0	253,481	0	0	253,481
141300 Coroner	1,345,448	838,377	131,835	0	2,315,660
141400 Public Defender	0	0	0	2,084,215	2,084,215
141500 Probate Court	1,341,021	120,697	8,068	0	1,469,786
141600 Master-In-Equity	468,206	26,537	6,092	0	500,835
142000 Magistrate Court Services	3,575,994	715,702	50,150	0	4,341,846
149000 Judicial Case Management System	0	134,271	0	0	134,271
149900 Other Judicial Services	0	80,977	0	0	80,977
Total Judicial	12,862,726	3,851,626	808,534	2,210,215	19,733,101

**COUNTY OF LEXINGTON
GENERAL FUND
Existing Programs
Appropriation Summary
Fiscal Year 2026-27
Recommended Budget**

Fund 1000	Personnel	Operating	Capital	Transfers	Total
151100 Law Enforcement - Administration	1,878,327	376,407	500	0	2,255,234
151105 Law Enforcement - Support Services	2,223,162	132,144	2,749	0	2,358,055
151110 Law Enforcement - Training	824,077	287,985	6,180	0	1,118,242
151115 Law Enforcement - Information, Technology Srvs	1,873,724	3,839,579	21,718	0	5,735,021
151200 Law Enforcement - Operations	575,068	292,473	500	0	868,041
151205 Law Enforcement - North Region	5,459,052	180,210	500	0	5,639,762
151206 Law Enforcement - South Region	5,448,781	180,170	500	0	5,629,451
151207 Law Enforcement - West Region	3,680,679	161,306	500	0	3,842,485
151225 Law Enforcement - Fleet & Special Unit Srvs	469,620	1,996,652	14,700	0	2,480,972
151235 Law Enforcement - Traffic	1,061,770	50,086	500	0	1,112,356
151240 Law Enforcement - Marine Patrol	230,271	50,230	500	0	281,001
151245 Law Enforcement - K-9 Unit	1,041,452	67,793	24,000	0	1,133,245
151260 Law Enforcement - Major Crimes	3,404,720	113,403	500	0	3,518,623
151265 Law Enforcement - Forensic Services	1,257,366	93,402	3,000	0	1,353,768
151280 Law Enforcement - Narcotics	2,845,331	218,289	500	0	3,064,120
151300 Law Enforcement - Detention	11,769,510	9,728,996	62,716	0	21,561,222
151400 Law Enforcement - Judicial Services	3,627,463	142,584	200	0	3,770,247
151401 Law Enforcement - Magistrates Services	528,426	87,288	15,600	0	631,314
151500 Law Enforcement - Community Services	439,944	41,141	500	0	481,585
159900 Law Enforcement - Non-Departmental	2,480,354	533,800	0	1,588,436	4,602,590
Total Law Enforcement	51,119,097	18,573,938	155,863	1,588,436	71,437,334
161100 Legislative Delegation	60,881	14,818	1,552	0	77,251
161200 Registration & Elections	686,769	995,484	107,034	0	1,789,287
169900 Other Agencies	0	39,512	0	0	39,512
Total Boards and Commissions	747,650	1,049,814	108,586	0	1,906,050
171100 Health Department	0	351,925	0	0	351,925
171200 Social Services	0	318,112	0	0	318,112
171500 Veteran's Affairs	454,598	48,155	6,408	0	509,161
171700 Museum	404,802	37,568	12,000	0	454,370
171800 Vector Control	154,535	23,816	150	0	178,501
171900 Soil & Water Conservation District	165,061	3,113	0	0	168,174
179900 Other Health & Human Services	0	204,380	0	0	204,380
Total Health and Human Services	1,178,996	987,069	18,558	0	2,184,623
** Subtotal	152,754,345	46,274,223	15,384,534	3,899,831	218,312,933
999900 Non-Departmental	786,890	(726,221)	0	0	60,669
999905 Emergency Incidents	0	0	0	0	0
000000 Transfers To Other Funds	0	0	0	2,999,098	2,999,098
Total Non-Departmental	786,890	(726,221)	0	2,999,098	3,059,767
*** Total Budget Requested	<u>153,541,235</u>	<u>45,548,002</u>	<u>15,384,534</u>	<u>6,898,929</u>	<u>221,372,700</u>

COUNTY OF LEXINGTON

GENERAL FUND
 Appropriation Summary
 Fiscal Year 2026-27
 Recommended Budget

NEW PROGRAM

Fund 1000	Personnel	Operating	Capital	Transfers	Total
101100 County Council					0
101101 County Council - Agencies					0
101200 County Administrator					0
101300 County Attorney					0
101400 Finance					0
101410 Procurement Services					0
101420 Central Stores					0
101500 Human Resources	9,200	0	0	0	9,200
101600 Planning & GIS					0
101610 Community Development					0
101611 Land Development	34,870	0	0	0	34,870
101700 Treasurer					0
101800 Auditor					0
101900 Assessor	3,075	0	0	0	3,075
102000 Register of Deeds	3,341				3,341
102100 Technology Services					0
102110 Microfilming					0
Total Administrative	50,486	0	0	0	50,486
111300 Building Services					0
111400 Fleet Services					0
Total General Services	0	0	0	0	0
121100 Public Works - Administration/Engineering	32,859	0	0	0	32,859
121300 Public Works - Transportation	3,833	0	0	0	3,833
Total Public Works	36,692	0	0	0	36,692
131101 Emergency Preparedness	0	20,000	149,589	0	169,589
131200 Animal Services					0
131300 Communications	0	0	0	0	0
131400 Emergency Medical Services	233,680	15,485	17,268	0	266,433
131500 Fire Service	356,652	42,840	294,660	0	694,152
131599 Fire Service Non-Departmental Cost					0
Total Public Safety	590,332	78,325	461,517	0	1,130,174
141100 Clerk of Court					0
141101 Clerk of Court - Family Court					0
141200 Solicitor - Eleventh Judicial Circuit	0	73,951	0	0	73,951
141299 Circuit Court Services					0
141300 Coroner					0
141400 Public Defender					0
141500 Probate Court					0
141600 Master-In-Equity					0
142000 Magistrate Court Services	68,544	490	1,552	0	70,586
149000 Judicial Case Management System					0
149900 Other Judicial Services					0
Total Judicial	68,544	74,441	1,552	0	144,537

COUNTY OF LEXINGTON

GENERAL FUND
 Appropriation Summary
 Fiscal Year 2026-27
 Recommended Budget

NEW PROGRAM

Fund 1000	Personnel	Operating	Capital	Transfers	Total
151100 Law Enforcement - Administration	22,483	0	0	0	22,483
151105 Law Enforcement - Support Services	(148,488)	(24,192)	0	0	(172,680)
151110 Law Enforcement - Training					0
151115 Law Enforcement - Information, Technology Svcs					0
151200 Law Enforcement - Operations	3,994	0	0	0	3,994
151205 Law Enforcement - North Region					0
151206 Law Enforcement - South Region					0
151207 Law Enforcement - West Region					0
151225 Law Enforcement - Fleet & Special Unit Svcs					0
151235 Law Enforcement - Traffic					0
151240 Law Enforcement - Marine Patrol					0
151245 Law Enforcement - K-9 Unit					0
151260 Law Enforcement - Major Crimes					0
151265 Law Enforcement - Forensic Services	(551,612)	(23,168)	0	0	(574,780)
151280 Law Enforcement - Narcotics	789,569	76,850	311,777	0	1,178,196
151300 Law Enforcement - Detention	33,094	3,968	0	0	37,062
151400 Law Enforcement - Judicial Services	42,698	639	0	0	43,337
151401 Law Enforcement - Magistrates Services					0
151500 Law Enforcement - Community Services	148,488	24,192	0	0	172,680
159900 Law Enforcement - Non-Departmental	(1,991,920)				(1,991,920)
Total Law Enforcement	(1,651,694)	58,289	311,777	0	(1,281,628)
161100 Legislative Delegation					0
161200 Registration & Elections					0
169900 Other Agencies					0
Total Boards and Commissions	0	0	0	0	0
171100 Health Department					0
171200 Social Services					0
171500 Veteran's Affairs					0
171700 Museum					0
171800 Vector Control					0
171900 Soil & Water Conservation District					0
179900 Other Health & Human Services					0
Total Health and Human Services	0	0	0	0	0
** Subtotal	(905,640)	211,055	774,846	0	80,261
999900 Non-Departmental					0
999905 Emergency Incidents					0
000000 Transfers To Other Funds					0
Total Non-Departmental	0	0	0	0	0
*** Total Budget Requested	(905,640)	211,055	774,846	0	80,261

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000

Division: General Administration

Organization: 101100 - County Council

		BUDGET					
Object Expenditure Code	Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 11	365,137	262,777	368,261	385,538	385,537	
510300	Part-Time - 1 (0.5 FTE)	17,094	13,366	18,339	19,409	19,409	
511112	FICA Cost	26,174	18,952	26,618	30,979	27,880	
511113	State Retirement	66,723	48,935	71,753	75,158	75,158	
511120	Insurance Fund Contribution - 11	89,650	70,125	93,500	96,250	96,250	
511130	Workers Compensation	9,383	7,578	8,851	11,136	9,106	
* Total Personnel		574,161	421,733	587,322	618,470	613,340	0
Operating Expenses							
520223	Web Hosting/Video Streaming	0	15,553	19,829	47,010	47,010	
520400	Advertising & Publicity	1,959	1,535	3,102	4,205	3,102	
520700	Technical Services	405	0	1,500	1,500	1,500	
520710	Software Subscription	0	735	7,316	1,128	1,128	
521000	Office Supplies	2,186	1,225	1,844	2,500	1,844	
521100	Duplicating	1,919	961	800	1,000	1,000	
524000	Building Insurance	927	1,010	1,090	1,112	1,010	
524201	General Tort Liability Insurance	8,029	8,930	8,832	9,823	10,002	
524202	Surety Bonds	0	0	0	0	76	
525000	Telephone	758	530	760	760	444	
525021	Smart Phones Charges -11	6,096	3,354	8,130	8,798	4,992	
525041	E-mail Service Charges - 13	4,801	4,876	5,244	5,182	5,182	
525100	Postage	165	41	100	150	100	
525210	Conference, Meeting & Training Expense	26,629	10,744	37,496	64,811	35,000	
525230	Subscriptions, Dues, & Books	40,832	34,751	37,426	34,655	34,655	
525240	Personal Mileage Reimbursement	237	0	1,200	1,200	500	
525300	Utilities - Admin. Bldg.	31,723	26,615	37,495	37,495	37,495	
525600	Uniforms & Clothing	0	0	0	1,500	1,500	
525705	Employee Recognition Events	510	0	500	500	500	
528301	Framing Plaques/Documents	1,653	422	1,700	1,700	1,700	
* Total Operating		128,829	111,282	174,364	225,029	188,740	0
** Total Personnel & Operating		702,990	533,015	761,686	843,499	802,080	0
Capital							
540000	Small Tools & Minor Equipment	5,401	0	1,500	1,500	1,500	
	All Other Equipment	40,021	1,760	33,089			
	Codification		583		8,000	8,000	
	(5) iPads (F11)				2,300	2,690	
** Total Capital		45,422	2,343	34,589	11,800	12,190	0
*** Total Budget Appropriation		748,412	535,358	796,275	855,299	814,270	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: General Administration
Organization: 101200 - County Administrator

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (March	2025-26 Amended (March	2026-27 Requested	BUDGET	
					2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 5	686,851	480,996	687,141	687,141	666,784	
511112 FICA Cost	46,457	31,063	47,309	47,309	45,908	
511113 State Retirement	118,378	85,096	127,533	127,533	123,755	
511120 Insurance Fund Contribution - 5	40,750	31,875	42,500	42,500	43,750	
511130 Workers Compensation	15,457	11,003	16,990	16,990	17,103	
* Total Personnel	907,893	640,033	921,473	921,473	897,300	0
Operating Expenses						
520300 Professional Services	7,500	5,000	6,600	6,600	6,600	
520702 Technical Currency & Support	0	0	0	345	0	
520710 Software Subscription	0	1,456	3,070	2,378	1,633	
521000 Office Supplies	716	739	1,275	1,275	1,000	
521100 Duplicating	536	209	500	500	500	
524000 Building Insurance	445	485	434	534	485	
524201 General Tort Liability Insurance	2,813	3,094	2,937	3,100	3,466	
524202 Surety Bond	384	500	0	0	500	
525000 Telephone	1,950	1,352	1,990	1,168	1,212	
525021 Smart Phone charges - 4	2,491	1,520	3,439	2,268	2,268	
525041 E-mail Service Charges - 6	2,064	1,783	1,992	2,205	2,997	
525100 Postage	72	54	250	250	100	
525210 Conference, Meeting & Training Expense	4,976	4,130	8,275	9,967	5,000	
525230 Subscriptions, Dues, & Books	2,400	5,480	5,429	6,306	5,480	
525240 Personal Mileage Reimbursement	0	0	300	300	100	
525250 Motor Pool Reimbursement	1,168	598	1,500	900	900	
525300 Utilities - Admin. Bldg.	13,218	11,090	15,623	15,623	15,623	
528305 NACO Achievement Award	0	0	150	150	150	
* Total Operating	40,733	37,490	53,764	53,869	48,014	0
** Total Personnel & Operating	948,626	677,523	975,237	975,342	945,314	0
Capital						
540000 Small Tools & Minor Equipment	572	56	2,500	3,000	2,500	
All Other Equipment	0	4,436	4,437			
(2) Standard Tablet w/Access (F7) - Rpl				4,612	4,612	
** Total Capital	572	4,492	6,937	7,612	7,112	0
*** Total Budget Appropriation	949,198	682,015	982,174	982,954	952,426	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: General Administration
Organization: 101400 - Finance

		BUDGET					
Object Expenditure Code	Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 9	686,852	375,538	666,790	667,193	667,193	
510200	Overtime	360	755	0	0	0	
511112	FICA Cost	49,520	27,142	45,908	45,936	45,936	
511113	State Retirement	114,024	65,576	123,756	123,831	123,831	
511120	Insurance Fund Contribution - 9	73,350	57,375	76,500	78,750	78,750	
511130	Workers Compensation	2,132	1,168	5,403	4,933	4,933	
511213	SCRS Emplr. Port. (Retire)	8,783	0	0	0	0	
* Total Personnel		935,021	527,554	918,357	920,643	920,643	0
Operating Expenses							
520300	Professional Services	4,650	3,000	4,150	4,150	4,650	
520303	Accounting/Auditing Services	74,939	77,444	77,445	79,745	79,745	
520702	Technical Currency & Support	123,626	25,788	128,905	129,333	129,333	
520710	Software Subscription	48,822	551	612	621	690	
520800	Outside Printing	3,740	5,228	6,708	6,718	6,718	
521000	Office Supplies	5,802	4,391	4,757	4,996	4,996	
521100	Duplicating	3,120	1,276	2,698	2,926	2,698	
521200	Operating Supplies	4,237	2,175	4,791	6,473	4,791	
524000	Building Insurance	690	742	690	810	742	
524201	General Tort Liability Insurance	1,381	1,420	1,477	1,562	1,591	
524202	Surety Bonds	0	0	425	563	482	
525000	Telephone	1,787	964	1,750	1,070	1,070	
525021	Smart Phone Charges - 2	1,031	366	1,320	1,100	1,100	
525041	E-mail Service Charges - 9	4,086	3,890	3,933	3,933	4,370	
525100	Postage	6,738	5,207	6,050	7,020	6,050	
525210	Conference, Meeting & Training Expense	2,776	2,056	8,290	9,540	6,540	
525230	Subscriptions, Dues, & Books	1,187	1,062	1,374	1,237	1,187	
525240	Personal Mileage Reimbursement	0	0	100	100	100	
525300	Utilities - Admin. Bldg.	15,861	13,281	18,747	17,579	17,579	
* Total Operating		304,473	148,841	274,222	279,476	274,432	0
** Total Personnel & Operating		1,239,494	676,395	1,192,579	1,200,119	1,195,075	0
Capital							
540000	Small Tools & Minor Equipment	236	560	500	1,000	1,000	
	All Other Equipment	5,626	1,759	3,483			
	(5) Standard Laptops (F3) w/ Acc. - Rpl				11,707	11,697	
** Total Capital		5,862	2,319	3,983	12,707	12,697	0
*** Total Budget Appropriation		1,245,356	678,714	1,196,562	1,212,826	1,207,772	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000

Division: General Administration

Organization: 101410 - Procurement Services

		BUDGET					
Object Expenditure Code	Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 7	359,647	274,529	367,605	367,605	388,373	
510200	Overtime	22	0	0	0	0	
511112	FICA Cost	25,906	19,827	25,310	27,246	26,740	
511113	State Retirement	64,481	48,713	68,228	80,891	72,082	
511120	Insurance Fund Contribution - 7	57,050	44,625	59,500	61,250	61,250	
511130	Workers Compensation	3,154	2,441	3,271	4,285	3,450	
* Total Personnel		510,260	390,135	523,914	541,277	551,895	0
Operating Expenses							
520702	Technical Currency & Support	36,730	38,164	39,757	41,917	41,441	
520710	Software Subscriptions	0	429	476	0	483	
521000	Office Supplies	915	295	1,187	2,000	1,000	
521100	Duplicating	5,168	3,231	3,585	6,228	5,000	
521200	Operating Supplies	124	8	1,000	2,000	500	
524000	Building Insurance	143	169	275	275	169	
524201	General Tort Liability Insurance	1,201	1,332	1,368	1,466	1,492	
525000	Telephone	2,076	993	1,750	1,750	1,116	
525021	Smart Phone Charges - 1	1,468	911	1,840	1,476	1,476	
525041	E-mail Service Charges - 7	2,162	2,020	2,480	5,942	2,935	
525100	Postage	804	933	1,250	2,000	1,000	
525210	Conference, Meeting & Training Expense	1,862	1,393	2,500	6,040	2,500	
525230	Subscriptions, Dues, & Books	1,805	1,318	1,750	2,064	1,500	
525240	Personal Mileage Reimbursement	149	0	100	225	100	
525250	Motor Pool Reimbursement	30	0	100	225	50	
525300	Utilities - Admin. Bldg.	7,931	6,680	9,374	9,656	8,890	
* Total Operating		62,568	57,876	68,792	83,264	69,652	0
** Total Personnel & Operating		572,828	448,011	592,706	624,541	621,547	0
Capital							
540000	Small Tools & Minor Equipment	154	0	400	400	250	
	All Other Equipment	7,201	0	0			
	(1) Desk				2,020	2,020	
	(5) Standing Desk				3,207	0	
	(1) Standard PC All-in-One (F1A) - Rpl				1,552	1,552	
** Total Capital		7,355	0	400	7,179	3,822	0
*** Total Budget Appropriation		580,183	448,011	593,106	631,720	625,369	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year -2026-27**

Fund: 1000

Division: General Administration

Organization: 101420 - Central Stores

		BUDGET					
Object Expenditure Code	Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 6	282,757	210,751	278,514	329,775	297,852	
510199	Special Overtime	192	204	0	0	0	
511112	FICA Cost	20,398	15,123	19,175	25,228	20,507	
511113	State Retirement	50,688	37,393	51,692	61,206	55,281	
511120	Insurance Fund Contribution - 6	48,900	38,250	51,000	61,250	52,500	
511130	Workers Compensation	6,597	3,847	11,782	13,726	12,760	
* Total Personnel		409,532	305,568	412,163	491,185	438,900	0
Operating Expenses							
520100	Contracted Maintenance	1,746	1,746	2,925	2,500	2,500	
520200	Contracted Services	18,343	11,624	18,871	18,871	18,871	
520233	Towing Service	0	195	195	195	195	
520710	Software Subscription	0	650	1,076	1,158	874	
521000	Office Supplies	500	445	650	786	500	
521001	Print Shop Supplies	4,602	4,260	4,670	4,670	4,670	
521100	Duplicating	372	92	420	180	180	
521200	Operating Supplies	3,322	2,514	3,349	4,000	3,349	
522000	Building Repairs & Maintenance	498	0	500	500	500	
522100	Heavy Equipment Repairs & Maintenance	300	98	1,000	500	500	
522200	Small Equipment Repairs & Maintenance	85	0	500	500	500	
522300	Vehicle Repairs & Maintenance	298	2,271	1,880	2,000	1,880	
523200	Equipment Rental	22,168	18,162	23,713	30,428	30,428	
524000	Building Insurance	1,416	2,009	1,477	2,110	2,009	
524100	Vehicle Insurance - 6	3,690	4,800	2,460	5,520	6,720	
524101	Comprehensive Insurance	535	1,153	498	2,188	1,326	
524201	General Tort Liability Insurance	1,131	858	1,260	1,260	961	
524202	Surety Bonds	0	0	0	75	38	
525000	Telephone	1,033	552	965	965	617	
525006	GPS Monitoring Charges	653	571	675	756	675	
525021	Smart Phone Charges	489	303	639	1,524	454	
525041	E-mail Service Charges - 4	1,330	1,314	1,657	2,475	2,312	
525100	Postage	78	69	75	75	75	
525101	Postage Permits	0	0	75	75	75	
525250	Motor Pool Reimbursement	0	0	100	100	0	
525323	Utilities-Public Works Complex	0	0	0	0	0	
525357	Utilities - Central Whse./Bldg. Maint.	12,799	11,011	12,385	14,608	14,400	
525400	Gas, Fuel, & Oil	3,641	2,594	4,122	4,848	4,122	
525600	Uniforms & Clothing	1,417	899	1,294	2,190	1,294	
528200	Duplicating Inventory Clearing	0	0	5,000	5,000	5,000	
528201	Parts/Oil Inventory Clearing	0	0	5,000	5,000	5,000	
528202	Outside Agency Inventory Clearing	0	44	5,000	5,000	5,000	
528203	Over the Counter Sales Clearing	0	0	5,000	5,000	5,000	
528204	Diesel Fuel Additive Inventory Clearing	0	0	5,000	5,000	5,000	
528299	Inventory Clearing Budget Control	0	0	(25,000)	(25,000)	(25,000)	
* Total Operating		80,446	68,234	87,431	105,057	100,025	0
** Total Personnel & Operating		489,978	373,802	499,594	596,242	538,925	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year -2026-27**

Fund: 1000
Division: General Administration
Organization: 101420 - Central Stores

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	BUDGET		
				2026-27 Requested	2026-27 Recommend	2026-27 Approved
Capital						
540000 Small Tools & Minor Equipment	697	587	750	750	700	
All Other Equipment	65,380	22,284	26,639			
(1) Van - Rpl				61,000	61,000	
(1) Digital press printing machine - Rpl				13,713	13,713	
(1) Standard PC All-in-One (F1A) - Rpl				1,552	1,552	
(2) Standard Laptops (F3) - Rpl				3,746	4,722	
(4) Monitors (MI13) - Rpl				3,437	3,212	
** Total Capital	66,077	22,871	27,389	84,198	84,899	0

*** Total Budget Appropriation	556,055	396,673	526,983	680,440	623,824	0
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COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: General Administration
Organization: 101420-Central Stores

Position Upgrade

BUDGET

		<u>FROM:</u>	<u>TO:</u>			
		Inventory Mgr.	Inventory Mgr.	2026-27	2026-27	2026-27
Object Expenditure	Code Classification	Band 211	Band 213	Requested	Recommend	Approved
Personnel						
510100	Salaries & Wages - 1	(60,213)	68,938	8,725	0	_____
511112	FICA Cost	(4,606)	5,274	667	0	_____
511113	State Retirement	(11,176)	12,795	1,619	0	_____
511120	Insurance Fund Contribution	0	0	0	0	_____
511130	Workers Compensation	(8,750)	1,896	240	0	_____
* Total Personnel				11,251	0	0
Operating Expenses						
* Total Operating				0	0	0
** Total Personnel & Operating				11,251	0	0
Capital						
** Total Capital				0	0	0
*** Total Budget Appropriation				11,251	0	0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: General Administration
Organization: 101420-Central Stores

Position Upgrade

		FROM:		TO:		BUDGET		
Object Expenditure Code	Classification	Asst. Inventory Mgr. Band 111	Asst. Inventory Mgr. Band 113	2026-27 Requested	2026-27 Recommend	2026-27 Approved		
Personnel								
510100	Salaries & Wages - 1	(49,587)	56,805	7,218	0			
511112	FICA Cost	(3,793)	4,346	552	0			
511113	State Retirement	(9,203)	10,543	1,340	0			
511120	Insurance Fund Contribution	(8,750)	8,750	0	0			
511130	Workers Compensation	(1,364)	1,562	198	0			
* Total Personnel				9,308	0	0		
Operating Expenses								
* Total Operating				0	0	0		
** Total Personnel & Operating				9,308	0	0		
Capital								
** Total Capital				0	0	0		
*** Total Budget Appropriation				9,308	0	0		

COUNTY OF LEXINGTON

GENERAL FUND

NEW PROGRAM

Annual Budget

Fiscal Year - 2026-27

Fund: 1000

Division: General Administration

Organization: 101420-Central Stores

New Position

BUDGET

Object Expenditure Code Classification	Inventory Clerk Band 106	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel				
510100 Salaries & Wages - 1		35,318	0	_____
511112 FICA Cost		2,702	0	_____
511113 State Retirement		6,555	0	_____
511120 Insurance Fund Contribution		0	0	_____
511130 Workers Compensation		1,833	0	_____
511213 State Retirement-Retiree		8,750	0	_____
* Total Personnel		55,158	0	0
Operating Expenses				
520702 Technical Currency & Support		69	0	_____
524202 Surety Bond		7	0	_____
525041 E-mail service Charges		684	0	_____
* Total Operating		760	0	0
** Total Personnel & Operating		55,918	0	0
Capital				
** Total Capital		0	0	0

***** Total Budget Appropriation**

55,918

0

0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: General Administration
Organization: 101500 - Human Resources

Object Expenditure Code Classification		2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	<i>BUDGET</i>	
					2026-27 Requested	2026-27 Recommend
Personnel						
510100	Salaries & Wages - 8	472,417	364,451	556,058	588,197	588,197
510200	Overtime	0	278	0	0	0
510300	Part Time - 2 (1.25 - FTE)	48,890	38,947	42,435	49,585	49,585
511112	FICA Cost	38,096	29,537	41,233	48,791	43,911
511113	State Retirement	92,146	71,646	111,080	118,373	118,372
511120	Insurance Fund Contribution - 8	65,200	51,000	68,000	70,000	70,000
511130	Workers Compensation	5,701	4,385	5,141	5,130	5,461
511213	SCRS-Emplr. Port. (Retiree)	1,520	0	0	0	0
* Total Personnel		723,970	560,244	823,947	880,076	875,526
Operating Expenses						
520300	Professional Services	23,471	0	10,000	10,000	10,000
520400	Advertising & Publicity	0	0	4,000	4,000	4,000
520702	Technical Currency & Support	8,561	8,652	10,000	10,000	10,000
520710	Software Subscriptions	0	551	946	690	690
520800	Outside Printing	316	0	1,500	1,500	1,000
521000	Office Supplies	3,397	923	3,289	3,500	3,500
521100	Duplicating	5,463	3,622	5,500	6,000	5,500
521200	Operating Supplies	1,016	1,001	2,352	2,500	2,500
521218	Recruitment Supplies	0	0	1,000	1,000	1,000
524000	Building Insurance	373	353	392	392	353
524201	General Tort Liability Insurance	1,291	1,420	1,356	1,420	1,591
524202	Surety Bonds	0	0	0	63	63
525000	Telephone	2,058	1,104	2,115	1,927	1,250
525021	Smart Phone Charges - 2	1,359	607	1,320	1,320	1,320
525041	E-mail Service Charges - 14	2,719	3,194	3,496	4,060	4,060
525100	Postage	1,017	980	800	800	800
525210	Conference, Meeting & Training Expense	399	1,036	13,490	14,195	10,000
525221	Employee Training - Staff Development	0	0	15,000	26,200	15,000
525230	Subscriptions, Dues, & Books	1,522	324	4,125	4,122	4,122
525240	Personal Mileage Reimbursement	0	0	0	300	100
525250	Motor Pool Reimbursement	0	0	300	350	100
525300	Utilities - Admin. Bldg.	7,798	6,543	9,217	9,217	9,217
525700	Employee Service Awards	80,422	13,020	94,400	94,400	94,400
* Total Operating		141,182	43,330	184,598	197,956	180,566
** Total Personnel & Operating		865,152	603,574	1,008,545	1,078,032	1,056,092
Capital						
540000	Small Tools & Minor Equipment	152	428	500	700	500
	All Other Equipment	11,077	2,093	4,277	0	
	(4) Standard Laptops (F3) - Rpl				7,492	7,492
	(4) Docking Stations-Pro Thunderbolt 5- Rpl				1,736	1,736
** Total Capital		11,229	2,521	4,777	9,928	9,728
*** Total Budget Appropriation		876,381	606,095	1,013,322	1,087,960	1,065,820

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000

Division: General Administration

Organization: 101500 - Human Resources

Position Reclassification

		Position Reclassification		<i>BUDGET</i>		
		<u>Delete</u>	<u>Add</u>			
		(1) HR	(1) Project	2026-27	2026-27	2026-27
Object Expenditure		Specialist	Coordinator	Requested	Recommend	Approved
Code	Classification	Band 109	Band 208			
Personnel						
510100	Salaries & Wages - 1	(43,285)	50,556	7,271	7,271	_____
511112	FICA Cost	(3,311)	3,868	556	556	_____
511113	State Retirement	(8,034)	9,383	1,350	1,350	_____
511120	Insurance Fund Contribution - 1	(8,750)	8,750	0	0	_____
511130	Workers Compensation	(134)	157	23	23	_____
	* Total Personnel	(63,514)	72,714	9,200	9,200	0
Operating Expenses						
	* Total Operating			0	0	0
	** Total Personnel & Operating			9,200	9,200	0
Capital						
	** Total Capital			0	0	0
*** Total Budget Appropriation				9,200	9,200	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000

Division: General Administration

Organization: 101600 - Planning & GIS

		BUDGET					
Object Expenditure Code	Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 8	432,577	359,718	519,006	527,897	527,897	
511112	FICA Cost	31,917	26,696	35,734	40,384	36,346	
511113	State Retirement	77,845	64,061	96,328	97,978	97,978	
511120	Insurance Fund Contribution - 8	65,200	51,000	68,000	70,000	70,000	
511130	Workers Compensation	4,120	2,788	4,378	1,637	3,996	
	* Total Personnel	611,659	504,263	723,446	737,896	736,217	0
Operating Expenses							
520300	Professional Services	0	0	4,500	154,000	150,000	
520400	Advertising & Publicity	0	0	600	600	200	
520702	Technical Currency & Support	32,383	32,069	43,750	47,900	47,900	
520703	Computer Hardware Maintenance	1,160	1,180	1,400	900	900	
520710	Software Subscription	3,069	3,544	3,544	4,060	4,255	
521000	Office Supplies	5,195	1,181	4,491	6,000	5,200	
521100	Duplicating	50	494	760	760	500	
524000	Building Insurance	328	363	355	401	363	
524201	General Tort Liability Insurance	1,161	1,376	1,341	1,514	1,582	
524202	Surety Bonds	0	0	0	0	51	
525000	Telephone	2,089	1,139	2,186	2,186	848	
525004	WAN Service Charges	76	152	460	480	480	
525021	Smart Phone Charges - 1	1,164	763	1,416	2,500	1,361	
525041	E-mail Service Charges - 8	1,922	3,348	3,496	3,587	3,277	
525100	Postage	196	169	300	300	250	
525210	Conference, Meeting & Training Expense	15,538	8,192	15,352	29,172	15,500	
525230	Subscriptions, Dues, & Books	2,310	1,751	3,200	2,900	2,310	
525240	Personal Mileage Reimbursement	0	0	500	1,000	100	
525250	Motor Pool Reimbursement	197	141	1,000	1,000	200	
525300	Utilities - Admin. Bldg.	8,134	9,919	9,374	9,843	8,854	
	* Total Operating	74,972	65,781	98,025	269,103	244,131	0
	** Total Personnel & Operating	686,631	570,044	821,471	1,006,999	980,348	0
Capital							
540000	Small Tools & Minor Equipment	1,517	45	2,000	3,000	2,000	
540010	Minor Software	0	0	40	0	0	
	All Other Equipment	213,854	235,395	235,823			
	(1) Advanced Laptop (F4) w/ Dock				3,977	3,913	
	(1) iPad Pro (F12) w/ Case				1,600	1,600	
	(1) Statewide Aerial Imagery				5,997	5,997	
	(1) Pictometry Project w/EagleView				463,280	231,640	
	(1) Front Counter Construction Project				13,000	0	
	** Total Capital	215,371	235,440	237,863	490,854	245,150	0
	*** Total Budget Appropriation	902,002	805,484	1,059,334	1,497,853	1,225,498	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: General Administration
Organization: 101610 - Community Development

		BUDGET					
Object Expenditure Code	Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 33	1,716,810	1,273,224	1,800,812	1,800,812	1,893,466	
510200	Overtime	52	25	0	0	0	
511112	FICA Cost	122,153	90,799	123,986	137,763	130,365	
511113	State Retirement	308,070	225,496	334,231	334,231	351,427	
511120	Insurance Fund Contribution - 33	277,100	210,375	280,500	288,750	288,750	
511130	Workers Compensation	37,597	27,827	38,300	49,523	40,258	
* Total Personnel		2,461,782	1,827,746	2,577,829	2,611,079	2,704,266	0
Operating Expenses							
520103	Landscaping & Ground Maintenance	20,974	17,293	31,205	32,600	30,000	
520233	Towing Service	90	95	150	250	250	
520235	Derelict Mobile Home Removal	0	0	8,800	50,000	10,000	
520300	Professional Service	19,049	0	134,354	510,000	375,000	
520400	Advertising & Publicity	578	1,004	1,000	3,000	1,000	
520702	Technical Currency & Support	16,378	23,583	40,016	52,554	52,554	
520703	Computer Hardware Maintenance	0	0	500	500	0	
520710	Software Subscriptions	22,788	10,569	12,263	13,070	13,070	
521000	Office Supplies	5,636	2,805	7,568	11,000	7,000	
521100	Duplicating	5,364	3,295	5,700	5,700	5,400	
521200	Operating Supplies	764	435	4,500	5,000	1,000	
522300	Vehicle Repairs & Maintenance	7,658	5,540	11,000	20,000	11,000	
524000	Building Insurance	1,383	1,468	1,453	1,599	1,599	
524100	Vehicle Insurance - 15	11,685	12,000	9,225	12,000	16,800	
524101	Comprehensive/Collision Insurance	3,273	4,281	3,765	4,135	4,135	
524201	General Tort Liability Insurance	3,431	4,753	3,775	5,229	5,229	
524202	Surety Bonds	0	0	0	0	208	
525000	Telephone	8,421	4,857	8,908	8,908	5,500	
525004	WAN Service Charges	1,617	1,245	1,600	1,680	1,680	
525006	GPS Monitoring Charges	3,047	2,855	3,254	2,700	3,254	
525021	Smart Phone Charges - 21	12,294	9,591	21,708	21,708	15,000	
525041	E-mail Service Charges - 36	10,078	9,365	10,998	14,929	14,929	
525100	Postage	986	1,538	800	2,000	1,000	
525210	Conference, Meeting & Training Expense	13,691	11,745	15,500	28,510	15,500	
525230	Subscriptions, Dues, & Books	2,977	2,442	4,040	4,790	4,790	
525240	Personal Mileage Reimbursement	96	0	100	182	100	
525250	Motor Pool Reimbursement	2,229	690	3,500	3,988	1,000	
525300	Utilities - Admin. Bldg.	39,654	30,004	46,868	39,654	39,654	
525400	Gas, Fuel, & Oil	21,785	14,726	28,474	46,294	25,000	
525600	Uniforms & Clothing	2,266	220	2,210	3,000	2,210	
526500	License & Permits	0	0	2,100	2,825	2,825	
* Total Operating		238,192	176,399	425,334	907,805	666,687	0
** Total Personnel & Operating		2,699,974	2,004,145	3,003,163	3,518,884	3,370,953	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: General Administration
Organization: 101610 - Community Development

		BUDGET					
Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	2026-27 Recommend	2026-27 Approved	
Capital							
540000 Small Tools & Minor Equipment	977	460	1,237	2,200	2,200	_____	
540010 Minor Software	230	0	0	0	0	_____	
All Other Equipment	154,605	128,319	247,616			_____	
(4) Standard PC All-in-One (F1A) - Rpl				6,208	6,208	_____	
(2) Standard Laptop (F3) - Rpl				3,746	4,614	_____	
(1) SUV w/All Weather Mats- Rpl				40,300	40,300	_____	
(1) Standard Color Network Printer (P2) - Rpl				1,033	1,033	_____	
** Total Capital	155,812	128,779	248,853	53,487	54,355	0	
Match Transfers:							
812400 Urban Entitlement Community Development	50,000	50,000	50,000	125,000	50,000	_____	
812401 Home Investment Partnership Program	50,000	50,000	50,000	100,000	50,000	_____	
815712 Elevate LexCoSC	3,108	3,108	3,108	0	0	_____	
** Total Transfers	103,108	103,108	103,108	225,000	100,000	0	
 *** Total Budget Appropriation	 2,958,894	 2,236,032	 3,355,124	 3,797,371	 3,525,308	 0	

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: General Administration
Organization: 101610 - Community Development

Position Upgrade

					<i>BUDGET</i>		
		<u>FROM:</u>	<u>TO:</u>				
		(1) Building	(1) Commerical	2026-27	2026-27	2026-27	
Object Expenditure		Inspector	Building Inspector	Requested	Recommend	Approved	
Code	Classification	Band 110	Band 113				
Personnel							
510100	Salaries & Wages - 1	(46,322)	56,805	10,483	0	_____	
511112	FICA Cost	(3,544)	4,346	802	0	_____	
511113	State Retirement	(8,598)	10,544	1,946	0	_____	
511120	Insurance Fund Contribution - 1	(8,750)	8,750	0	0	_____	
511130	Workers Compensation	(1,274)	1,563	289	0	_____	
	* Total Personnel	(68,488)	82,008	13,520	0	0	
Operating Expenses							
	* Total Operating			0	0	0	
	** Total Personnel & Operating			13,520	0	0	
Capital							
	** Total Capital			0	0	0	
*** Total Budget Appropriation				13,520	0	0	

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: General Administration
Organization: 101610 - Community Development

Position Upgrade

Object Expenditure Code Classification	Position Upgrade		BUDGET		
	FROM: (1) Admin Assistant III Band 107	TO: (1) Sr. Admin Assistant Band 108	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel					
510100 Salaries & Wages - 1	(37,794)	40,436	2,642	0	
511112 FICA Cost	(2,892)	3,094	202	0	
511113 State Retirement	(7,015)	7,505	490	0	
511120 Insurance Fund Contribution - 1	(8,750)	8,750	0	0	
511130 Workers Compensation	(1,040)	1,937	897	0	
* Total Personnel	(57,491)	61,722	4,231	0	0
Operating Expenses					
* Total Operating			0	0	0
** Total Personnel & Operating			4,231	0	0
Capital					
** Total Capital			0	0	0
*** Total Budget Appropriation			4,231	0	0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000

Division: General Administration

Organization: 101610 - Community Development

New Position

BUDGET

Object Expenditure Code Classification	Building Inspector Band 110	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel				
510100 Salaries & Wages - 1		46,322	0	_____
511112 FICA Cost		3,544	0	_____
511113 State Retirement		8,598	0	_____
511120 Insurance Fund Contribution - 1		8,750	0	_____
511130 Workers Compensation		1,274	0	_____
* Total Personnel		68,488	0	0
Operating Expenses				
520233 Towing of Fleet Vehicles		75	0	_____
520710 Software Subscriptions		287	0	_____
522300 Vehicle Repair and Maintenance		2,000	0	_____
524100 Vehicle Insurance		800	0	_____
524101 Comprehensive/Collision Insurance		276	0	_____
525006 GPS Monitoring Charges		180	0	_____
525021 Smart Phone Charges		1,360	0	_____
525041 E-mail Service Charges		437	0	_____
525210 Conference & Meeting Expense		500	0	_____
525400 Gas, Fuel, and Oil		2,067	0	_____
525600 Uniforms and Clothing		500	0	_____
* Total Operating		8,482	0	0
** Total Personnel & Operating		76,970	0	0
Capital				
540000 Small Tools & Minor Equipment				
All Other Equipment				
(1) AWD SUV w/accessories - Addt		40,300	0	_____
(1) iPad Pro		1,953	0	_____
** Total Capital		42,253	0	0
*** Total Budget Appropriation		119,223	0	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000

Division: General Administration

Organization: 101611 - Land Development

		BUDGET					
Object Expenditure Code	Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 12	767,053	551,423	761,566	761,566	801,352	
510200	Overtime	5,809	396	0	0	0	
511112	FICA Cost	56,094	39,749	52,434	58,260	55,173	
511113	State Retirement	138,911	97,594	141,347	141,347	148,731	
511120	Insurance Fund Contribution - 12	97,800	76,500	102,000	8,750	105,000	
511130	Workers Compensation	19,114	13,247	20,942	20,943	22,037	
* Total Personnel		1,084,781	778,909	1,078,289	990,866	1,132,293	0
Operating Expenses							
520200	Contracted Services	1,433	737	2,500	3,700	1,500	
520233	Towing Services	0	0	0	250	250	
520400	Advertising & Publicity	0	0	200	200	200	
520702	Technical Currency & Support	3,110	3,661	4,387	5,215	4,387	
520710	Software Subscription	0	972	983	114	943	
521000	Office Supplies	1,030	773	2,000	3,000	1,000	
521100	Duplicating	984	396	500	1,200	1,000	
521200	Operating Supplies	197	249	2,580	5,000	500	
521215	Air Quality Supplies	0	0	1,000	1,500	500	
522300	Vehicle Repairs & Maintenance	4,074	828	4,000	6,000	4,000	
524000	Building Insurance	0	24	525	578	25	
524100	Vehicle Insurance - 5	3,075	4,000	3,690	4,800	5,600	
524101	Comprehensive Insurance - 4	865	1,003	3,462	1,154	1,154	
524201	General Tort Liability Insurance	2,181	1,716	2,316	1,888	2,200	
524202	Surety Bonds	0	0	0	0	76	
525000	Telephone	2,595	1,393	2,196	2,112	1,552	
525004	WAN Service Charges	473	0	0	0	0	
525006	GPS Monitoring Charges - 5	1,132	953	1,172	1,080	1,080	
525021	Smart Phone Charges - 6	5,690	3,949	8,424	8,424	5,912	
525041	E-mail Service Charges - 11	3,235	2,300	4,279	2,798	4,748	
525042	SharePoint Service Charges	0	0	0	91	0	
525100	Postage	158	4	500	200	200	
525210	Conference, Meeting & Training Expense	11,866	9,191	9,500	17,540	12,100	
525230	Subscriptions, Dues, & Books	2,585	1,575	2,775	2,705	2,705	
525240	Personal Mileage Reimbursement	0	0	100	182	100	
525250	Motor Pool Reimbursement	2,208	1,487	1,300	1,450	1,200	
525300	Utilities - Admin. Bldg.	2,440	2,218	3,125	2,310	2,440	
525400	Gas, Fuel, & Oil	11,282	7,788	13,293	15,600	12,000	
525600	Uniforms & Clothing	1,196	406	3,000	3,000	2,000	
526500	License & Permits	2,035	2,000	2,000	2,000	2,000	
* Total Operating		63,844	47,623	79,807	94,091	71,372	0
** Total Personnel & Operating		1,148,625	826,532	1,158,096	1,084,957	1,203,665	0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: General Administration
Organization: 101611 - Land Development

		New Position		BUDGET	
		Environmental Compliance Inspector Band 112			
Object Expenditure Code	Classification	2026-27 Requested	2026-27 Recommend	2026-27 Approved	
Personnel					
510100	Salaries & Wages - 4	53,082	0		
511112	FICA Cost	4,061	0		
511113	State Retirement	9,853	0		
511120	Insurance Fund Contribution - 4	8,750	0		
511130	Workers Compensation	1,460	0		
* Total Personnel		77,206	0	0	
Operating Expenses					
520233	Towing of Fleet Vehicles	75	0		
520300	Professional Services	2,500	0		
520710	Software Subscriptions	287	0		
522300	Vehicle Repair and Maintenance	2,000	0		
524100	Vehicle Insurance	800	0		
524101	Comprehensive/Collision Insurance	276	0		
525000	GPS Monitoring Charges	180	0		
525021	Smart Phone Charges	1,360	0		
525041	E-mail Service Charges	437	0		
525210	Conference & Meeting Expense	1,505	0		
525250	Motor Pool Reimbursement	363	0		
525400	Gas, Fuel, and Oil	2,274	0		
525600	Uniforms and Clothing	500	0		
* Total Operating		12,557	0	0	
** Total Personnel & Operating		89,763	0	0	
Capital					
540000	Small Tools & Minor Equipment	3,000	0		
540010	Minor Software	0	0		
	All Other Equipment				
	New Crew Cab 4x4, All Weather Mats	50,300	0		
	iPad Pro and Accessories	1,953	0		
** Total Capital		55,253	0	0	
*** Total Budget Appropriation		145,016	0	0	

COUNTY OF LEXINGTON

GENERAL FUND

Annual Budget

Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000

Division: General Administration

Organization: 101611 - Land Development

Position Upgrade

		Position Upgrade			BUDGET		
		FROM:	TO:				
		(4) Engineering	(4) Engineering	2026-27	2026-27	2026-27	
		Associate I	Associate II	2026-27	2026-27	2026-27	
Object Expenditure	Code Classification	Band 110	Band 112	Requested	Recommend	Approved	
Personnel							
510100	Salaries & Wages - 4	(185,287)	212,327	27,040	27,040		
511112	FICA Cost	(14,175)	16,244	2,069	2,069		
511113	State Retirement	(34,390)	39,408	5,018	5,018		
511120	Insurance Fund Contribution - 4	(35,000)	35,000	0	0		
511130	Workers Compensation	(5,096)	5,839	743	743		
* Total Personnel		(273,948)	308,818	34,870	34,870		
Operating Expenses							
* Total Operating				0	0	0	
** Total Personnel & Operating				34,870	34,870	0	
Capital							
** Total Capital				0	0	0	
*** Total Budget Appropriation				34,870	34,870	0	

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: General Administration
Organization: 101611 - Land Development

Position Upgrade

Object Expenditure Code Classification	Position Upgrade		BUDGET		
	<u>FROM:</u> (1) Engineering Associate II Band 112	<u>TO:</u> (1) Engineering Associate III Band 114	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel					
510100 Salaries & Wages - 4	(53,082)	60,799	7,717	0	_____
511112 FICA Cost	(4,061)	4,652	591	0	_____
511113 State Retirement	(9,853)	11,285	1,432	0	_____
511120 Insurance Fund Contribution - 4	(8,750)	8,750	0	0	_____
511130 Workers Compensation	(1,460)	1,672	212	0	_____
* Total Personnel	(77,206)	87,158	9,952	0	0
Operating Expenses					
* Total Operating			0	0	0
** Total Personnel & Operating			9,952	0	0
Capital					
** Total Capital			0	0	0
*** Total Budget Appropriation			9,952	0	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: General Administration
Organization: 101700 - Treasurer

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	BUDGET		
				2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries Wages - 11.8	647,771	484,254	647,903	647,903	644,447	
510200 Overtime	9,371	9,003	5,000	7,000	7,000	
511112 FICA Cost	47,370	35,703	44,952	50,100	44,852	
511113 State Retirement	117,714	86,197	121,179	121,550	120,909	
511120 Insurance Fund Contribution - 11.8	104,320	81,600	108,800	112,000	103,250	
511130 Workers Compensation	3,259	2,444	3,240	3,240	3,311	
* Total Personnel	929,805	699,201	931,074	941,793	923,769	0
Operating Expenses						
520200 Contracted Services	106,875	85,203	119,095	135,358	135,358	
520702 Technical Currency & Support	82,513	80,336	80,336	84,647	83,612	
520710 Software Subscriptions	0	945	1,154	140	1,175	
521000 Office Supplies	9,887	9,512	9,698	12,000	10,000	
521100 Duplicating	811	406	700	800	800	
522200 Small Equipment Repairs & Maintenance	578	0	745	1,000	750	
524000 Building Insurance	623	672	784	740	672	
524001 Burglary Insurance	0	275	308	303	300	
524002 Crime Insurance	285	0	0	289	0	
524201 General Tort Liability Insurance	1,401	1,838	1,572	2,022	2,059	
524202 Surety Bonds	601	0	0	733	601	
525000 Telephone	4,089	2,306	4,105	4,105	2,604	
525041 E-mail Service Charges - 14	4,205	3,734	3,802	5,749	5,749	
525100 Postage	296,856	276,472	306,235	320,000	300,000	
525210 Conference, Meeting & Training Expense	3,099	2,721	2,968	4,550	3,000	
525230 Subscriptions, Dues, & Books	1,054	1,074	1,126	1,100	1,100	
525300 Utilities - Admin. Bldg.	15,861	13,308	18,747	19,684	17,744	
* Total Operating	528,738	478,802	551,375	593,220	565,524	0
** Total Personnel & Operating	1,458,543	1,178,003	1,482,449	1,535,013	1,489,293	0
Capital						
540000 Small Tools & Minor Equipment	362	488	1,000	1,000	1,000	
All Other Equipment	16,346	3,518	17,252			
(4) Standard Computer (F1A) - Rpl				6,208	6,208	
(2) Printer (P1)				4,094	4,094	
** Total Capital	16,708	4,006	18,252	11,302	11,302	0
*** Total Budget Appropriation	1,475,251	1,182,009	1,500,701	1,546,315	1,500,595	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: General Administration
Organization: 101800 - Auditor

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	BUDGET		
				2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 15	703,643	510,073	730,207	730,207	771,832	
510200 Overtime	20	176	0	0	0	
511112 FICA Cost	49,785	36,174	50,275	50,275	53,140	
511113 State Retirement	124,573	90,376	135,526	135,526	143,252	
511120 Insurance Fund Contribution - 15	122,250	95,625	127,500	127,500	131,250	
511130 Workers Compensation	4,624	3,410	4,695	4,695	4,973	
* Total Personnel	1,004,895	735,834	1,048,203	1,048,203	1,104,447	0
Operating Expenses						
520200 Contracted Services	45,045	36,252	65,520	94,663	94,663	
520212 Watercraft Valuation Services	3,341	0	0	0	0	
520700 Technical Services	0	0	3,300	3,300	3,300	
520702 Technical Currency & Support	116,076	101,451	122,180	134,516	134,516	
520710 Software Subscriptions	0	980	1,088	1,104	1,104	
521000 Office Supplies	3,425	3,293	4,156	5,500	4,000	
521100 Duplicating	15,770	10,734	13,950	14,300	14,300	
521216 Tax Forms & Supplies	5,395	5,310	5,744	6,570	5,744	
524000 Building Insurance	542	0	619	681	681	
524201 General Tort Liability Insurance	1,571	1,827	1,516	1,668	2,047	
525000 Telephone	11,495	6,332	9,467	2,115	7,493	
525021 Smartphone Services - 2	979	900	1,627	1,361	1,361	
525041 E-mail Service Charges - 16	6,736	3,906	4,483	6,186	6,186	
525100 Postage	4,774	2,357	4,000	4,680	4,000	
525210 Conference, Meeting & Training Expense	450	450	3,400	3,850	1,000	
525230 Subscriptions, Dues, & Books	2,628	1,899	5,000	2,480	2,480	
525300 Utilities - Admin. Bldg.	15,861	13,308	18,747	18,747	18,000	
* Total Operating	234,088	188,999	264,797	301,721	300,875	0
** Total Personnel & Operating	1,238,983	924,833	1,313,000	1,349,924	1,405,322	0
Capital						
540000 Small Tools & Minor Equipment	149	16	800	950	500	
All Other Equipment	18,345	11,279	44,847			
(1) Laptop (F3)				1,873	1,873	
(1) Docking Station (MI2)				434	434	
(1) Monitor (MI12)				209	209	
** Total Capital	18,494	11,295	45,647	3,466	3,016	0
*** Total Budget Appropriation	1,257,477	936,128	1,358,647	1,353,390	1,408,338	0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: General Administration
Organization: 101800-Auditor

New Position

BUDGET

Object Expenditure Code Classification	(1) Property Coordinator Band 109	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel				
510100 Salaries & Wages - 4		43,285	0	_____
511112 FICA Cost		3,608	0	_____
511113 State Retirement		1,750	0	_____
511120 Insurance Fund Contribution - 4		8,500	0	_____
511130 Workers Compensation		200	0	_____
* Total Personnel		57,343	0	0
Operating Expenses				
520710 Software Subscriptions		69	0	_____
521000 Office Supplies		100	0	_____
525000 Telephone		141	0	_____
525041 E-mail Service Charges		375	0	_____
* Total Operating		685	0	0
** Total Personnel & Operating		58,028	0	0
Capital				
** Total Capital		0	0	0
*** Total Budget Appropriation		58,028	0	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: General Administration
Organization: 101900 - Assessor

		BUDGET					
Object Expenditure Code	Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 32	1,695,111	1,220,178	1,695,677	1,679,573	1,737,915	
510300	Part Time - 1 (0.75 - FTE)	28,631	21,255	28,549	28,807	30,067	
511112	FICA Cost	123,522	88,849	118,713	119,004	121,726	
511113	State Retirement	302,569	204,339	320,016	275,240	328,137	
511120	Insurance Fund Contribution - 33	260,800	210,375	280,500	288,750	288,750	
511130	Workers Compensation	32,390	23,548	27,564	32,525	29,276	
511213	State Retirement - Retiree	13,278	15,024	0	20,362	0	
* Total Personnel		2,456,301	1,783,568	2,471,019	2,444,261	2,535,871	0
Operating Expenses							
520200	Contracted Services	114,918	7,730	24,048	27,800	27,800	
520702	Technical Currency & Support	4,975	4,666	7,015	7,440	7,440	
520703	Computer Hardware Maintenance	0	775	800	800	800	
520710	Software Subscription	0	2,021	2,512	2,545	2,462	
521000	Office Supplies	3,956	2,680	5,500	6,500	5,000	
521100	Duplicating	4,156	3,983	5,000	6,200	4,500	
521200	Operating Supplies	5,272	1,990	6,500	12,392	6,000	
523110	Building Rental - (In-Kind)AB- 7,405sqft	59,240	44,430	59,240	59,240	59,240	
524000	Building Insurance	1,254	1,418	1,317	1,560	1,418	
524201	General Tort Liability Insurance	3,541	4,236	3,895	4,659	4,744	
525000	Telephone	18,311	10,853	17,152	17,568	13,000	
525021	Smart Phone Charges - 1	489	304	639	480	480	
525041	E-mail Service Charges - 33	5,940	7,649	8,773	17,670	12,561	
525100	Postage	4,806	5,505	23,650	30,750	10,000	
525210	Conference, Meeting & Training Expense	14,544	9,743	20,000	27,665	20,000	
525230	Subscriptions, Dues, & Books	16,679	12,728	16,587	19,312	16,587	
525240	Personal Mileage Reimbursement	0	0	100	150	100	
525250	Motor Pool Reimbursement	14,441	14,542	20,000	27,000	15,000	
525300	Utilities - Admin. Bldg.	31,723	26,615	37,495	32,633	32,633	
526400	Appraiser Licensing Fees	0	0	6,300	0	0	
* Total Operating		304,245	161,868	266,523	302,364	239,765	0
** Total Personnel & Operating		2,760,546	1,945,436	2,737,542	2,746,625	2,775,636	0
Capital							
540000	Small Tools & Minor Equipment	645	604	2,000	2,260	1,000	
	All Other Equipment	0	11,746	90,601			
	(3) Standard PC All-in-One (F1A) - Rpl				4,656	4,656	
	(1) Standard Laptops (F3) - Rpl				1,873	2,307	
	(2) B&W Network Printers (P1) - Rpl				3,540	3,540	
** Total Capital		645	12,350	92,601	12,329	11,503	0
*** Total Budget Appropriation		2,761,191	1,957,786	2,830,143	2,758,954	2,787,139	0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: General Administration
Organization: 101900 - Assessor

Front Office Renovation

BUDGET

Object Expenditure Code Classification	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel			
* Total Personnel	0	0	0
Operating Expenses			
522000 Building Maintenance & Repair	0	30,000	0
* Total Operating		30,000	0
** Total Personnel & Operating		30,000	0
Capital			
** Total Capital		0	0

*** Total Budget Appropriation

30,000

0

0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: General Administration
Organization: 101900 - Assessor

		Position Reclassification		BUDGET		
		<u>FROM:</u>	<u>TO:</u>			
		(1) Admin.	(1) Admin.	2026-27	2026-27	2026-27
Object Expenditure	Code Classification	Assistant II	Assistant III	Requested	Recommend	Approved
		Band 106	Band 107			
Personnel						
510100	Salaries & Wages - 1	(35,318)	37,794	2,475	0	_____
511112	FICA Cost	(2,702)	2,835	133	0	_____
511113	State Retirement	(6,555)	7,015	460	0	_____
511120	Insurance Fund Contribution - 1	(8,500)	8,500	0	0	_____
511130	Workers Compensation	(112)	119	7	0	_____
* Total Personnel		(53,187)	56,263	3,075	0	0
Operating Expenses						
* Total Operating				0	0	0
** Total Personnel & Operating				3,075	0	0
Capital						
** Total Capital				0	0	0

(Reports to: Office Manager)

***** Total Budget Appropriation** **3,075** **0** **0**

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: General Administration
Organization: 101900 - Assessor

		Position Reclassification		BUDGET		
		<u>FROM:</u>	<u>TO:</u>			
		(1) Admin.	(1) Admin.	2026-27	2026-27	2026-27
Object Expenditure	Code Classification	Assistant II	Assistant III	Requested	Recommend	Approved
		Band 106	Band 107			
Personnel						
510100	Salaries & Wages - 1	(35,318)	37,794	2,475	2,475	_____
511112	FICA Cost	(2,702)	2,835	133	133	_____
511113	State Retirement	(6,555)	7,015	460	460	_____
511120	Insurance Fund Contribution - 1	(8,500)	8,500	0	0	_____
511130	Workers Compensation	(112)	119	7	7	_____
	* Total Personnel	(53,187)	56,263	3,075	3,075	0
Operating Expenses						
	* Total Operating			0	0	0
	** Total Personnel & Operating			3,075	3,075	0
Capital						
	** Total Capital			0	0	0
 (Reports to: Office Manager)						
*** Total Budget Appropriation				3,075	3,075	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund 1000

Division: General Administration

Organization: 102000 - Register of Deeds

Object Expenditure Code Classification		2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	BUDGET		
					2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages -10	447,319	337,749	492,227	492,227	519,047	
510101	State Supplement	11,631	8,724	11,632	11,632	11,632	
510200	Overtime	6,285	4,184	0	0	0	
511112	FICA Cost	32,345	24,371	34,191	34,191	36,537	
511113	State Retirement	83,380	62,186	85,425	85,425	98,494	
511120	Insurance Fund Contribution -10	73,350	63,750	85,000	85,000	87,500	
511130	Workers Compensation	4,168	3,887	3,958	3,958	4,509	
	* Total Personnel	658,478	504,851	712,433	712,433	757,719	0
Operating Expenses							
520100	Contracted Maintenance	0	0	99	99	0	
520200	Contracted Service	16,056	1,797	11,648	11,632	11,632	
520710	Software Subscription	75,420	58,813	78,234	80,703	80,634	
521000	Office Supplies	3,046	2,240	2,466	2,466	2,466	
521100	Duplicating	2,111	1,127	1,900	1,900	1,900	
521200	Operating Supplies	1,147	1,246	2,702	1,397	1,397	
523110	Building Rental - (In-Kind) Admin. Bldg. - 5,631 sq.ft.	45,045	33,784	45,045	45,045	45,045	
524000	Building Insurance	1,029	1,078	737	737	1,078	
524201	General Tort Liability Insurance	1,311	1,420	1,122	1,122	1,590	
524202	Surety Bonds	340	0	0	0	340	
525000	Telephone	2,296	1,231	2,377	2,377	1,367	
525021	Smart Phone Charges - 2	979	607	1,401	1,401	907	
525041	E-mail Service Charges -10	2,420	2,365	2,831	3,499	3,499	
525100	Postage	2,476	2,285	2,200	2,200	2,200	
525210	Conference, Meeting & Training Expense	2,398	3,763	6,934	5,435	5,435	
525230	Subscriptions, Dues, & Books	275	200	739	418	300	
525300	Utilities - Admin. Bldg.	26,436	22,180	31,246	31,246	30,000	
537699	Cost of Copy Sales	0	27	0	0	0	
	* Total Operating	182,785	134,163	191,681	191,677	189,790	0
	** Total Personnel & Operating	841,263	639,014	904,114	904,110	947,509	0
Capital							
540000	Small Tools & Minor Equipment	342	328	1,008	600	600	
	All Other Equipment	43,080	47,911	203,448			
	(1) Record Preservation				50,000	50,000	
	(3) Standard PC All-in-One (F1A) - Rpl				4,656	4,656	
	(2) Standard PC All-in-One (F1A) - Rpl				3,104	3,104	
	(4) Standard Laptops (F3) - Rpl				7,492	7,492	
	(4) Docking Stations (MI2) - Rpl				1,736	1,736	
	(2) B&W Network Printers (P1) - Rpl				3,426	3,426	
	** Total Capital	43,422	48,239	204,456	71,014	71,014	0
	*** Total Budget Appropriation	884,685	687,253	1,108,570	975,124	1,018,523	0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: General Administration
Organization: 102000-Register of Deeds

Position Reclassification

Object Expenditure Code Classification	Position Reclassification		BUDGET		
	(1) Document Processing Clerk II Band 106	(1) Document Processing Clerk III Band 108	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel					
510100 Salaries & Wages - 4	(35,319)	40,435	5,116	0	
511112 FICA Cost	(2,702)	3,093	391	0	
511113 State Retirement	(6,555)	7,505	905	0	
511120 Insurance Fund Contribution - 4	(8,500)	8,500	0	0	
511130 Workers Compensation	(109)	125	16	0	
* Total Personnel	(53,185)	59,658	6,428	0	0
Operating Expenses					
* Total Operating			0	0	0
** Total Personnel & Operating			6,428	0	0
Capital					
** Total Capital			0	0	0
*** Total Budget Appropriation			6,428	0	0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: General Administration
Organization: 102000-Register of Deeds

Object Expenditure Code Classification	Position Reclassification		BUDGET		
	(1) Admin Assistant II Band 106	(1) Admin Assistant III Band 108	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel					
510100 Salaries & Wages - 4	(35,319)	37,794	2,475	0	
511112 FICA Cost	(2,702)	3,093	391	0	
511113 State Retirement	(6,555)	7,015	460	0	
511120 Insurance Fund Contribution - 4	(8,500)	8,500	0	0	
511130 Workers Compensation	(109)	117	8	0	
* Total Personnel	(53,185)	56,519	3,334	0	0
Operating Expenses					
* Total Operating			0	0	0
** Total Personnel & Operating			3,334	0	0
Capital					
** Total Capital			0	0	0
*** Total Budget Appropriation			3,334	0	0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000

Division: General Administration

Organization: 102000 Register of Deeds

		Position Reclassification		BUDGET		
		(1) Admin Assistant III Band 107	(1) Senior Admin Assistant III Band 108	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Object Expenditure Code	Classification					
Personnel						
510100	Salaries & Wages - 4	(37,794)	40,435	2,641	2,641	
511112	FICA Cost	(2,891)	3,093	202	202	
511113	State Retirement	(7,015)	7,505	490	490	
511120	Insurance Fund Contribution - 4	(8,500)	8,500	0	0	
511130	Workers Compensation	(117)	125	8	8	
	* Total Personnel	(56,317)	59,658	3,341	3,341	0
Operating Expenses						
	* Total Operating			0	0	0
	** Total Personnel & Operating			3,341	3,341	0
Capital						
	** Total Capital			0	0	0
*** Total Budget Appropriation				3,341	3,341	0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000

Division: General Administration

Organization: 102000 Register of Deeds

Position Reclassification

BUDGET

Object Expenditure Code Classification	(1) Document Processing Clerk I Band 104	(1) Document Processing Clerk II Band 106	2026-27 Requested	2026-27 Recommend	2026-27 Approved
	Personnel				
510100 Salaries & Wages - 4	(35,319)	35,319	0	0	
511112 FICA Cost	(2,702)	2,702	0	0	
511113 State Retirement	(6,555)	6,555	0	0	
511120 Insurance Fund Contribution - 4	(8,500)	8,500	0	0	
511130 Workers Compensation	(109)	109	0	0	
* Total Personnel	(53,185)	53,185	0	0	0
Operating Expenses					
* Total Operating			0	0	0
** Total Personnel & Operating			0	0	0
Capital					
** Total Capital			0	0	0
*** Total Budget Appropriation			0	0	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000

Division: General Administration

Organization: 102100 - Technology Services

		BUDGET					
Object Expenditure Code	Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 19	1,059,990	837,117	1,207,713	1,207,713	1,270,866	
510199	Special Overtime	0	410	0	0	0	
510200	Overtime	6,123	4,336	0	0	0	
510300	Part Time - 1 (0.5 - FTE)	17,060	16,391	21,388	21,388	23,290	
511112	FICA Cost	79,611	62,802	84,623	92,390	89,103	
511113	State Retirement	193,247	152,436	228,121	224,152	240,195	
511120	Insurance Fund Contribution - 19	154,850	121,125	161,500	166,250	166,250	
511130	Workers Compensation	7,285	5,487	7,468	7,468	7,327	
	* Total Personnel	1,518,166	1,200,104	1,710,813	1,719,361	1,797,031	0
Operating Expenses							
520221	Web Site Services	1,281	1,494	1,440	1,484	1,484	
520311	CIO Consulting Services	151,580	103,610	157,410	157,410	157,410	
520700	Technical Services	269,106	28,416	300,381	428,943	409,054	
520702	Technical Currency & Support	209,765	159,692	313,588	339,381	260,647	
520703	Computer Hardware Maintenance	403,991	321,421	491,507	533,188	533,188	
520710	Software Subscription	197,605	343,147	351,655	598,434	557,698	
521000	Office Supplies	588	581	870	617	617	
521100	Duplicating	1,383	674	1,328	2,520	2,000	
521200	Operating Supplies	3,142	1,121	5,280	7,276	3,200	
524000	Building Insurance	978	1,023	2,581	1,125	1,023	
524201	General Tort Liability Insurance	1,561	1,761	1,640	1,937	1,973	
524900	Data Processing Equip. Insurance	7,488	7,543	7,482	7,482	7,482	
525000	Telephone	5,345	13,663	5,103	3,032	5,103	
525003	T-1 Line Service Charges	11,844	7,334	19,595	36,765	36,765	
525004	WAN Service Charges	132,684	99,605	162,325	186,685	186,685	
525008	Fax Service Charges	5,390	4,410	6,292	7,884	7,884	
525021	Smart Phone Charges - 9	11,394	5,179	6,169	7,290	6,350	
525040	Internet Service Charges - Cty. Wide	24,780	14,455	27,000	46,045	46,045	
525041	E-mail Service Charges - 29	7,442	1,415	11,373	10,408	12,242	
525100	Postage	0	3	0	0	0	
525110	Other Parcel Delivery Service	0	0	50	50	50	
525210	Conference, Meeting & Training Expense	16,762	177	18,000	48,141	18,000	
525230	Subscriptions, Dues, & Books	1,143	886	1,614	1,614	1,614	
525240	Personal Mileage Reimbursement	896	919	3,000	4,004	1,000	
525250	Motor Pool Reimbursement	354	1,083	760	910	910	
525300	Utilities - Admin. Bldg.	26,436	22,180	31,246	31,246	31,246	
525319	Utilities - 911 Communication Cntr/EOC	44,167	33,523	37,531	37,531	37,531	
	* Total Operating	1,537,105	1,175,315	1,965,220	2,501,402	2,327,201	0
	** Total Personnel & Operating	3,055,271	2,375,419	3,676,033	4,220,763	4,124,232	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: General Administration
Organization: 102100 - Technology Services

		BUDGET				
Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Capital						
540000 Small Tools & Minor Equipment	5,355	3,892	11,500	9,045	9,045	_____
540010 Minor Software	1,100	1	6,202	2,312	2,312	_____
All Other Equipment	355,577	551,695	1,909,548			_____
(1) Admin Building Camera System (TI)				62,238	62,238	_____
(1) Camera System Backup (Addl) (TI)				55,261		_____
(1) Cyber Insurance (EI)				100,000	0	_____
(1) Fire Suppression-ADM (TI)				47,157		_____
(1) Website Monitoring (MC)				16,872	16,872	_____
(1) M365 Manager Plus (TI)				25,510		_____
(1) Remote Access Software (EI)				23,112	0	_____
(1) Proxy Card Readers (EI)				7,698	0	_____
(1) Security Training Software (MC)				24,345	24,345	_____
(1) Self Service Pasword Reset (MC)				14,957	14,957	_____
(1) Varonis for WIN=M365 +Copilot (MC)				81,892	0	_____
(1) System Test Capacity (EI)				99,970	0	_____
(1) ARC Serve BackUp-Rpl (MC)				198,865	0	_____
(1) Certificate Management Program (MC)				3,594	3,594	_____
(1) Extreme Edge Switch Repl (MC)				452,961	452,961	_____
(1) Synology NAS, BackBlaze Cloud (MC)				11,029	11,029	_____
(1) IT Asset Mgmt System (EI)				77,040	0	_____
(1) Wireless Access Fire Stations, Rpl (TI)				24,557		_____
(1) Application Monitoring (MC)				14,909	14,909	_____
(1) Change Gear (TI)				17,120		_____
(1) GitHUB CoPilot (MC)				4,007	4,007	_____
(1) Granicus GXA AI (EI)				161,000	0	_____
(1) SOC Buildout (EI)				16,050	0	_____
(1) Adaptive Security (MC)				78,334		_____
(1) Entra P2 (MC)				43,200	43,200	_____
(1) Manage Engine (Addl) (EI)				25,000	0	_____
(1) Nessus Mgmt Console (MC)				37,301	37,301	_____
(1) Firewall Rpl(MC)				85,982	85,982	_____
(1) Tensor (EI)				40,973	0	_____
(1) MS Office 365 Backup Addl (MC)				47,367	0	_____
(2) Standard Computers (F1) - Rpl (MC)				2,708	1,354	_____
(1) Standard PC All-in-One (F1A) - Rpl (MC)				1,552	0	_____
(4) Advanced Computers (F2) - Rpl (MC)				8,348	10,435	_____
(3) Advanced Computers (F2A) - Rpl (MC)				19,566	6,522	_____
(1) Advanced Computer (F2B) - Rpl (MC)				1,747	0	_____
(6) Standard Laptop (F3) w/Dock - Rpl (MC)				13,842	13,842	_____
(1) Advanced Laptop (F4) w/Dock - Rpl (MC)				3,859	3,859	_____
(1) Advanced Laptop (F8) w/Dock - Rpl (MC)				4,661	4,661	_____
(9) iPad (F11) - Rpl (TI)				4,140	2,356	_____
** Total Capital	362,032	555,588	1,927,250	1,970,081	825,781	0
*** Total Budget Appropriation	3,417,303	2,931,007	5,603,283	6,190,844	4,950,013	0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: General Administration
Organization: 102100 - Technology Services

		New Position	<i>BUDGET</i>		
Object Expenditure Code Classification	(1) Security Officer Band 210	2026-27 Requested	2026-27 Recommend	2026-27 Approved	
Personnel					
510100	Salaries & Wages - 1	56,804	0		_____
511112	FICA Cost	435	0		_____
511113	State Retirement	10,543	0		_____
511120	Insurance Fund Contribution - 1	8,750	0		_____
511130	Workers Compensation	176	0		_____
	* Total Personnel	76,708	0		0
Operating Expenses					
520710	Software Subscriptions	423	0		_____
524201	General Tort Liability Insurance	44	0		_____
525000	Telephone	142	0		_____
525021	Smart Phone Charges	486	0		_____
525041	E-mail Service Charges - 1	437	0		_____
	* Total Operating	1,532	0		0
	** Total Personnel & Operating	78,240	0		0
Capital					
540000	Small Tools & Minor Equipment	284	0		_____
	(1) F3 Standard Laptop w/Accessories	2,393	0		_____
	(1) M113 Monitor	803	0		_____
	** Total Capital	3,480	0		0
	*** Total Budget Appropriation	81,720	0		0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: General Administration
Organization: 102100 - Technology Services

New Position

Object Expenditure Code Classification	(1) Project Manager Band 214	BUDGET		
		2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel				
510100 Salaries & Wages - 1		73,764	0	
511112 FICA Cost		564	0	
511113 State Retirement		13,691	0	
511120 Insurance Fund Contribution - 1		8,750	0	
511130 Workers Compensation		229	0	
* Total Personnel		96,998	0	0
Operating Expenses				
520710 Software Subscriptions		423	0	
524201 General Tort Liability Insurance		44	0	
525000 Telephone		142	0	
525021 Smart Phone Charges		486	0	
525041 E-mail Service Charges - 1		437	0	
* Total Operating		1,532	0	0
** Total Personnel & Operating		98,530	0	0
Capital				
540000 Small Tools & Minor Equipment		284	0	
(1) F3 Standard Laptop w/Accessories		2,393	0	
(1) M113 Monitor		803	0	
** Total Capital		3,480	0	0
*** Total Budget Appropriation		102,010	0	0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: General Administration
Organization: 102100 - Technology Services

Position Upgrade

Object Expenditure Code Classification	<u>FROM:</u>	<u>TO:</u>	<i>BUDGET</i>		
	(1) TS Coordinator Band 106	(1) TS Coordinator Band 109	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel					
510100 Salaries & Wages - 1			7,967	0	_____
511112 FICA Cost			61	0	_____
511113 State Retirement			1,479	0	_____
511130 Workers Compensation			25	0	_____
* Total Personnel			9,532	0	0
Operating Expenses					
* Total Operating			0	0	0
** Total Personnel & Operating			9,532	0	0
Capital					
** Total Capital			0	0	0
*** Total Budget Appropriation			9,532	0	0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: General Administration
Organization: 102100 - Technology Services

Requesting mid-point salary

Object Expenditure Code Classification	Requesting mid-point salary		BUDGET		
	<u>FROM:</u> (2) Sr Application Analyst Band 112	<u>TO:</u> (2) Sr Application Analyst Band 112	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel					
510100 Salaries & Wages - 1			10,608	0	_____
511112 FICA Cost			81	0	_____
511113 State Retirement			1,969	0	_____
511120 Insurance Fund Contribution - 1			0	0	_____
511130 Workers Compensation			33	0	_____
* Total Personnel	0	0	12,691	0	0
Operating Expenses					
* Total Operating			0	0	0
** Total Personnel & Operating			12,691	0	0
Capital					
** Total Capital			0	0	0
*** Total Budget Appropriation			12,691	0	0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: General Administration
Organization: 102100 - Technology Services

		Position Reclassification		BUDGET		
		<u>FROM:</u>	<u>TO:</u>	2026-27	2026-27	2026-27
Object Expenditure	Code Classification	(2) PC Lan 2 Band 112	(2) PC Lan 3 Band 113	Requested	Recommend	Approved
Personnel						
510100	Salaries & Wages - 1			11,172	0	_____
511112	FICA Cost			85	0	_____
511113	State Retirement			2,074	0	_____
511130	Workers Compensation			35	0	_____
	* Total Personnel			13,366	0	0
Operating Expenses						
	* Total Operating			0	0	0
	** Total Personnel & Operating			13,366	0	0
Capital						
	** Total Capital			0	0	0
*** Total Budget Appropriation				13,366	0	0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: General Administration
Organization: 102100 - Technology Services

Position Reclassification

Object Expenditure Code Classification	Position Reclassification		BUDGET		
	<u>FROM:</u> (1) Application Analyst Band 109	<u>TO:</u> (1) Sr. Application Analyst Band 112	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel					
510100 Salaries & Wages - 1			15,101	0	_____
511112 FICA Cost			116	0	_____
511113 State Retirement			2,803	0	_____
511130 Workers Compensation			47	0	_____
* Total Personnel			18,067	0	0
Operating Expenses					
* Total Operating			0	0	0
** Total Personnel & Operating			18,067	0	0
Capital					
** Total Capital			0	0	0
*** Total Budget Appropriation			18,067	0	0

COUNTY OF LEXINGTON

GENERAL FUND

Annual Budget

Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000

Division: General Administration

Organization: 102100 - Technology Services

Object Expenditure Code Classification		Emergency Service IT Team	BUDGET		
			2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel					
* Total Personnel			0	0	0
Operating Expenses					
* Total Operating			0	0	0
** Total Personnel & Operating			0	0	0
Capital					
** Total Capital			0	0	0
*** Total Budget Appropriation			0	0	0

COUNTY OF LEXINGTON

GENERAL FUND

Annual Budget

Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000

Division: General Administration

Organization: 102100 - Technology Services

Object Expenditure Code Classification	Consolidation of IT County Wide	BUDGET		
		2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel				
* Total Personnel		0	0	0
Operating Expenses				
* Total Operating		0	0	0
** Total Personnel & Operating		0	0	0
Capital				
** Total Capital		0	0	0
*** Total Budget Appropriation				
		0	0	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: General Administration
Organization: 102110 - Records Management

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	<i>BUDGET</i>		
				2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 3	108,411	68,066	127,853	127,853	131,610	
511112 FICA Cost	7,795	4,959	8,803	8,803	9,061	
511113 State Retirement	19,319	11,962	23,729	23,729	24,427	
511120 Insurance Fund Contribution - 3	24,450	19,125	25,500	25,500	26,250	
511130 Workers Compensation	337	211	1,704	1,704	1,794	
* Total Personnel	160,312	104,323	187,589	187,589	193,142	0
Operating Expenses						
520102 Contracted Maintenance (Microfilm)	5,312	1,115	5,600	5,600	4,109	
520248 Alarm Monitoring and Maintenance	0	378	378	378	378	
520702 Technical Currency & Support	600	615	630	630	625	
520710 Software Subscription	0	184	204	204	207	
521000 Office Supplies	101	567	700	700	700	
521100 Duplicating	44	61	450	450	100	
521200 Operating Supplies	0	0	700	700	200	
524000 Building Insurance	3,593	1,715	1,798	1,798	1,715	
524201 General Tort Liability Insurance	961	429	954	954	480	
525000 Telephone	507	263	530	530	300	
525021 Smart Phone Charges	507	303	708	708	455	
525041 E-mail Service Charges - 2	432	426	925	925	1,187	
525100 Postage	0	1	50	50	25	
525210 Conference, Meeting & Training Expense	0	1,073	2,500	2,500	1,200	
525230 Subscriptions, Dues, & Books	175	0	150	150	200	
525250 Motor Pool Reimbursement	970	852	1,200	1,200	1,200	
525301 Utilities - Courthouse	13,803	13,444	15,351	15,351	15,351	
525385 Utilities - Auxiliary Admin. Bldg.	12,101	9,576	13,443	13,443	13,443	
525400 Gas, Fuel, & Oil	0	0	50	50	50	
* Total Operating	39,106	31,002	46,321	46,321	41,925	0
**Total Personnel & Operating	199,418	135,325	233,910	233,910	235,067	0
Capital						
540000 Small Tools & Minor Equipment	24	0	100	100	100	
All Other Equipment	2,754	12,575	14,024			
(1) B&W Network Printer (P1) - Rpl				1,436	1,486	
** Total Capital	2,778	12,575	14,124	1,536	1,586	0
*** Total Budget Appropriation	202,196	147,900	248,034	235,446	236,653	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: General Services
Organization: 111300 - Building Services

Object Expenditure Code Classification		<i>BUDGET</i>				
		2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	2026-27 Recommend
Personnel						
510100	Salaries & Wages - 36	1,425,549	1,019,167	1,593,222	1,672,883	1,641,491
510199	Special Overtime	0	1,429	0	0	0
510200	Overtime	11,658	6,094	0	0	0
511112	FICA Cost	104,754	74,861	109,693	115,178	113,017
511113	State Retirement	249,093	174,820	295,702	310,487	304,661
511120	Insurance Fund Contribution - 36	293,400	229,500	306,000	321,300	315,000
511130	Workers Compensation	86,760	57,027	80,499	84,524	95,211
511213	State Retirement - Retiree	7,171	5,385	0	7,530	0
* Total Personnel		2,178,385	1,568,283	2,385,116	2,511,902	2,469,380
Operating Expenses						
520100	Contracted Maintenance	122,104	75,983	150,000	253,350	150,000
520103	Landscape/Grounds Maintenance	10,005	17,125	24,500	36,600	28,500
520200	Contracted Services	18,721	49,324	34,000	37,250	37,250
520231	Garbage Pickup Service	10,860	6,335	16,260	28,172	28,172
520233	Towing Service	90	0	150	870	150
520241	Refrigerant Disposal & Testing	0	0	0	875	175
520702	Technical Currency & Support	600	630	630	630	630
520710	Software Subscriptions	0	2,940	3,744	3,744	3,220
521000	Office Supplies	1,786	1,450	1,730	1,950	1,730
521100	Duplicating	1,819	1,140	1,421	1,500	1,421
521200	Operating Supplies	62,708	65,601	71,000	85,478	70,000
522000	Building Repairs & Maintenance	240,488	186,463	231,192	275,614	250,000
522001	Carpet/Floor Cleaning	5,858	6,039	10,000	10,000	10,000
522050	Generator Repair & Maintenance	4,268	7,253	11,800	15,300	12,000
522200	Small Equipment Repairs & Maintenance	11,187	6,888	6,500	17,644	10,000
522201	Fuel Site Repairs & Maintenance	990	0	0	0	0
522300	Vehicle Repairs & Maintenance	9,789	8,953	14,231	16,430	12,500
523200	Equipment Rental	3,530	3,682	6,645	7,740	4,000
524000	Building Insurance	3,789	3,634	4,492	7,330	3,634
524100	Vehicle Insurance - 20	16,605	18,400	16,700	18,400	25,760
524101	Comprehensive Insurance	4,116	4,141	4,500	4,950	4,762
524201	General Tort Liability Insurance	10,333	22,573	11,651	24,830	25,282
524202	Surety Bond	0	0	0	302	227
525000	Telephone	5,368	5,313	5,052	6,372	5,495
525006	GPS Monitoring Charges - 20	4,789	4,177	4,972	4,140	4,140
525020	Pagers and Cell Phones	1,454	943	1,434	1,430	1,430
525021	Smart Phone Charges - 16	9,319	5,770	10,415	9,450	9,450
525030	800 MHz Radio Service Charges - 2	278	105	455	350	350
525041	E-mail Service Charges - 17	6,007	7,367	7,389	7,387	13,255
525100	Postage	1	8	0	0	10
525210	Conference, Meeting & Training Expense	2,123	1,913	2,500	2,650	2,500
525230	Subscriptions, Dues, & Books	0	0	0	800	800
525240	Personal Mileage Reimbursement	0	0	0	250	50
525250	Motor Pool Reimbursement	28	0	0	0	0
525357	Utilities - Central Whse./Bldg. Maint.	7,988	6,872	7,730	8,768	8,200
525385	Utilities - Auxiliary Admin. Bldg.	550	435	611	600	600
525389	Utilities - Judicial Center	1,732	1,515	2,089	2,000	2,000
525400	Gas, Fuel, & Oil	31,143	23,770	31,030	39,930	35,000
525405	Small Equipment Fuel	3,884	3,372	3,451	5,518	4,000

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: General Services
Organization: 111300 - Building Services

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	BUDGET	
					2026-27 Recommend	2026-27 Approved
Con't Operating Expense:						
525430 Emergency Generator Fuel	0	0	1,000	3,950	1,000	
525600 Uniforms & Clothing	10,770	9,564	9,500	14,875	11,000	
526500 Licenses & Permits	800	1,726	2,000	5,075	2,000	
538000 Claims & Judgements	0	0	0	500	500	
* Total Operating	625,880	561,404	710,774	963,004	781,193	0
** Total Personnel & Operating	2,804,265	2,129,687	3,095,890	3,474,906	3,250,573	0
Capital						
540000 Small Tools and Minor Equipment	18,984	8,630	8,500	18,446	15,000	
540010 Minor Software	0	0	0	14,474	0	
All Other Equipment	553,277	644,099	1,891,923			
Judicial Elevator Modernization				279,377	279,377	
Judicial Parking Deck Rehab				168,129	168,129	
Judicial Roof Replacement				250,000	250,000	
Red Bank Crossing AHU 5 - Rpl				156,360	0	
Door Access Control Upgrades				118,150	118,150	
Administration UPS Battery - Rpl				8,500	8,500	
(1) Mower - Rpl				15,160	15,160	
(1) Trailer - Rpl				15,870	15,000	
(3) Service Trucks - Rpl				192,000	192,000	
Oak Grove Magistrate Painting (Interior)				25,000	25,000	
Judicial Basement Renovation				23,000	0	
Swansea Service Center Parking Lot Repairs				75,000	0	
Summary Court Main Courtroom Flooring				40,000	40,000	
Summary Court Main Courtroom Painting				30,000	30,000	
Summary Court Restroom Remodel (Year 1)				50,000	50,000	
Admin Building Data Center Monitoring/Controls				14,059	0	
Judicial & Admin Duct Detector Removal				31,160	0	
Judicial & Admin Tree Rpl & Parking Lot Rehab (Year 1)				160,000	0	
(6) Standard PC All-in-One (F1A) - Rpl				0	9,312	
(1) Standard Laptop (F3) - Rpl				0	2,307	
** Total Capital	572,261	652,729	1,900,423	1,684,685	1,217,935	0
*** Total Budget Appropriation	3,376,526	2,782,416	4,996,313	5,159,591	4,468,508	0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: General services
Organization: 111300 - Building Services

Position Reclassification

Object Expenditure Code Classification	Position Reclassification		BUDGET		
	<u>FROM:</u> (1) Custodian Band 102	<u>TO:</u> (1) Senior Custodian Band 105	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel					
510100 Salaries & Wages - 1	(39,832)	42,258	2,426	0	_____
511112 FICA Cost	(3,047)	3,233	186	0	_____
511113 State Retirement	(7,393)	7,843	450	0	_____
511120 Insurance Fund Contribution - 1	(17,000)	17,000	0	0	_____
511130 Workers Compensation	(1,836)	1,948	112	0	_____
* Total Personnel	(69,108)	72,282	3,174	0	0
Operating Expenses					
* Total Operating			0	0	0
** Total Personnel & Operating			3,174	0	0
Capital					
** Total Capital			0	0	0
*** Total Budget Appropriation			3,174	0	0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: General services
Organization: 111300 - Building Services

		Position Reclassification		BUDGET		
		<u>FROM:</u>	<u>TO:</u>			
		(1) Bldg Serv.	(1) Bldg Serv.	2026-27	2026-27	2026-27
		Asst. Magr.	Dpty Director	Requested	Recommend	Approved
Object Expenditure	Code Classification	Band 210	Band 213			
Personnel						
510100	Salaries & Wages - 1	(60,780)	74,458	13,678	0	_____
511112	FICA Cost	(4,650)	5,696	1,046	0	_____
511113	State Retirement	(11,281)	13,819	2,538	0	_____
511120	Insurance Fund Contribution - 1	(17,000)	17,000	0	0	_____
511130	Workers Compensation	(2,802)	3,433	631	0	_____
	* Total Personnel	(96,513)	114,406	17,893	0	0
Operating Expenses						
	* Total Operating			0	0	0
	** Total Personnel & Operating			17,893	0	0
Capital						
	** Total Capital			0	0	0
*** Total Budget Appropriation				17,893	0	0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: General services
Organization: 111300 - Building Services

Position Upgrade

Object Expenditure Code Classification	<u>FROM:</u>	<u>TO:</u>	<i>BUDGET</i>		
	(2) HVAC Mechanic Band 110	(2) HVAC Mechanic Band 111	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel					
510100 Salaries & Wages - 2	(107,451)	114,973	7,522	0	_____
511112 FICA Cost	(8,220)	8,795	575	0	_____
511113 State Retirement	(19,943)	21,339	1,396	0	_____
511120 Insurance Fund Contribution - 2	(17,000)	17,000	0	0	_____
511130 Workers Compensation	(4,953)	5,300	347	0	_____
* Total Personnel	(157,567)	167,407	9,840	0	0
Operating Expenses					
* Total Operating			0	0	0
** Total Personnel & Operating			9,840	0	0
Capital					
** Total Capital			0	0	0
*** Total Budget Appropriation			9,840	0	0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: General services
Organization: 111300 - Building Services

Position Reclassification

Object Expenditure Code Classification	Position Reclassification		BUDGET		
	<u>FROM:</u> (1) Maint. Asst. III Band 109	<u>TO:</u> (1) Maint. Technician Band 110	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel					
510100 Salaries & Wages - 1	(45,586)	48,778	3,192	0	_____
511112 FICA Cost	(3,487)	3,731	244	0	_____
511113 State Retirement	(8,461)	9,053	592	0	_____
511120 Insurance Fund Contribution - 1	(17,000)	17,000	0	0	_____
511130 Workers Compensation	(2,102)	2,249	147	0	_____
* Total Personnel	(76,636)	80,811	4,175	0	0
Operating Expenses					
* Total Operating			0	0	0
** Total Personnel & Operating			4,175	0	0
Capital					
** Total Capital			0	0	0
*** Total Budget Appropriation			4,175	0	0

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000
Division: General Services
Organization: 111400 - Fleet Services

		BUDGET					
Object Expenditure Code	Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 20	913,220	776,056	1,092,586	1,199,865	1,199,865	
510199	Special Overtime	898	533	0	0	0	
510200	Overtime	10,571	13,772	0	0	0	
511112	FICA Cost	67,858	57,568	75,225	91,790	82,611	
511113	State Retirement	144,388	118,529	202,784	222,695	222,695	
511120	Insurance Fund Contribution - 20	163,000	127,500	170,000	175,000	175,000	
511130	Workers Compensation	40,030	35,048	47,441	53,222	52,315	
511213	SCRS-Emplr. Port. (Retiree)	20,011	22,453	0	0	0	
* Total Personnel		1,359,976	1,151,459	1,588,036	1,742,572	1,732,486	0
Operating Expenses							
520219	Water and Other Beverage Service	147	0	200	700	200	
520231	Garbage Pickup Services	0	0	563	2,732	563	
520233	Towing Services	262	0	50	300	300	
520702	Technical Currency & Support	44,420	34,931	68,381	103,000	98,286	
520703	Computer Hardware Maintenance	0	0	1,737	1,737	1,737	
520710	Software Subscriptions	0	1,225	1,360	1,380	621	
521000	Office Supplies	1,202	1,078	1,742	3,000	1,500	
521100	Duplicating	702	209	853	890	853	
521200	Operating Supplies	4,905	3,728	5,482	6,000	5,000	
522000	Building Repairs & Maintenance	18,026	5,655	6,200	16,000	10,000	
522100	Heavy Equip Repairs & Maintenance	169	0	0	0	0	
522200	Small Equipment Repairs & Maintenance	7,778	8,158	8,523	16,000	8,523	
522201	Fuel Site Repair & Maintenance	22,817	32,474	30,000	60,000	35,000	
522300	Vehicle Repairs & Maintenance	7,161	2,835	4,399	6,000	6,000	
523200	Equipment Rental	3,310	1,955	3,883	3,600	3,600	
523205	Uniform Rentals	12,782	9,402	16,355	17,160	15,000	
524000	Building Insurance	5,462	5,932	6,102	6,530	5,932	
524100	Vehicle Insurance - 7	5,535	7,200	5,074	7,200	10,080	
524101	Comprehensive Insurance	93	492	0	1,200	566	
524201	General Tort Liability Insurance	2,821	12,141	3,153	13,355	13,598	
524900	Data Processing Equipment Insurance	166	222	176	250	222	
525000	Telephone	3,432	2,093	3,492	3,492	3,120	
525004	WAN Services	4,080	3,010	3,936	3,936	4,080	
525006	GPS Monitoring Charges	1,524	1,332	1,550	1,440	1,440	
525020	Pagers and Cell Phones	2,222	1,089	1,440	1,740	1,700	
525021	Smart Phone Charges - 2	937	609	1,164	1,920	910	
525030	800 MHz Radio Service Charges - 4	2,812	2,119	2,813	2,813	2,813	
525041	E-mail Service Charges - 5	973	1,314	1,657	1,657	3,561	
525210	Conference, Meeting & Training Expense	2,354	1,248	4,468	24,000	22,000	
525230	Subscriptions, Dues, & Books	104	0	0	150	150	
525250	Motor Pool Reimbursement	78	0	0	0	0	
525306	Utilities - Fleet Services	25,067	22,493	23,539	30,000	27,574	
525400	Gas, Fuel, & Oil	9,569	8,675	11,680	16,040	11,680	

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000
Division: General Services
Organization: 111400 - Fleet Services

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	BUDGET		
				2026-27 Requested	2026-27 Recommend	2026-27 Approved
Con't Operating Expense:						
525600 Uniforms & Clothing	2,586	1,575	1,890	3,500	2,000	
526500 Licenses & Permits	1,100	0	1,650	1,200	1,200	
528201 Parts/Oil Inventory Clearing	347	0	3,000	3,000	3,000	
528299 Inventory Clearing Budget Control	0	0	(3,000)	(3,000)	(3,000)	
528310 Reimbursable Mechanics Tools	14,574	11,995	14,715	16,000	16,000	
* Total Operating	209,517	185,189	238,227	374,922	315,809	0
** Total Personnel & Operating	1,569,493	1,336,648	1,826,263	2,117,494	2,048,295	0
Capital						
540000 Small Tools & Minor Equipment	7,742	2,121	5,000	9,200	5,000	
All Other Equipment	402,469	1,272,503	1,466,466			
Fleet Services Exterior Painting				35,000	0	
(1) Pickup Truck w/ Service Body - Rpl				80,000	80,000	
(1) Fuel Site Veeder Root Monitoring System Upgrade				21,000	21,000	
(1) Fuel Site Fuelmaster System Upgrade				105,000	105,000	
(1) Backup Generator @ Fuel Site 1				80,000	80,000	
(1) Backup Generator @ Fleet Services Building				300,000	300,000	
(1) Refrigerant Machine - Rpl				8,000	8,000	
(1) Diagnostic Scan Tool for Fire & Heavy Equipment				11,000	11,000	
(1) All-in-One Computer & Monitor (F1A) - Rpl				1,755	1,552	
(2) Standard Rugged Laptop (F5) - Rpl				5,522	5,522	
(1) Color Network Printer (P2) - Rpl				1,387	1,387	
(1) B&W Network Printer (P1) - Rpl				1,770	1,770	
(2) iPad (F11) - Rpl				1,194	920	
** Total Capital	410,211	1,274,624	1,471,466	660,828	621,151	0
*** Total Budget Appropriation	1,979,704	2,611,272	3,297,729	2,778,322	2,669,446	0

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000
Division: Public Works
Organization: 121100 - Administration & Engineering

Object Expenditure Code Classification		2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	<i>BUDGET</i>	
						2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 21	1,258,875	906,671	1,379,890	1,379,890	1,434,106	
510199	Special Overtime	2,606	1,585	0	0	0	
510200	Overtime	2,021	352	0	0	0	
511112	FICA Cost	91,422	66,621	95,006	105,562	98,738	
511113	State Retirement	226,617	158,825	256,108	256,108	266,170	
511120	Insurance Fund Contribution - 21	171,150	133,875	178,500	183,750	183,750	
511130	Workers Compensation	32,665	25,351	31,773	37,947	33,094	
* Total Personnel		1,785,356	1,293,280	1,941,277	1,963,257	2,015,858	0
Operating Expenses							
520100	Contracted Maintenance	225	0	1,000	2,116	1,000	
520200	Contracted Services	378	378	378	378	378	
520219	Water & Other Beverage Service	0	0	750	1,000	500	
520233	Towing Service	0	0	225	225	150	
520300	Professional Services	0	0	5,000	25,000	5,000	
520702	Technical Currency & Support	16,540	83,227	87,525	84,762	84,762	
520710	Software Subscriptions	0	1,347	6,476	1,518	1,518	
521000	Office Supplies	3,308	3,269	5,500	12,000	5,500	
521100	Duplicating	1,782	1,293	1,600	2,000	1,800	
521200	Operating Supplies	1,314	983	3,100	5,000	3,000	
522000	Building Repairs & Maintenance	4,388	20,683	25,000	5,000	5,000	
522200	Small Equipment Repairs & Maintenance	0	177	500	500	500	
522300	Vehicle Repairs & Maintenance	3,285	2,091	7,368	8,000	7,000	
524000	Building Insurance	2,596	3,075	2,726	3,382	3,075	
524100	Vehicle Insurance - 13	9,225	10,400	7,380	9,600	14,560	
524101	Comprehensive Insurance	3,408	2,697	3,920	3,102	3,102	
524201	General Tort Liability Insurance	3,101	3,504	3,411	3,854	3,854	
524202	Surety Bonds	0	0	0	150	150	
525000	Telephone	3,845	2,861	3,867	5,160	3,850	
525004	WAN Service Charges	0	0	6,717	972	972	
525006	GPS Monitoring Charges	2,594	2,270	2,830	2,160	2,160	
525021	Smart Phone Charges - 21	15,609	10,569	19,980	21,600	16,000	
525041	E-mail Service Charges - 21	2,741	9,183	9,614	9,614	9,614	
525100	Postage	28	21	500	500	200	
525210	Conference, Meeting & Training Expense	5,519	1,402	15,000	24,585	10,000	
525230	Subscriptions, Dues, & Books	2,896	1,126	3,000	6,950	2,800	
525240	Personal Mileage Reimbursement	94	0	0	182	100	
525323	Utilities - Public Works Complex	9,281	8,309	9,017	14,280	9,500	
525400	Gas, Fuel, & Oil	11,290	7,159	19,365	14,880	14,880	
525600	Uniforms & Clothing	2,783	3,717	5,400	7,500	4,000	
* Total Operating		106,230	179,741	257,149	275,970	214,925	0
** Total Personnel & Operating		1,891,586	1,473,021	2,198,426	2,239,227	2,230,783	0

COUNTY OF LEXINGTON

GENERAL FUND

Annual Budget

Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000

Division: Public Works

Organization: 121100 - Administration & Engineering

Reclassification

Object Expenditure Code Classification	Reclassification		BUDGET		
	<u>Delete</u> (1) Administrative Assistant I Band 105	<u>Add</u> (1) Engineering Associate II Band 112	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel					
510100 Salaries & wages	(35,318)	53,082	17,764	17,764	
511112 FICA Cost	(2,702)	4,061	1,359	1,359	
511113 State Retirement	(6,555)	9,852	3,297	3,297	
511120 Insurance Funf Contribution	(8,750)	8,750	0	0	
511130 Workers Compensation	(971)	1,460	489	489	
* Total Personnel			22,909	22,909	0
Operating Expenses					
* Total Operating			0	0	0
** Total Personnel & Operating			22,909	22,909	0
Capital					
** Total Capital			0	0	0
*** Total Budget Appropriation			22,909	22,909	0

COUNTY OF LEXINGTON

GENERAL FUND

Annual Budget

Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000

Division: Public Works

Organization: 121100 - Administration & Engineering

Reclassification

		Reclassification		<i>BUDGET</i>		
		<u>Delete</u>	<u>Add</u>			
		(1) Engineering	(1) Engineering	2026-27	2026-27	2026-27
Object Expenditure		Associate II	Associate III	Requested	Recommend	Approved
Code	Classification	Band 112	Band 114			
Personnel						
510100	Salaries & wages	(53,082)	60,798	7,716	7,716	
511112	FICA Cost	(4,061)	4,651	590	590	
511113	State Retirement	(9,852)	11,284	1,432	1,432	
511120	Insurance Funf Contribution	(8,750)	8,750	0	0	
511130	Workers Compensation	(1,460)	1,672	212	212	
* Total Personnel				9,950	9,950	0
Operating Expenses						
* Total Operating				0	0	0
** Total Personnel & Operating				9,950	9,950	0
Capital						
** Total Capital				0	0	0
*** Total Budget Appropriation				9,950	9,950	0

COUNTY OF LEXINGTON

GENERAL FUND

Annual Budget

Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000

Division: Public Works

Organization: 121100 - Administration & Engineering

Reclassification

		Reclassification		BUDGET		
		<u>Delete</u>	<u>Add</u>			
		(1) Engineering	(1) Engineering	2026-27	2026-27	2026-27
		Associate I	Associate II	Requested	Recommend	Approved
Object Expenditure	Code Classification	Band 110	Band 112			
Personnel						
510100	Salaries & wages	(46,322)	53,082	6,760	0	
511112	FICA Cost	(3,544)	4,061	517	0	
511113	State Retirement	(8,597)	9,852	1,255	0	
511120	Insurance Funf Contribution	(8,750)	8,750	0	0	
511130	Workers Compensation	(1,274)	1,460	186	0	
	* Total Personnel			8,718	0	0
Operating Expenses						
	* Total Operating			0	0	0
	** Total Personnel & Operating			8,718	0	0
Capital						
	** Total Capital			0	0	0
	*** Total Budget Appropriation			8,718	0	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: Public Works
Organization: 121300 - Maintenance

		BUDGET				
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code	Classification	Expenditure	Expend. (March)	Amended (March)	Requested	Recommend
						Approved
	Personnel					
510100	Salaries & Wages - 88	3,239,791	2,372,207	4,011,435	4,011,435	4,177,447
510199	Special Overtime	91,562	42,136	0	36,004	0
510200	Overtime	109,398	130,127	0	292,504	150,000
510300	Part Time - 1 (0.5 FTE)	0	0	19,625	19,625	20,218
511112	FICA Cost	249,556	184,981	277,538	306,875	299,336
511113	State Retirement	585,031	424,915	748,165	744,522	806,927
511120	Insurance Fund Contribution - 88	717,200	561,000	748,000	770,000	770,000
511130	Workers Compensation	282,452	205,850	331,720	332,147	345,135
511213	State Retirement - Retiree	30,675	25,600	0	0	0
	* Total Personnel	5,305,665	3,946,816	6,136,483	6,513,112	6,569,063
	Operating Expenses					
520100	Contracted Maintenance	469,858	241,771	388,060	389,010	389,010
520105	Right of Way Cutting/Clearing	280,840	75,056	618,464	0	0
520106	Vegetation Management	0	0	0	150,000	150,000
520200	Contracted Services	169,168	93,624	209,599	180,000	180,000
520231	Garbage Pickup Service	612	484	790	790	790
520233	Towing Service	945	975	1,200	1,500	1,500
520300	Professional Services	26,300	0	0	0	0
520302	Drug Testing Services	1,827	574	2,500	3,754	2,500
520702	Technical Currency and Support	0	1,177	3,000	1,500	0
520710	Software Subscriptions	0	5,389	5,984	6,072	6,072
521000	Office Supplies	2,867	2,366	3,163	4,000	3,200
521100	Duplicating	7,289	0	0	0	0
521200	Operating Supplies	56,891	20,036	48,000	52,000	52,000
521600	Road & Drainage Materials	1,389,677	1,078,288	1,679,197	2,552,500	1,500,000
521601	Sign Materials	63,125	40,043	65,585	80,000	62,000
522000	Building Repairs & Maintenance	3,102	3,775	18,507	60,000	50,000
522050	Generator Repairs & Maintenance	2,658	3,057	1,750	3,500	3,500
522100	Heavy Equipment Repairs & Maint.	376,402	342,865	370,000	500,000	370,000
522200	Small Equipment Repairs & Maint.	4,307	1,968	5,500	6,500	5,000
522300	Vehicle Repairs & Maintenance	198,246	152,893	160,000	250,000	200,000
522301	Vehicle Repairs-Insurance/Other	4,146	0	0	0	0
523200	Equipment Rental	2,410	9,599	25,000	20,000	10,000
524000	Building Insurance	6,219	7,108	6,377	8,000	7,108
524100	Vehicle Insurance - 69	46,125	55,200	47,180	55,200	77,280
524101	Comprehensive Insurance	32,297	26,955	23,000	29,000	29,000
524201	General Tort Liability Insurance	46,220	58,028	50,041	64,000	63,800
525202	Surety Bonds	0	0	0	650	650
525000	Telephone	2,401	1,199	2,641	3,978	1,400
525004	WAN Service Charges	3,518	3,264	3,981	11,955	11,955
525006	GPS Monitoring Charges	18,103	15,979	19,053	16,020	16,020
525021	Smart Phone Charges - 88	38,287	25,265	54,180	56,640	40,000
525030	800 MHz Radio Service Charges - 26	6,987	4,631	5,807	5,040	5,040
525041	Email Service Charges - 89	29,854	35,898	38,456	38,456	35,852
525100	Postage	90	128	350	500	225
525210	Conference, Meeting & Training Expense	37,969	15,953	49,970	80,750	40,000
525230	Subscriptions, Dues, & Books	1,724	1,810	1,810	2,500	1,900
525250	Motor Pool Reimbursement	20	0	0	290	50

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: Public Works
Organization: 121300 - Maintenance

Object Expenditure Code Classification		<i>BUDGET</i>					
		2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Con't Operating Expenses:							
525320	Utilities - Maint. Camp 2 - Swansea	4,715	3,742	5,362	6,840	5,400	
525321	Utilities - Maint. Camp 3 - B/L	4,446	4,261	4,024	6,840	5,500	
525322	Utilities - Maint. Camp 4 - Chapin	4,621	3,985	4,097	6,240	4,800	
525323	Utilities - Public Works Complex	17,417	16,233	16,771	21,840	18,500	
525325	Utilities-Maint. Camp 5 - Fairview	1,164	1,203	1,500	5,040	1,500	
525400	Gas, Fuel, & Oil	507,012	394,858	730,000	800,789	730,000	
525405	Small Equipment Fuel	526	364	750	920	650	
525600	Uniforms & Clothing	68,530	41,385	65,000	90,000	65,000	
526500	Licenses & Permits	121	0	500	0	0	
528000	Inventory Over/Short	594	0	0	0	0	
538000	Claims & Judgments (Litigation)	6,035	5,910	2,000	6,000	6,000	
538300	Retainage Payable Expense	27,606	0	0	0	0	
* Total Operating		3,973,271	2,797,299	4,739,149	5,578,614	4,153,202	0
** Total Personnel & Operating		9,278,936	6,744,115	10,875,632	12,091,726	10,722,265	0
Capital							
540000	Small Tools & Minor Equipment	3,874	1,871	15,000	25,000	15,000	
540010	Minor Software	0	0	0	1,000	0	
	All Other Equipment	2,105,046	2,332,776	3,143,619			
5AL077	Office Building - Fairview				40,000	40,000	
5AP069	Fuel Pump Station - Fairview				410,000	410,000	
	(2) Chainsaws - Rpl				989	0	
	(2) Pole Saws - Rpl				1,510	0	
	(1) Motorgrader - Rpl				476,000	476,000	
	(1) Tri-Axel Dump Truck - Rpl				295,000	295,000	
	(2/1) Backhoes - Rpl				350,000	175,000	
	(3) Slope Mowers - Rpl				762,000	762,000	
	(1) Sweeper - Rpl				121,000	0	
	(1) Mid-Size Excavator				330,000	0	
	(1) Mini Excavator				78,000	78,000	
	(1) Skidsteer				146,000	0	
** Total Capital		2,108,920	2,334,647	3,158,619	3,036,499	2,251,000	0
Road & Infrastructure Improvements							
5R0301	Lloydswood Drainage Earmark	179,077	0	20,923	0	0	
5R0306	Calks Ferry Rd IJR Earmark	214385	373046	785,615	0	0	
** Total Road & Infrastructure Impr		393,462	373,046	806,538	0	0	0
*** Total Budget Appropriation		11,781,318	9,451,808	14,840,789	15,128,225	12,973,265	0

COUNTY OF LEXINGTON

GENERAL FUND

Annual Budget

Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000

Division: Public Works

Organization: 121300 - Maintenance

Position Upgrade

Object Expenditure Code Classification		Postion Upgrade		BUDGET		
		Delete (1) Sign Shop Technician Band 108	Add (1) Sign Shop Technician Band 109	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel						
510100	Salaries & Wages	(40,435)	43,285	2,850	2,850	_____
511112	FICA Cost	(3,093)	3,311	218	218	_____
511113	State Retirement	(7,505)	8,034	529	529	_____
511120	Insurance Fund Contribution	(8,750)	8,750	0	0	_____
511130	Workers Compensation	(3,348)	3,584	236	236	_____
* Total Personnel				3,833	3,833	0
Operating Expenses						
* Total Operating				0	0	0
** Total Personnel & Operating				3,833	3,833	0
Capital						
** Total Capital				0	0	0
*** Total Budget Appropriation				3,833	3,833	0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: Public Works
Organization: 121300 - Maintenance

Object Expenditure Code Classification		County Road Asphalt Maintenance	<i>BUDGET</i>		
			2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel					
* Total Personnel			0	0	0
Operating Expenses					
County Road Maintenance			6,000,000	0	
* Total Operating			6,000,000	0	0
** Total Personnel & Operating			6,000,000	0	0
Capital					
** Total Capital			0	0	0
*** Total Budget Appropriation			6,000,000	0	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year-2026-27**

Fund: 1000
Division: Department of Emergency Services
Organization: 131101 - Emergency Preparedness

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	BUDGET		
				2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 3	148,743	120,466	184,573	190,110	176,131	
510199 Special Overtime	46	0	0	0	0	
511112 FICA Cost	10,703	8,751	12,708	14,543	12,127	
511113 State Retirement	26,669	21,432	34,257	35,284	32,690	
511120 Insurance Fund Contribution - 3	24,450	19,125	25,500	26,250	26,250	
511130 Workers Compensation	1,278	1,719	4,051	5,703	3,856	
* Total Personnel	211,889	171,493	261,089	271,890	251,054	0
Operating Expenses						
520200 Contracted Services	20,250	40,928	67,186	37,795	37,795	
520702 Technical Currency and Support	155	0	1,255	2,005	2,005	
520710 Software Subscriptions	0	184	204	2,287	552	
521000 Office Supplies	754	422	1,500	1,500	1,500	
521100 Duplicating	356	239	700	400	400	
521200 Operating Supplies	566	0	272	500	500	
522000 Building Repairs & Maintenance	2,497	336	2,500	61,478	2,500	
522200 Small Equipment Repairs & Maintenance	0	0	500	500	250	
522300 Vehicle Repairs & Maintenance	441	0	750	500	500	
524000 Building Insurance	0	849	2,158	2,374	850	
524100 Vehicle Insurance - 1	615	800	615	800	1,120	
524101 Comprehensive Insurance	556	640	640	736	736	
524201 General Tort Liability Insurance	1,051	1,255	1,157	1,273	1,406	
525000 Telephone	6,505	3,360	5,962	5,962	3,500	
525004 WAN Service Charges - 4	3,193	2,128	3,360	3,360	3,360	
525006 GPS Monitoring Charges	217	190	235	180	180	
525021 Smart Phones Charges	979	606	1,481	1,296	1,296	
525030 800 MHz Radio Service Charges - 7	4,779	4,285	13,961	8,230	5,500	
525041 E-mail Service Charges - 4	875	842	925	925	1,187	
525090 Other Communication Charges - 2	2,152	1,035	1,983	2,393	2,000	
525100 Postage	6	10	50	100	50	
525110 Other Parcel Delivery Service	0	0	30	30	30	
525210 Conference, Meeting & Training Expense	610	894	1,000	2,500	1,000	
525230 Subscriptions, Dues, & Books	0	0	730	730	500	
525240 Personal Mileage Reimbursement	0	0	50	50	50	
525250 Motor Pool Reimbursement	0	0	250	700	250	
525319 Utilities - 911 Communication Cntr/EOC	44,590	33,774	32,911	35,000	35,000	
525375 Utilities - Training & Shelter Facility	20,358	18,635	16,441	18,000	18,000	
525400 Gas, Fuel & Oil	177	336	1,106	1,106	500	
525600 Uniforms & Clothing	1,358	0	1,491	1,491	1,350	
* Total Operating	113,040	111,748	161,403	194,201	123,867	0
** Total Personnel & Operating	324,929	283,241	422,492	466,091	374,921	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year-2026-27**

Fund: 1000
Division: Department of Emergency Services
Organization: 131101 - Emergency Preparedness

		BUDGET				
Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Capital						
540000 Small Tools & Minor Equipment	335	0	500	500	500	_____
540010 Minor Software	0	0	501	500	0	_____
All Other Equipment	16,106	44,549	95,762			_____
(1) Advanced Color Network Printer (P3) - Rpl				2,071	2,071	_____
(6) Dell Pro 27 Plus Monitor (MI12) - Rpl				1,254	0	_____
(3) Logitech MK370 Combo (MI25) - Rpl				117	0	_____
(1) Standard Tablet (F7) - Rpl				0	1,818	_____
** Total Capital	16,441	44,549	96,763	4,442	4,389	0

*** Total Budget Appropriation	341,370	327,790	519,255	470,533	379,310	0
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COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: General Administration
Organization: 131101 - Emergency Services

		<i>BUDGET</i>		
Object Expenditure Code Classification	Command Vehicle	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel				
* Total Personnel		0	0	0
Operating Expenses				
520200	Contracted Services	11,696	0	_____
520710	Software Subscriptions	3,183	0	_____
521000	Office Supplies	500	0	_____
522300	Vehicle Repairs & Maintenance	5,000	0	_____
524100	Vehicle Insurance-Command	16,962	15,000	_____
525000	Telephone	1,104	0	_____
525004	WAN Service Charges-4Starlink	2,324	0	_____
525030	800 MHz Radio Service Charge	8,419	0	_____
525400	Gas, Fuel, and Oil	5,000	5,000	_____
* Total Operating		54,188	20,000	0
** Total Personnel & Operating		54,188	20,000	0
Capital				
4x	Encrypted Radios	30,168	30,168	_____
4x	Plum Cases w/Starlink	87,736	87,736	_____
	New Graphics	2,000	2,000	_____
	50AMP Hook up in Gym	5,500	5,500	_____
	IP Access for Phone Modem	4,703	4,703	_____
4x	Rugged Laptops	13,482	13,482	_____
	Prox Card Install for Gym Access	6,000	6,000	_____
** Total Capital		149,589	149,589	0
*** Total Budget Appropriation		203,777	169,589	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year-2026-27**

Fund: 1000

Division: Department of Emergency Services

Organization: 131200 - Animal Services

		<i>BUDGET</i>				
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code	Classification	Expenditure	Expend.	Amended	Requested	Recommend
			(March)	(March)		Approved
Personnel						
510100	Salaries & Wages - 27	1,036,628	887,712	1,267,187	1,267,187	1,327,431
510199	Special Overtime	4,576	9,043	0	0	0
510200	Overtime	145,793	109,281	0	0	0
511112	FICA Cost	86,707	74,120	88,350	88,350	91,393
511113	State Retirement	170,028	145,395	127,471	147,137	118,139
511114	Police Retirement	49,593	33,178	122,530	122,530	146,748
511120	Insurance Fund Contribution - 27	195,600	172,125	229,500	209,834	236,250
511130	Workers Compensation	28,011	24,224	28,995	28,921	29,710
511131	S.C. Unemployment	262	0	0	0	
* Total Personnel		1,717,198	1,455,078	1,864,033	1,863,959	1,949,671
Operating Expenses						
520200	Contracted Services	5,400	3,150	6,310	6,310	5,500
520233	Towing Service	183	427	427	300	200
520248	Alarm Monitoring & Maintenance	378	378	378	378	378
520300	Professional Services	11,761	61,204	37,047	25,000	14,000
520305	Infectious Disease Services	0	3,742	3,743	0	0
520308	Health Screening Services	466	0	140	140	140
520400	Advertising	1,837	2,391	2,500	2,500	2,500
520702	Technical Currency & Support	21,110	33,077	33,077	33,000	30,610
520710	Software Subscriptions	0	1,347	1,496	1,496	1,863
520800	Outside Printing	0	0	150	150	50
521000	Office Supplies	3,878	3,392	5,400	5,400	4,000
521100	Duplicating	2,694	2,201	2,197	1,604	1,604
521200	Operating Supplies	124,480	79,646	117,542	30,000	30,000
521208	Police Supplies	4,019	3,881	6,615	6,615	4,000
521210	Canine Supplies (Dog, Food, Training)	100	0	0	0	0
521300	Food Supplies	24,640	23,669	27,000	40,000	30,000
521402	Occupational Health Supplies	3,009	0	7,100	8,000	4,000
521406	Veterinary Supplies	0	0	0	100,000	100,000
522000	Building Repairs & Maintenance	25,592	46,630	90,000	90,000	50,000
522200	Small Equipment Repairs & Maintenance	1,616	197	1,000	1,000	500
522300	Vehicle Repairs & Maintenance	11,308	6,562	18,000	18,000	12,000
522301	Vehicle Repairs - Insurance/ Other	0	1,000	0	0	0
524000	Building Insurance	1,531	1,609	1,229	1,609	1,609
524100	Vehicle Insurance - 12	9,225	12,800	8,396	12,800	17,920
524101	Comprehensive Insurance	8,189	8,922	5,132	8,922	10,260
524200	Professional Liability Insurance	0	0	400	400	400
524201	General Tort Liability Insurance	3,171	21,352	8,334	21,352	23,914
524900	Data Processing Equipment Insurance	35	91	30	30	30
525000	Telephone	909	515	957	1,000	600
525004	WAN Service Charges	4,193	3,095	4,753	6,000	5,028
525006	GPS Monitoring Charges - 12	2,664	3,011	3,114	3,114	3,114
525021	Smart Phone Charges - 8	5,965	4,114	6,794	7,000	6,000
525030	800MHz Radio Service Charges - 13	7,004	7,167	10,145	9,000	7,000
525041	E-mail Service Charges - 20	4,259	4,574	7,837	10,910	9,325
525100	Postage	313	271	350	350	300
525110	Other Parcel Delivery Service	0	0	50	50	50

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year-2026-27**

Fund: 1000

Division: Department of Emergency Services

Organization: 131200 - Animal Services

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	<i>BUDGET</i>	
					2026-27 Recommend	2026-27 Approved
<i>Con't Operating Expenses:</i>						
525210 Conference, Meeting & Training Expense	9,539	11,468	16,600	16,600	10,000	
525230 Subscriptions, Dues, & Books	115	1,112	1,000	1,000	1,000	
525250 Motor Pool Reimbursement	195	177	200	200	200	
525307 Utilities - Animal Control	41,814	35,701	45,020	45,020	45,020	
525385 Utilities- Auxiliary Admin. Bldg	0	53	0	0	0	
525400 Gas, Fuel, & Oil	64,473	53,749	69,818	69,818	60,000	
525600 Uniforms & Clothing	19,846	18,454	20,500	20,500	20,500	
526500 Licenses & Permits	1,100	355	500	500	500	
* Total Operating	427,011	461,484	571,281	606,068	514,115	0
** Total Personnel & Operating	2,144,209	1,916,562	2,435,314	2,470,027	2,463,786	0
Capital						
540000 Small Tools & Minor Equipment	3,603	2,603	4,200	5,000	4,500	
All Other Equipment	444,120	175,892	647,812			
(1) Vehicle 4x4 w/Utility Bed - Rpl				60,000	60,000	
(3) Standard PC All-in-One (F1A) - Rpl				5,000	4,656	
(5) Rugged Animal Services Laptops w/Acc (F5E) - Rpl				22,000	27,280	
(1) Standard Laptop (F3) - Rpl				1,900	2,361	
** Total Capital	447,723	178,495	652,012	93,900	98,797	0
*** Total Budget Appropriation	2,591,932	2,095,057	3,087,326	2,563,927	2,562,583	0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: General Administration
Organization: 131200 - Animal Services

Expansion

BUDGET

Object Expenditure Code Classification	Animal Shelter Expansion	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel				
* Total Personnel		0	0	0
Operating Expenses				
* Total Operating		0	0	0
** Total Personnel & Operating		0	0	0
Capital				
Animal Shelter Expansion		2,500,000	0	
** Total Capital		2,500,000	0	0

*** Total Budget Appropriation

2,500,000

0

0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000

Division: General Administration

Organization: 131200 - Animal Services

New Position

BUDGET

Object Expenditure Code Classification	(3) Shelter Assistant Band 105	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel				
510100 Salaries & Wages - 3		105,955	0	
511112 FICA Cost		8,106	0	
511113 State Retirement		0	0	
511120 Insurance Fund Contribution - 3		19,666	0	
511130 Workers Compensation		1,079	0	
* Total Personnel		134,806	0	0
Operating Expenses				
520702 Technical Currenc& Support		189	0	
521000 Operating Supplies		1,000	0	
521402 Occupational Health Supplies		2,520	0	
525041 E-mail Service Charges		1,329	0	
525210 Conference & Meeting Expenses		1,000	0	
* Total Operating		6,038	0	0
** Total Personnel & Operating		140,844	0	0
Capital				
540000 Small Tools & Minor Equipment		500	0	
** Total Capital		500	0	0
*** Total Budget Appropriation		141,344	0	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year-2026-27**

Fund: 1000
Division: Department of Emergency Services
Organization: 131300 - Communications

		BUDGET					
Object Expenditure Code	Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 59	2,326,561	1,758,480	3,303,034	3,303,034	3,318,922	
510199	Special Overtime	692,818	477,657	550,000	550,000	550,000	
510200	Overtime	7,108	338	25,000	25,000	5,000	
510300	Part Time - LS (13)	172,633	95,129	186,541	186,541	150,000	
511112	FICA Cost	236,420	170,789	279,846	279,846	277,047	
511113	State Retirement	579,774	410,910	754,385	754,395	746,840	
511120	Insurance Fund Contribution - 59	480,850	376,125	501,500	501,500	516,250	
511130	Workers Compensation	25,824	17,649	15,317	25,000	15,272	
511131	S.C. Unemployment	1,936	4,200	0	2,000	0	
* Total Personnel		4,523,924	3,311,277	5,615,623	5,627,316	5,579,331	0
Operating Expenses							
520246	NCIC Access Fee	16,050	16,050	17,000	17,000	17,000	
521000	Office Supplies	0	710	0	0	0	
524000	Building Insurance	5,042	5,016	5,050	5,050	5,016	
524201	General Tort Liability Insurance	4,121	3,928	4,328	4,328	4,328	
524202	Surety Bonds	0	0	0	434	434	
524900	Data Processing Insurance	436	492	457	852	492	
525041	E-mail Service Charges - 68	14,529	13,369	15,000	16,138	0	
525300	Utilities - Admin. Bldg.	5,287	4,436	6,249	6,873	6,000	
525322	Utilities- Maintenance Camp 4/ Chapin	0	0	334	0	0	
525319	Utilities - 911 Communications Cntr/EOC	59,557	45,115	50,794	65,900	55,000	
525332	Utilities - Comm. Tower	4,212	3,801	5,063	6,035	4,500	
525400	Gas, Fuel, & Oil	825	2,128	0	0	0	
525600	Uniforms & Clothing	1,254	7,923	14,219	18,000	14,000	
* Total Operating		111,313	102,968	118,494	140,610	106,770	0
** Total Personnel & Operating		4,635,237	3,414,245	5,734,117	5,767,926	5,686,101	0
Capital							
** Total Capital		0	0	0	0	0	0
*** Total Budget Appropriation		4,635,237	3,414,245	5,734,117	5,767,926	5,686,101	0

COUNTY OF LEXINGTON

GENERAL FUND

Annual Budget

Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000

Division: Public Safety

Organization: 131300 - Communications

Title Change Only

Object Expenditure Code Classification	(6) Call-Takers Band TC2	(6) TCO-Dispatcher Band TC2	<i>BUDGET</i>		
			2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel					
* Total Personnel			0	0	0
Operating Expenses					
* Total Operating			0	0	0
** Total Personnel & Operating			0	0	0
Capital					
** Total Capital			0	0	0
*** Total Budget Appropriation			0	0	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year-2026-27**

Fund: 1000
Division: Department of Emergency Services
Organization: 131400 - Emergency Medical Services

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	BUDGET	
					2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 196	8,876,072	6,641,053	11,082,543	11,082,544	11,650,839	
510199 Special Overtime	3,407,528	2,564,383	1,737,185	1,737,185	1,737,185	
510200 Overtime	38,081	33,638	20,000	20,000	20,000	
510300 Part Time - LS (16)	321,597	269,908	279,755	279,755	389,134	
511112 FICA Cost	935,630	702,617	909,431	979,002	950,107	
511113 State Retirement	2,252,965	1,670,849	2,405,682	2,431,264	2,561,217	
511120 Insurance Fund Contribution - 196	1,597,400	1,249,500	1,666,000	1,715,000	1,715,000	
511130 Workers Compensation	1,182,140	887,164	1,131,668	1,131,668	1,290,047	
511131 S.C. Unemployment	978	0	0	0	0	
511213 State Retirement - Retiree	15,809	11,663	0	0	0	
516100 Volunteer Subsistence	1,425	165	5,000	2,500	0	
* Total Personnel	18,629,625	14,030,940	19,237,264	19,378,918	20,313,529	0
Operating Expenses						
520100 Contracted Maintenance	103,973	142,856	156,577	228,315	160,000	
520104 POA Maintenance	590	681	877	977	977	
520200 Contracted Services	791,218	630,984	869,548	894,022	850,000	
520201 Physical Fitness Program	43,013	15,207	52,636	49,588	45,000	
520202 Medical Service Contract	42,000	63,000	84,000	84,000	84,000	
520206 Background History Screening	4,106	946	4,000	3,015	2,000	
520233 Towing Service	15,199	10,603	15,800	16,000	16,000	
520249 Third Party Billing Services	560,088	335,657	651,805	651,988	651,988	
520300 Professional Services	9,649	1,229	13,300	14,800	10,000	
520305 Infectious Disease Services	1,732	4,763	17,687	18,086	15,000	
520307 Accreditation Services	0	862	4,100	23,100	23,100	
520400 Advertising & Publicity	1,171	149	1,126	1,000	1,000	
520702 Technical Currency & Support	17,215	13,788	15,520	31,295	16,737	
520710 Software Subscription	93,329	143,404	216,459	227,842	253,171	
520800 Outside Printing	681	438	500	500	500	
521000 Office Supplies	6,022	2,842	6,480	6,392	6,000	
521100 Duplicating	7,812	4,492	8,373	8,100	8,100	
521200 Operating Supplies	16,601	12,044	16,350	23,250	16,500	
521206 Training Supplies	2,084	1,772	2,500	2,500	2,500	
521213 Public Education Supplies	4,462	3,299	4,687	6,000	4,500	
521400 Health Supplies	458,751	383,354	500,000	538,650	500,000	
522000 Building Repairs & Maintenance	23,642	17,615	27,730	33,562	30,000	
522001 Carpet & Floor Cleaning	1,201	765	1,500	1,500	1,500	
522050 Generator Repairs & Maintenance	1,047	1,200	2,500	3,955	1,500	
522200 Small Equipment Repairs & Maint.	2,457	1,815	5,000	8,840	5,000	
522300 Vehicle Repairs & Maintenance	278,711	223,407	350,000	350,000	350,000	
522301 Vehicle Repairs - Insurance/Other	23,343	11,584	0	0	0	
523200 Equipment Rental	7,689	2,846	4,800	5,040	4,800	
524000 Building Insurance	7,847	7,165	8,083	7,882	7,165	
524100 Vehicle Insurance - 72	52,275	68,800	43,050	57,600	96,320	
524101 Comprehensive Insurance - 68	114,017	244,387	91,881	228,574	281,045	
524200 Professional Liability Insurance	43,930	46,972	48,376	51,669	51,669	
524201 General Tort Liability Insurance	21,101	30,174	23,885	33,191	33,795	
524800 Ambulance Equipment Insurance - 20	19,452	0	20,920	20,425	20,425	
525000 Telephone	6,416	2,752	7,295	6,600	3,000	

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year-2026-27**

Fund: 1000
Division: Department of Emergency Services
Organization: 131400 - Emergency Medical Services

Object Expenditure Code Classification		BUDGET					
		2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Con't Operating Expenses:							
525004	WAN Service Charges	37,501	26,852	39,097	49,186	49,174	
525006	GPS Monitoring Charges	1,577	571	1,080	1,080	1,080	
525020	Pagers and Cell Phones - 42	12,995	8,580	15,000	13,680	13,680	
525021	Smart Phone Charges - 24	11,243	7,119	14,500	12,960	12,960	
525030	800 MHz Radio Service Charges - 169	72,661	71,902	76,589	135,147	105,000	
525031	800 MHz Maintenance Charges - 135	14,377	13,779	15,000	14,751	14,751	
525041	E-mail Service Charges - 196	46,574	58,643	58,858	58,858	80,418	
525100	Postage	575	376	1,927	1,800	1,500	
525110	Other Parcel Delivery Services	77	138	100	100	100	
525210	Conference, Meeting & Training Expense	59,840	26,463	65,000	85,533	75,000	
525230	Subscriptions, Dues, & Books	10,855	18,796	27,370	21,422	18,000	
525250	Motor Pool Reimbursement	0	47	0	0	0	
525312	Utilities - Mag. Dist. 3 - B/L	1,087	914	1,130	1,130	1,130	
525329	Utilities - EMS Operations Center	22,511	14,927	23,802	23,802	23,802	
525333	Utilities-Boiling Springs	518	410	493	0	0	
525338	Utilities - North Lake				1,500	1,500	
525339	Utilities- Hollow Creek	1,047	839	954	0	0	
525342	Utilities- Lexington	1,484	1,170	1,917	1,917	1,917	
525348	Utilities- South Congaree	640	491	639	639	639	
525350	Utilities - East Region	11,279	9,107	11,574	11,574	11,574	
525352	Utilities - West Region				11,574	11,574	
525353	Utilities - Mag. Dist. 4 - Serv. Ctr. Sth	1,037	897	1,139	1,139	1,139	
525379	Utilities - EMS/Fire Training Center				5,000	5,000	
525392	Utilities - Dept of Emerg Srv Logistics	14,953	14,888	11,901	11,901	11,901	
525396	Utilities - South Region	1,167	1,707	1,226	2,000	2,000	
525400	Gas, Fuel, & Oil	588,315	444,923	425,000	762,186	650,000	
525405	Small Equipment Fuel	0	0	50	50	50	
525500	Laundry & Linen Service	25,713	18,067	34,688	33,348	30,000	
525600	Uniforms & Clothing	105,200	65,786	115,500	219,090	105,000	
525700	Employee Service Awards	5,253	2,632	5,340	9,640	6,000	
526500	Licenses & Permits	(562)	223	653	550	550	
529903	Contingency	25	0	0	0	0	
538000	Claims & Judgments	1,574	950	150	2,455	1,500	
	* Total Operating	3,832,340	3,243,049	4,228,022	5,132,270	4,790,231	0
	** Total Personnel & Operating	22,461,965	17,273,989	23,465,286	24,511,188	25,103,760	0
Capital							
540000	Small Tools & Minor Equipment	8,192	3,777	11,925	14,350	12,000	
540010	Minor Software	1,673	1,260	2,749	2,105	955	
	All Other Equipment	3,493,922	3,305,108	9,156,811			
	BioMedical Equipment/Accessories				31,780	31,780	
	Equipment Bags				7,548	7,548	
	Zoll Reusable Pediatric SPO2 Sensors				26,250	26,250	
	Spinal and Extremity Immobilization Devices				22,240	22,240	
	Airway Instruments/Accessories				25,150	25,150	
	Intraosseous Infusion Supplies /Equipment				182,800	182,800	
	Thermometers and Accessories				3,950	3,950	
	800 MHZ Radio Batteries/Access.- Rpl				6,700	6,700	
	Batteries/Accessories for Field Laptops				6,500	6,500	
	Extrication Gear (PPE)				10,500	10,500	
	(6) EMS Ambulance - Rpl				2,708,537	2,708,537	
	(4) EMS Quick Response Vehicles-Rpl				268,944	268,944	

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year-2026-27**

Fund: 1000
Division: Department of Emergency Services
Organization: 131400 - Emergency Medical Services

Object Expenditure Code Classification	BUDGET					
	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Capital (con't)						
(4) Quick Reponse Vehicle Equip- Rpl				32,944	0	
(4) Mobile Radios - Rpl				47,272	47,272	
(8) Portable Radios - Rpl				89,700	89,700	
(5) Cardiopulmonary Resuscitators/Access- Rpl				168,851	168,851	
(4) Automatic Strechers/Accessories - Rpl				209,226	209,226	
(4) StairChairs - Rpl				30,000	0	
Powercot Accessories				16,767	16,767	
CPAP-Ventalating Breating Circuits				34,875	34,875	
EMS Substation Chairs - Rpl				3,908	3,908	
Emergency Child Restraint Systems				31,200	31,200	
Manikin Rpl Parts				6,000	6,000	
(9) Standard PC All-in-One (F1A) - Rpl				13,968	0	
(1) Standard Laptop (F3) - Rpl				2,307	0	
(1) Advanced Laptop (F4) - Rpl				3,859	0	
(1) Standard Rugged Laptop (F5) - Rpl				3,195	0	
(7) Advanced Rugged EMS Laptop (F5B) - Rpl				34,405	0	
(20) Advanced Rugged Convertable Laptop (F6)				109,780	109,780	
(2) Standard Tablet (F7) - Rpl				5,810	0	
(5) Zoll X Series Cardiac Monitor Rpl				233,000	233,000	
Airtraq Video Intubation Equipment				18,501	18,501	
Marine Patrol Equipment				2,710	2,710	
Operations Center Updates				150,000	150,000	
Key Management System				3,276	0	
(2) Ambulance Equipment				17,926	0	
(10) iPad Pros (F12) w/Accessories				18,720	0	
NeoPacks				6,300	0	
Generator				160,000	160,000	
(5) CompX-Locking System				5,891	0	
** Total Capital	3,503,787	3,310,145	9,171,485	4,777,745	4,595,644	0
Grant Match Transfer:						
812520 DHEC/EMS Grant-in-Aid	1,180	0	1,180	1,180	1,180	
** Total Grant Match Transfer	1,180	0	1,180	1,180	1,180	0
*** Total Budget Appropriation	25,966,932	20,584,134	32,637,951	29,290,113	29,700,584	0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: Department of Emergency Services
Organization: 131400 - Emergency Medical Services

		New Position	BUDGET		
Object Expenditure Code Classification	(1) Senior Training Supervisor (Band EM5)	2026-27 Requested	2026-27 Recommend	2026-27 Approved	
Personnel					
510100	Salaries & Wages - 1	64,937	64,937	_____	
511112	FICA Cost	4,968	4,968	_____	
511113	State Retirement	12,052	12,052	_____	
511120	Insurance Fund Contributions - 1	8,750	8,750	_____	
511130	Workers Compensation	6,175	6,175	_____	
	* Total Personnel	96,882	96,882	0	
Operating Expenses					
520201	Phy. Fitness Program	253	253	_____	
520206	Background History	34	34	_____	
520702	Technical Currency & Support	1,944	1,944	_____	
520710	Software Subscriptions	72	72	_____	
525021	Smart Phone Charges	804	804	_____	
525030	800 MHZ Service Charges	3,051	3,051	_____	
525041	E-mail Service Charges	437	437	_____	
525600	Uniforms and Clothing	3,742	3,742	_____	
	* Total Operating	10,337	10,337	0	
	** Total Personnel & Operating	107,219	107,219	0	
Capital					
540000	Small Tools & Minor Equipment	675	675	_____	
	(1) Advanced Indoor/Outdoor Laptops (F5B)	3,828	3,828	_____	
	(1) Portable Radio	11,213	11,213	_____	
	** Total Capital	15,716	15,716	0	
	*** Total Budget Appropriation	122,935	122,935	0	

COUNTY OF LEXINGTON

GENERAL FUND

Annual Budget

Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000

Division: Department of Emergency Services

Organization: 131400 - Emergency Medical Services

New Position

Object Expenditure Code Classification	(1) Community Paramedic (Band EM6)	BUDGET		
		2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel				
510100 Salaries & Wages - 1		58,718	0	_____
511112 FICA Cost		4,492	0	_____
511113 State Retirement		10,898	0	_____
511120 Insurance Fund Contributions - 1		8,750	0	_____
511130 Workers Compensation		5,584	0	_____
* Total Personnel		88,442	0	0
Operating Expenses				
520201 Phy. Fitness Program		253	0	_____
520206 Background History		34	0	_____
520702 Technical Currency & Support		69	0	_____
520710 Software Subscriptions		72	0	_____
525004 WAN Service Charges		480	0	_____
525021 Smart Phone Charges		804	0	_____
525030 800 MHZ Service Charges		549	0	_____
525041 E-mail Service Charges		437	0	_____
525600 Uniforms and Clothing		3,742	0	_____
* Total Operating		6,440	0	0
** Total Personnel & Operating		94,882	0	0
Capital				
(1) Advanced Rugged Laptop w/Dock Station (F5A)		5,763	0	_____
(1) Zoll X Series Monitor		46,000	0	_____
(1) QRV w/equipment		69,621	0	_____
(1) Mobile Radio		11,818	0	_____
(1) Portable Radio		11,213	0	_____
** Total Capital		144,415	0	0
*** Total Budget Appropriation		239,297	0	0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: Department of Emergency Services
Organization: 131400 - Emergency Medical Services

		New Position	<i>BUDGET</i>		
Object Expenditure Code Classification	(20) Paramedics (Band EM3)	2026-27 Requested	2026-27 Recommend	2026-27 Approved	
Personnel					
510100 Salaries & Wages - 20		1,166,236	0	_____	
511112 FICA Cost		89,217	0	_____	
511113 State Retirement		216,453	0	_____	
511120 Insurance Fund Contributions - 20		175,000	0	_____	
511130 Workers Compensation		110,909	0	_____	
* Total Personnel		1,757,815	0	0	
Operating Expenses					
520201 Physical Fitness Program		5,060	0	_____	
520206 Background History		670	0	_____	
520305 Infectious Disease Services		3,641	0	_____	
520702 Technical Currency & Support		1,380	0	_____	
520710 Software Subscriptions		1,440	0	_____	
525041 E-mail Service Charges		4,880	0	_____	
525230 Subscriptions, Dues, & Books		224	0	_____	
525600 Uniforms and Clothing		34,860	0	_____	
* Total Operating		52,155	0	0	
** Total Personnel & Operating		1,809,970	0	0	
Capital					
** Total Capital		0	0	0	
*** Total Budget Appropriation		1,809,970	0	0	

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: Department of Emergency Services
Organization: 131400 - Emergency Medical Services

		New Position	BUDGET		
Object Expenditure Code Classification	(1) Logistics Assistant Manager (Band EM2)	2026-27 Requested	2026-27 Recommend	2026-27 Approved	
Personnel					
510100	Salaries & Wages - 1	64,937	52,668	_____	
511112	FICA Cost	4,968	4,029	_____	
511113	State Retirement	12,052	9,775	_____	
511120	Insurance Fund Contributions - 1	8,750	8,750	_____	
511130	Workers Compensation	6,176	5,009	_____	
	* Total Personnel	96,883	80,231	0	
Operating Expenses					
520702	Technical Currency & Support	68	69	_____	
520710	Software Subscriptions	72	72	_____	
525021	Smart Phone Charges	804	804	_____	
525041	E-mail Service Charges	437	437	_____	
525600	Uniforms and Clothing	1,355	1,355	_____	
	* Total Operating	2,736	2,737	0	
	** Total Personnel & Operating	99,619	82,968	0	
Capital					
	** Total Capital	0	0	0	
	*** Total Budget Appropriation	99,619	82,968	0	

COUNTY OF LEXINGTON

GENERAL FUND

Annual Budget

Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000

Division: Department of Emergency Services

Organization: 131400 - Emergency Medical Services

New Position

Object Expenditure Code Classification	(1) Logistics Officer (Band EM1)	<i>BUDGET</i>		
		2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel				
510100 Salaries & Wages - 1		49,222	0	_____
511112 FICA Cost		3,765	0	_____
511113 State Retirement		9,136	0	_____
511120 Insurance Fund Contributions - 1		8,500	0	_____
511130 Workers Compensation		4,681	0	_____
* Total Personnel		75,304	0	0
Operating Expenses				
520702 Technical Currency & Support		69	0	_____
520710 Software Subscriptions		72	0	_____
525041 E-mail Service Charges		244	0	_____
525600 Uniforms and Clothing		980	0	_____
* Total Operating		1,365	0	0
** Total Personnel & Operating		76,669	0	0
Capital				
(1) Standard Rugged Laptop		2,666	0	_____
(1) Dell Thunderbolt Dock		214	0	_____
** Total Capital		2,880	0	0
*** Total Budget Appropriation		79,549	0	0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: Department of Emergency Services
Organization: 131400 - Emergency Medical Services

New Position

Object Expenditure Code Classification	(1) Administrative Assistant III (Band 107)	BUDGET		
		2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel				
510100 Salaries & Wages - 1		37,793	37,794	_____
511112 FICA Cost		2,891	2,891	_____
511113 State Retirement		7,014	7,015	_____
511120 Insurance Fund Contributions - 1		8,750	8,750	_____
511130 Workers Compensation		3,595	117	_____
* Total Personnel		60,043	56,567	0
Operating Expenses				
520702 Technical Currency & Support		69	69	_____
520710 Software Subscriptions		72	72	_____
525041 E-mail Service Charges		437	437	_____
* Total Operating		578	578	0
** Total Personnel & Operating		60,621	57,145	0
Capital				
(1) Standard PC All-in-One (F1A)		1,552	1,552	_____
** Total Capital		1,552	1,552	0
*** Total Budget Appropriation		62,173	58,697	0

COUNTY OF LEXINGTON

GENERAL FUND

Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: Department of Emergency Services
Organization: 131400 - Emergency Medical Services

				<i>BUDGET</i>		
		<u>Delete</u>	<u>Add</u>			
		(1) EMS Shift Supervisor (Band EM5)	(1) Community Outreach Coordinator (Band EM5)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Object Expenditure Code	Classification					
Personnel						
510100	Salaries & Wages - 1	(64,937)	64,937	0	0	_____
511112	FICA Cost	(4,968)	4,968	0	0	_____
511113	State Retirement	(12,052)	12,052	0	0	_____
511120	Insurance Fund Contributions - 1	(8,750)	8,750	0	0	_____
511130	Workers Compensation	(6,175)	6,175	0	0	_____
	* Total Personnel	(96,882)	96,882	0	0	0
Operating Expenses						
525004	WAN Service Charges			480	480	_____
525021	Smart Phone Charges			804	804	_____
525030	800 MHZ Service Charges			549	549	_____
	* Total Operating			1,833	1,833	0
	** Total Personnel & Operating			1,833	1,833	0
Capital						
	(1) Advanced Rugged Laptop wdock station (F5A)			5,763	0	_____
	(1) QRV w/accessories			69,621	0	_____
	(1) Portable Radio			11,213	0	_____
	(1) Mobile Radio			11,817	0	_____
	(1) Zoll X Series Monitor			46,000	0	_____
	** Total Capital			144,414	0	0
	*** Total Budget Appropriation			146,247	1,833	0

COUNTY OF LEXINGTON

GENERAL FUND

Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: Department of Emergency Services
Organization: 131400 - Emergency Medical Services

				<i>BUDGET</i>		
		<u>Delete</u>	<u>Add</u>			
		(1) EMS Shift	(1) Compliance	2026-27	2026-27	2026-27
Object Expenditure	Code Classification	Supervisor	Manager	Requested	Recommend	Approved
		(Band EM5)	(Band EM5)			
Personnel						
510100	Salaries & Wages - 1	(64,937)	64,937	0	0	_____
511112	FICA Cost	(4,968)	4,968	0	0	_____
511113	State Retirement	(12,052)	12,052	0	0	_____
511120	Insurance Fund Contributions - 1	(8,750)	8,750	0	0	_____
511130	Workers Compensation	(6,175)	6,175	0	0	_____
* Total Personnel		(96,882)	96,882	0	0	0
Operating Expenses						
* Total Operating				0	0	0
** Total Personnel & Operating				0	0	0
Capital						
** Total Capital				0	0	0
*** Total Budget Appropriation				0	0	0

COUNTY OF LEXINGTON

GENERAL FUND

Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: Department of Emergency Services
Organization: 131400 - Emergency Medical Services

				<i>BUDGET</i>		
		<u>Delete</u>	<u>Add</u>			
		(1) Assistant Chief (Band EM20)	(1) Logistics Manager (Band EM20)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Object Expenditure Code	Classification					
Personnel						
510100	Salaries & Wages - 1	(67,438)	67,438	0	0	<u> </u>
511112	FICA Cost	(5,159)	5,159	0	0	<u> </u>
511113	State Retirement	(12,517)	12,517	0	0	<u> </u>
511120	Insurance Fund Contributions - 1	(8,750)	8,750	0	0	<u> </u>
511130	Workers Compensation	(6,413)	6,413	0	0	<u> </u>
	* Total Personnel	(100,277)	100,277	0	0	0
Operating Expenses						
	* Total Operating			0	0	0
	** Total Personnel & Operating			0	0	0
Capital						
	** Total Capital			0	0	0
*** Total Budget Appropriation				0	0	0

COUNTY OF LEXINGTON

GENERAL FUND

Annual Budget

Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000

Division: Department of Emergency Services

Organization: 131400 - Emergency Medical Services

		<i>BUDGET</i>				
		<u>Delete</u>	<u>Add</u>			
		(1) Assistant Chief (Band EM20)	(1) Mobile Integrated Health Manager (Band EM20)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Object Expenditure Code	Classification					
Personnel						
510100	Salaries & Wages - 1	(64,937)	64,937	0	0	_____
511112	FICA Cost	(4,968)	4,968	0	0	_____
511113	State Retirement	(12,052)	12,052	0	0	_____
511120	Insurance Fund Contributions - 1	(8,750)	8,750	0	0	_____
511130	Workers Compensation	(6,175)	6,175	0	0	_____
	* Total Personnel	(96,882)	96,882	0	0	0
Operating Expenses						
	* Total Operating			0	0	0
	** Total Personnel & Operating			0	0	0
Capital						
	** Total Capital			0	0	0
	*** Total Budget Appropriation			0	0	0

COUNTY OF LEXINGTON

GENERAL FUND

Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: Department of Emergency Services
Organization: 131400 - Emergency Medical Services

				<i>BUDGET</i>		
		<u>Delete</u>	<u>Add</u>			
		(3) Training Lieutenant (Band EM6)	(3) Assistant Training Supervisor (Band EM6)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Object Expenditure Code	Classification					
Personnel						
510100	Salaries & Wages - 3	(176,155)	176,155	0	0	_____
511112	FICA Cost	(13,476)	13,476	0	0	_____
511113	State Retirement	(32,694)	32,694	0	0	_____
511120	Insurance Fund Contributions - 3	(26,250)	26,250	0	0	_____
511130	Workers Compensation	(16,752)	16,752	0	0	_____
	* Total Personnel	(265,327)	265,327	0	0	0
Operating Expenses						
	* Total Operating			0	0	0
	** Total Personnel & Operating			0	0	0
Capital						
	** Total Capital			0	0	0
*** Total Budget Appropriation				0	0	0

COUNTY OF LEXINGTON

GENERAL FUND

Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: Department of Emergency Services
Organization: 131400 - Emergency Medical Services

				<i>BUDGET</i>		
		<u>Delete</u>	<u>Add</u>			
		(14) Senior	(14) Assistant			
		Paramedic	Shift			
		(Band EM4)	Supervisor	2026-27	2026-27	2026-27
Object Expenditure	Code Classification		(Band EM4)	Requested	Recommend	Approved
Personnel						
510100	Salaries & Wages - 14	(844,451)	844,451	0	0	_____
511112	FICA Cost	(64,601)	64,601	0	0	_____
511113	State Retirement	(156,730)	156,730	0	0	_____
511120	Insurance Fund Contributions - 14	(122,500)	122,500	0	0	_____
511130	Workers Compensation	(80,307)	80,307	0	0	_____
	* Total Personnel	(1,268,589)	1,268,589	0	0	0
Operating Expenses						
	* Total Operating			0	0	0
	** Total Personnel & Operating			0	0	0
Capital						
	** Total Capital			0	0	0
*** Total Budget Appropriation				0	0	0

COUNTY OF LEXINGTON

GENERAL FUND

Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: Department of Emergency Services
Organization: 131400 - Emergency Medical Services

				<i>BUDGET</i>		
		<u>Delete</u>	<u>Add</u>			
Object Expenditure		(2) Training	(2) Training	2026-27	2026-27	2026-27
Code	Classification	Sergeants (Band EM3)	Paramedics (Band EM3)	Requested	Recommend	Approved
Personnel						
510100	Salaries & Wages - 2	(112,815)	112,815	0	0	_____
511112	FICA Cost	(8,630)	8,630	0	0	_____
511113	State Retirement	(20,938)	20,938	0	0	_____
511120	Insurance Fund Contributions - 2	(17,500)	17,500	0	0	_____
511130	Workers Compensation	(10,729)	10,729	0	0	_____
* Total Personnel		(170,612)	170,612	0	0	0
Operating Expenses						
* Total Operating				0	0	0
** Total Personnel & Operating				0	0	0
Capital						
** Total Capital				0	0	0
*** Total Budget Appropriation				0	0	0

COUNTY OF LEXINGTON

GENERAL FUND

Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: Department of Emergency Services
Organization: 131400 - Emergency Medical Services

				<i>BUDGET</i>		
		<u>Delete</u>	<u>Add</u>			
Object Expenditure		(3) Intermediate	(3) Advanced	2026-27	2026-27	2026-27
Code	Classification	EMTs	EMTs	Requested	Recommend	Approved
		(Band EM2)	(Band EM2)			
Personnel						
510100	Salaries & Wages - 3	(158,005)	158,005	0	0	<u> </u>
511112	FICA Cost	(12,087)	12,087	0	0	<u> </u>
511113	State Retirement	(29,326)	29,326	0	0	<u> </u>
511120	Insurance Fund Contributions - 3	(26,250)	26,250	0	0	<u> </u>
511130	Workers Compensation	(15,026)	15,026	0	0	<u> </u>
* Total Personnel		(240,694)	240,694	0	0	0
Operating Expenses						
* Total Operating				0	0	0
** Total Personnel & Operating				0	0	0
Capital						
** Total Capital				0	0	0
*** Total Budget Appropriation				0	0	0

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year-2026-27

Fund: 1000
Division: Department of Emergency Services
Organization: 131500 - County Fire Service

Object Expenditure		BUDGET					
Code	Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 315	15,531,034	11,554,679	16,885,659	16,885,659	18,154,456	
510199	Special Overtime	2,712,804	1,841,523	1,086,145	1,086,145	1,086,145	
510200	Overtime	117,408	53,873	75,000	75,000	75,000	
510300	Part Time - LS (3)	39,630	8,248	90,255	90,255	59,429	
511112	FICA Cost	1,342,568	981,815	1,272,893	1,272,893	1,333,971	
511113	State Retirement	26,728	15,336	19,883	19,883	20,915	
511114	Police Retirement	3,729,739	2,709,807	3,593,277	3,593,277	4,091,321	
511120	Insurance Fund Contribution - 315	2,518,350	2,008,125	2,677,500	2,677,500	2,756,250	
511130	Workers Compensation	1,075,807	788,271	1,003,446	1,003,446	1,064,568	
511214	Police Retirement - Retiree	28,991	9,758	0	0	0	
516100	Volunteer Subsistence	9,394	2,057	2,056	0	0	
516130	Workers Compensation - Non Empl	753	(114)	3,500	3,500	0	
* Total Personnel		27,133,206	19,973,378	26,709,614	26,707,558	28,642,055	0
Operating Expenses							
520100	Contracted Maintenance	74,540	109,935	148,524	184,625	90,000	
520103	Landscaping/Grounds Maintenance	2,330	1,437	3,000	5,000	3,000	
520104	POA Maintenance	590	681	683	730	730	
520201	Phys. Fitness Prog. (OSHA)	71,404	67,445	85,244	91,840	85,340	
520230	Pest Control	3,617	1,200	4,000	4,000	3,000	
520231	Garbage Pickup Services	15,480	9,030	15,680	17,737	16,000	
520233	Towing Service	12,460	8,055	14,144	10,000	10,000	
520300	Professional Services	5,000	7,500	7,500	8,800	7,500	
520302	Drug Testing	0	0	500	0	0	
520304	Fire Protection Services	117,676	63,257	117,676	42,676	42,676	
520305	Infectious Disease Services	405	0	5,458	4,865	3,000	
520400	Advertising & Publicity	0	0	250	0	0	
520500	Legal Services	4,786	6,764	9,456	5,000	5,000	
520702	Technical Currency & Support	178,023	141,142	228,806	300,117	278,382	
520710	Software Subscriptions	36,320	93,344	98,366	59,561	80,365	
521000	Office Supplies	8,199	8,626	11,000	15,500	10,000	
521100	Duplicating	2,457	1,293	2,479	3,600	2,000	
521200	Operating Supplies	58,054	48,047	65,500	71,000	60,000	
521202	Fire Prevention Supplies	5,060	3,441	9,500	17,250	7,250	
521203	Fire Investigation Team Supplies	1,957	1,431	4,300	4,000	1,500	
521204	Foam	27,981	9,526	36,000	31,868	30,000	
521205	Hazardous Materials Supplies	7,745	4,213	7,000	15,920	8,000	
521206	Training Supplies	17,745	10,465	17,933	33,400	18,000	
521208	Police Supplies	122	71	180	860	200	
521217	SCBA Supplies	35,351	25,905	31,448	100,800	35,000	
521400	Health Supplies	18,172	19,475	30,000	43,100	20,000	
521601	Sign Materials	4,186	2,649	3,000	6,000	4,000	
522000	Building Repairs & Maintenance	186,501	141,041	160,000	185,000	160,000	
522050	Generator Repairs & Maintenance	9,108	14,533	22,000	16,000	15,000	
522200	Small Equipment Repairs & Maint	32,669	18,451	47,424	65,000	35,000	
522300	Vehicle Repairs & Maintenance	409,731	611,088	835,000	873,000	575,000	
522301	Vehicle Repairs -Insurance/Other	321,837	232,821	0	0	0	
523200	Equipment Rental	300	582	0	0	0	
523206	Communications Tower Lease	14,762	11,221	15,039	15,135	15,039	
523207	Communications Tower Bldg Lease	1,110	832	1,408	1,408	1,110	
524000	Building Insurance	33,757	37,613	35,500	41,375	37,613	

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year-2026-27

Fund: 1000
Division: Department of Emergency Services
Organization: 131500 - County Fire Service

Object Expenditure Code	Classification	BUDGET					
		2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
	Con't Operating Expenses:						
524100	Vehicle Insurance - 99	75,645	87,200	70,110	87,600	122,080	
524101	Comprehensive Insurance	242,678	283,079	295,000	332,474	325,541	
524200	Professional Liability Insurance	2,035	3,585	2,185	3,944	3,944	
524201	General Tort Liability Insurance	38,011	21,927	40,450	50,021	42,500	
524202	Surety Bonds	0	0	0	0	2,000	
525000	Telephone	21,599	9,269	22,329	23,688	9,500	
525004	WAN Service Charges	93,085	70,677	100,463	127,500	127,500	
525005	Fiber Optic Service Charges	6,612	4,895	7,826	7,500	7,500	
525006	GPS Monitoring Charges	4,136	3,806	6,480	3,420	3,420	
525021	Smart Phone Charges - 24	11,951	6,995	12,885	12,960	12,000	
525030	800 MHz Radio Serv Charges - 246	119,769	107,446	192,759	191,270	143,261	
525041	E-mail Service Charges - 331	65,568	70,092	75,165	137,655	120,298	
525100	Postage	140	162	500	500	300	
525110	Other Parcel Delivery Services	805	275	500	750	500	
525210	Conference, Meeting & Training Exp.	93,815	61,053	99,480	204,750	100,000	
525220	Employee Training	14,850	0	0	0	0	
525230	Subscriptions, Dues, & Books	9,150	8,540	17,833	26,237	15,000	
525240	Personal Mileage Reimbursement	37	0	0	0	0	
525250	Motor Pool Reimbursement	0	0	500	500	0	
525333	Utilities - Boiling Springs	6,088	4,337	5,422	5,422	5,422	
525334	Utilities - Chapin	28,006	15,061	21,850	21,850	21,850	
525335	Utilities - Edmund	6,321	5,344	5,969	5,969	5,969	
525336	Utilities - Fairview	7,070	4,908	5,781	5,781	5,781	
525337	Utilities - Gilbert	7,913	5,635	7,608	7,608	7,608	
525338	Utilities - North Lake	0	0	0	12,500	12,500	
525339	Utilities - Hollow Creek	7,316	6,111	6,281	6,281	6,281	
525340	Utilities - Gaston	7,030	5,806	7,274	7,274	7,274	
525341	Utilities - Lake Murray	12,579	11,376	11,970	11,970	11,970	
525342	Utilities - Lexington	14,193	7,436	17,927	17,927	17,000	
525343	Utilities - Mack Edisto	7,446	5,398	6,682	6,682	6,682	
525344	Utilities - Oak Grove	24,477	19,324	26,889	26,889	25,000	
525345	Utilities - Pelion	7,349	6,892	8,350	8,350	8,000	
525346	Utilities - Round Hill	7,126	5,502	6,338	6,338	6,338	
525347	Utilities - Sandy Run	5,867	4,543	5,698	5,698	5,698	
525348	Utilities - South Congaree	16,343	12,832	15,972	15,972	15,972	
525349	Utilities - Swansea	9,218	7,876	10,539	10,539	9,800	
525350	Utilities - East Region	20,946	16,912	21,495	21,495	21,495	
525352	Utilities - West Region	0	0	0	10,000	10,000	
525368	Utilities - Pine Grove	9,639	7,176	11,266	11,266	10,800	
525369	Utilities - Amick's Ferry	7,939	6,166	7,873	7,873	7,873	
525373	Utilities - Cross Roads (FS 23)	7,267	5,887	6,728	6,728	6,728	
525374	Utilities - Red Bank	6,726	5,392	8,214	8,214	7,800	
525379	Utilities - Training Facility	30,424	23,620	29,332	29,332	29,332	
525382	Utilities - Samaria	6,289	5,592	6,055	6,055	6,055	
525392	Utilities - Logistics	2,298	2,000	2,340	2,340	2,340	
525393	Utilities - Hwy # 6 / Sharps Hill	8,023	6,317	6,391	6,391	6,391	
525394	Utilities - Cedar Grove	8,198	5,760	7,774	7,774	7,774	
525395	Utilities - Corley Mill	10,878	8,135	12,570	12,570	12,000	
525400	Gas, Fuel, & Oil	387,012	276,729	420,000	503,501	400,000	
525430	Emergency Generator Fuel	0	0	100	100	100	
525600	Uniforms & Clothing	328,179	105,758	204,730	276,312	100,000	
525700	Employee Service Awards	3,826	5,670	6,500	15,100	4,000	
526500	Licenses & Permits	1	1	501	501	1	

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year-2026-27**

Fund: 1000
Division: Department of Emergency Services
Organization: 131500 - County Fire Service

Object Expenditure		2024-25	2025-26	2025-26	2026-27	<i>BUDGET</i>	
Code	Classification	Expenditure	Expend. (March)	Amended (March)	Requested	2026-27 Recommend	2026-27 Approved
Con't Operating Expenses:							
538000	Claims & Judgments	500	5,734	500	500	500	
538300	Retainage Payable Expense	(5,990)	0	0	0	0	
* Total Operating		3,525,818	3,067,345	3,941,382	4,595,038	3,507,383	0
** Total Personnel & Operating		30,659,024	23,040,723	30,650,996	31,302,596	32,149,438	0
Capital							
540000	Small Tools & Minor Equipment	28,121	21,019	46,605	50,000	30,000	
540020	Fire Hose	37,424	35,870	38,000	50,100	40,000	
540021	Fire Ground & Special Equipment	90,952	68,448	76,987	49,675	49,675	
540022	Personal Protective Equipment	203,540	156,026	365,493	214,202	214,202	
540024	Haz-Mat Equipment	41,999	21,498	46,221	40,045	40,045	
540026	Fire Station Appliances	7,617	7,931	21,456	12,000	10,000	
549919	Bunker Gear Contingency Acct.	0	0	300,000	0	0	
	All Other Equipment	3,930,625	2,976,212	5,740,277			
	(5) Ice Machine- Rpl				25,000	25,000	
	Garage Door Motors				25,000	25,000	
	Propane Storage Boxes				6,950	0	
	Vital Signs Monitor				8,700	0	
	(5) Level A Suits				8,700	0	
	(10) Water Rescue PFDs- Rpl				4,060	0	
	Forcible Entry Door Prop- Rpl				18,885	0	
	(18) Lockers (Year 2 of 2)- Rpl				23,400	23,400	
	(2) Gear Washers/Extractors				30,800	30,800	
	Headset- Rpl				26,145	26,145	
	(5) Mobile Radio- Rpl				35,000	35,000	
	Batteries and Mis- Rpl				12,148	0	
	Generator-Lex Fire Station- Rpl				165,850	165,850	
	(2) Thermal Imaging Camera- Rpl				15,000	0	
	Proxy Car Reader Program				40,000	40,000	
	(4) Overhead Door Rpl Lex Fire St.				352,000	0	
	Fire Investigations Monitors				8,100	0	
	Digital Camera Kit Fire Investigator				2,360	0	
	(45) Portable Suction Kits				33,585	33,585	
	Inventory Management Kit				2,965	0	
	Hurst Tool Equipment				39,590	39,590	
	(2) In-House Pump Testing Kits				6,709	0	
	(2) Pumper Engine- Rpl				2,500,000	0	
	(1) Aerial Ladder- Rpl				2,500,000	2,500,000	
	(1) Pickup - Rpl				86,000	86,000	
	(23) Standard Computers (F1) - Rpl				37,421	37,421	
	(5) Standard Laptops (F3) - Rpl				12,550	12,550	
	(44) Advanced Rugged Fire Tablets (F5C) - Rpl				303,776	303,776	
	(1) Advanced Rugged Fire Tablet (F5C)				6,904	6,904	
** Total Capital		4,340,278	3,287,004	6,635,039	6,753,620	3,774,943	0
Grant Match Transfer							
812464	Op Trn to HMEP Grant	0	1,190	1,190	0	0	
** Total Grant Match Transfer		0	1,190	1,190	0	0	0
*** Total Budget Appropriation		34,999,302	26,328,917	37,287,225	38,056,216	35,924,381	0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year 2026-27

NEW PROGRAM

Fund: 1000
Division: Department of Emergency Services
Organization: 131500 - Fire Services

		New Position	<i>BUDGET</i>		
Object Expenditure Code Classification	(3) Heavy Rescue Captains Band F4	2026-27 Requested	2026-27 Recommend	2026-27 Approved	
Personnel					
510100	Salaries & Wages	164,958	164,958		
511112	FICA Cost	12,619	12,619		
511114	Police Retirement	35,037	35,037		
511120	Insurance Fund Contribution	26,250	26,250		
511130	Workers Compensation	9,667	9,667		
	* Total Personnel	248,531	248,531	0	
Operating Expenses					
520201	Phys. Fitness Prog. (OSHA Reg. 1990)	753	753		
520305	Infectious Disease Services	483	483		
520702	Technical Currency & Support	612	612		
520710	Software Subscription	300	300		
521217	SCBA Supplies	1,650	1,650		
524201	General Tort Liability Insurance	429	429		
525004	WAN Service Charges	444	444		
525030	800 MHz Radio Service Charges	756	756		
525041	Email Service Charges	1,311	1,311		
525600	Uniforms & Clothing	6,300	6,300		
	* Total Operating	13,038	13,038	0	
	** Total Personnel & Operating	261,569	261,569	0	
Capital					
540000	Small Tools & Minor Equipment	2,500	2,500		
540022	Personal Protective Equipment	15,417	15,417		
	(1) Computer (F1) w/24"monitor	1,557	1,557		
	(1) 800 MHz Radio	7,500	7,500		
	** Total Capital	26,974	26,974	0	
	*** Total Budget Appropriation	288,543	288,543	0	

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year 2026-27

NEW PROGRAM

Fund: 1000

Division: Department of Emergency Services

Organization: 131500 - Fire Services

		New Position	<i>BUDGET</i>		
Object Expenditure Code Classification	(3) Captains Band F4	2026-27 Requested	2026-27 Recommend	2026-27 Approved	
Personnel					
510100 Salaries & Wages		164,958	0	_____	
511112 FICA Cost		12,619	0	_____	
511114 Police Retirement		35,037	0	_____	
511120 Insurance Fund Contribution		26,250	0	_____	
511130 Workers Compensation		9,667	0	_____	
* Total Personnel		248,531	0	0	
Operating Expenses					
520201 Phys. Fitness Prog. (OSHA Reg. 1990)		753	0	_____	
520305 Infectious Disease Services		483	0	_____	
520702 Technical Currency & Support		612	0	_____	
520710 Software Subscription		300	0	_____	
521217 SCBA Supplies		1,650	0	_____	
524201 General Tort Liability Insurance		429	0	_____	
525004 WAN Service Charges		444	0	_____	
525030 800 MHz Radio Service Charges		756	0	_____	
525041 Email Service Charges		1,311	0	_____	
525600 Uniforms & Clothing		6,300	0	_____	
* Total Operating		13,038	0	0	
** Total Personnel & Operating		261,569	0	0	
Capital					
540000 Small Tools & Minor Equipment		2,500	0	_____	
(1) Personal Protective Equipment		15,417	0	_____	
(1) Laptop F3 w/dock, monitor		1,557	0	_____	
(1) 800 MHz Radio		7,500	0	_____	
(1) F5C Advanced Rugged Fire Tablet		6,904	0	_____	
** Total Capital		33,878	0	0	
*** Total Budget Appropriation		295,447	0	0	

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year 2026-27

NEW PROGRAM

Fund: 1000
Division: Department of Emergency Services
Organization: 131500 - Fire Services

		New Position	<i>BUDGET</i>		
Object Expenditure Code Classification	Assistant Chief Band F20	2026-27 Requested	2026-27 Recommend	2026-27 Approved	
Personnel					
510100	Salaries & Wages	67,438	0	_____	
511112	FICA Cost	5,159	0	_____	
511114	Police Retirement	14,324	0	_____	
511120	Insurance Fund Contribution	8,500	0	_____	
511130	Workers Compensation	3,952	0	_____	
	* Total Personnel	99,373	0	0	
Operating Expenses					
520201	Phys. Fitness Prog. (OSHA Reg. 1990)	251	0	_____	
520305	Infectious Disease Services	161	0	_____	
520702	Technical Currency & Support	204	0	_____	
520710	Software Subscription	300	0	_____	
521217	SCBA Supplies	550	0	_____	
524201	General Tort Liability Insurance	143	0	_____	
525004	WAN Service Charges	444	0	_____	
525006	GPS Monitoring Charges	180	0	_____	
525021	Smart Phone Charges	600	0	_____	
525030	800 MHz Radio Service Charges	756	0	_____	
525041	Email Service Charges	437	0	_____	
525600	Uniforms & Clothing	2,100	0	_____	
	* Total Operating	6,126	0	0	
	** Total Personnel & Operating	105,499	0	0	
Capital					
540000	Small Tools & Minor Equipment	2,000	0	_____	
540022	Personal Protective Equipment	5,139	0	_____	
	(1) Laptop (F3) w/dock, monitor	2,510	0	_____	
	(1) 800 MHz Radio	7,500	0	_____	
	(1) SUV	86,000	0	_____	
	(1) Advanced Rugged Fire Tablet (F5C)	6,904	0	_____	
	** Total Capital	110,053	0	0	
	*** Total Budget Appropriation	215,552	0	0	

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year 2026-27

NEW PROGRAM

Fund: 1000
Division: Department of Emergency Services
Organization: 131500 - Fire Services

		New Position	<i>BUDGET</i>		
Object Expenditure Code Classification	Training Captain Band F6	2026-27 Requested	2026-27 Recommend	2026-27 Approved	
Personnel					
510100	Salaries & Wages	54,621	54,621	_____	
511112	FICA Cost	4,178	4,178	_____	
511114	Police Retirement	11,601	11,601	_____	
511120	Insurance Fund Contribution	8,750	8,750	_____	
511130	Workers Compensation	3,202	3,202	_____	
	* Total Personnel	82,352	82,352	0	
Operating Expenses					
520201	Phys. Fitness Prog. (OSHA Reg. 1990)	251	251	_____	
520305	Infectious Disease Services	161	161	_____	
520702	Technical Currency & Support	204	204	_____	
520710	Software Subscription	300	300	_____	
521217	SCBA Supplies	550	550	_____	
524201	General Tort Liability Insurance	143	143	_____	
525004	WAN Service Charges	444	444	_____	
525006	GPS Monitoring Charges	180	180	_____	
525021	Smart Phone Charges	600	600	_____	
525030	800 MHz Radio Service Charges	756	756	_____	
525041	Email Service Charges	437	437	_____	
525600	Uniforms & Clothing	2,100	2,100	_____	
	* Total Operating	6,126	6,126	0	
	** Total Personnel & Operating	88,478	88,478	0	
Capital					
540000	Small Tools & Minor Equipment	2,000	2,000	_____	
	(1) Personal Protective Equipment	5,139	5,139	_____	
	(1) Laptop F3 w/dock, monitor	2,510	2,510	_____	
	(1) 800 MHz Radio	7,500	7,500	_____	
	(1) SUV	86,000	86,000	_____	
	(1) Advanced Rugged Fire Tablet (F5C)	6,904	6,904	_____	
	** Total Capital	110,053	110,053	0	
	*** Total Budget Appropriation	198,531	198,531	0	

COUNTY OF LEXINGTON

GENERAL FUND

Annual Budget

Fiscal Year 2026-27

NEW PROGRAM

Fund: 1000

Division: Department of Emergency Services

Organization: 131500 - Fire Services

BUDGET

Object Expenditure Code Classification	<u>Delete:</u>	<u>Add:</u>	2026-27 Requested	2026-27 Recommend	2026-27 Approved
	(3) Part-Time Firefighters Band F2	(2) Fire Marshalls Band F6			
Personnel					
510100 Salaries & Wages	(90,119)	109,242	19,123	19,123	_____
511112 FICA Cost	(6,894)	8,357	1,463	1,463	_____
511114 Police Retirement	(19,141)	23,203	4,062	4,062	_____
511120 Insurance Fund Contribution	(17,500)	17,500	0	0	_____
511130 Workers Compensation	(5,281)	6,402	1,121	1,121	_____
* Total Personnel	(138,935)	164,704	25,769	25,769	0
Operating Expenses					
525004 WAN Service Charges		888	888	888	_____
525006 GPS Monitoring Charges		360	360	360	_____
525021 Smart Phone Charges		1,200	1,200	1,200	_____
525030 800 MHz Radio Service Charges		1,512	1,512	1,512	_____
* Total Operating		3,960	3,960	3,960	0
** Total Personnel & Operating		168,664	29,729	29,729	0
Capital					
540000 Small Tools & Minor Equipment		3,000	3,000	3,000	_____
(2) Advanced Rugged Fire Tablets (F5C)		12,188	12,188	12,188	_____
(2) SUVs		172,000	172,000	0	_____
(2) 800 MHZ Radios		15,000	15,000	0	_____
** Total Capital		202,188	202,188	15,188	0
*** Total Budget Appropriation		370,852	231,917	44,917	0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: General Administration
Organization: 131500-Fire Services

		<i>BUDGET</i>		
Object Expenditure Code Classification	Portable Fire Pump	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel				
* Total Personnel		0	0	0
Operating Expenses				
* Total Operating		0	0	0
** Total Personnel & Operating		0	0	0
Capital				
Portable Fire Pump		17,710	0	<u> </u>
** Total Capital		17,710	0	0

***** Total Budget Appropriation** **17,710** **0** **0**

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: General Administration
Organization: 131500-Fire Services

		<i>BUDGET</i>		
Object Expenditure		2026-27	2026-27	2026-27
Code	Classification	Requested	Recommend	Approved
	Enhanced Decon System			
Personnel				
	* Total Personnel	0	0	0
Operating Expenses				
	Conference & Meeting Expense	6,235	0	
	* Total Operating	6,235	0	0
	** Total Personnel & Operating	6,235	0	0
Capital				
	Enhanced Decon System	7,345	0	
	** Total Capital	7,345	0	0
	*** Total Budget Appropriation	13,580	0	0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: General Administration
Organization: 131500-Fire Services

		<i>BUDGET</i>		
Object Expenditure Code Classification	Pro-Pay for Special Ops	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel				
510100	Salaries & Wages	34,986	0	
* Total Personnel		34,986	0	0
Operating Expenses				
* Total Operating		0	0	0
** Total Personnel & Operating		34,986	0	0
Capital				
** Total Capital		0	0	0

***** Total Budget Appropriation** 34,986 0 0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: General Administration
Organization: 131500-Fire Services

Object Expenditure Code Classification		Handline Replacement (Year 1 of 3)	<i>BUDGET</i>		
			2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel					
* Total Personnel			0	0	0
Operating Expenses					
* Total Operating			0	0	0
** Total Personnel & Operating			0	0	0
Capital					
Handline Replacement (Yr 1 of 3)			135,355	0	
** Total Capital			135,355	0	0

*** Total Budget Appropriation

135,355

0

0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: General Administration
Organization: 131500-Fire Services

		<i>BUDGET</i>		
Object Expenditure Code Classification	SCBA Decon Washer	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel				
* Total Personnel		0	0	0
Operating Expenses				
* Total Operating		0	0	0
** Total Personnel & Operating		0	0	0
Capital				
(2) SCBA Decon Washers		96,179	0	<u> </u>
** Total Capital		96,179	0	0

***** Total Budget Appropriation** **96,179** **0** **0**

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: General Administration
Organization: 131500-Fire Services

Object Expenditure Code Classification		Station Pad Replacements (Year 1 of 3)	<i>BUDGET</i>		
			2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel					
* Total Personnel			0	0	0
Operating Expenses					
* Total Operating			0	0	0
** Total Personnel & Operating			0	0	0
Capital					
Station Pad Repl (Year 1 of 3)			150,000	142,445	
** Total Capital			150,000	142,445	0

*** Total Budget Appropriation 150,000 142,445 0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: General Administration
Organization: 131500-Fire Services

		<i>BUDGET</i>		
Object Expenditure		2026-27	2026-27	2026-27
Code	Classification	Requested	Recommend	Approved
	3rd Party Pump Testing			
Personnel				
	* Total Personnel	0	0	0
Operating Expenses				
520100	Contracted Maintenance	19,716	19,716	
	* Total Operating	19,716	19,716	0
	** Total Personnel & Operating	19,716	19,716	0
Capital				
	** Total Capital	0	0	0
*** Total Budget Appropriation		19,716	19,716	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year-2026-27**

Fund: 1000

Division: Department of Emergency Services

Organization: 131599 - Fire Service Non-Departmental Costs

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	<i>BUDGET</i>	
					2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages (Vacancies)	0	0	(618,438)	0	0	
511112 FICA Cost - Salary Adjustment	0	0	55,340	0	59,567	
511113 State Retirement - Sal. Adjustment	0	0	945	0	994	
511114 Police Retirement - Sal. Adjustment	0	0	169,546	0	162,723	
511130 Workers Compensation	0	0	48,885	0	52,647	
519901 Wage & Salary Adjustment	0	0	803,776	0	865,159	
* Total Personnel	0	0	460,054	0	1,141,090	0
Operating Expenses						
529903 Contingency	0	0	286,600	0	0	
* Total Operating	0	0	286,600	0	0	0
**Total Personnel & Operating	0	0	746,654	0	1,141,090	0
Capital						
549904 Capital Contingency	0	0	244,082	0	0	
549910 F/S Equipment Contingency	0	0	502,909	0	0	
549919 Bunker Gear Contingency	0	0	0	300,000	300,000	
** Total Capital	0	0	746,991	300,000	300,000	0
Transfer To Other Funds:						
814512 West Region Service Center	0	0	0	0	0	
**Total Transfers To Other Funds	0	0	0	0	0	0
*** Total Budget Appropriation	0	0	1,493,645	300,000	1,441,090	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: Judicial
Organization: 141100 - Clerk of Court

Object Expenditure Code Classification		2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	BUDGET		
					2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 18	800,099	652,034	891,920	940,363	940,363	
510101	State Supplement	11,632	8,724	11,632	11,632	11,632	
510200	Overtime	0	152	0	0	0	
510300	Part Time - 2 (1.0 - FTE)	38,726	29,193	41,541	45,181	45,180	
511112	FICA Cost	60,373	49,428	64,269	75,394	68,656	
511113	State Retirement	147,185	118,687	173,250	182,917	185,076	
511120	Insurance Fund Contribution - 18	146,700	114,750	153,000	146,700	157,500	
511130	Workers Compensation	5,480	4,180	5,327	3,055	5,955	
511213	State Retirement - Retiree	5,429	4,096	0	0	0	
	* Total Personnel	1,215,624	981,244	1,340,939	1,405,242	1,414,362	0
Operating Expenses							
520100	Contracted Maintenance	0	190	17,338	17,338	17,338	
520200	Contracted Services	82,320	61,790	83,320	83,320	83,320	
520510	Interpreting Services	3,090	320	4,000	4,000	4,000	
520702	Technical Currency & Support	0	1,984	5,130	5,130	5,130	
520710	Software Subscriptions	0	1,225	1,360	9,600	1,380	
521000	Office Supplies	17,942	18,644	19,582	30,300	20,000	
521100	Duplicating	9,955	5,876	6,000	7,000	7,000	
521200	Operating Supplies	444	220	500	500	500	
522200	Small Repairs & Maintenance	0	0	0	2,500	2,500	
523110	Building Rental - (In-Kind) Judicial Bldg. - 12,770 sq.ft./Old Courthouse - 3,190 sq.ft.	127,680	95,760	127,680	127,680	127,680	
524000	Building Insurance	2,871	3,005	2,593	3,000	3,005	
524201	General Tort Liability Insurance	1,691	1,904	2,052	2,500	2,133	
524202	Surety Bonds - 19	1,750	0	0	133	1,863	
525000	Telephone	9,423	4,855	9,825	10,000	5,700	
525021	Smart Phone Charges - 4	2,447	1,521	3,116	3,840	3,000	
525041	E-mail Service Charges - 21	4,352	4,350	5,652	3,096	7,748	
525100	Postage	26,083	21,038	20,000	30,000	27,000	
525210	Conference, Meeting & Training Expense	0	3,094	4,528	7,000	5,000	
525230	Subscriptions, Dues, & Books	335	270	300	600	400	
525240	Personal Mileage Reimbursement	0	0	100	100	50	
525301	Utilities - Courthouse	160	122	269	300	300	
525389	Utilities - Judicial Center	69,299	60,589	83,546	84,000	80,000	
527010	Jury Pay & Expenses	93,371	71,731	120,000	125,000	100,000	
537699	Cost of Copy Sales	0	9	0	500	0	
	* Total Operating	453,213	358,497	516,891	557,437	505,047	0
	** Total Personnel & Operating	1,668,837	1,339,741	1,857,830	1,962,679	1,919,409	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: Judicial
Organization: 141101 - Family Court

Object Expenditure Code Classification		2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	<i>BUDGET</i>	
					2026-27 Requested	2026-27 Recommend
Personnel						
510100	Salaries & Wages - 7	211,505	157,410	292,075	197,601	303,556
511112	FICA Cost	15,297	11,102	20,110	15,117	20,900
511113	State Retirement	37,243	27,922	54,209	36,675	56,340
511120	Insurance Fund Contribution - 7	57,050	44,625	59,500	57,050	61,250
511130	Workers Compensation	657	508	906	613	940
	* Total Personnel	321,752	241,567	426,800	307,056	442,986
Operating Expenses						
520510	Interpreting Services	1,220	360	4,500	4,500	3,500
520702	Technical Currency & Support	2,535	0	2,040	2,100	2,100
520710	Software Subscriptions	0	429	476	4,572	760
521000	Office Supplies	8,545	5,845	8,728	14,630	8,600
521100	Duplicating	3,372	3,022	2,000	4,000	3,400
521200	Operating Supplies	55	72	200	200	100
522200	Small Equipment Repairs & Maintenance	0	0	0	200	200
523110	Building Rental -(In-Kind)	60,800	45,600	60,800	60,800	60,800
524000	Building Insurance	0	0	1,713	2,500	1,800
524201	General Tort Liability Insurance	280	308	500	600	345
524202	Surety Bonds - 7	0	0	0	63	44
524900	Data Processing Insurance	437	491	473	1,000	540
525000	Telephone	5,643	3,063	6,542	6,545	3,396
525041	E-mail Service Charges - 7	2,073	1,883	1,901	2,000	3,812
525100	Postage	1	253	500	500	250
525230	Subscriptions, Due & Books	25	0	100	100	50
525389	Util/ Judicial Center	41,580	36,353	50,127	50,127	47,500
	* Total Operating	126,566	97,679	140,600	154,437	137,197
	** Total Personnel & Operating	448,318	339,246	567,400	461,493	580,183
Capital						
540000	Small Tools & Minor Equipment	122	452	500	1,000	50
	All Other Equipment	1,377	21,218	24,756	0	
	(3) Standard PC All-in-One (F1A) - Rpl				4,700	4,656
	(2) Standard Laptops (F3) - Rpl				3,800	4,614
	** Total Capital	1,499	21,670	25,256	9,500	9,320
	*** Total Budget Appropriation	449,817	360,916	592,656	470,993	589,503

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: Judicial
Organization: 141200 - Solicitor

Object Expenditure Code Classification		2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	BUDGET		
					2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 41	2,579,000	2,154,376	2,920,892	3,114,761	3,105,246	
510200	Overtime	7,474	3,234	0	0	0	
511112	FICA Cost	187,281	156,468	203,511	238,279	213,796	
511113	State Retirement	435,852	362,847	514,273	548,590	546,824	
511114	Police Retirement	30,995	23,005	31,865	33,770	33,770	
511120	Insurance Fund Contribution - 41	285,250	261,375	348,500	358,750	358,750	
511130	Workers Compensation	14,056	11,377	15,367	16,438	16,323	
	* Total Personnel	3,539,908	2,972,682	4,034,408	4,310,588	4,274,709	0
Operating Expenses							
520200	Contracted Services	23,076	11,852	16,032	25,252	25,252	
520219	Water & Other Beverage Service	5,002	3,989	4,765	6,000	5,000	
520300	Professional Services	162,996	127,997	163,000	140,000	140,000	
520500	Legal Services	25,972	19,832	56,453	60,000	30,000	
520510	Interpreting Service	0	0	1,500	500	500	
520700	Technical Services	0	0	500	500	500	
520703	Computer Hardware Maintenance	92,172	78,990	112,427	114,483	114,483	
520710	Software Subscription	144,885	44,608	205,261	315,301	315,301	
521000	Office Supplies	25,100	22,782	44,811	34,647	34,647	
521100	Duplicating	8,195	5,562	8,532	9,281	9,281	
521206	Training Supplies	0	0	660	600	600	
522200	Small Equipment Repairs & Maint.	0	0	500	500	500	
522300	Vehicle Repairs & Maintenance	1,664	1,017	2,706	2,787	2,500	
523110	Building Rental - (In-Kind) Judicial Bldg. - 16,592 sq.ft.	132,736	99,552	132,736	132,736	132,736	
524000	Building Insurance	4,351	4,554	4,073	5,010	4,554	
524100	Vehicle Insurance - 4	2,460	3,200	2,148	4,000	4,480	
524101	Comprehensive Insurance	644	667	741	1,416	747	
524201	General Tort Liability Insurance	7,927	4,489	8,903	4,938	5,028	
524202	Surety Bonds - 41	0	0	0	258	258	
524900	Data Processing Equipment Insurance	437	492	460	566	540	
525000	Telephone	21,718	11,310	21,650	17,136	12,900	
525003	T-1 Line Services Charges	14,640	12,242	6,936	23,963	18,533	
525004	WAN Service Charges	456	336	480	480	480	
525021	Smart Phone Charges - 7	3,974	2,748	4,998	5,832	5,300	
525041	E-mail Service Charges - 37	11,998	21,239	39,330	0	0	
525100	Postage	15,201	11,953	15,219	15,875	15,300	
525210	Conference, Meeting & Training Expense	22,679	29,457	65,064	45,080	33,000	
525230	Subscriptions, Dues, & Books	10,443	7,632	11,732	11,058	11,058	
525389	Utilities - Judicial Center	93,554	81,794	112,787	109,695	109,695	
525400	Gas, Fuel, & Oil	4,397	4,086	5,289	5,751	5,300	
525600	Uniforms & Clothing	683	0	923	700	700	
525700	Employee Services Awards	53	106	167	167	167	
	* Total Operating	837,413	612,486	1,050,783	1,094,512	1,039,340	0
	** Total Personnel & Operating	4,377,321	3,585,168	5,085,191	5,405,100	5,314,049	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: Judicial
Organization: 141200 - Solicitor

Object Expenditure Code Classification		2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	BUDGET		
					2026-27 Requested	2026-27 Recommend	2026-27 Approved
Capital							
540000	Small Tools & Minor Equipment	2,961	2,991	5,996	1,670	1,670	
540010	Minor Software	3,470	162	578	1,500	1,500	
	All Other Equipment	61,061	382,364	383,554			
	(35) Standard Laptops (F3A) w/MI2 Dock - Rpl				82,635	82,635	
	(70) Dell Pro 27 Plus Monitors (MI12) - Rpl				14,630	14,630	
	(1) Palo Alto Firewall - Rpl				21,495	21,495	
	(1) Dell PowerEdge Server & NetApp Storage Array				175,538	175,538	
	(1) Wireless Presentation System				5,056	5,056	
	(1) Dataworks Plus Livescan Hardware & Software				10,403	0	
	** Total Capital	67,492	385,517	390,128	312,927	302,524	0
Grant Match Transfer:							
812500	Victim Witness Program	76,000	76,000	76,000	76,000	76,000	
812501	Juvenile Arbitration Program	43,412	43,412	43,412	83,412	50,000	
	***Total Grant Match Transfer	119,412	119,412	119,412	159,412	126,000	0
*** Total Budget Appropriation		4,564,225	4,090,097	5,594,731	5,877,439	5,742,573	0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: Judicial
Organization: 141200 - Solicitor

Microsoft Office 365
Separate Tenant

		<i>BUDGET</i>		
Object Expenditure		2026-27	2026-27	2026-27
Code	Classification	Requested	Recommend	Approved
Personnel				
	* Total Personnel	0	0	0
Operating Expenses				
520710	Software Subscriptions	73,951	73,951	
	* Total Operating	73,951	73,951	0
	** Total Personnel & Operating	73,951	73,951	0
Capital				
	** Total Capital	0	0	0
	*** Total Budget Appropriation	73,951	73,951	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: Judicial
Organization: 141299 - Circuit Court Expenses

Object Expenditure Code Classification	2024-25	2025-26	2025-26	2026-27	BUDGET	
	Expenditure	Expend. (March)	Amended (March)	Requested	2026-27 Recommend	2026-27 Approved
Personnel						
* Total Personnel	0	0	0	0	0	0
Operating Expenses						
520502 Legal Services (Extradition)	14,959	11,490	20,000	20,000	20,000	
523110 Building Rental - (In-Kind) Judicial Bldg. - 15,913 sq.ft.	127,304	95,478	127,304	127,304	127,304	
524000 Building Insurance	4,173	4,367	4,350	4,370	4,370	
525000 Telephone - Circuit Judges	3,028	1,636	2,780	1,807	1,807	
525389 Utilities - Judicial Center	90,089	78,765	100,000	100,000	100,000	
* Total Operating	239,553	191,736	254,434	253,481	253,481	0
** Total Personnel & Operating	239,553	191,736	254,434	253,481	253,481	0
Capital						
** Total Capital	0	0	0	0	0	0
*** Total Budget Appropriation	239,553	191,736	254,434	253,481	253,481	0

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000
Division: Judicial
Organization: 141300 - Coroner

		BUDGET					
Object Expenditure Code	Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 13	745,376	569,447	761,892	804,506	804,505	
510101	State Supplement	11,395	8,547	11,395	13,673	11,395	
510199	Special Overtime	0	186	0	0	0	
510200	Overtime	29,748	22,255	25,500	26,540	26,000	
510300	Part Time - 3 (1.875 - FTE)	63,731	52,549	96,020	100,437	103,639	
511112	FICA Cost	62,271	48,317	60,823	61,545	65,101	
511113	State Retirement	39,574	32,807	7,825	45,000	27,507	
511114	Police Retirement	130,280	95,536	178,682	192,210	169,353	
511120	Insurance Fund Contribution - 13	105,950	82,875	110,500	113,750	113,750	
511130	Workers Compensation	21,115	16,147	22,565	31,311	24,198	
* Total Personnel		1,209,440	928,666	1,275,202	1,388,972	1,345,448	0
Operating Expenses							
520103	Landscape/Grounds Maintenance	623	1,614	5,000	5,000	5,000	
520200	Contracted Services	121,215	98,947	165,000	176,600	150,000	
520233	Towing Service	0	132	250	600	250	
520248	Alarm Monitoring & Maintenance	0	0	0	765	0	
520300	Professional Services	335,217	221,529	490,000	675,000	350,000	
520302	Drug Testing Services	0	80	500	680	200	
520305	Infectious Disease Services	0	0	400	1,029	400	
520307	Accreditation Services	0	1,200	3,000	3,000	3,000	
520316	DNA Testing	0	0	1,165	2,000	500	
520702	Technical Currency & Support	13,619	13,381	13,382	21,235	21,235	
520710	Software Subscription	0	980	2,888	1,104	1,104	
520800	Outside Printing	82	0	1,600	7,000	2,000	
521000	Office Supplies	1,481	1,073	4,200	6,000	4,200	
521100	Duplicating	3,946	2,805	3,000	5,239	4,000	
521200	Operating Supplies	7,655	8,853	15,000	20,000	12,000	
521206	Training Supplies	582	0	750	1,000	750	
521208	Police Supplies	389	0	750	750	500	
522000	Building Repairs & Maintenance	1,192	46	2,000	6,000	2,000	
522050	Generator Repairs & Maintenance	610	0	0	650	500	
522200	Small Equipment Repairs & Maintenance	0	0	750	750	650	
522300	Vehicle Repairs & Maintenance	3,718	4,954	10,000	10,000	10,000	
523110	Building Rental - (In-Kind) Coroner Bldg. - 3,493 sq.ft.	27,944	20,958	27,944	88,000	86,360	
524000	Building Insurance	593	620	623	1,869	1,869	
524100	Vehicle Insurance - 13	11,070	12,000	3,075	4,000	16,800	
524101	Comprehensive Insurance - 2	5,804	5,500	5,779	6,325	6,325	
524201	General Tort Liability Insurance	3,675	25,023	3,860	27,526	28,026	
524202	Surety Bonds - 1	100	100	0	235	196	
525000	Telephone	1,787	12,647	1,705	14,062	1,705	
525004	WAN Service Charges - 9	692	535	676	727	20,027	
525021	Smart Phone Charges - 15	8,416	4,889	8,904	8,736	8,736	
525030	800 MHz Radio Service Charges - 13	5,590	5,435	5,831	7,248	6,000	
525041	E-mail Service Charges - 15	5,886	5,991	6,220	9,066	6,744	
525100	Postage	1,155	739	1,000	4,000	1,200	
525210	Conference, Meeting & Training Expense	17,690	9,364	23,000	26,000	18,000	
525230	Subscriptions, Dues, & Books	2,743	1,824	4,000	6,000	3,000	

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: Judicial
Organization: 141300 - Coroner

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	BUDGET	
					2026-27 Recommend	2026-27 Approved
Con't Operating Expenses:						
525240 Personal Mileage Reimbursement	0	0	150	750	100	
525250 Motor Pool Reimbursement	0	0	150	150	100	
525380 Utilities - Coroner	9,869	8,350	11,518	34,000	0	
525391 Utilities - Red Bank Crossing	0	5,639	0	0	25,000	
525400 Gas, Fuel, & Oil	17,261	10,330	20,420	23,219	20,500	
525430 Emergency Generator Fuel	140	0	350	350	350	
525600 Uniforms & Clothing	4,663	1,892	8,000	13,000	8,000	
526500 Licenses & Permits	464	408	1,000	1,275	1,000	
526600 Court Filing Fees	0	0	240	240	50	
534101 Indigent Cremation	6,480	4,320	10,000	18,000	10,000	
* Total Operating	622,351	492,158	864,080	1,239,180	838,377	0
** Total Personnel & Operating	1,831,791	1,420,824	2,139,282	2,628,152	2,183,825	0
Capital						
540000 Small Tools & Minor Equipment	1,514	112	3,000	5,000	1,500	
All Other Equipment	133,235	62,039	118,460			
(100) Headstones for County Cemetery				33,705	33,705	
(3) Standard Rugged Laptops (F5) w/ Acc. - Rpl				9,585	9,585	
(2) Standard PC All-in-One (F1A) - Rpl				3,104	3,104	
(1) Sharp Aquos Board (PN-L862B)				5,888	8,941	
(8) Cameras				12,000	12,000	
(7) Truck Vault Drawer Systems				35,021	0	
(1) Pick-up Truck - Rpl				63,000	63,000	
(1) Decker Drawer System				1,830	0	
(10) File Cabinets				28,310	0	
(3) Radios w/ Accessories				20,010	0	
(1) Cross-Cut Paper Shredder				11,040	0	
Prox Card Access (new office space)				22,126	0	
** Total Capital	134,749	62,151	121,460	250,619	131,835	0
*** Total Budget Appropriation	1,966,540	1,482,975	2,260,742	2,878,771	2,315,660	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: Judicial
Organization: 141400 - Public Defender

		<i>BUDGET</i>					
Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	2026-27 Recommend	2026-27 Approved	
Personnel							
* Total Personnel	0	0	0	0	0	0	
Operating Expenses							
* Total Operating	0	0	0	0	0	0	
** Total Personnel & Operating	0	0	0	0	0	0	
Capital							
** Total Capital	0	0	0	0	0	0	
Operating Transfer:							
812619 Public Defender	2,084,215	1,042,108	2,084,215	2,084,215	2,084,215	<u> </u>	
** Total Operating Transfer	2,084,215	1,042,108	2,084,215	2,084,215	2,084,215	0	
 *** Total Budget Appropriation	 2,084,215	 1,042,108	 2,084,215	 2,084,215	 2,084,215	 0	

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: Judicial
Organization: 141500 - Probate Court

Object Expenditure Code Classification		BUDGET					2026-27 Approved
		2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	2026-27 Recommend	
Personnel							
510100	Salaries & Wages - 15	779,333	627,048	909,775	909,775	923,637	
510101	State Supplement	11,395	8,546	11,394	11,394	11,394	
510200	Overtime	5,919	2,090	0	0	0	
510300	Part Time - 1 (.5 FTE)	51,570	2,894	8,940	17,659	17,659	
511112	FICA Cost	61,596	46,564	64,409	70,948	65,593	
511113	State Retirement	115,637	90,442	150,597	152,458	155,125	
511114	Police Retirement	(827)	(791)	24,281	24,827	24,827	
511120	Insurance Fund Contribution - 15	105,950	95,625	127,500	131,250	131,250	
511130	Workers Compensation	5,929	5,308	9,690	9,690	11,536	
511131	S.C. Unemployment	(262)	0	0	0	0	
511213	State Retirement - Retiree	14,236	3,859	0	3,859	0	
511214	Police Retirement - Retiree	26,794	19,387	0	11,143	0	
	* Total Personnel	1,177,270	900,972	1,306,586	1,343,003	1,341,021	0
Operating Expenses							
520219	Water and Other Beverages	309	269	500	500	400	
520300	Professional Services	0	0	500	2,500	2,500	
520400	Advertising & Publicity	30	0	250	250	50	
520510	Interpreting Services	0	0	250	250	100	
520702	Technical Currency & Support	4,761	5,471	5,608	5,493	5,493	
520710	Software Subscription	0	857	952	966	966	
521000	Office Supplies	16,154	7,877	16,046	18,373	16,200	
521100	Duplicating	61	186	850	850	500	
522000	Building Repairs & Maintenance	0	301	0	0	0	
522200	Small Equipment Repairs & Maintenance	1,009	396	1,000	1,000	1,000	
523110	Building Rental - (In-Kind) Judicial Bldg. - 3,700 sq.ft.	33,300	24,975	33,300	37,464	33,300	
524000	Building Insurance	971	1,016	1,020	1,118	1,016	
524201	General Tort Liability Insurance	1,491	1,882	1,569	2,071	2,071	
524202	Surety Bonds - 12	3,642	0	0	0	3,650	
525000	Telephone	4,935	3,784	5,311	5,086	5,086	
525021	Smart Phone Charges - 2	1,039	550	1,359	1,359	1,359	
525041	E-mail Service Charges - 12	3,793	3,660	3,995	6,056	6,056	
525100	Postage	9,287	6,863	8,900	8,900	8,900	
525210	Conference, Meeting & Training Expense	1,847	3,222	4,500	7,955	4,500	
525230	Subscriptions, Dues, & Books	3,859	2,193	3,000	4,629	3,500	
525240	Personal Mileage Reimbursement	0	0	0	150	50	
525389	Utilities - Judicial Center	20,790	18,177	25,064	25,064	24,000	
537699	Cost of Copy Sales	0	2,160	0	1,400	0	
	* Total Operating	107,278	83,839	113,974	131,434	120,697	0
	** Total Personnel & Operating	1,284,548	984,811	1,420,560	1,474,437	1,461,718	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: Judicial
Organization: 141500 - Probate Court

		BUDGET				
Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Capital						
540000 Small Tools & Minor Equipment	62	248	472	641	641	_____
All Other Equipment	26,685	7,964	13,811			_____
(1) Standard Computer (F1A) - Rpl				3,104	3,104	_____
(1) Standard Computer (F1A)				1,989	0	_____
(1) iPad (F11) - Rpl				460	460	_____
(1) Standard Color Network Printer (P2) - Rpl				1,033	1,033	_____
(1) Standard Color Network Printer (P2)				1,033	0	_____
iPad Otter Box Case				78	78	_____
Electric Time File Stamps- Rpl				2,752	2,752	_____
** Total Capital	26,747	8,212	14,283	11,090	8,068	0
*** Total Budget Appropriation	1,311,295	993,023	1,434,843	1,485,527	1,469,786	0

COUNTY OF LEXINGTON

GENERAL FUND

Annual Budget

Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000

Division: Judicial

Organization: 141500 - Probate Court

Reclassification

		Reclassification		BUDGET		
Object Expenditure		Probate Judge	Probate Judge	2026-27	2026-27	2026-27
Code	Classification	UNC	UNC	Requested	Recommend	Approved
Personnel						
510100	Salaries & Wages - 1	(116,889)	175,000	58,111	0	_____
511112	FICA Cost	(8,942)	13,388	4,446	0	_____
511113	State Retirement	(24,827)	37,170	12,343	0	_____
511130	Workers Compensation	(432)	647	215	0	_____
* Total Personnel				75,115	0	0
Operating Expenses						
* Total Operating				0	0	0
** Total Personnel & Operating				75,115	0	0
Capital						
** Total Capital				0	0	0
*** Total Budget Appropriation				75,115	0	0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: Judicial
Organization: 141500 - Probate Court

		Reclassification		BUDGET		
Object Expenditure		Associate	Sr. Associate	2026-27	2026-27	2026-27
Code	Classification	Probate Judge	Probate Judge	Requested	Recommend	Approved
		Band 215	Band 220			
Personnel						
510100	Salaries & Wages - 1	(78,927)	110,698	31,771	0	_____
511112	FICA Cost	(6,038)	8,468	2,430	0	_____
511113	State Retirement	(14,649)	20,546	5,897	0	_____
511130	Workers Compensation	(292)	410	118	0	_____
* Total Personnel				40,216	0	0
Operating Expenses						
* Total Operating				0	0	0
** Total Personnel & Operating				40,216	0	0
Capital						
** Total Capital				0	0	0
*** Total Budget Appropriation				40,216	0	0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: Judicial
Organization: 141500 - Probate Court

		Reclassification		BUDGET		
Object Expenditure Code	Classification	Associate Probate Judge Band 215	Associate Probate Judge Band 218	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel						
510100	Salaries & Wages - 1	(78,927)	96,689	17,762	0	
511112	FICA Cost	(6,038)	7,397	1,359	0	
511113	State Retirement	(14,649)	17,945	3,296	0	
511130	Workers Compensation	(292)	358	66	0	
* Total Personnel				22,483	0	0
Operating Expenses						
* Total Operating				0	0	0
** Total Personnel & Operating				22,483	0	0
Capital						
** Total Capital				0	0	0
*** Total Budget Appropriation				22,483	0	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: Judicial
Organization: 141600 - Master-In-Equity

Object Expenditure Code	Classification	BUDGET					2026-27 Approved
		2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	2026-27 Recommend	
Personnel							
510100	Salaries & Wages - 4	313,271	240,941	328,927	340,608	340,608	
511112	FICA Cost	21,553	16,426	22,647	26,057	23,451	
511113	State Retirement	55,825	42,780	61,049	63,217	63,217	
511120	Insurance Fund Contribution - 4	32,600	25,500	34,000	34,000	35,000	
511130	Workers Compensation	5,769	4,198	5,797	5,930	5,930	
* Total Personnel		429,018	329,845	452,420	469,812	468,206	0
Operating							
520710	Software Subscription	0	245	272	276	276	
521000	Office Supplies	318	283	1,200	1,285	900	
521100	Duplicating	1,684	1,244	1,746	1,963	1,800	
523110	Building Rental - (In-Kind) Judicial Bldg. - 1,200 sq.ft.	9,600	7,200	9,600	9,600	9,600	
524000	Building Insurance	314	329	417	362	329	
524201	General Tort Liability Insurance	1,091	1,200	1,225	1,320	1,344	
524202	Surety Bonds - 4	350	350	350	380	376	
525000	Telephone	964	491	1,004	1,160	550	
525041	E-mail Service Charges - 4	1,100	1,069	1,170	1,562	1,562	
525100	Postage	137	166	354	300	300	
525210	Conference, Meeting & Training Expense	1,036	481	1,340	1,340	1,100	
525230	Subscriptions, Dues, & Books	181	99	651	1,234	400	
525389	Utilities - Judicial Center	6,930	6,059	8,355	8,938	8,000	
* Total Operating		23,705	19,216	27,684	29,720	26,537	0
* Total Personnel & Operating		452,723	349,061	480,104	499,532	494,743	0
Capital							
	All Other Equipment	0	426	426			
	(1) B&W Network Printer (P1) - Rpl				1,436	1,436	
	(3) Standard PC All-in-One (F1A) - Rpl				0	4,656	
** Total Capital		0	426	426	1,436	6,092	0
*** Total Budget Appropriation		452,723	349,487	480,530	500,968	500,835	0

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000
Division: Judicial
Organization: 142000 - Magistrate Court Services

		BUDGET					
Object Expenditure Code	Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 37	1,941,334	1,589,791	2,231,768	1,897,727	2,431,219	
510101	State Supplement	74,160	54,495	66,420	66,420	66,420	
510200	Overtime	5,048	4,485	0	0	0	
510300	Part Time - 1 (0.75 - FTE)	122,008	88,636	140,656	119,100	31,855	
511112	FICA Cost	155,379	127,241	164,977	147,689	174,155	
511113	State Retirement	209,333	181,148	291,039	220,441	284,615	
511114	Police Retirement	10,004	6,670	170,839	166,746	211,552	
511120	Insurance Fund Contribution - 42	342,300	267,750	357,000	342,300	367,500	
511130	Workers Compensation	20,251	15,547	7,353	16,391	8,678	
511213	SCRS Emplr. Port. (Retiree)	1,294	0	0	0	0	
511214	Police Retirement - Retiree	187,856	140,256	0	0	0	
* Total Personnel		3,068,967	2,476,019	3,430,052	2,976,814	3,575,994	0
Operating Expenses							
520200	Contracted Services	479	95	1,000	2,000	2,000	
520219	Water & Other Beverage Service	72	0	240	240	240	
520248	Alarm Monitoring & Maintenance	0	0	2,246	3,617	0	
520510	Interpreting Services	10,790	6,278	10,950	12,500	10,950	
520710	Software Subscription	0	2,572	2,856	2,898	2,898	
521000	Office Supplies	30,530	31,084	31,437	40,976	31,500	
521100	Duplicating	12,295	7,735	10,000	10,000	10,000	
522000	Building Repairs & Maintenance	1,167	0	500	1,000	1,000	
523110	Building Rental - (In-Kind)	327,672	245,754	327,672	327,672	327,672	
	Old Court H/B - 22,887 sq.ft.						
	Batesburg - 1,386 sq.ft.						
	Cayce - 2,373 sq.ft.						
	Oak Grove - 3,864 sq.ft.						
	North Lake Ctr. - 3,249 sq.ft.						
	LE - Admin. (Traffic Ctr.) - 2,500 sq.ft.						
	Swansea Center. - 4,700 sq.ft.						
524000	Building Insurance	8,928	9,931	8,640	9,511	9,931	
524201	General Tort Liability Insurance	3,311	18,076	3,628	3,825	20,245	
524202	Surety Bonds	4,198	0	266	2,402	2,838	
524900	Data Processing Equipment Insurance	252	307	270	286	310	
525000	Telephone	17,209	8,656	17,418	17,793	10,000	
525004	WAN Service Charges	33,962	26,839	39,362	46,676	45,876	
525021	Smart Phone Charges - 12	4,550	2,402	7,453	6,792	6,000	
525041	E-mail Service Charges - 41	10,730	11,260	12,564	16,742	16,742	
525100	Postage	53,119	45,372	56,071	58,500	55,000	
525210	Conference, Meeting & Training Expense	11,534	13,502	19,000	30,800	19,000	
525230	Subscriptions, Dues, & Books	7,174	4,261	7,909	10,180	8,000	
525240	Personal Mileage Reimbursement	4,501	2,788	5,486	6,000	5,500	
525301	Utilities - Courthouse	36,625	35,551	41,207	45,000	41,000	
525312	Utilities - Mag. Dist. 3	4,350	3,655	4,520	10,000	4,500	
525331	Utilities - Law Enf. Ctr.	9,760	7,037	10,021	11,000	9,800	
525351	Utilities - Mag. Dist. 6	7,174	5,835	7,248	8,500	7,200	
525353	Utilities - Mag. Dist. 4	12,797	11,059	14,046	15,000	13,400	
525387	Utilities - Oak Grove	9,638	7,791	10,468	11,500	10,000	

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: Judicial
Organization: 142000 - Magistrate Court Services

		BUDGET				
Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Con't Operating Expenses:						
525388 Utilities - Lincreek Dr	7,640	6,485	8,569	8,500	8,000	_____
525500 Laundry & Linen Service	35	23	200	270	100	_____
525600 Uniforms & Clothing	910	0	1,500	1,650	1,000	_____
527010 Jury Pay and Expenses	15,511	10,014	30,000	50,000	23,000	_____
527011 Mediation Services	9,000	10,000	12,000	12,000	12,000	_____
* Total Operating	655,913	534,362	704,747	783,830	715,702	0
** Total Personnel & Operating	3,724,880	3,010,381	4,134,799	3,760,644	4,291,696	0
Capital						
540000 Small Tools & Minor Equipment	1,575	6,480	7,380	11,798	7,000	_____
540010 Minor Software	0	0	45	45	45	_____
All Other Equipment	104,268	112,711	175,456			_____
(9) B&W Network Printer (P1) w/ Acc. - Rpl				15,930	15,930	_____
(2) B&W Network Printer (P1) w/ Acc. - Addl				3,540	3,540	_____
(1) Standard PC All-in-One (F1A) - Rpl				1,552	1,552	_____
(2) Standard Laptops (F3) - Rpl				4,864	4,722	_____
(1) Paper Folder/Envelope Stuffer - Rpl				7,806	7,806	_____
Swansea Magnetic Door Strike				9,555	9,555	_____
** Total Capital	105,843	119,191	182,881	55,090	50,150	0
*** Total Budget Appropriation	3,830,723	3,129,572	4,317,680	3,815,734	4,341,846	0

COUNTY OF LEXINGTON

GENERAL FUND

Annual Budget

Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000

Division: Judicial

Organization: 142000 - Magistrate Court Services

New Position

		BUDGET		
Object Expenditure	(1) 60 HR Paralegal	2026-27	2026-27	2026-27
Code Classification	Batesburgs-Leesville Magistrate	Requested	Recommend	Approved
Personnel				
510300	Part Time	30,327	30,327	
511112	FICA Cost	2,321	2,321	
511113	State Retirement	5,629	5,629	
511120	Insurance Fund Contribution	8,750	8,750	
511130	Workers Compensation	95	95	
* Total Personnel		47,122	47,122	0
Operating Expenses				
520702	Technical Currency & Support	68	68	
524201	General Tort Liability Insurance	47	47	
525041	E-mail Service Charges	375	375	
* Total Operating		490	490	0
** Total Personnel & Operating		47,612	47,612	0
Capital				
540000	Small Tools & Minor Equipment	0	0	0
540010	Minor Software	0	0	
	(1) Computer (F1A)	1,552	1,552	
** Total Capital		1,552	1,552	0
*** Total Budget Appropriation		49,164	49,164	0

COUNTY OF LEXINGTON

GENERAL FUND

Annual Budget

Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000

Division: Judicial

Organization: 142000 - Magistrate Court Services

		<i>BUDGET</i>		
Object Expenditure		2026-27	2026-27	2026-27
Code	Classification	Requested	Recommend	Approved
	Bond Court Renovations			
	Personnel			
	* Total Personnel	0	0	0
	Operating Expenses			
	* Total Operating	0	0	0
	** Total Personnel & Operating	0	0	0
	Capital			
	Renovations (Lex Bond Court)	89,500	0	
	** Total Capital	89,500	0	0

*** Total Budget Appropriation

89,500

0

0

COUNTY OF LEXINGTON

GENERAL FUND

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Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000

Division: Judicial

Organization: 142000 - Magistrate Court Services

Position Upgrade

Object Expenditure Code Classification		Position Upgrade		<i>BUDGET</i>		
		(1) Asst. Court Administrator II Band 113	(1) Deputy Court Admin. Band 214	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel						
510100	Salaries & Wages	(56,805)	73,764	16,959	16,959	_____
511112	FICA Cost	(4,346)	5,643	1,297	1,297	_____
511113	State Retirement	(10,543)	13,691	3,148	3,148	_____
511130	Workers Compensation	(211)	229	18	18	_____
	* Total Personnel			21,422	21,422	0
Operating Expenses						
	* Total Operating			0	0	0
	** Total Personnel & Operating			21,422	21,422	0
Capital						
	** Total Capital			0	0	0
*** Total Budget Appropriation				21,422	21,422	0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: Judicial
Organization: 142000 - Magistrate Court Services

Position Upgrade

		Position Upgrade			BUDGET	
Object Expenditure Code	Classification	(1) Asst. Court Admin I Band 111	(1) Asst. Court Admin II Band 113	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel						
510100	Salaries & Wages	(49,588)	56,805	7,217	0	
511112	FICA Cost	(3,749)	4,346	597	0	
511113	State Retirement	(9,204)	10,543	1,339	0	
511130	Workers Compensation	(184)	211	27	0	
* Total Personnel				9,180	0	0
Operating Expenses						
* Total Operating				0	0	0
** Total Personnel & Operating				9,180	0	0
Capital						
** Total Capital				0	0	0
*** Total Budget Appropriation				9,180	0	0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: Judicial
Organization: 142000 - Magistrate Court Services

Object Expenditure Code Classification		Cayce-West Columbia Renovations	<i>BUDGET</i>		
			2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel					
* Total Personnel			0	0	0
Operating Expenses					
* Total Operating			0	0	0
** Total Personnel & Operating			0	0	0
Capital					
Cayce West Columbia Magistrate Renovations			4,000,000	0	
** Total Capital			4,000,000	0	0
*** Total Budget Appropriation			4,000,000	0	0

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000
Division: Judicial
Organization: 149000 - Judicial Case Management System

		<i>BUDGET</i>				
Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel						
* Total Personnel	0	0	0	0	0	0
Operating Expenses						
520702 Technical Currency & Support	75,000	75,000	125,000	125,000	125,000	<u> </u>
520703 Computer Hardware Maintenance	1,904	0	1,344	0	0	<u> </u>
525003 T-1 Line Charges	2,489	1,755	2,489	5,423	5,423	<u> </u>
525004 WAN Service Charges	3,847	3,510	3,848	3,848	3,848	<u> </u>
* Total Operating	83,240	80,265	132,681	134,271	134,271	0
** Total Personnel & Operating	83,240	80,265	132,681	134,271	134,271	0
Capital						
** Total Capital	0	0	0	0	0	0
 *** Total Budget Appropriation	 83,240	 80,265	 132,681	 134,271	 134,271	 0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: Judicial
Organization: 149900 - Other Judicial Services

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	BUDGET		
				2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel						
* Total Personnel	0	0	0	0	0	0
Operating Expenses						
522200 Small Equipment Repairs & Maintenance	1,105	1,270	0	0	0	
523110 Building Rental (In-Kind)	57,752	43,314	57,752	57,752	57,752	
Auxiliary Bldg.:						
- Dept. Of Juvenile Justice - 2,519 sq.ft. x 8.00 = \$20,152.00						
- Probation/Pardon/Parole - 4,700 sq.ft. x 8.00 = \$37,600.00						
524000 Building Insurance	1,539	1,625	1,230	1,230	1,625	
- Dept. Of Juvenile Justice - 2,519sq.ft. \$372						
- Probation/Pardon/Parole - 4,700sq.ft. \$660						
525309 Utilities - Lexington Square	5,798	4,111	6,600	6,600	6,600	
525385 Utilities - Auxiliary Admin. Building	12,651	10,012	14,000	14,000	13,000	
- Dept. Of Juvenile Justice - 2,519 sq.ft. \$5,082						
- Probation/Pardon/Parole - 4,700 sq.ft. \$9,034						
525389 Utilities - Judicial Center	1,733	1,515	2,000	2,000	2,000	
- Bar Association - 330sq.ft.						
* Total Operating	80,578	61,847	81,582	81,582	80,977	0
** Total Personnel & Operating	80,578	61,847	81,582	81,582	80,977	0
Capital						
** Total Capital	0	0	0	0	0	0
*** Total Budget Appropriation	80,578	61,847	81,582	81,582	80,977	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: Law Enforcement
Organization: 151100 - Administration

Object Expenditure Code Classification		<i>BUDGET</i>					2026-27 Approved
		2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	2026-27 Recommend	
Personnel							
510100	Salaries & Wages - 15	1,175,473	870,534	1,272,768	1,324,471	1,324,470	
510101	State Supplement	11,333	8,500	11,655	12,755	11,655	
510200	Overtime	16,938	13,574	7,500	17,000	17,000	
511112	FICA Cost	88,835	65,979	88,412	102,623	93,163	
511113	State Retirement	87,903	64,259	106,459	126,281	108,873	
511114	Police Retirement	96,832	71,394	148,503	140,414	159,200	
511120	Insurance Fund Contribution - 15	114,100	95,625	127,500	131,250	131,250	
511130	Workers Compensation	26,421	19,626	20,790	25,157	27,916	
511213	State Retirement - Retiree	12,835	9,598	0	11,000	0	
511214	Police Retirement - Retiree	35,311	26,411	0	30,200	0	
515600	Clothing Allowance	4,800	3,600	4,800	4,800	4,800	
	* Total Personnel	1,670,781	1,249,100	1,788,387	1,925,951	1,878,327	0
Operating Expenses							
520200	Contracted Services	4,268	4,734	5,600	5,900	5,900	
520300	Professional Services	46,000	23,750	38,400	38,400	38,400	
520307	Accreditation Services	5,630	5,122	6,193	5,630	5,630	
520400	Advertising and Publicity	85,026	64,024	96,220	93,660	93,660	
520500	Legal Services	67,681	46,978	66,700	100,100	100,100	
521000	Office Supplies	4,928	1,005	4,500	4,000	4,000	
521100	Duplicating	19,268	11,941	20,800	22,800	22,800	
521200	Operating Supplies	4,478	4,024	4,727	6,000	6,000	
521208	Police Supplies	39	0	0	100	100	
524000	Building Insurance	2,359	2,506	2,507	2,582	2,582	
524201	General Tort Liability Insurance	14,231	10,840	14,985	11,382	11,382	
524202	Surety Bonds	325	0	0	105	105	
524204	Polygraph Examiner Bond	100	100	100	100	100	
524900	Data Processing Equipment Insurance	1,084	1,139	1,185	1,174	1,174	
525100	Postage	9,087	8,823	8,965	16,561	16,561	
525110	Other Parcel Delivery Service	961	1,575	1,000	1,200	1,200	
525201	Transportation & Education - Sheriff	7,848	7,159	7,721	15,000	15,000	
525210	Conference, Meeting & Training Expense	14,083	15,503	17,000	15,000	15,000	
525230	Subscriptions, Dues, & Books	16,619	13,480	18,434	22,415	22,415	
525240	Personal Mileage Reimbursement	59	18	40	50	50	
525362	Utilities- LE/ Training Center	0	99	0	0	0	
525600	Uniforms & Clothing	1,617	0	4,248	4,248	4,248	
538000	Claims & Judgments (Litigation)	4,609	8,069	10,000	10,000	10,000	
	* Total Operating	310,300	230,889	329,325	376,407	376,407	0
	** Total Personnel & Operating	1,981,081	1,479,989	2,117,712	2,302,358	2,254,734	0
Capital							
540000	Small Tools & Minor Equipment	85	198	650	500	500	
540015	Minor Furniture	0	0	600	0	0	
	All Other Equipment	8,880	0	500			
	** Total Capital	8,965	198	1,750	500	500	0
	*** Total Budget Appropriation	1,990,046	1,480,187	2,119,462	2,302,858	2,255,234	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: Law Enforcement
Organization: 151100 - Administration

NEW PROGRAM

		<u>Delete</u>		<u>Add</u>		<i>BUDGET</i>	
		(1) Attorney II		(1) Attorney III		2026-27	2026-27
Object Expenditure	Code Classification	Pay Band 215	Pay Band 218	Pay Band 215	Pay Band 218	Requested	Recommend
						2026-27	Approved
Personnel							
510100	Salaries & Wages - 1	78,928	96,690	17,762	17,762	_____	_____
511112	FICA Cost	6,038	7,397	1,359	1,359	_____	_____
511113	SCRS Retirement	14,649	17,946	3,297	3,297	_____	_____
511130	Workers Compensation	292	358	66	66	_____	_____
	* Total Personnel	99,907	122,390	22,483	22,483	0	0
Operating Expenses							
	* Total Operating	0	0	0	0	0	0
	** Total Personnel & Operating	99,907	122,390	22,483	22,483	0	0
Capital							
	** Total Capital	0	0	0	0	0	0
	*** Total Budget Appropriation	99,907	122,390	22,483	22,483	0	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: Law Enforcement
Organization: 151105 - Support Services

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	BUDGET		
				2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 24	1,331,707	1,048,968	1,432,759	1,537,468	1,503,210	
510200 Overtime	98,678	84,965	70,000	100,000	100,000	
511112 FICA Cost	104,792	82,596	99,170	125,267	110,381	
511113 State Retirement	200,852	162,906	205,729	265,734	240,816	
511114 Police Retirement	45,469	32,409	68,882	43,694	43,693	
511120 Insurance Fund Contribution - 24	179,300	153,000	204,000	218,750	210,000	
511130 Workers Compensation	16,967	13,555	14,657	11,556	13,862	
511214 Police Retirement - Retiree	18,205	12,280	0	0	0	
515600 Clothing Allowance	1,200	900	1,200	1,200	1,200	
* Total Personnel	1,997,170	1,591,579	2,096,397	2,303,669	2,223,162	0
Operating Expenses						
520200 Contract Services	1,589	1,321	1,500	2,000	2,000	
520300 Professional Services	34,748	21,692	58,844	58,844	58,844	
520302 Drug Testing Services	2,345	1,721	5,000	7,356	7,356	
520400 Advertising & Publicity	263	0	200	150	150	
521000 Office Supplies	5,468	2,072	6,609	3,500	3,500	
521200 Operating Supplies	761	1,024	3,300	5,600	5,600	
521208 Police Supplies	0	0	200	200	200	
521218 Recruitment Supplies	9,759	7,831	16,050	16,050	16,050	
524201 General Tort Liability Insurance	16,110	2,837	16,902	16,916	16,916	
524202 Surety Bonds	0	0	0	168	168	
525202 Certified Officer Training - Payments	2,128	0	6,000	6,000	6,000	
525210 Conference, Meeting & Training Expense	5,530	9,291	10,028	10,028	10,028	
525230 Subscriptions, Dues, & Books	1,012	508	1,500	1,500	1,500	
525240 Personal Mileage Reimbursement	206	107	400	100	100	
525600 Uniforms & Clothing	2,448	4,481	4,658	3,732	3,732	
* Total Operating	82,367	52,885	131,191	132,144	132,144	0
** Total Personnel & Operating	2,079,537	1,644,464	2,227,588	2,435,813	2,355,306	0
Capital						
540000 Small Tools & Minor Equipment	1,239	408	3,300	3,000	2,749	
540015 Minor Furniture	129	1,185	1,200	5,000	0	
All Other Equipment	0	7,147	9,720			
** Total Capital	1,368	8,740	14,220	8,000	2,749	0
*** Total Budget Appropriation	2,080,905	1,653,204	2,241,808	2,443,813	2,358,055	0

COUNTY OF LEXINGTON

GENERAL FUND

NEW PROGRAM

Annual Budget

Fiscal Year - 2026-27

Fund: 1000

Division: Law Enforcement

Organization: 151105-Support Services

Reclassification

BUDGET

Object Expenditure Code Classification	Reclassification		BUDGET		
	<u>Delete</u> (2) Human Resource Specialist Band 109	<u>Add</u> (2) Human Resource Specialist II Band 110	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel					
510100 Salaries & Wages - 1	(99,269)	104,232	4,963	0	
510200 Overtime	(28,000)	29,400	1,400	0	
511112 FICA Cost	(9,736)	10,223	487	0	
511113 State Retirement	(23,621)	24,802	1,181	0	
511120 Insurance Fund Contribution - 1	0	0	0	0	
511130 Workers Compensation	(471)	495	24	0	
* Total Personnel			8,055	0	0
Operating Expenses					
* Total Operating			0	0	0
** Total Personnel & Operating			8,055	0	0
Capital					
** Total Capital			0	0	0
*** Total Budget Appropriation			8,055	0	0

COUNTY OF LEXINGTON

GENERAL FUND

Annual Budget

Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000

Division: Law Enforcement

Organization: 151105-Support Services

Organization Change

BUDGET

		MOVE TO 151500			
		(1) Recruiter	2026-27	2026-27	2026-27
Object Expenditure		Band SO5	Requested	Recommend	Approved
Code	Classification				
Personnel					
510100	Salaries & Wages - 1		(97,870)	(97,870)	
510200	Overtime		(8,000)	(8,000)	
511112	FICA Cost		(8,099)	(8,099)	
511114	Police Retirement		(22,487)	(22,487)	
511120	Insurance Fund Contribution - 1		(8,750)	(8,750)	
511130	Workers Compensation		(3,282)	(3,282)	
	* Total Personnel		(148,488)	(148,488)	0
Operating Expenses					
521218	Recruitment Supplies		(16,050)	(16,050)	
524201	General Tort Liability Insurance		(1,715)	(1,715)	
524202	Surety Bonds		(7)	(7)	
525210	Conference, Meeting & Training Exp		(6,000)	(6,000)	
525230	Subscriptions, Dues & Books		(60)	(60)	
525600	Uniforms & Clothing		(360)	(360)	
	* Total Operating		(24,192)	(24,192)	0
	** Total Personnel & Operating	0	0	(172,680)	0
Capital					
	** Total Capital		0	0	0
	*** Total Budget Appropriation	0	0	(172,680)	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: Law Enforcement
Organization: 151110 - Training

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	<i>BUDGET</i>	
					2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 6	428,811	376,388	500,324	520,084	520,083	
510199 Special Overtime	44,458	45,647	40,000	50,000	40,000	
510200 Overtime	8	0	0	0	0	
510300 Part Time - 1 (.074 - FTE)	60,444	26,528	28,734	35,362	35,362	
511112 FICA Cost	39,763	33,355	37,532	46,317	40,997	
511113 State Retirement	6,412	4,701	5,333	6,564	6,563	
511114 Police Retirement	77,368	71,787	107,045	121,086	110,466	
511120 Insurance Fund Contribution - 6	40,750	38,250	51,000	52,500	52,500	
511130 Workers Compensation	17,350	14,695	15,694	19,835	18,106	
511214 Police Retirement - Retiree	24,167	14,760	0	17,000	0	
* Total Personnel	739,531	626,111	785,662	868,748	824,077	0
Operating Expenses						
520100 Contracted Maintenance	437	475	475	475	475	
520219 Water & Beverage Service	293	126	395	395	395	
520230 Pest Control	1,300	900	2,400	4,800	4,800	
520800 Outside Printing	6,200	5,614	10,000	10,000	10,000	
521000 Office Supplies	6,476	2,933	5,000	4,450	4,000	
521200 Operating Supplies	8,704	5,281	12,555	7,700	7,700	
521206 Training Supplies	56,917	10,590	61,354	108,445	108,445	
521207 OSHA Supplies	4,515	6,766	8,000	12,307	12,307	
521208 Police Supplies	13,829	18,537	47,700	49,900	49,900	
522200 Small Equipment Repairs & Maint	9,361	1,160	4,100	4,350	4,350	
522601 Firing Range Repairs & Maintenance	2,019	4,033	3,130	9,100	9,100	
524201 General Tort Liability Insurance	7,835	9,476	8,594	9,951	9,951	
524202 Surety Bonds	0	0	0	56	56	
525210 Conference, Meeting & Training Expense	12,166	13,982	21,550	20,450	20,450	
525230 Subscriptions, Dues, & Books	700	1,524	1,790	2,045	2,045	
525240 Personal Mileage Reimbursement	0	0	25	25	25	
525331 Utilities - Law Enforcement Center	761	584	705	781	781	
525362 Utilities - LE / Training Center	24,493	19,730	25,248	27,305	27,305	
525600 Uniforms & Clothing	13,647	6,080	15,000	15,900	15,900	
* Total Operating	169,653	107,791	228,021	288,435	287,985	0
** Total Personnel & Operating	909,184	733,902	1,013,683	1,157,183	1,112,062	0
Capital						
540000 Small Tools & Minor Equipment	1,243	1,068	2,000	10,108	6,180	
All Other Equipment	8,880	2,699	56,276			
(1) Virtual Training System				79,459	0	
(4) Virtual Training System-Special Units				15,516	0	
** Total Capital	10,123	3,767	58,276	105,083	6,180	0
*** Total Budget Appropriation	919,307	737,669	1,071,959	1,262,266	1,118,242	0

COUNTY OF LEXINGTON

GENERAL FUND

Annual Budget

Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000

Division: Law Enforcement

Organization: 151110 - Training

New Position

Object Expenditure Code Classification	(1) Master Deputy Band SO3	BUDGET		
		2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel				
510100 Salaries & Wages - 1		57,040	0	_____
511112 FICA Cost		8,000	0	_____
511114 Police Retirement		4,976	0	_____
511120 Insurance Fund Contribution -1		1,381	0	_____
511130 Workers Compensation		8,750	0	_____
		2,251	0	_____
* Total Personnel		82,398	0	0
Operating Expenses				
520110 Officer Safety Equipment		3,758	0	_____
520710 Software Subscriptions (151115)		590	0	_____
521000 Office Supplies		500	0	_____
521200 Operating Supplies		200	0	_____
521208 Police Supplies		410	0	_____
522300 Vehicle Repairs & Maintenance (151225)		1,708	0	_____
524100 Vehicle Insurance (151225)		815	0	_____
524101 Comprehensive Insurance (151225)		800	0	_____
524201 General Tort Liability Insurance		1,715	0	_____
524202 Surety Bonds		7	0	_____
525021 Smart Phone Charges (151115)		540	0	_____
525030 800 MHz Radio Service Charges (151115)		708	0	_____
525210 Conference & Meeting Expense		500	0	_____
525230 Subscriptions, Dues, & Books		60	0	_____
525400 Gas, Fuel, & Oil (151225)		3,083	0	_____
525600 Uniforms & Clothing		2,500	0	_____
* Total Operating		17,894	0	0
** Total Personnel & Operating		100,292	0	0
Capital				
540000 Smal Tools & Minoe Equipment		150	0	_____
540015 Minor Furniture		600	0	_____
(1) Personal Protection Equipment Kit		600	0	_____
(1) Laptop (Ruggedized) w/Accessories (151115)		7,500	0	_____
(1) Vehicle Printer w/Accessories (151115)		600	0	_____
(1) 800 MHz Radio w/Accessories (151115)		8,000	0	_____
(1) Gun w/Accessories		1,500	0	_____
(1) MCT/MFR Licensing		4,000	0	_____
(1) Vehicle (SUV) Unmarked w/Equipment (151225)		87,000	0	_____
(1) Rifle w/Accessories		1,309	0	_____
** Total Capital		111,259	0	0
*** Total Budget Appropriation		211,551	0	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: Law Enforcement
Organization: 151115 - Information Technology Services

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	<i>BUDGET</i>		
				2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 20	1,070,206	831,704	1,172,214	1,240,217	1,240,217	
510200 Overtime	17,838	22,625	26,468	33,000	25,000	
510300 Part Time - 3 (1.750 - FTE)	85,826	58,826	73,406	77,297	77,296	
511112 FICA Cost	85,991	66,611	86,606	104,080	92,088	
511113 State Retirement	138,586	111,209	192,554	217,365	211,239	
511114 Police Retirement	39,388	27,191	37,022	40,223	38,098	
511120 Insurance Fund Contribution - 20	154,850	127,500	170,000	175,000	175,000	
511130 Workers Compensation	20,223	15,229	12,311	12,180	12,386	
511213 State Retirement - Retiree	19,500	13,578	0	16,000	0	
511214 Police Retirement - Retiree	21,259	15,859	0	18,000	0	
515600 Clothing Allowance	2,400	1,800	2,400	2,400	2,400	
* Total Personnel	1,656,067	1,292,132	1,772,981	1,935,762	1,873,724	0
Operating Expenses						
520110 Officer Safety Equipment	560,827	568,249	752,014	845,394	1,121,006	
520200 Contracted Services	26,465	2,250	8,192	8,192	8,192	
520221 Website Services	1,891	2,377	4,820	4,820	4,820	
520311 CIO Consulting Services	107,300	72,570	126,000	126,000	109,000	
520702 Technical Currency & Support	416,713	471,771	543,538	616,825	566,825	
520703 Computer Hardware Maintenance	266,911	145,095	365,037	401,129	311,129	
520710 Software Subscription	487,773	432,836	872,953	1,046,135	927,020	
521000 Office Supplies	7,773	5,654	8,200	7,500	7,500	
521200 Operating Supplies	6,825	7,993	10,720	10,720	10,720	
521208 Police Supplies	0	0	200	200	200	
522200 Small Equipment Repairs & Maintenance	5,475	1,085	17,500	35,000	20,000	
523100 Building Rental	6,151	4,761	6,840	6,840	6,840	
524201 General Tort Liability Insurance	6,057	6,806	6,402	7,487	7,487	
524202 Surety Bonds	0	0	0	161	161	
524900 Data Processing Equipment Insurance	0	0	1,145	1,145	1,145	
525000 Telephone	83,325	36,640	92,146	70,000	50,000	
525004 WAN Service Charges	176,355	141,252	206,736	262,155	232,155	
525021 Smart Phone Charges - 317	142,761	88,459	188,658	209,304	144,000	
525030 800 MHz Radio Service Charges - 342	160,095	166,716	257,004	272,580	252,000	
525031 800 MHz Maintenance Charges - 316	24,450	22,775	28,900	30,600	30,600	
525041 E-mail Service Charges - 457	11	0	0	0	0	
525210 Conference, Meeting & Training Expense	6,908	4,255	20,000	24,000	24,000	
525230 Subscriptions, Dues, & Books	530	560	675	675	675	
525362 Utilities - LE / Training Center	1,289	1044	1,329	1,404	1,404	
525600 Uniforms & Clothing	2,793	596	2,700	2,700	2,700	
* Total Operating	2,498,678	2,183,744	3,521,709	3,990,966	3,839,579	0
** Total Personnel & Operating	4,154,745	3,475,876	5,294,690	5,926,728	5,713,303	0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: Law Enforcement
Organization: 151115 - Information Tech. & Intel Srv

New Position

Object Expenditure Code Classification	(1) PC/LAN Specialist III Band 113	BUDGET		
		2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel				
510100 Salaries & Wages - 1		43,285	0	_____
510200 Overtime		4,000	0	_____
511112 FICA Cost		3,311	0	_____
511113 State Retirement		8,034	0	_____
511120 Insurance Fund Contribution - 1		8,750	0	_____
511130 Workers Compensation		134	0	_____
* Total Personnel		67,514	0	0
Operating Expenses				
520710 Software Subscriptions		590	0	_____
524201 General Tort Liability Insurance		42	0	_____
524202 Surety Bonds		7	0	_____
525021 Smart Phone Charges		540	0	_____
525600 Uniforms and Clothing		760	0	_____
* Total Operating		1,939	0	0
** Total Personnel & Operating		69,453	0	0
Capital				
540000 Smal Tools & Minoe Equipment		150	0	_____
540015 Minor Furniture		600	0	_____
(1) Laptop w/Accessories		2,793	0	_____
(1) Desk		500	0	_____
(2) Monitors w/Accs		900	0	_____
** Total Capital		4,943	0	0
*** Total Budget Appropriation		74,396	0	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: Law Enforcement
Organization: 151200 - Operations

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	<i>BUDGET</i>	
					2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 4	382,846	285,887	381,750	404,466	404,465	
510200 Overtime	7,800	11,523	3,500	11,000	11,000	
511112 FICA Cost	29,046	22,141	26,284	31,784	28,088	
511113 State Retirement	(385)	(392)	10,190	0	10,784	
511114 Police Retirement	40,874	30,040	69,422	73,567	73,567	
511120 Insurance Fund Contribution - 4	32,600	25,500	34,000	35,000	35,000	
511130 Workers Compensation	11,540	8,639	11,479	12,199	12,164	
511213 SCRS Retirement - Retiree	11,672	9,762	0	12,826	0	
511214 Police Retirement - Retiree	26,616	19,904	0	0	0	
* Total Personnel	542,609	413,004	536,625	580,842	575,068	0
Operating Expenses						
521000 Office Supplies	40	0	200	200	200	
521100 Duplicating	15,624	8,999	15,612	15,530	15,530	
521200 Operating Supplies	83	5	200	200	200	
521208 Police Supplies	12	0	8,500	150	150	
524000 Building Insurance	22,196	23,210	22,863	23,907	23,907	
524201 General Tort Liability Insurance	4,717	5,189	4,953	5,721	5,721	
524202 Surety Bonds	0	0	0	28	28	
525210 Conference, Meeting & Training Expense	2,599	2,840	5,200	6,100	6,100	
525230 Subscriptions, Dues, & Books	495	720	600	700	700	
525331 Utilities - Law Enforcement Center	234,241	168,892	240,510	237,687	237,687	
525600 Uniforms & Clothing	3,798	1,876	2,250	2,250	2,250	
* Total Operating	283,805	211,731	300,888	292,473	292,473	0
** Total Personnel & Operating	826,414	624,735	837,513	873,315	867,541	0
Capital						
540000 Small Tools & Minor Equipment	60	0	500	500	500	
All Other Equipment	27,499	0	304,854			
**Total Capital	27,559	0	305,354	500	500	0
*** Total Budget Appropriation	853,973	624,735	1,142,867	873,815	868,041	0

COUNTY OF LEXINGTON

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NEW PROGRAM

Fund: 1000
 Division: Law Enforcement
 Organization: 151200- Operations

Reclassification

BUDGET

Object Expenditure Code Classification	Reclassification		BUDGET		
	<u>Delete</u> (1) Senior Admin Assistant Band 108	<u>Add</u> (1) Program Coordinator Band 109	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel					
510100 Salaries & Wages - 1	(58,105)	61,010	2,905	2,905	_____
511120 Overtime	(5,000)	5,250	250	250	_____
511112 FICA Cost	(4,828)	5,069	241	241	_____
511113 SCRS Retirement	(11,712)	12,298	586	586	_____
511130 Workers Compensation	(233)	245	12	12	_____
* Total Personnel	(79,878)	83,872	3,994	3,994	0
Operating Expenses					
* Total Operating			0	0	0
** Total Personnel & Operating	(79,878)	83,872	3,994	3,994	0
Capital					
** Total Capital			0	0	0
*** Total Budget Appropriation	(79,878)	83,872	3,994	3,994	0

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Fund: 1000
Division: Law Enforcement
Organization: 151205 - North Region

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	BUDGET	
					2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 56	3,024,062	2,336,236	3,369,719	3,512,615	3,502,745	
510199 Special Overtime	436,534	303,093	330,000	400,000	330,000	
510200 Overtime	2,886	2,272	2,500	3,000	2,500	
511112 FICA Cost	254,633	194,128	254,898	299,545	264,056	
511113 State Retirement	8,344	6,187	7,901	8,939	8,382	
511114 Police Retirement	682,589	519,903	706,687	821,448	734,391	
511120 Insurance Fund Contribution - 56	456,400	357,000	476,000	490,000	490,000	
511130 Workers Compensation	118,331	90,563	115,253	133,964	119,778	
511131 S.C. Unemployment	6,520	0	0	0	0	
511214 Police Retirement - Retiree	17,771	13,458	0	0	0	
515600 Clothing Allowance	7,100	5,100	7,200	7,200	7,200	
* Total Personnel	5,015,170	3,827,940	5,270,158	5,676,711	5,459,052	0
Operating Expenses						
520200 Contracted Services	1,439	1,491	1,764	1,908	1,908	
520219 Water and Other Beverage Service	534	440	700	750	750	
520230 Pest Control	2,400	1,800	2,400	2,400	2,400	
520231 Garbage Pickup Service	540	315	540	540	540	
520233 Towing Service	0	225	0	0	0	
521000 Office Supplies	4,340	2,227	4,041	4,041	4,041	
521200 Operating Supplies	1,084	977	1,200	1,200	1,200	
521208 Police Supplies	3,573	683	4,068	4,068	4,068	
524201 General Tort Liability Insurance	84,746	94,369	86,413	99,088	99,088	
524202 Surety Bonds	0	0	0	392	392	
525210 Conference, Meeting & Training Expense	6,898	5,148	8,000	8,000	8,000	
525230 Subscriptions, Dues, & Books	2,363	3,050	2,302	3,350	3,350	
525359 Utilities - Chapin Substation	3,691	3,186	4,451	4,582	4,582	
525388 Utilities - Lincreek Dr	7,640	6,485	8,569	9,891	9,891	
525600 Uniforms & Clothing	60,663	23,617	40,000	40,000	40,000	
* Total Operating	179,911	144,013	164,448	180,210	180,210	0
** Total Personnel & Operating	5,195,081	3,971,953	5,434,606	5,856,921	5,639,262	0
Capital						
540000 Small Tools & Minor Equipment	406	1,838	2,336	775	500	
All Other Equipment	2,438	32,787	37,259			
(2) Less Lethal Launcher w/Accs				3,804	0	
**Total Capital	2,844	34,625	39,595	4,579	500	0
*** Total Budget Appropriation	5,197,925	4,006,578	5,474,201	5,861,500	5,639,762	0

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Fund: 1000
Division: Law Enforcement
Organization: 151206 - South Region

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	BUDGET	
					2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 55	3,093,240	2,303,661	3,286,754	3,470,998	3,475,985	
510199 Special Overtime	480,727	387,518	400,000	500,000	400,000	
510200 Overtime	223	4,156	0	0	0	
511112 FICA Cost	263,646	198,977	253,859	304,203	226,862	
511113 State Retirement	7,015	5,688	8,397	8,298	7,277	
511114 Police Retirement	729,211	544,456	688,497	835,113	729,971	
511120 Insurance Fund Contribution - 55	448,250	350,625	467,500	481,250	481,250	
511130 Workers Compensation	123,658	96,020	110,629	136,179	119,036	
515600 Clothing Allowance	8,400	6,300	8,400	8,400	8,400	
* Total Personnel	5,154,370	3,897,401	5,224,036	5,744,441	5,448,781	0
Operating Expenses						
520100 Contracted Maintenance	240	300	300	768	768	
520219 Water and Other Beverage Service	631	457	750	450	450	
520230 Pest Control	1,100	700	1,210	1,200	1,200	
520231 Garbage Pickup Service	1,680	980	1,680	1,680	1,680	
521000 Office Supplies	5,762	3,011	3,718	4,000	4,000	
521200 Operating Supplies	1,686	1,486	1,500	2,500	2,500	
521208 Police Supplies	2,470	683	3,000	3,000	3,000	
524201 General Tort Liability Insurance	84,746	92,654	84,708	97,287	97,287	
524202 Surety Bonds	0	0	0	371	371	
525210 Conference, Meeting & Training Expense	7,737	6,174	8,000	10,000	10,000	
525230 Subscriptions, Dues, & Books	2,820	3,080	3,075	3,170	3,170	
525361 Utilities - Gaston Substation	2,330	2,111	5,339	2,749	2,749	
525396 Utilities - South Region	11,748	9,874	12,758	12,995	12,995	
525600 Uniforms & Clothing	45,471	21,818	40,000	40,000	40,000	
* Total Operating	168,421	143,328	166,038	180,170	180,170	0
** Total Personnel & Operating	5,322,791	4,040,729	5,390,074	5,924,611	5,628,951	0
Capital						
540000 Small Tools & Minor Equipment	27	1,102	1,655	1,695	500	
540015 Minor Furniture	177	0	0	4,629	0	
All Other Equipment	21,461	2,169	3,809			
**Total Capital	21,665	3,271	5,464	6,324	500	0
*** Total Budget Appropriation	5,344,456	4,044,000	5,395,538	5,930,935	5,629,451	0

**COUNTY OF LEXINGTON
GENERAL FUND
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Fund: 1000
Division: Law Enforcement
Organization: 151207 - West Region

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	<i>BUDGET</i>		
				2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 36	2,122,234	1,616,743	2,276,399	2,449,461	2,377,192	
510199 Special Overtime	230,116	215,377	190,000	300,000	220,000	
510200 Overtime	14	29	0	1,000	50	
511112 FICA Cost	173,399	135,064	169,927	210,411	178,820	
511113 State Retirement	5,328	5,105	7,065	7,663	7,477	
511114 Police Retirement	462,500	355,363	475,422	575,430	496,359	
511120 Insurance Fund Contribution - 36	293,400	229,500	306,000	323,750	315,000	
511130 Workers Compensation	82,730	65,976	77,565	93,866	80,981	
511214 Police Retirement - Retiree	17,155	13,885	0	0	0	
515600 Clothing Allowance	4,800	3,600	4,800	4,800	4,800	
* Total Personnel	3,391,676	2,640,642	3,507,178	3,966,381	3,680,679	0
Operating Expenses						
521000 Office Supplies	1,283	1,211	1,500	1,800	1,800	
521200 Operating Supplies	802	1,018	1,337	1,500	1,500	
521208 Police Supplies	1,350	683	2,500	2,500	2,500	
523100 Building Rental	50,991	37,612	58,788	0	0	
524201 General Tort Liability Insurance	55,124	61,784	57,336	64,874	64,874	
524202 Surety Bonds	0	0	0	252	252	
525210 Conference, Meeting & Training Expense	6,119	6,664	8,000	8,000	8,000	
525230 Subscriptions, Dues, & Books	2,208	2,085	2,380	2,380	2,380	
525384 Utilities - West Region	5,891	5,475	6,676	50,000	50,000	
525600 Uniforms & Clothing	33,938	16,345	30,000	30,000	30,000	
* Total Operating	157,706	132,877	168,517	161,306	161,306	0
** Total Personnel & Operating	3,549,382	2,773,519	3,675,695	4,127,687	3,841,985	0
Capital						
540000 Small Tools & Minor Equipment	96	0	500	1,175	500	
All Other Equipment	7,315	0	0			
(4) RADAR w/Accessories				9,396	0	
**Total Capital	7,411	0	500	10,571	500	0
*** Total Budget Appropriation	3,556,793	2,773,519	3,676,195	4,138,258	3,842,485	0

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Fund: 1000
Division: Law Enforcement
Organization: 151225 - Fleet & Special Unit Services

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	<i>BUDGET</i>	
					2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 4	309,655	215,911	307,931	319,427	319,426	
510199 Special Overtime	9,801	14,176	15,000	15,000	15,000	
510200 Overtime	6,839	183	15,000	2,000	500	
511112 FICA Cost	24,293	16,806	23,267	25,737	23,060	
511113 State Retirement	4,687	4,996	6,810	7,579	7,207	
511114 Police Retirement	40,688	26,736	57,611	62,785	59,598	
511120 Insurance Fund Contribution - 4	32,600	25,500	34,000	35,000	35,000	
511130 Workers Compensation	10,755	7,097	9,499	10,355	9,829	
511214 Police Retirement - Retiree	21,071	14,388	0	0	0	
* Total Personnel	460,389	325,793	469,118	477,883	469,620	0
Operating Expenses						
520233 Towing Service	5,351	7,306	7,210	14,420	14,420	
521000 Office Supplies	46	58	342	1,028	1,028	
521200 Operating Supplies	4,457	3,952	15,942	15,942	15,942	
521208 Police Supplies	26,300	32,632	43,275	46,820	46,820	
522200 Small Equipment Repairs & Maint	4,046	5,567	18,191	19,261	19,261	
522201 Fuel Site Repair & Maintenance	1,395	875	930	1,800	1,800	
522300 Vehicle Repairs & Maintenance	251,051	387,228	732,149	655,872	432,149	
522301 Vehicle Repairs-Insurance/Other	69,546	-23,740	0	0	0	
524015 Drone Insurance	7,603	9,838	7,984	10,330	10,330	
524100 Vehicle Insurance - 290	236,160	312,800	238,005	312,960	312,960	
524101 Comprehensive Insurance - 180	134,653	172,485	143,366	187,705	175,000	
524201 General Tort Liability Insurance	6,236	5,189	6,548	5,449	5,449	
524202 Surety Bonds	0	0	0	28	28	
525110 Other Parcel Delivery Service	22	0	0	0	0	
525210 Conference, Meeting & Training Expense	47,478	26,989	59,000	70,700	70,700	
525230 Subscriptions, Dues, & Books	2,825	2,300	6,240	6,410	6,410	
525240 Personal Mileage Reimbursement	58	0	0	0	0	
525250 Motor Pool Reimbursement	723	0	0	0	0	
525376 Utilities - Helicopter Storage Building	3,150	3,858	4,566	2,300	2,300	
525400 Gas, Fuel, & Oil	911,886	652,040	1,124,087	1,183,872	850,000	
525430 Emergency Generator Fuel	666	0	1,000	1,000	1,000	
525600 Uniforms & Clothing	29,321	13,358	25,000	30,855	30,855	
526500 Licenses and Permits	100	0	200	200	200	
* Total Operating	1,743,073	1,612,735	2,434,035	2,566,952	1,996,652	0
** Total Personnel & Operating	2,203,462	1,938,528	2,903,153	3,044,835	2,466,272	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: Law Enforcement
Organization: 151225 - Fleet & Special Unit Services

		BUDGET				
Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Capital						
540000 Small Tools & Minor Equipment	1,472	3,282	11,050	11,249	1,000	_____
All Other Equipment	4,631,590	2,020,430	3,119,908			_____
(22) Marked SUV w/Equipment - Rpl				1,848,000	0	_____
(2) Marked SUV 4x4 w/Equipment - Rpl				178,000	0	_____
(2) Unmarked SUV w/Equipment - Rpl				130,000	0	_____
(1) Unmarked SUV 4x4 w/Equipment - Rpl				70,000	0	_____
(3) Marked SUV 4x4 w/Equip K9 - Rpl				285,000	0	_____
(2) Unmarked Pickup w/Equip - Rpl				149,000	0	_____
Renovation of Tactical Vehicle				17,155	0	_____
(5) Large Drone w/Accs & Software				178,700	0	_____
(40) 800 MHZ Radio w/Accs - Rpl				320,000	0	_____
(4) SWAT Ballistic Vest - Rpl				13,000	0	_____
(6) SWAT Tactical Helmet - Rpl				5,907	0	_____
(5) 800 MHZ In Car Radio w/Accs				37,500	0	_____
(1) Fuel Site Fuelmaster System Upgrade				13,700	13,700	_____
** Total Capital	4,633,062	2,023,712	3,130,958	3,257,211	14,700	0

*** Total Budget Appropriation	6,836,524	3,962,240	6,034,111	6,302,046	2,480,972	0
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**COUNTY OF LEXINGTON
GENERAL FUND
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Fund: 1000
Division: Law Enforcement
Organization: 151235 - Traffic

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	BUDGET	
					2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 11	486,637	351,486	671,030	693,146	693,146	
510199 Special Overtime	50,840	40,042	50,000	50,000	50,000	
511112 FICA Cost	38,755	28,016	49,643	56,851	51,166	
511114 Police Retirement	109,738	79,818	142,527	157,845	147,224	
511120 Insurance Fund Contribution - 11	89,650	70,125	93,500	105,000	96,250	
511130 Workers Compensation	18,575	13,562	23,218	25,713	23,984	
* Total Personnel	794,195	583,049	1,029,918	1,088,555	1,061,770	0
Operating Expenses						
521000 Office Supplies	291	354	300	300	300	
521200 Operating Supplies	144	58	300	955	955	
521208 Police Supplies	35	292	350	350	350	
522200 Small Equipment Repairs & Maintenance	3,776	488	5,500	7,500	7,500	
523100 Building Rental	4,140	3,105	4,140	4,140	4,140	
524101 Comprehensive Insurance	352	369	0	0	0	
524201 General Tort Liability Insurance	17,149	18,865	18,007	19,809	19,809	
524202 Surety Bonds	0	0	0	77	77	
525210 Conference, Meeting & Training Expense	2,632	666	4,000	6,000	6,000	
525230 Subscriptions, Dues, & Books	495	630	605	605	605	
525600 Uniforms & Clothing	3,252	3,854	5,632	10,350	10,350	
* Total Operating	32,266	28,681	38,834	50,086	50,086	0
** Total Personnel & Operating	826,461	611,730	1,068,752	1,138,641	1,111,856	0
Capital						
540000 Small Tools & Minor Equipment	38	110	500	500	500	
All Other Equipment	24,716	12,873	22,900			
(1) Mobile Trailer & Message Board - Rpl				19,709	0	
(1) In Car RADAR w/Accessories				3,312	0	
** Total Capital	24,754	12,983	23,400	23,521	500	0
*** Total Budget Appropriation	851,215	624,713	1,092,152	1,162,162	1,112,356	0

**COUNTY OF LEXINGTON
GENERAL FUND
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Fund: 1000
Division: Law Enforcement
Organization: 151240 - Marine Patrol

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	BUDGET	
					2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 2	129,477	103,512	129,914	137,330	137,329	
510199 Special Overtime	25,412	18,632	35,000	30,000	30,000	
511112 FICA Cost	11,068	8,741	11,354	12,801	11,521	
511114 Police Retirement	31,624	24,980	27,594	35,541	29,169	
511120 Insurance Fund Contribution - 2	16,300	12,750	17,000	17,500	17,500	
511130 Workers Compensation	5,361	4,230	4,495	5,790	4,752	
* Total Personnel	219,242	172,845	225,357	238,962	230,271	0
Operating Expenses						
520100 Contracted Maintenance	120	120	372	233	233	
520219 Water and Other Beverage Service	0	0	0	0	4,500	
521000 Office Supplies	8	0	0	150	150	
521200 Operating Supplies	0	156	0	5,400	5,400	
522400 Water Craft Repairs & Maintenance	3,450	8,507	15,000	20,000	15,500	
524101 Comprehensive Insurance	4,257	4,470	0	0	0	
524201 General Tort Liability Insurance	3,118	3,430	3,274	3,602	3,602	
524202 Surety Bonds	0	0	0	14	14	
524400 Water Craft Insurance	0	0	5,000	6,506	6,506	
525210 Conference, Meeting & Training Exp.	464	843	1,000	1,500	1,500	
525230 Subscriptions, Dues, & Books	110	110	110	110	110	
525378 Utilities - Bundrick Island	3,093	0	4,655	0	0	
525420 Water Craft Fuel	6,111	4,192	8,500	10,000	10,000	
525600 Uniforms & Clothing	740	216	1,500	2,675	2,675	
526500 License & Permits	0	0	30	40	40	
* Total Operating	21,471	22,044	39,441	50,230	50,230	0
** Total Personnel & Operating	240,713	194,889	264,798	289,192	280,501	0
Capital						
540000 Small Tools & Minor Equipment	0	91	200	500	500	
All Other Equipment	0	56,580	75,000			
(1) Boat w/Accessories - Rpl				463,310	0	
** Total Capital	0	56,671	75,200	463,810	500	0
*** Total Budget Appropriation	240,713	251,560	339,998	753,002	281,001	0

**COUNTY OF LEXINGTON
GENERAL FUND
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Fund: 1000
Division: Law Enforcement
Organization: 151245 - K-9 Unit

Object Expenditure Code Classification		2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	<i>BUDGET</i>	
						2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 8	564,798	383,417	538,266	548,453	548,453	
510199	Special Overtime	140,744	157,391	120,000	200,000	200,000	
510210	Overtime - Dog Care	16,858	33,300	17,000	36,000	36,000	
511112	FICA Cost	53,655	42,939	46,695	6,011	51,531	
511114	Police Retirement	148,842	117,406	113,612	166,618	116,491	
511120	Insurance Fund Contribution - 8	65,200	51,000	68,000	70,000	70,000	
511130	Workers Compensation	27,405	19,878	18,625	27,142	18,977	
* Total Personnel		1,017,502	805,331	922,198	1,054,224	1,041,452	0
Operating Expenses							
520300	Professional Service	6,172	4,633	7,000	12,000	7,000	
521000	Office Supplies	920	84	300	300	300	
521200	Operating Supplies	0	0	200	100	100	
521208	Police Supplies	0	0	100	100	100	
521210	Canine Supplies (Dog Food, Training)	15,376	7,580	16,000	12,000	10,500	
523100	Building Rental	4,140	3,105	4,140	4,140	4,140	
524201	General Tort Liability Insurance	12,472	13,720	13,096	14,407	14,407	
524202	Surety Bonds	0	0	0	56	56	
525210	Conference, Meeting & Training Expense	21,885	22,144	25,000	17,500	12,500	
525230	Subscriptions, Dues, & Books	840	1,175	865	1,065	1,065	
525600	Uniforms & Clothing	13,265	7,850	17,500	1,750	17,500	
526500	Licenses and Permits	125	125	125	125	125	
* Total Operating		75,195	60,416	84,326	63,543	67,793	0
** Total Personnel & Operating		1,092,697	865,747	1,006,524	1,117,767	1,109,245	0
Capital							
540000	Small Tools & Minor Equipment	157	633	1,140	500	500	
	All Other Equipment	34,500	27,652	33,454			
	(1) K-9 Emergency				23,500	0	
	(1) K-9 RPL				23,500	23,500	
	(1) Bite Suit				1,878	0	
	(6) K-9 Collars w/Accs				3,210	0	
** Total Capital		34,657	28,285	34,594	52,588	24,000	0
*** Total Budget Appropriation		1,127,354	894,032	1,041,118	1,170,355	1,133,245	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: Law Enforcement
Organization: 151260 - Major Crimes

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	BUDGET	
					2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 28	1,884,217	1,559,488	2,009,037	2,114,954	2,114,955	
510199 Special Overtime	217,852	224,671	205,000	300,000	250,000	
510200 Overtime	706	135	1,000	1,000	500	
510300 Part Time - 3 (1.75 - FTE)	64,997	43,431	68,350	68,374	68,374	
511112 FICA Cost	161,510	136,909	157,902	190,052	167,569	
511113 State Retirement	21,596	18,550	42,520	39,081	38,895	
511114 Police Retirement	411,826	340,897	380,468	482,948	419,227	
511120 Insurance Fund Contribution - 28	220,050	178,500	238,000	245,000	245,000	
511130 Workers Compensation	72,204	60,824	64,734	79,385	69,000	
511214 Police Retirement -Retiree	14,506	17,144	0	0	0	
515600 Clothing Allowance	27,400	23,100	31,200	31,200	31,200	
* Total Personnel	3,096,864	2,603,649	3,198,211	3,551,994	3,404,720	0
Operating Expenses						
520200 Contracted Services	0	495	0	0	0	
520233 Towing Service	5,376	5,771	7,600	10,000	10,000	
520300 Professional Services	1,099	1,345	1,500	2,000	2,000	
520316 DNA Testing	0	0	500	500	500	
520510 Interpreting Services	2,096	1,345	3,000	2,500	2,500	
520800 Outside Printing	0	490	750	750	750	
521000 Office Supplies	13,706	4,486	12,050	12,000	12,000	
521200 Operating Supplies	643	980	920	1,500	1,500	
521208 Police Supplies	21	0	610	200	200	
524201 General Tort Liability Insurance	40,030	43,963	43,668	48,361	48,361	
524202 Surety Bonds	0	0	0	217	217	
525210 Conference, Meeting & Training Expense	24,922	17,707	25,000	25,000	25,000	
525230 Subscriptions, Dues, & Books	2,038	1,560	2,485	2,425	2,425	
525600 Uniforms & Clothing	8,077	3,341	9,450	7,950	7,950	
* Total Operating	98,008	81,483	107,533	113,403	113,403	0
** Total Personnel & Operating	3,194,872	2,685,132	3,305,744	3,665,397	3,518,123	0
Capital						
540000 Small Tools & Minor Equipment	38	342	650	979	500	
540015 Minor Furniture	0	251	600	0	0	
All Other Equipment	0	86	3,009			
** Total Capital	38	679	4,259	979	500	0
*** Total Budget Appropriation	3,194,910	2,685,811	3,310,003	3,666,376	3,518,623	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: Law Enforcement
Organization: 151265 - Forensic Services

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	<i>BUDGET</i>	
					2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 12	719,937	531,847	758,752	811,933	811,933	
510199 Special Overtime	48,354	36,662	45,000	45,000	45,000	
510200 Overtime	16,042	13,078	15,000	20,000	15,000	
510300 Part Time - 1 (0.5 FTE)	27,858	20,468	21,252	22,382	22,382	
511112 FICA Cost	59,433	44,122	58,225	68,798	61,573	
511113 State Retirement	31,346	23,319	39,877	73,104	30,549	
511114 Police Retirement	125,233	91,602	121,608	102,602	142,248	
511120 Insurance Fund Contribution - 12	89,650	72,250	99,875	105,000	105,000	
511130 Workers Compensation	19,384	13,852	22,065	20,110	23,681	
511131 S.C. Unemployment	0	3,160	0	0	0	
511214 Police Retirement -Retiree	5,917	4,347	0	0	0	
* Total Personnel	1,143,154	854,707	1,181,654	1,268,929	1,257,366	0
Operating Expenses						
520100 Contracted Maintenance	0	0	0	14,150	14,150	
520200 Contracted Services	4,200	7,200	7,500	10,000	10,000	
520242 Hazardous Material Disposal	435	2,613	3,750	800	800	
520300 Professional Services	0	0	900	0	0	
520307 Accreditation Services	0	0	0	8,000	8,000	
520400 Advertising & Publicity	371	340	750	1,200	1,200	
521000 Office Supplies	2,043	1,314	2,650	2,500	2,500	
521200 Operating Supplies	13,284	20,263	31,186	17,036	17,036	
521206 Training Supplies	0	0	37	0	0	
521208 Police Supplies	11	0	250	250	250	
524201 General Tort Liability Insurance	16,760	11,148	17,222	11,706	11,706	
524202 Surety Bonds	0	0	0	84	84	
525210 Conference, Meeting & Training Expense	9,900	8,500	12,700	10,000	10,000	
525230 Subscriptions, Dues, & Books	1,455	1,290	1,522	1,522	1,522	
525240 Personal Mileage Reimbursement	0	320	750	500	500	
525331 Utilities - Law Enforcement Center	7,420	6,851	7,750	9,679	9,679	
525600 Uniforms & Clothing	2,509	323	4,200	5,400	5,400	
526500 Licenses & Permits	0	0	575	575	575	
* Total Operating	58,388	60,162	91,742	93,402	93,402	0
** Total Personnel & Operating	1,201,542	914,869	1,273,396	1,362,331	1,350,768	0
Capital						
540000 Small Tools & Minor Equipment	1,146	1,000	2,200	3,000	3,000	
All Other Equipment	0	15,450	28,424			
(1) Camera w/Accessories - Rpl				3,745	0	
** Total Capital	1,146	16,450	30,624	6,745	3,000	0
*** Total Budget Appropriation	1,202,688	931,319	1,304,020	1,369,076	1,353,768	0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: Law Enforcement
Organization: 151265 - Forensic Services

Organization Change

BUDGET

		MOVE TO 151280		
		(2) Chemist Band 211		
Object Expenditure		(3) Evidence Technican Band 109	2026-27	2026-27
Code	Classification	(1) Sergeant Band SO5	Requested	Recommend
				2026-27
				Approved
Personnel				
510100	Salaries & Wages - 1		(390,473)	(390,473)
510199	Special Overtime		(7,500)	(7,500)
510200	Overtime		(20,000)	(15,000)
511112	FICA Cost		(31,975)	(31,592)
511113	State Retirement		(60,288)	(30,549)
511114	Police Retirement		(19,784)	(19,784)
511120	Insurance Fund Contribution - 1		(52,500)	(52,500)
511130	Workers Compensation		(4,229)	(4,214)
* Total Personnel			(586,749)	(551,612)
Operating Expenses				
520100	Contracted Maintenance		(7,650)	(7,650)
520242	Hazardous Material Disposal		(600)	(600)
520400	Advertising & Publicity		(1,200)	(1,200)
521000	Office Supplies		(750)	(750)
521200	Operating Supplies		(9,036)	(9,036)
524201	General Tort Liability Insurance		(1,935)	(1,935)
524202	Surety Bonds		(42)	(42)
525230	Subscription, Dues, & Books		(55)	(55)
525240	Personal Mileage Reimbursement		(500)	(500)
525600	Uniforms & Clothing		(1,400)	(1,400)
* Total Operating			(23,168)	(23,168)
** Total Personnel & Operating			(609,917)	(574,780)
Capital				
** Total Capital			0	0
*** Total Budget Appropriation			(609,917)	(574,780)

COUNTY OF LEXINGTON

GENERAL FUND
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Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: Law Enforcement
Organization: 151265 - Forensic Services

New Position

BUDGET

Object Expenditure Code Classification	(1) Digital Forensic Examiner Band 112	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel				
510100 Salaries & Wages - 1		53,082	0	_____
510200 Overtime		5,000	0	_____
511112 FICA Cost		4,443	0	_____
511113 State Retirement		10,780	0	_____
511120 Insurance Fund Contribution - 1		8,750	0	_____
511130 Workers Compensation		180	0	_____
* Total Personnel		82,235	0	0
Operating Expenses				
520710 Software Subscription		590	0	_____
524201 General Tort Liability Insurance		42	0	_____
524202 Surety Bonds		7	0	_____
525210 Conference, Meeting & Training Expense		5,000	0	_____
* Total Operating		5,639	0	0
** Total Personnel & Operating		87,874	0	0
Capital				
540000 Small Tools & Minor Equipment		160	0	_____
540015 Minor Furniture		600	0	_____
(1) Desk		500	0	_____
(1) Desktop w/Accessories		1,627	0	_____
(1) Monitor w/Accessories		300	0	_____
** Total Capital		3,187	0	
*** Total Budget Appropriation		91,061	0	

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: Law Enforcement
Organization: 151265 - Forensic Services

New Position

BUDGET

Object Expenditure Code Classification	(1) Evidence Technician Band 109	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel				
510100 Salaries & Wages - 1		43,285	0	_____
510200 Overtime		5,000	0	_____
511112 FICA Cost		3,694	0	_____
511113 State Retirement		8,962	0	_____
511120 Insurance Fund Contribution - 1		8,750	0	_____
511130 Workers Compensation		149	0	_____
* Total Personnel		69,840	0	0
Operating Expenses				
520710 Software Subscription		590	0	_____
524201 General Tort Liability Insurance		42	0	_____
524202 Surety Bonds		7	0	_____
525600 Uniforms & Clothing		500	0	_____
* Total Operating		1,139	0	0
** Total Personnel & Operating		70,979	0	0
Capital				
540000 Small Tools & Minor Equipment		150	0	_____
540015 Minor Furniture		600	0	_____
(1) Desk		500	0	_____
(1) Desktop w/Accs		1,627	0	_____
(1) Monitor w/Accs		300	0	_____
** Total Capital		3,177	0	0
*** Total Budget Appropriation		74,156	0	0

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000
Division: Law Enforcement
Organization: 151280 - Narcotics

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	BUDGET	
					2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 23	1,711,082	1,298,290	1,647,881	1,728,265	1,707,644	
510199 Special Overtime	360,748	278,139	300,000	400,000	350,000	
510200 Overtime	75	633	0	1,500	750	
511112 FICA Cost	155,346	118,345	134,112	162,927	141,720	
511113 State Retirement	12,598	9,369	12,799	13,858	13,579	
511114 Police Retirement	399,264	303,846	335,363	436,504	347,164	
511120 Insurance Fund Contribution - 23	187,450	146,625	195,500	201,250	201,250	
511130 Workers Compensation	70,407	53,592	52,377	71,382	56,824	
511214 Police Retirement (Retiree)	18,490	10,364	0	0	0	
515600 Clothing Allowance	26,000	18,900	26,100	26,400	26,400	
* Total Personnel	2,941,460	2,238,103	2,704,132	3,042,086	2,845,331	0
Operating Expenses						
520200 Contracted Services	0	35	3,000	10,000	10,000	
520400 Adverting & publicity	0	0	250	250	250	
521000 Office Supplies	1,806	512	1,300	1,300	1,300	
521200 Operating Supplies	1,404	2,122	2,500	2,500	2,500	
521208 Police Supplies	0	0	500	500	500	
522200 Small Equipment Repairs & Maintenance	0	0	250	250	250	
523100 Building Rental	9,720	7,290	9,720	9,720	9,720	
524201 General Tort Liability Insurance	34,400	37,774	36,120	39,663	39,663	
524202 Surety Bonds	0	0	0	161	161	
525210 Conference, Meeting & Training Expense	12,427	8,207	12,000	20,000	20,000	
525230 Subscriptions, Dues, & Books	1,430	1,285	1,210	1,345	1,345	
525600 Uniforms & Clothing	2,668	6,282	7,500	2,000	2,000	
526500 Licenses & Permits	0	0	350	350	350	
526600 Court Filing Fees	0	0	250	250	250	
529000 Unclassified	90,000	88,949	130,000	130,000	130,000	
* Total Operating	153,855	152,456	204,950	218,289	218,289	0
** Total Personnel & Operating	3,095,315	2,390,559	2,909,082	3,260,375	3,063,620	0
Capital						
540000 Small Tools & Minor Equipment	593	962	1,000	4,239	500	
(1) Covert Equipment				21,400	0	
(3) Ballistic Vest- Rpl				10,000	0	
(1) Less Lethal Launcher w/Acces				883	0	
(1) Parcel Tracker				941	0	
(1) Field Testing Equipment				123,115	0	
(1) Evidence Storage Renovation				44,651	0	
(1) Lab Column				1,103	0	
(1) Industrial Fabric Cutter				3,424	0	
(1) Leak Detector				2,147	0	
** Total Capital	593	962	1,000	211,903	500	0
*** Total Budget Appropriation	3,095,908	2,391,521	2,910,082	3,472,278	3,064,120	0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: Law Enforcement
Organization: 151280- Narcotics

		Organization Change		BUDGET		
		MOVE FROM 151265 (2) Chemist Band 211 (3) Evidence Technician Band 109 (1) Sergeant Band SO5		2026-27 Requested	2026-27 Recommend	2026-27 Approved
Object Expenditure Code	Classification					
Personnel						
510100	Salaries & Wages - 1			390,473	390,473	_____
510199	Special Overtime			7,500	7,500	_____
510200	Overtime			20,000	15,000	_____
510200	FICA Cost			31,975	31,592	_____
511113	State Retirement			60,288	30,549	_____
511114	Police Retirement			19,784	19,784	_____
511120	Insurance Fund Contribution - 1			52,500	52,500	_____
511130	Workers Compensation			4,229	4,214	_____
	* Total Personnel			586,749	551,612	0
Operating Expenses						
520100	Contracted Maintenance			7,650	7,650	_____
520242	Hazardous Material Disposal			600	600	_____
520400	Advertising & Publicity			1,200	1,200	_____
521000	Office Supplies			750	750	_____
521200	Operating Supplies			9,036	9,036	_____
524201	General Tort Liability Insurance			1,935	1,935	_____
524202	Surety Bonds			42	42	_____
525230	Subscription, Dues, & Books			55	55	_____
525240	Personal Mileage Reimbursement			500	500	_____
525600	Uniforms & Clothing			1,400	1,400	_____
	* Total Operating			23,168	23,168	0
	** Total Personnel & Operating			609,917	574,780	0
Capital						
	** Total Capital			0	0	0
*** Total Budget Appropriation				609,917	574,780	0

COUNTY OF LEXINGTON

GENERAL FUND

Annual Budget

Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000

Division: Law Enforcement

Organization: 151280- Narcotics

New Position

BUDGET

Object Expenditure Code Classification	(3) Senior Deputy Band SO2	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel				
510100 Salaries & Wages - 1		159,785	159,785	
510200 Overtime		24,000	24,000	
510200 FICA Cost		14,060	14,060	
511114 Police Retirement		3,904	3,904	
511120 Insurance Fund Contribution - 1		26,250	26,250	
511130 Workers Compensation		6,358	6,358	
515600 Clothing Allowance		0	3,600	
* Total Personnel		234,357	237,957	0
Operating Expenses				
520110 Officer Safety Equipment-1000-151115		11,274	11,274	
520710 Software Subscription		1,770	1,770	
521000 Office Supplies		1,500	1,500	
521200 Operating Supplies		600	600	
521208 Police Supplies		1,230	1,230	
522300 Vehicle Repairs & Maintenance-1000-151225		5,124	5,124	
524100 Vehicle Insurance-1000-151225		2,445	2,445	
524101 Comprehensive Insurance-1000-151225		2,400	2,400	
524201 General Tort Liability Insurance		5,145	5,145	
524202 Surety Bonds		21	21	
525021 Smart Phone Charges-1000-151115		1,620	1,620	
525030 800 MHZ Radio Service Charges-1000-151115		2,124	2,124	
525210 Conference & Meeting Expense		1,500	1,500	
525230 Subscription, Dues, & Books		180	180	
525400 Gas, Fuel & Oil-1000-151225		9,249	9,249	
525600 Uniforms		7,500	7,500	
* Total Operating		53,682	53,682	
** Total Personnel & Operating		288,039	291,639	
Capital				
540000 Small Tools & Minor Equipment		450	450	
540015 Minor Furniture		1,800	1,800	
All Other Equipment				
(3) Personal Protection Equip Kit		1,800	1,800	
(3) Ruggedized Laptop w/Acc-1000-151115		22,500	22,500	
(3) Vehicle Printer w/Accs		1,800	1,800	
(3) 800 MHZ Radio w/Acc-1000-151115		24,000	24,000	
(3) Gun w/Acc		4,500	4,500	
(3) MCT/MFR Licensing		12,000	12,000	
(3) Marked SUV w/ Equip-1000-151225		261,000	0	
(3) Rifle w/Acc		3,927	3,927	
(2) Marked SUV w/ Equip		0	174,000	
(1) Unmarked SUV w/ Equip		0	65,000	
** Total Capital		333,777	311,777	0
*** Total Budget Appropriation		621,816	603,416	0

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000
Division: Law Enforcement
Organization: 151300 - Detention

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	<i>BUDGET</i>	
					2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 132	4,843,756	3,967,196	7,009,072	7,297,107	7,252,335	
510199 Special Overtime	1,096,409	904,787	900,000	1,030,000	900,000	
510200 Overtime	72,240	55,498	65,000	70,000	70,000	
510215 Overtime-Deputies	50,767	23,168	50,000	40,000	40,000	
511112 FICA Cost	441,808	362,591	553,532	645,439	583,435	
511113 State Retirement	162,622	124,818	139,349	215,315	202,423	
511114 Police Retirement	1,007,967	837,153	1,103,376	1,545,637	1,326,089	
511120 Insurance Fund Contribution - 132	1,035,050	835,125	1,113,500	1,146,250	1,155,000	
511130 Workers Compensation	210,063	163,755	247,467	267,853	240,228	
511131 S.C. Unemployment	6,520	0	0	0	0	
511213 SCRS Retirement-Retiree	8,862	6,024	0	0	0	
511214 Police Retirement - Retiree	39,419	25,566	0	0	0	
* Total Personnel	8,975,483	7,305,681	11,181,296	12,257,601	11,769,510	0
Operating Expenses						
520100 Contracted Maintenance	17,087	15,412	19,751	20,580	20,580	
520103 Landscaping/Ground Maintenance	6,843	771	2,500	2,500	2,500	
520200 Contracted Services	724,536	499,992	779,684	773,280	893,280	
520202 Medical Service Contract	4,141,915	3,253,108	4,328,257	5,005,684	4,728,435	
520203 Food Service Contract	2,383,248	1,877,840	2,592,354	2,699,220	2,503,800	
520215 Housing of Juveniles	30,125	51,300	82,025	16,000	16,000	
520230 Pest Control	5,810	5,250	8,000	9,000	9,000	
520231 Garbage Pickup Service	26,589	14,682	34,080	34,080	34,080	
520242 Hazardous Materials Disposal	165	127	200	300	300	
520305 Infectious Disease Services	0	0	200	200	200	
520307 Accreditation Services	0	0	0	6,000	6,000	
521000 Office Supplies	13,901	14,128	22,758	15,000	15,000	
521100 Duplicating	32,271	23,740	31,574	33,000	33,000	
521200 Operating Supplies	191,570	154,545	196,524	255,245	200,000	
521208 Police Supplies	4,535	0	14,134	10,134	10,134	
521400 Health Supplies	0	0	2,000	2,000	2,000	
522000 Building Repairs & Maintenance	292,941	137,963	293,800	293,800	293,800	
522001 Carpet/Floor Cleaning	2,500	275	1,500	2,500	2,500	
522050 Generator Repairs & Maintenance	4,125	7,482	10,000	5,000	5,000	
522200 Small Equipment Repairs & Maint	13,747	4,272	45,500	45,230	45,230	
523200 Equipment Rental	4,628	1,174	4,000	4,000	4,000	
524000 Building Insurance	33,908	31,825	35,604	35,008	35,008	
524201 General Tort Liability Insurance	192,574	186,362	202,991	204,998	153,548	
524202 Surety Bonds	0	0	0	917	917	
525004 WAN Service Charges	387	0	0	0	0	
525210 Conference, Meeting & Training Expense	22,514	14,767	25,000	45,000	45,000	
525230 Subscriptions, Dues, & Books	4,775	5,189	5,830	5,830	5,830	
525331 Utilities - Law Enforcement Center	7,338	5,591	7,506	7,064	7,064	
525363 Utilities - New Jail	120,646	100,421	153,140	138,667	138,667	
525364 Utilities - Jail Electric Gate	387	297	437	421	421	
525366 Utilities - Detention PODS	418,408	326,703	431,109	475,522	431,109	
525400 Gas, Fuel & Oil	51	0	0	50	50	
525405 Small Equipment Fuel	0	0	200	200	200	
525600 Uniforms & Clothing	41,303	23,572	85,440	57,868	57,868	
525601 Inmate Clothing	14,120	12,846	28,000	25,000	25,000	

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: Law Enforcement
Organization: 151300 - Detention

Object Expenditure Code Classification		2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	<i>BUDGET</i>	
						2026-27 Recommend	2026-27 Approved
Operation Con't							
526500	Licenses & Permits	455	450	500	500	500	
527030	Inmate Compensation	1,454	922	2,975	2,975	2,975	
* Total Operating		8,754,856	6,771,006	9,447,573	10,232,773	9,728,996	0
** Total Personnel & Operating		17,730,339	14,076,687	20,628,869	22,490,374	21,498,506	0
Capital							
540000	Small Tools & Minor Equipment	3,673	2,085	4,261	5,500	5,000	
540015	Minor Furniture	2,333	4,231	5,642	6,989	0	
	All Other Equipment	392,830	206,900	1,705,601			
	(10) Refrigerator - Rpl				2,774	0	
	(10) Microwave- Rpl				3,585	0	
	(30) Institutional Table- Rpl				38,520	0	
	(4) Mini HVAC- Rpl				4,687	0	
	(2) ECD Shield				4,216	4,216	
	(1) Intercom System for Detention Ctr				214,000	0	
	(1) Flooring Repair				160,500	0	
	(1) Sink -Rpl				1,739	0	
	(1) Radio System Upgrade				53,500	53,500	
	(3) HVAC- Rpl				109,140	0	
	(1) Forklift				26,750	0	
	(1) Grinder Pump- Rpl				53,500	0	
	(3) Gate Openers- Rpl				109,140	0	
**Total Capital		398,836	213,216	1,715,504	794,540	62,716	0
*** Total Budget Appropriation		18,129,175	14,289,903	22,344,373	23,284,914	21,561,222	0

COUNTY OF LEXINGTON

GENERAL FUND

Annual Budget

Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
 Division: Law Enforcement
 Organization: 151300 - Detention

		New Position	<i>BUDGET</i>		
Object Expenditure Code Classification	(1) Investigator Band SO3	2026-27 Requested	2026-27 Recommend	2026-27 Approved	
Personnel					
510100 Salaries & Wages - 1		57,040	0		_____
510200 Overtime		8,000	0		_____
511112 FICA Cost		4,976	0		_____
511114 Police Retirement		1,382	0		_____
511120 Insurance Fund Contribution - 1		8,750	0		_____
511130 Workers Compensation		2,250	0		_____
* Total Personnel		82,398	0	0	
Operating Expenses					
520110 Officer Safety Equipment (151115)		3,507	0		_____
520710 Software Subscriptions		590	0		_____
521000 Office Supplies		500	0		_____
521200 Operating Supplies		200	0		_____
521208 Police Supplies		410	0		_____
522300 Vehicle Repairs & Maintenance (151225)		1,708	0		_____
524100 Vehicle Insurance (151225)		815	0		_____
524101 Comprehensive Insurance (151225)		800	0		_____
524201 General Tort Liability Insurance		1,715	0		_____
524202 Surety Bonds		7	0		_____
525021 Smart Phone Charges (511115)		540	0		_____
525030 800 MHz Radion Service Charges (151115)		708	0		_____
525210 Conference & Meeting Expense		2,000	0		_____
525230 Subscription, Dues, & Books		60	0		_____
525400 Gas, Fuel, & Oil (151225)		3,083	0		_____
525600 Uniforms & Clothing		2,500	0		_____
* Total Operating		19,143	0	0	
** Total Personnel & Operating		101,541	0	0	
Capital					
540000 Small Tools & Minoe equipment		150	0		_____
540015 Minor Furniture		600	0		_____
All Other Equipment					
(1) Desk		500	0		_____
(1) Personal Protection Equipment Kit		600	0		_____
(1) Laptop (Ruggedized) w/Accessories		2,793	0		_____
(1) 800 MHz Radio w/Accessories		8,000	0		_____
(1) Gun w/Accessories		1,500	0		_____
(1) Vehicle (SUV) Unmarked w/Equipment		65,000	0		_____
(1)Monitor w/Acc		300	0		_____
** Total Capital		79,443	0	0	
*** Total Budget Appropriation		180,984	0	0	

COUNTY OF LEXINGTON

GENERAL FUND

Annual Budget

Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000

Division: Law Enforcement

Organization: 151300 - Detention

		Position Reclassification		BUDGET		
		<u>Delete</u>	<u>Add</u>			
		(1) Detention	(1) Master	2026-27	2026-27	2026-27
Object Expenditure	Code Classification	Deputy	Detention Deputy	Requested	Recommend	Approved
		SO1	SO3			
Personnel						
510100	Salaries & Wages - 1	(56,631)	62,294	5,664	5,664	_____
511120	Overtime	(5,000)	5,500	500	500	_____
511112	FICA Cost	(4,715)	5,186	471	471	_____
511114	Police Retirement	(13,090)	14,399	1,309	1,309	_____
511130	Workers Compensation	(1,911)	2,102	191	191	_____
	* Total Personnel	(81,347)	89,481	8,135	8,135	0
Operating Expenses						
	* Total Operating			0	0	0
	** Total Personnel & Operating	(81,347)	89,481	8,135	8,135	0
Capital						
	** Total Capital			0	0	0
	*** Total Budget Appropriation	(81,347)	89,481	8,135	8,135	0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: Law Enforcement
Organization: 151300 - Detention

DELETE Positions

Object Expenditure Code Classification	(2) Laundry Clerk Band 106	BUDGET		
		2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel				
510100 Salaries & Wages - 2		0	(70,637)	_____
511112 FICA Cost		0	(5,404)	_____
511113 State Retirement		0	(13,110)	_____
511120 Insurance Fund Contribution - 2		0	(17,500)	_____
511130 Workers Compensation		0	(219)	_____
* Total Personnel		0	(106,870)	0
Operating Expenses				
* Total Operating		0	0	0
** Total Personnel & Operating		0	(106,870)	0
Capital				
** Total Capital		0	0	0
*** Total Budget Appropriation		0	(106,870)	0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: Law Enforcement
Organization: 151300 - Detention

New Position

Object Expenditure Code Classification	(2) Laundry Clerk Band 106	BUDGET		
		2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel				
510100 Salaries & Wages - 2		70,638	0	_____
511112 FICA Cost		5,404	0	_____
511113 State Retirement		13,110	0	_____
511120 Insurance Fund Contribution - 2		17,500	0	_____
511130 Workers Compensation		13,591	0	_____
* Total Personnel		120,243	0	0
Operating Expenses				
524201 General Tort Liability Insurance		1,180	0	_____
524202 Surety Bonds		88	0	_____
525600 Uniforms & Clothing		1,300	0	_____
* Total Operating		2,568	0	0
** Total Personnel & Operating		122,811	0	0
Capital				
** Total Capital		0	0	0
*** Total Budget Appropriation		122,811	0	0

COUNTY OF LEXINGTON

GENERAL FUND
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Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: Law Enforcement
Organization: 151300 - Detention

New Position

Object Expenditure Code Classification	(1) Maintenance Assistant III Band 109	BUDGET		
		2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel				
510100 Salaries & Wages - 2		43,285	43,285	_____
511112 FICA Cost		3,311	3,311	_____
511113 State Retirement		8,034	8,034	_____
511120 Insurance Fund Contribution - 2		8,750	8,750	_____
511130 Workers Compensation		8,328	8,328	_____
* Total Personnel		71,708	71,708	0
Operating Expenses				
520710 Software Subscription (151115)		590	590	_____
524201 General Tort Liability Insurance		652	652	_____
524202 Surety Bonds		7	7	_____
525021 Smart Phone Charges (151115)		540	540	_____
525600 Uniforms & Clothing		760	760	_____
* Total Operating		2,549	2,549	0
** Total Personnel & Operating		74,257	74,257	0
Capital				
** Total Capital		0	0	0
*** Total Budget Appropriation		74,257	74,257	0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: Law Enforcement
Organization: 151300 - Detention

New Position

Object Expenditure Code Classification	(1) Senior Custodial Worker Band 105	BUDGET		
		2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel				
510100 Salaries & Wages - 1		35,319	35,319	_____
511112 FICA Cost		2,702	2,702	_____
511113 State Retirement		6,555	6,555	_____
511120 Insurance Fund Contribution - 1		8,750	8,750	_____
511130 Workers Compensation		6,795	6,795	_____
* Total Personnel		60,121	60,121	0
Operating Expenses				
524201 General Tort Liability Insurance		652	652	_____
524202 Surety Bonds		7	7	_____
525600 Uniforms & Clothing		760	760	_____
* Total Operating		1,419	1,419	0
** Total Personnel & Operating		61,540	61,540	0
Capital				
** Total Capital		0	0	0
*** Total Budget Appropriation		61,540	61,540	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: Law Enforcement
Organization: 151400 - Judicial Services

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	BUDGET	
					2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 33	1,875,746	1,392,551	2,004,480	2,098,546	2,096,545	
510199 Special Overtime	168,008	119,492	150,000	150,000	150,000	
510200 Overtime	11,060	12,078	9,000	17,000	15,000	
510300 Part Time - 13 (7.313 - FTE)	341,777	278,328	270,215	317,511	317,512	
511112 FICA Cost	174,255	131,899	168,104	197,604	177,568	
511113 State Retirement	42,986	32,592	59,592	74,154	70,998	
511114 Police Retirement	329,278	241,903	402,047	463,781	431,495	
511120 Insurance Fund Contribution - 33	260,800	210,375	280,500	288,750	288,750	
511130 Workers Compensation	78,825	59,209	74,730	84,911	79,595	
511213 State Retirement - Retiree	0	0	0	0	0	
511214 Police Retirement -Retiree	113,322	88,447	0	0	0	
* Total Personnel	3,396,057	2,566,874	3,418,668	3,692,257	3,627,463	0
Operating Expenses						
520200 Contracted Services	974	2,661	2,600	3,000	3,000	
520219 Water & Other Beverage Services	0	0	605	1,105	1,105	
521000 Office Supplies	3,110	2,677	3,310	3,600	3,600	
521200 Operating Supplies	0	178	550	150	150	
521208 Police Supplies	398	0	2,410	2,000	2,000	
522200 Small Equipment Repairs & Maint	(50)	0	2,289	3,000	3,000	
524201 General Tort Liability Insurance	49,099	70,447	48,323	73,970	73,970	
524202 Surety Bonds	0	0	0	322	322	
525210 Conference, Meeting & Training Expense	1,603	515	3,500	3,500	3,500	
525230 Subscriptions, Dues, & Books	1,540	1,755	2,260	2,255	2,255	
525301 Utilities - Courthouse	3,095	3,022	3,410	4,337	4,337	
525389 Utilities - Judicial Center	20,790	18,176	25,064	26,581	26,581	
525600 Uniforms & Clothing	10,998	11,788	21,764	18,764	18,764	
* Total Operating	91,557	111,219	116,085	142,584	142,584	0
** Total Personnel & Operating	3,487,614	2,678,093	3,534,753	3,834,841	3,770,047	0
Capital						
540000 Small Tools & Minor Equipment	27	0	350	200	200	
540015 Minor Furniture	0	0	600	0	0	
All Other Equipment	0	0	2,509			
** Total Capital	27	0	3,459	200	200	0
*** Total Budget Appropriation	3,487,641	2,678,093	3,538,212	3,835,041	3,770,247	0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: Law Enforcement
Organization: 151400 - Judicial Services

Position Reclassification

BUDGET

Object Expenditure Code Classification	Position Reclassification		BUDGET		
	Delete (1) Deputy Band SO1	Add (1) Senior Deputy Band SO2	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel					
510100 Salaries & Wages - 1	(270,089)	283,593	13,504	13,504	_____
511112 FICA Cost	(20,662)	21,695	1,033	1,033	_____
511114 Poilce Retirement	(57,367)	60,235	2,869	2,869	_____
511130 Workers Compensation	(8,372)	8,792	419	419	_____
* Total Personnel	(356,490)	374,315	17,825	17,825	0
Operating Expenses					
* Total Operating			0	0	0
** Total Personnel & Operating	(356,490)	374,315	17,825	17,825	0
Capital					
** Total Capital			0	0	0
*** Total Budget Appropriation	(356,490)	374,315	17,825	17,825	0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: Law Enforcement
Organization: 151400 - Judicial Services

New Position

Object Expenditure Code Classification	(1) Records Specialist-PT Band 106	BUDGET		
		2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel				
510200 Overtime		2,000	2,000	_____
510300 Part Time		17,659	17,659	_____
51112 FICA Cost		1,504	1,504	_____
511113 State Retirement		3,649	3,649	_____
511130 Workers Compensation		61	61	_____
* Total Personnel		24,873	24,873	0
Operating Expenses				
520710 Software Subscriptions (151115)		590	590	_____
524201 General Tort Liability Insurance		42	42	_____
524202 Surety Bonds		7	7	_____
* Total Operating		639	639	0
** Total Personnel & Operating		25,512	25,512	0
Capital				
540000 Small Tools & Minor Equipment		150	0	_____
540015 Minor Furniture		600	0	_____
All Other Equipment				_____
(1) Desktop w/Accs		1,627	0	_____
(1) Monitor w/Accs		300	0	_____
** Total Capital		2,677	0	0
*** Total Budget Appropriation		28,189	25,512	

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: Law Enforcement
Organization: 151401 - Magistrates Services

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	<i>BUDGET</i>	
					2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 6	191,200	179,875	299,572	325,135	325,134	
510199 Special Overtime	27,720	38,449	15,000	60,000	45,000	
511112 FICA Cost	15,528	15,891	21,659	29,463	25,483	
511114 Police Retirement	45,507	44,986	63,629	81,803	69,058	
511120 Insurance Fund Contribution - 6	29,204	28,333	51,000	52,500	52,500	
511130 Workers Compensation	7,582	7,563	10,366	13,326	11,251	
* Total Personnel	316,741	315,097	461,226	562,227	528,426	0
Operating Expenses						
520110 Officer Safety Equipment	0	0	16,960	16,960	16,960	
520710 Software Subscriptions	0	0	3,540	3,540	3,540	
521000 Office Supplies	12	0	180	180	180	
521200 Operating Supplies	0	0	400	400	400	
521208 Police Supplies	377	0	1,000	1,000	1,000	
522300 Vehicle Repairs & Maintenance	1,096	721	6,762	10,248	10,248	
522301 Vehicle Repairs- Insurance/Other	0	(2,446)	0	0	0	
524100 Vehicle Insurance	3,690	4,800	3,690	4,800	4,800	
524101 Comprehensive Insurance	3,001	2,969	3,378	3,415	3,415	
524201 General Tort Liability Insurance	9,354	10,290	9,822	11,319	11,319	
524202 Surety Bonds	0	0	0	42	42	
525004 WAN Service Charges	1,596	2,052	2,808	2,808	2,808	
525021 Smart Phone Charges	1,890	2,430	3,240	3,240	3,240	
525030 800 MHz Radio Service Charges	2,109	3,163	4,248	4,248	4,248	
525210 Conference, Meeting & Training Expense	0	0	1,200	1,200	1,200	
525230 Subscriptions, Dues, & Books	330	330	390	390	390	
525400 Gas, Fuel, & Oil	4,401	5,775	18,714	18,498	18,498	
525600 Uniforms & Clothing	6,985	3,066	10,304	5,000	5,000	
* Total Operating	34,841	33,150	86,636	87,288	87,288	0
** Total Personnel & Operating	351,582	348,247	547,862	649,515	615,714	0
Capital						
540000 Small Tools & Minor Equipment	0	0	800	600	600	
All Other Equipment	40,010	0	0			
(2) Ruggedized Laptop w/Accs - Rpl				15,000	15,000	
** Total Capital	40,010	0	800	15,600	15,600	0
*** Total Budget Appropriation	391,592	348,247	548,662	665,115	631,314	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: Law Enforcement
Organization: 151500 - Community Services

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	BUDGET	
					2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 4	245,016	172,821	290,210	295,560	295,558	
510199 Special Overtime	0	107	0	15,000	10,000	
510200 Overtime	24,970	6,070	25,000	0	0	
510210 Overtime - Dog Care	1,931	3,358	5,200	5,200	5,000	
511112 FICA Cost	19,331	12,756	22,060	24,156	21,382	
511114 Police Retirement	36,461	25,108	61,641	67,068	62,777	
511120 Insurance Fund Contribution - 4	32,600	25,500	34,000	35,000	35,000	
511130 Workers Compensation	9,414	6,315	10,042	15,946	10,227	
511214 Police Retirement -Retiree	19,089	10,964	0	0	0	
* Total Personnel	388,812	262,999	448,153	457,930	439,944	0
Operating Expenses						
520300 Professional Services	1,863	0	1,500	2,850	2,850	
520400 Advertising & Publicity	15,406	12,751	19,500	19,500	19,500	
521000 Office Supplies	342	65	501	500	500	
521200 Operating Supplies	634	174	2,000	2,600	2,600	
521208 Police Supplies	0	0	113	200	200	
521210 Canine Supplies (Dog Food, Training)	923	359	1,500	3,000	3,000	
524201 General Tort Liability Insurance	6,236	6,860	6,548	7,203	7,203	
524202 Surety Bonds	0	0	0	28	28	
525210 Conference, Meeting & Training Exp.	136	265	1,700	3,900	3,900	
525230 Subscriptions, Dues, & Books	255	220	220	220	220	
525600 Uniforms & Clothing	1,421	1,311	1,140	1,140	1,140	
* Total Operating	27,216	22,005	34,722	41,141	41,141	0
** Total Personnel & Operating	416,028	285,004	482,875	499,071	481,085	0
Capital						
540000 Small Tools & Minor Equipment	0	0	500	500	500	
All Other Equipment	0	1,498	1498			
** Total Capital	0	1,498	1,998	500	500	0
*** Total Budget Appropriation	416,028	286,502	484,873	499,571	481,585	0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: Law Enforcement
Organization: 151500- Community Services

		Organization Change		BUDGET	
		MOVE FROM 151105			
Object Expenditure Code Classification	(1) Recruiter Band SO5	2026-27 Requested	2026-27 Recommend	2026-27 Approved	
Personnel					
510100 Salaries & Wages - 1		97,870	97,870	_____	
510200 Overtime		8,000	8,000	_____	
511112 FICA Cost		8,099	8,099	_____	
511114 Police Retirement		22,487	22,487	_____	
511120 Insurance Fund Contribution - 1		8,750	8,750	_____	
511130 Workers Compensation		3,282	3,282	_____	
* Total Personnel		148,488	148,488	0	
Operating Expenses					
521218 Recruitment Supplies		16,050	16,050	_____	
524201 General Tort Liability Insurance		1,715	1,715	_____	
524202 Surety Bonds		7	7	_____	
525210 Conference, Meeting & Training Exp		6,000	6,000	_____	
525230 Subscription, Dues, & Books		60	60	_____	
525600 Uniforms & Clothing		360	360	_____	
* Total Operating		24,192	24,192	0	
** Total Personnel & Operating		172,680	172,680	0	
Capital					
** Total Capital		0	0	0	
*** Total Budget Appropriation		172,680	172,680	0	

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: Law Enforcement
Organization: 159900 - Non-Departmental

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	<i>BUDGET</i>	
					2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages (Vacancies)	0	0	(1,498,602)	0	0	
510120 Incentive/Referral Program	28,250	86,500	458,012	0	0	
510125 Collateral Duty Pay	189,275	138,981	324,708	257,400	257,400	
511112 FICA Cost	15,981	16,681	441,852	19,692	17,722	
511113 SCRS Retirement	232	173	37,622	0	0	
511114 Police Retirement	37,663	27,471	710,691	54,673	54,672	
511130 Workers Compensation	6,603	4,849	158,225	8,906	8,906	
511214 PORS-Emplr. Retiree	977	664	0	0	0	
519901 Salaries & Wages Adjustment Account	0	0	7,939,407	0	0	
519999 Personnel Contingency	0	0	0	2,798,139	2,141,654	
* Total Personnel	278,981	275,319	8,571,915	3,138,810	2,480,354	0
Operating Expenses						
528210 Office Supplies Inventory Clearing	(2,276)	8,622	30,000	30,000	30,000	
528212 Operating Supplies Inventory Clearing	0	0	10,000	10,000	10,000	
528216 Police Supplies Inventory Clearing	(165)	2,761	35,000	35,000	35,000	
528218 Uniforms & Clothing Inventory Clearing	18,820	55,575	350,000	350,000	350,000	
528299 Inventory Clearing Budget Control	0	0	(425,000)	(425,000)	(425,000)	
529903 Contingency	0	0	552,714	0	533,800	
* Total Operating	16,379	66,958	552,714	0	533,800	0
**Total Personnel & Operating	295,360	342,277	9,124,629	3,138,810	3,014,154	0
Capital						
549904 Capital Contingency	0	0	196,627	0	0	
** Total Capital	0	0	196,627	0	0	0
Continuation Grants:						
812423 LE/ Multijuris. LE Training	14,521	0	0	0	0	
812445 L/E Drug Lab Chemist	13,637	0	0	0	0	
812448 Victims of Crime Act	204,106	191,539	191,539	219,922	219,922	
812456 Violence Against Women	115,069	85,757	85,757	92,789	92,789	
812633 L/E School District #1	645,740	326,089	652,177	728,407	728,407	
812634 L/E School District #2	58,236	35,305	70,610	54,798	54,798	
812638 Civil Process Server	3,333	0	0	0	0	
812640 L/E School District #4	155,439	55,396	110,791	132,471	132,471	
812641 L/E School District #5	366,888	164,595	329,190	360,049	360,049	
812648 L/E Firearms Crime Scene	1,402,717	0	0	0	0	
** Total Transfers To Other Funds	2,979,686	858,681	1,440,064	1,588,436	1,588,436	0
*** Total Budget Appropriation	3,275,046	1,200,958	10,761,320	4,727,246	4,602,590	0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: Law Enforcement
Organization: 159900 - Non-Departmental

FREEZE POSITIONS

		BUDGET		
Object Expenditure	Freeze	2026-27	2026-27	2026-27
Code Classification	(30) Detention Deputies	Requested	Recommend	Approved
Personnel				
510100	Salaries & Wages - 30	0	(1,538,688)	
511112	FICA Cost	0	(117,710)	
511114	Police Retirement	0	(19,784)	
511120	Insurance Fund Contribution -	0	(262,500)	
511130	Workers Compensation	0	(53,239)	
	* Total Personnel	0	(1,991,920)	0
Operating Expenses				
524201	General Tort Liability Insurance	0	(51,450)	
	* Total Operating	0	(51,450)	0
	** Total Personnel & Operating	0	(2,043,370)	0
Capital				
	** Total Capital	0	0	0
	*** Total Budget Appropriation	0	(2,043,370)	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: Boards & Commissions
Organization: 161200 - Registration & Elections

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	<i>BUDGET</i>	
					2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 18	398,773	318,472	428,163	448,367	440,869	
510102 State Stipend	9,188	12,886	13,500	22,500	13,500	
510200 Overtime	47,741	24,028	0	86,058	25,000	
511112 FICA Cost	32,573	25,441	34,520	34,300	35,655	
511113 State Retirement	79,519	61,256	90,335	83,217	88,971	
511114 PORS-Employer's Portion	(17)	(17)	0	95,233	0	
511120 Insurance Fund Contribution - 9	73,350	57,375	76,500	76,500	78,750	
511130 Workers Compensation	2,969	2,266	3,010	8,750	4,024	
511213 State Retirement - Retiree	1,647	1,449	0	0	0	
511214 Police Retirement - Retiree	584	507	0	0	0	
* Total Personnel	646,327	503,663	646,028	854,925	686,769	0
Operating Expenses						
520400 Advertising & Publicity	1,954	78	958	1,073	1,073	
520511 Court Reporting Services	0	0	1,387	2,904	2,500	
520703 Computer Hardware Maintenance	171,961	171,961	287,493	287,493	171,961	
520710 Software Subscriptions	7,500	8,051	9,946	1,260	2,732	
520800 Outside Printing	844	0	900	3,000	900	
521000 Office Supplies	3,671	342	1,756	10,063	3,700	
521100 Duplicating	5,230	2,132	4,248	6,150	5,000	
521200 Operating Supplies	10,037	2,120	8,171	34,217	10,000	
521214 Safety Supplies	5,346	0	11,869	1,900	1,900	
522200 Small Equipment Repairs & Maintenance	1,964	1,238	3,261	2,462	2,462	
522300 Vehicle Repairs & Maintenance	0	0	74	560	200	
523110 Building Rental - (In-Kind) Auxiliary Bldg. - 7,145 sq.ft.	57,160	47,157	62,876	69,164	69,164	
523200 Equipment Rental	0	0	0	1,869	1,869	
524000 Building Insurance	988	1,043	1,058	1,111	1,043	
524100 Vehicle Insurance	0	800	0	1,000	1,120	
524101 Comprehensive Insurance	215	237	83	270	270	
524201 General Tort Liability Insurance	11,789	11,728	1,748	13,135	13,135	
524900 Data Processing Equipment Insurance	0	66	50	72	72	
525000 Telephone	3,337	2,549	4,496	5,483	3,420	
525004 WAN Service Charges	2,281	893	1,478	2,461	2,461	
525021 Smart Phone Charges	2,187	1,518	2,461	2,472	2,400	
525041 E-mail Service Charges - 17	3,842	4,892	5,357	7,611	7,311	
525100 Postage	34,126	11,836	23,794	66,170	30,000	
525210 Conference, Meeting & Training Exp.	9,195	5,107	6,097	13,675	10,000	
525230 Subscriptions, Dues, & Books	850	950	960	1,059	1,059	
525240 Personal Mileage Reimbursement	1,802	413	1,333	1,883	1,883	
525250 Motor Pool Reimbursement	2,678	1,239	770	1,470	1,470	
525385 Utilities - Auxiliary Admin. Bldg.	8,801	6,911	9,777	9,777	9,000	
525400 Gas, Fuel, & Oil	671	312	597	900	600	
525600 Uniforms & Clothing	0	0	164	630	300	
527040 Outside Personnel (Temporary)	7,687	740	44,330	29,768	29,768	
527051 Mun & School District Poll Workers	8,860	112,736	150,000	14,155	14,155	

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: Boards & Commissions
Organization: 161200 - Registration & Elections

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	<i>BUDGET</i>	
					2026-27 Recommend	2026-27 Approved
Con't Operating Expenses:						
527053 Primary Election Poll Workers & Exp.	1,064	66,555	244,000	462,883	0	
527054 General Election Poll Workers & Exp.	497,745	32,525	0	592,556	592,556	
* Total Operating	863,785	496,129	891,492	1,650,656	995,484	0
* Total Personnel & Operating	1,510,112	999,792	1,537,520	2,505,581	1,682,253	0
Capital						
540000 Small Tools & Minor Equipment	6,340	0	5,000	75,027	75,027	
540010 Minor Software				8,300	8,300	
All Other Equipment	1,024,716	18,672	266,904			
(11) Standard Laptop - Rpl				20,900	20,603	
(2) Standard PC All in One - Rpl				3,200	3,104	
(1) Standard Network Printer- Rpl				648	0	
(1) Advance Scanner- Rpl				6,478	0	
(20) F3 Laptops - Addl				2,680	0	
(1) Outside Postal Box				2,222	0	
(1) Homeland Security				1,653	0	
(1) DS200 Batteries				196,107	0	
(11) Standard Computers (F1A)- Rpl				3,670	0	
(1) B&W Network Printer (P1)- Rpl				1,436	0	
** Total Capital	1,031,056	18,672	271,904	322,321	107,034	0
*** Total Budget Appropriation	2,541,168	1,018,464	1,809,424	2,827,902	1,789,287	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: Health and Human Services
Organization: 171100 - Health Department

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	<i>BUDGET</i>		
				2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel						
* Total Personnel	0	0	0	0	0	0
Operating Expenses						
520103 Landscaping/Ground Maintenance	682	512	600	600	600	_____
520232 Parking Lot Sweeping	0	0	400	400	400	_____
520248 Alarm Monitoring & Maintenance	190	190	190	190	190	_____
521200 Operating Supplies	0	0	3,000	3,000	1,000	_____
522050 Generator Repairs & Maintenance	265	0	265	265	265	_____
523110 Building Rental - (In-Kind)	235,888	176,916	235,888	235,888	235,888	_____
Red Bank Crossing Bldg. - DHEC - 27,928 sq.ft. x \$8.00 = \$223,424.00 Batesburg Hlth. Center: - Health Dept. - 1,558 sq.ft. x \$8.00 = \$12,464.00						
524000 Building Insurance	960	1,010	4,278	4,278	1,010	_____
525000 Telephone	23,481	12,664	22,200	22,200	14,072	_____
525310 Utilities - Health Center Batesburg	3,486	3,196	4,320	4,320	3,500	_____
525391 Utilities - Red Bank Crossing	104,192	76,917	95,000	95,000	95,000	_____
* Total Operating	369,144	271,405	366,141	366,141	351,925	0
* Total Personnel & Operating	369,144	271,405	366,141	366,141	351,925	0
Capital						
All Other Equipment	9,110	0	3,440	3,440	0	_____
** Total Capital	9,110	0	3,440	3,440	0	0
*** Total Budget Appropriation	378,254	271,405	369,581	369,581	351,925	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: Health & Human Services
Organization: 171500 - Veterans' Affairs

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	BUDGET		
				2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 6	293,555	221,124	306,686	306,686	318,048	
511112 FICA Cost	20,916	16,015	21,115	21,115	21,898	
511113 State Retirement	52,498	39,218	56,921	56,921	59,030	
511120 Insurance Fund Contribution - 6	48,900	38,250	51,000	52,500	52,500	
511130 Workers Compensation	2,931	2,198	2,964	2,964	3,122	
* Total Personnel	418,800	316,805	438,686	440,186	454,598	0
Operating Expenses						
520702 Technical Currency & Support	0	0	236	236	236	
520710 Software Subscription	0	367	408	483	483	
521000 Office Supplies	3,116	2,443	3,500	6,275	3,500	
521100 Duplicating	1,815	1,391	2,500	3,000	2,500	
523110 Building Rental - (In-Kind) Auxiliary Bldg. - 2,513 sq.ft.	21,100	15,825	21,100	21,100	21,100	
524000 Building Insurance	462	488	491	491	488	
524201 General Tort Liability Insurance	1,081	1,189	1,187	1,187	1,332	
524202 Surety Bonds	0	0	0	0	38	
525000 Telephone	1,523	793	1,701	1,564	885	
525004 WAN Services	586	0	528	528	528	
525041 E-mail Service Charges - 7	1,384	1,314	1,657	2,687	2,687	
525100 Postage	537	535	800	800	550	
525210 Conference, Meeting & Training Expense	10,825	5,929	11,000	11,175	10,000	
525230 Subscriptions, Dues, & Books	275	275	506	506	506	
525240 Personal Mileage Reimbursement	828	1,076	1,650	1,700	1,000	
525385 Utilities - Auxiliary Admin. Bldg.	2,200	1,741	2,444	2,500	2,322	
* Total Operating	45,732	33,366	49,708	54,232	48,155	0
* Total Personnel & Operating	464,532	350,171	488,394	494,418	502,753	0
Capital						
540000 Small Tools & Minor Equipment	0	0	200	200	200	
All Other Equipment	1,377	90	2,014			
(4) B&W Network Printer (P1) - Rpl				6,147	0	
(4) All-in-One Computer/Monitor (F1A) - Rpl				6,643	6,208	
** Total Capital	1,377	90	2,214	12,990	6,408	0
*** Total Budget Appropriation	465,909	350,261	490,608	507,408	509,161	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: Health & Human Services
Organization: 171700 - Museum

		<i>BUDGET</i>					
Object Expenditure Code	Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 3	124,428	99,227	169,054	169,054	186,424	
510200	Overtime	0	45	0	0	0	
510300	Part Time - 6 (1.50 - FTE)	85,901	60,205	88,652	88,652	113,174	
511112	FICA Cost	15,567	11,821	18,088	19,715	20,627	
511113	State Retirement	33,274	24,859	47,831	47,831	55,605	
511120	Insurance Fund Contribution - 3	16,300	19,125	25,500	26,250	26,250	
511130	Workers Compensation	2,348	1,763	2,487	2,500	2,722	
511213	SCRS-Retiree	4,310	3,434	0	0	0	
	* Total Personnel	282,128	220,479	351,612	354,002	404,802	0
Operating Expenses							
520710	Software Subscription	0	122	588	1,394	207	
521000	Office Supplies	64	63	160	151	100	
521100	Duplicating	234	173	265	358	234	
521200	Operating Supplies	396	211	527	537	400	
522000	Building Repairs & Maintenance	11,526	5,392	8,600	7,000	7,000	
524000	Building Insurance	5,832	5,107	5,150	5,619	5,107	
524101	Comprehensive Insurance	386	405	424	466	466	
524201	General Tort Liability Insurance	1,058	1,145	1,277	1,260	1,260	
525000	Telephone	1,662	390	2,817	2,160	294	
525004	WAN Service Charges	2,090	1,350	2,018	1,800	1,800	
525041	E-mail Service Charges - 4	662	986	1,029	620	1,187	
525100	Postage	21	1	60	98	50	
525200	Transportation and Education	42	0	0	0	0	
525210	Conference & Meeting Expense	527	1,014	940	1,200	900	
525230	Subscriptions, Dues & Books	163	308	308	313	313	
525240	Personal Mileage Reimbursement	849	548	878	1,052	850	
525304	Utilities - Museum Bldg.	17,254	15,899	18,340	17,400	17,400	
	* Total Operating	42,766	33,114	43,381	41,428	37,568	0
	* Total Personnel & Operating	324,894	253,593	394,993	395,430	442,370	0
Capital							
540000	Small Tools & Minor Equipment	159	731	1,150	0	0	
	All Other Equipment	82,223	55,023	80,237			
	Fox House & Leaphart-Harman House Cleaning				2,000	2,000	
	Fox House Step Replacement & Gutter Installation				10,000	10,000	
	Museum Picket Fence Replacement				5,000	0	
	Museum Parking Lot Additions				125,000	0	
	** Total Capital	82,382	55,754	81,387	142,000	12,000	0
	*** Total Budget Appropriation	407,276	309,347	476,380	537,430	454,370	0

COUNTY OF LEXINGTON

GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 1000
Division: Health & Human Services
Organization: 171700 - Museum

		Position Reclassification			BUDGET		
		<u>FROM:</u>	<u>TO:</u>				
		(1) Director	(1) Director	2026-27	2026-27	2026-27	
		of Museum	of Museum	Requested	Recommend	Approved	
Object Expenditure	Code Classification	Band 209	Band 211				
Personnel							
510100	Salaries & Wages - 1	(53,590)	62,653	9,063	0	_____	
511112	FICA Cost	(4,100)	4,794	694	0	_____	
511113	State Retirement	(9,946)	11,629	1,683	0	_____	
511120	Insurance Fund Contribution - 1	(8,750)	8,750	0	0	_____	
511130	Workers Compensation	(1,474)	1,755	281	0	_____	
	* Total Personnel	(77,860)	89,581	11,721	0	0	
Operating Expenses							
	* Total Operating			0	0	0	
	** Total Personnel & Operating			11,721	0	0	
Capital							
	** Total Capital			0	0	0	
*** Total Budget Appropriation				11,721	0	0	

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: Health & Human Services
Organization: 171800 - Vector Control

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	<i>BUDGET</i>	
					2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 2	76,027	68,330	89,146	93,603	96,420	
510199 Special Overtime	0	208	0	0	0	
510200 Overtime	939	0	0	0	0	
510300 Part Time - 1 (.375 - FTE)	0	0	8,320	8,736	8,830	
511112 FICA Cost	5,799	5,172	6,710	7,046	7,247	
511113 State Retirement	13,746	12,243	18,090	18,995	19,534	
511120 Insurance Fund Contribution - 2	16,300	12,750	17,000	17,850	17,500	
511130 Workers Compensation	5,530	4,778	5,020	5,271	5,004	
* Total Personnel	118,341	103,481	144,286	151,501	154,535	0
Operating Expenses						
520233 Towing Service	0	0	100	290	100	
520242 Hazardous Materials Disposal	0	0	200	750	200	
520710 Software Subscriptions	0	0	0	0	138	
521000 Office Supplies	195	97	350	350	200	
521100 Duplicating	1	0	150	350	20	
521200 Operating Supplies	3,847	1,213	3,500	12,000	3,500	
522000 Building Repairs & Maintenance	618	0	1,009	1,050	1,050	
522200 Small Equip Repairs & Maintenance	447	0	0	350	100	
522300 Vehicle Repairs & Maintenance	1,239	493	707	815	815	
524000 Building Insurance	39	761	486	800	761	
524100 Vehicle Insurance - 3	1,845	2,400	1,845	2,400	3,360	
524201 General Tort Liability Insurance	1,184	1,956	1,250	1,956	2,191	
524202 Surety Bonds	0	0	0	20	19	
525000 Telephone	790	431	265	679	551	
525006 GPS Monitoring Services	435	571	580	580	580	
525021 Smart Phone Charges	979	607	1,327	979	907	
525041 E-mail Service Charges - 2	43	0	310	310	619	
525210 Conference, Meeting & Training Expense	1,555	1,924	1,600	3,200	2,000	
525230 Subscriptions, Dues, & Books	103	103	250	410	105	
525357 Utilities - Central Whse./Bldg. Maint.	3,514	2,610	1,890	3,400	3,000	
525400 Gas, Fuel & Oil	2,775	2,535	4,644	4,650	2,800	
525600 Uniforms & Clothing	592	758	950	950	800	
* Total Operating	20,201	16,459	21,413	36,289	23,816	0
* Total Personnel & Operating	138,542	119,940	165,699	187,790	178,351	0
Capital						
540000 Small Tools & Minor Equipment	116	0	500	750	150	
540010 Minor Software	0	185	171	819	0	
Vector Control Roofing				5,000	0	
** Total Capital	116	185	671	6,569	150	0
*** Total Budget Appropriation	138,658	120,125	166,370	194,359	178,501	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: Health & Human Services
Organization: 171900 - Soil & Water Conservation District

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	BUDGET	
					2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 2	89,699	67,342	89,944	89,944	95,273	
510300 Part Time - 1	5,138	12,597	12,480	12,480	22,067	
511112 FICA Cost	6,690	5,679	7,051	7,051	8,079	
511113 State Retirement	16,972	14,247	19,010	19,010	21,778	
511120 Insurance Fund Contribution - 2	16,300	12,750	17,000	17,000	17,500	
511130 Workers Compensation	294	248	318	318	364	
* Total Personnel	135,093	112,863	145,803	145,803	165,061	0
Operating Expenses						
524201 General Tort Liability Insurance	170	1,013	170	170	1,013	
525240 Personal Mileage Reimbursement	2,035	1,909	2,100	2,500	2,100	
* Total Operating	2,205	2,922	2,270	2,670	3,113	0
* Total Personnel & Operating	137,298	115,785	148,073	148,473	168,174	0
Capital						
** Total Capital	0	0	0	0	0	0
*** Total Budget Appropriation	137,298	115,785	148,073	148,473	168,174	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: Health & Human Services
Organization: 179900 - Other Health & Human Services

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	BUDGET		
				2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel						
* Total Personnel	0	0	0	0	0	0
Operating Expenses						
524000 Building Insurance Swansea Service Center South: - Community Center - 1,260sq.ft.	319	335	340	340	340	<u> </u>
525353 Utilities - Magistrate District #4 Swansea Service Center South: - Community Center - 1,260sq.ft.	3,459	2,989	2,600	2,600	3,500	<u> </u>
534052 RTA Contribution	161,288	120,966	161,288	166,127	161,288	<u> </u>
534102 RTA 12th Street Ext.	39,252	29,439	39,252	40,430	39,252	<u> </u>
* Total Operating	204,318	153,729	203,480	209,497	204,380	0
**Total Personnel & Operating	204,318	153,729	203,480	209,497	204,380	0
Capital						
**Total Capital	0	0	0	0	0	0
***Total Budget Appropriation	204,318	153,729	203,480	209,497	204,380	0

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000
Division: Non-Departmental
Organization: 999900 - Non-Departmental Costs

Object Expenditure						BUDGET	
Code	Classification	2024-25 Expenditure	2025-26 Expend. (March)	2025-26 Amended (March)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages (Vacancies)	0	0	(2,730,121)	0	(2,438,075)	
511112	FICA Cost - Salary Adjustment	0	0	505,291	186,126	184,933	
511113	State Retirement - Sal. Adjustment	0	0	408,267	234,816	234,816	
511114	Police Retirement - Sal. Adjustment	0	0	24,361	251,789	251,789	
511121	Post Employment Health Insurance	119,744	78,389	530,256	100,000	100,000	
511130	Workers Compensation	0	0	113,004	34,062	35,996	
519900	Overtime Compensation	0	0	152,838	150,000	150,000	
519901	Salaries & Wages Adjustment Acct	0	0	5,927,262	2,433,026	2,267,431	
* Total Personnel		119,744	78,389	4,931,158	3,389,819	786,890	0
Operating Expenses							
520221	Website Services	9,538	9,538	9,538	9,538	9,538	
520300	Professional Services	45,000	0	25,000	0	0	
522200	Small Equip Repairs & Maintenance	1,105	0	0	0	0	
523110	Building Rental (In-Kind)	(1,573,717)	(1,184,575)	(1,569,021)	(1,579,433)	(1,644,137)	
524000	Building Insurance	6,613	8,016	2,500	8,100	8,100	
525000	Telephone (Information Booth)	3,320	1,990	5,000	2,374	2,374	
525351	Utilities- Magistrate District #6	0	0	1,000	1,000	1,000	
525400	Gas, Fuel, & Oil	0	0	100,000	100,000	0	
525701	Employee Christmas Gift Services	83,250	84,375	85,850	85,000	85,000	
528101	FICA 941 Reconciliation	25,488	0	0	0	0	
528102	SC Withholdings Reconciliation	87	(557)	0	0	0	
529903	Contingency	0	0	2,983,496	0	811,904	
534303	The River Alliance	0	87,000	87,000	0	0	
538000	Claims & Judgements (Litigation)	44,500	10,000	0	0	0	
538102	Postage Machine/Interest	81	0	0	0	0	
539905	Gateway Project- Hwy 302	0	0	500,000	0	0	
* Total Operating		(1,354,735)	(984,213)	2,230,363	(1,373,421)	(726,221)	0
**Total Personnel & Operating		(1,234,991)	(905,824)	7,161,521	2,016,398	60,669	0
Capital							
540000	Small Tools & Minor Equipment	0	252	626	0	0	
549901	Monitor Replacements	9,913	764	19,656	0	0	
549904	Capital Contingency	0	0	1,698,034	0	0	
549906	Technology Systems Contingency	0	0	141,005	0	0	
**Total Capital		9,913	1,016	1,859,321	0	0	0
Transfer To Other Funds:							
811000	GF - Law Enforcement	391,592	0	0	665,115	631,314	
812000	Economic Development	1,468,968	771,654	1,543,306	1,878,759	1,543,306	
812712	Stormwater Imp-Cong. Crk	19,809	0	0	0	0	
812720	PW/Stormwater/MS4	189,566	0	0	0	0	
812990	Finance/Grants Administration	115,803	111,929	111,929	126,228	126,228	
814512	West Region Service Ctr	1,600,000	0	0	0	0	
814519	Coroner's Office Bldg	0	2,187,870	2,187,870	0	0	
814529	North Lake	2,230,000	0	0	0	0	
815800	Lex Cty Airport at Pelion	25,000	25,000	25,000	25,000	25,000	
815801	Lex Cty Airport Capital Projects	0	0	0	3,285,437	673,250	
**Total Transfers To Other Funds		6,040,738	3,096,453	3,868,105	5,980,539	2,999,098	0
*** Total Budget Appropriation		4,815,660	2,191,645	12,888,947	7,996,937	3,059,767	0

