

COUNTY OF LEXINGTON
ANNUAL BUDGET
NON-GENERAL FUND - BOOK TWO
FISCAL YEAR 2026-27

TABLE OF CONTENTS

	Page #	Detail Book 2 Page #
SPECIAL REVENUE FUNDS		
Library Funds:		
2300 Library Operations	5	1
2310 Library Escrow	28	52
2330 Library State Funds	29	57
2331 Library Lottery Funds	31	65
2340 Library Federal Funds	32	66
2350 Library E-Rate Program	33	67
Solicitor's Funds:		
2460 Drug Court	34	68
2500 Victim Witness Program	35	77
2501 Community Juvenile Arbitration	37	87
2610 Forfeiture (Narcotics)	39	98
2611 State Funds	40	108
2612 Pre-Trial Intervention	42	119
2613 Worthless Check Unit	43	128
2615 Alcohol Education Program	44	137
2616 Broker Disclosure Penalty	45	146
Law Enforcement Funds:		
2411 Title IV-D Process Server	46	155
2436 Multijurisdictional Narcotics Task Force	47	158
2448 Victims of Crime Act	48	161
2456 Violence Against Women Act	50	167
2630 Forfeiture Funds (Narcotics)	52	173
2632 Inmate Services	53	176
2633 School District # 1	55	182
2634 School District # 2	59	199
2637 Federal Narcotics Forfeitures	61	205
2638 Civil Process Server	63	210
2639 School District # 3	64	215
2640 School District # 4	66	220
2641 School District # 5	69	231
2647 LE/Off Duty Program	72	243
Other Miscellaneous Grants:		
2400 Urban Entitlement Community Development	74	249
2401 HOME Investment Partnerships	77	264
2402 Emergency Solutions Grant	80	271
2410 Clerk of Court - Title IV-D Child Support	81	272
2412 Clerk of Court - Title IV-D Incentive	83	
2520 DHEC - EMS Grant-in-Aid	85	279
Other Special Revenue Programs:		
2000 Economic Development	86	281
2001 Rural Development Act	90	295
2003 Economic Development CCED Grants	92	297
2005 Economic Development Multi-Park 1%	93	298
2006 Economic Development Project Fund	94	299
2120 Accommodations Tax	95	300

**COUNTY OF LEXINGTON
ANNUAL BUDGET
NON-GENERAL FUND - BOOK TWO
FISCAL YEAR 2026-27**

TABLE OF CONTENTS

	Page #	Detail Book 2 Page #
Other Special Revenue Programs: con't		
2140 Temporary Alcohol Beverage License Fee	97	597
2141 Minibottle Tax Fund	98	651
2200 Indigent Care	99	652
2600 Clerk of Court - Professional Bonds Fee	100	653
2605 Emergency Telephone System E-911	101	655
2606 Dominion Support Fund	106	682
2618 P/D (Indigent Criminal Defense)	108	690
2619 Public Defender	109	691
2620 Victims' Bill of Rights	113	710
Solicitor	114	711
Magistrate	115	712
Law Enforcement	116	713
2621 Public Defender Additional Funding	117	726
2700 Schedule "C" Funds - Authorized by the CTC	119	728
2720 Lexington County Stormwater Consortium (MS4)	129	745
2730 Rain Barrel Workshops	131	753
2920 Campus Parking Fund	132	754
2930 Human Resource/Employee Committee	134	756
2950 Delinquent Tax Collections	135	757
2990 Finance/Grants Administration	138	767
2999 Pass-Thru Grants	140	775
Enterprise Funds:		
5700 Solid Waste	143	776
5701 Solid Waste Post Closure Sinking Fund	169	911
5710 Solid Waste Tires	170	919
5712 Solid Waste Elevate LexCoSC	171	922
5720 Solid Waste DHEC Management Grant	172	925
5722 Solid Waste DHEC Used Oil Grant	174	927
5726 Solid Waste DHEC Compost Bin Grant	175	932
5800 Lexington County Airport at Pelion	176	934
5801 Airport Capital Projects	180	949
Internal Service Funds:		
6590 Motor Pool Fund	183	956
6710 Workers' Compensation Insurance Fund	185	961
6730 Employee Insurance Fund	187	967
6731 Post-Employment Insurance Fund	190	975
6790 Risk Management Administration	192	977
Millage Agencies:		
7620 Lexington County Recreation & Aging Commission	194	986
7630 Irmo/Chapin Recreation Commission	195	990
7650 Midlands Technical College Operations	196	991
7652 Midlands Technical College Capital	197	
7660 Hollow Creek Watershed	198	N/A
7800/02 Irmo Fire District	199	998

COUNTY OF LEXINGTON
ALL OTHER FUNDS
Appropriation Summary
Fiscal Year - 2026-27
Recommended Budget

Fund	Description	Appropriations					Revenue		
		Personnel	Operating	Capital	Transfers Out	Total	Estimated Revenue	Transfers In	Total Revenue
2300	County Library Operations	9,703,854	1,799,380	1,043,964	0	12,547,198	11,602,697	0	11,602,697
	New Program - Admin	0	0	0	0	0			
	New Program - B-L	0	0	0	0	0			
	New Program - CWC	0	0	0	0	0			
	New Program - Chapin	0	0	0	0	0			
	New Program - Non-Departmental	0	0	0	0	0			
2310	Library Escrow	0	5,000	15,190	0	20,190	20,190	0	20,190
2330	Library State Funds	0	231,490	577,630	0	809,120	809,120	0	809,120
2331	Library Lottery Funds	0	0	0	0	0	0	0	0
2340	Library Federal Funds	0	0	0	0	0	0	0	0
2350	Library E-Rate Program	0	0	0	0	0	0	0	0
	Total Library	9,703,854	2,035,870	1,636,784	0	13,376,508	12,432,007	0	12,432,007
2460	Sol/Drug Courts	0	3,475	100	0	3,575	1,500	1,607	3,107
2500	Sol/Victim Witness Program	213,095	5,061	0	0	218,156	48,919	175,178	224,097
2501	Sol/Community Juvenile Arbitration	195,301	8,273	200	0	203,774	61,000	143,176	204,176
2610	Sol/Forfeiture Narcotics Fund	0	209,489	0	50,000	259,489	17,800	0	17,800
2611	Sol/ State Funds	1,521,804	33,344	500	288,784	1,844,432	1,794,680	50,000	1,844,680
2612	Sol/Pre-Trial Intervention	304,153	6,984	200	0	311,337	135,750	187,999	323,749
2613	Worthless Check Unit	0	4,479	200	0	4,679	12,000	0	12,000
2615	Alcohol Education Program	0	659	0	0	659	659	0	659
2616	Broker Disclosure Penalty	0	0	0	0	0	650	0	650
	Total Solicitor	2,234,353	271,764	1,200	338,784	2,846,101	2,072,958	557,960	2,630,918
2411	Title IV-D Child Support Process Server	0	0	0	0	0	11,292	0	11,292
2436	Multijurisdictional Narcotics Task Force	0	0	0	0	0	15,549	0	15,549
2448	Victims of Crime Act	349,098	44,367	0	0	393,465	173,542	219,922	393,464
2456	Violence Against Women Act	230,525	14,663	0	0	245,188	152,398	92,789	245,187
2630	LE/Forfeiture Narcotics Fund	0	0	0	0	0	58,093	0	58,093
2632	LE/Inmate Services	125,236	909,213	0	0	1,034,449	523,360	0	523,360
2633	LE/School District #1	2,735,550	408,420	152,000	0	3,295,970	2,582,432	728,407	3,310,839
2634	LE/School District #2	187,277	31,915	0	0	219,192	164,394	54,798	219,192
2637	LE/Federal Narcotics Forfeitures	0	31,649	0	0	31,649	23,985	0	23,985
2638	LE/Civil Process Server	39,090	646	0	0	39,736	44,417	0	44,417
2639	LE/School District #3	18,554	1,299	0	0	19,853	31,006	0	31,006
2640	LE/School District #4	609,058	98,510	0	0	707,568	575,098	132,471	707,569
2641	LE/School District #5	1,291,005	184,391	76,000	0	1,551,396	1,224,804	360,049	1,584,853
2647	LE/Off Duty Program	102,809	1,181	0	0	103,990	141,650	0	141,650
	Total Law Enforcement	5,688,202	1,726,254	228,000	0	7,642,456	5,722,020	1,588,436	7,310,456

COUNTY OF LEXINGTON
ALL OTHER FUNDS
Appropriation Summary
Fiscal Year - 2026-27
Recommended Budget

Fund	Description	Appropriations					Revenue		
		Personnel	Operating	Capital	Transfers Out	Total	Estimated Revenue	Transfers In	Total Revenue
2400	HUD Entitlement Community Develop	283,716	1,603,694	250	0	1,887,660	1,884,736	50,000	1,934,736
2401	HOME Program	71,108	635,272	0	0	706,380	732,012	50,000	782,012
2402	Emergency Solutions Grant	0	160,173	0	0	160,173	160,173	0	160,173
2410	Clk of Crt/Title IV-D Child Support	473,477	24,167	0	2,376,845	2,874,489	425,000	0	425,000
2412	Clk of Crt/Title IV-D Incentive	0	0	0	0	0	97,000	1,839,927	1,936,927
2520	DHEC EMS Grant-In-Aid	0	22,632	0	0	22,632	21,452	1,180	22,632
Total Other Miscellaneous Grants		828,301	2,445,938	250	2,376,845	5,651,334	3,320,373	1,941,107	5,261,480
2000	Economic Development	372,660	1,164,428	6,218	0	1,543,306	0	1,543,306	1,543,306
2001	Rural Development Act	0	0	0	0	0	0	0	0
2003	Economic Development CCED Grants	0	0	0	0	0	0	0	0
2005	Economic Development Multi-Park 1%	0	0	0	0	0	0	0	0
2006	Economic Development Project Fund	0	0	0	0	0	0	0	0
2120	Accommodations Tax	0	474,122	0	0	474,122	474,122	0	474,122
2130	Tourism Development Fee	0	0	0	0	0	0	0	0
2131	Tourism Development Fee Surplus	0	0	0	0	0	0	0	0
2140	Temporary Alcohol Beverage Lic. Fee	0	15,000	0	93,176	108,176	100,000	0	100,000
2141	Minibottle Tax	0	1,000,000	0	0	1,000,000	1,000,000	0	1,000,000
2200	Indigent Care	0	600,889	0	0	600,889	734,485	0	734,485
2600	Clk of Crt/Professional Bond Fees	0	0	0	0	0	0	0	0
2605	Emergency Telephone System E-911	719,629	2,054,610	2,830,555	0	5,604,794	2,002,500	0	2,002,500
	New Program - (1) Position Upgrade	0	0	0	0	0			
	New Program - (1) Position Upgrade	0	0	0	0	0			
2606	SCE&G Support Fund	0	13,088	9,000	0	22,088	22,088	0	22,088
2618	P/D (Indigent Criminal Defense)	0	200,000	0	0	200,000	200,000	0	200,000
2619	Public Defender	4,367,732	418,316	43,173	0	4,829,221	1,947,025	2,084,215	4,031,240
	New Program - (2) Position Upgrade	18,272	0	0	0	18,272			
2620	Victims Bill of Rights:						270,432	0	270,432
	Solicitor Budget	69,823	2,097	0	0	71,920			
	Magistrate Budget	130,978	2,599	0	0	133,577			
	Law Enforcement Budget	184,525	9,669	0	0	194,194			
2621	Public Defender Additional Funding	730,024	0	0	0	730,024	730,024	0	730,024
2700	Schedule "C" Funds	95,936	6,642,162	0	0	6,738,098	7,038,099	0	7,038,099
2720	Lexington County Stormwater Consortium	22,639	424,953	0	0	447,592	128,800	0	128,800
2730	Rain Barrel Workshop	0	4,500	0	0	4,500	0	0	0
2920	Campus Parking Fund	0	16,213	0	0	16,213	16,213	0	16,213
2930	Personnel/Employee Committee	0	3,550	0	0	3,550	3,550	0	3,550
2950	Delinquent Tax Collections	647,452	567,833	4,322	0	1,219,607	984,000	0	984,000
2990	Grants Administration	117,055	3,364	889	0	121,308	0	126,228	126,228
2999	Pass-Thru-Grants - Magistrate	144,068	0	0	0	144,068	144,068	0	144,068
Total Other Special Revenue		7,620,793	13,617,393	2,894,157	93,176	24,225,519	15,795,406	3,753,749	19,549,155

COUNTY OF LEXINGTON
ALL OTHER FUNDS
Appropriation Summary
Fiscal Year - 2026-27
Recommended Budget

Fund	Description	Appropriations					Revenue		
		Personnel	Operating	Capital	Transfers Out	Total	Estimated Revenue	Transfers In	Total Revenue
5601	Red Bank Crossing	0	0	0	0	0	0	0	0
5700	Solid Waste	3,590,228	16,421,742	3,456,795	604,338	24,073,103	21,784,019	0	21,784,019
	New Program - (1) Position Reclass.	0	0	0	0	0			
	New Program - (1) Position Reclass.	0	0	0	0	0			
	New Program - (1) Position Reclass.	0	0	0	0	0			
	New Program - (1) Position Reclass.	0	0	0	0	0			
	New Program - (1) New Position	0	0	0	0	0			
	New Program - (1) New Position	0	0	0	0	0			
	New Program - (1) Position Upgrade	0	0	0	0	0			
	New Program - (1) Position Upgrade	0	0	0	0	0			
	New Program - (1) Position Reclass.	0	0	0	0	0			
5701	SW Post Closure Sinking Fund	0	2,622,950	0	0	2,622,950	200,000	604,338	804,338
5710	Solid Waste Tires	0	170,000	0	0	170,000	160,050	0	160,050
5712	SW/Elevate LexCoSC	0	39,750	0	0	39,750	10,500	0	10,500
5720	SW/DHEC Management Grant	0	5,750	0	0	5,750	5,750	0	5,750
5721	SW/Tire Grant	0	0	0	0	0	0	0	0
5722	SW/DHEC Used Oil Grant	0	20,185	6,241	0	26,426	26,426	0	26,426
5726	SW/Compost Bin Grant	0	0	3,250	0	3,250	3,250	0	3,250
5800	Lexington Cty Airport at Pelion	0	167,221	50,500	0	217,721	58,102	25,000	83,102
	New Program - (1) New Position	0	0	0	0	0			
	New Program - (1) New Position	0	0	0	0	0			
5801	Airport Capital Projects	0	0	798,250	0	798,250	125,000	673,250	798,250
Total Enterprise Fund		3,590,228	19,447,598	4,315,036	604,338	27,957,200	22,373,097	1,302,588	23,675,685
6590	Motor Pool	0	53,379	45,600	0	98,979	60,000	0	60,000
6710	Workers Compensation Insurance Fund	0	4,849,467	0	202,145	5,051,612	5,051,612	0	5,051,612
6730	Employee Insurance Fund	0	27,341,571	6,000	0	27,347,571	24,615,930	0	24,615,930
6731	Post-Employment Insurance Fund	0	500,000	0	0	500,000	500,000	0	500,000
6790	Risk Management Administration	197,567	12,217	4,361	0	214,145	12,000	202,145	214,145
Total Internal Service		197,567	32,756,634	55,961	202,145	33,212,307	30,239,542	202,145	30,441,687
		29,863,298	72,301,451	9,131,388	3,615,288	114,911,425	91,955,403	9,345,985	101,301,388

**COUNTY OF LEXINGTON
MATRIX OF TRANSFER OF FUNDS
Annual Budget
Fiscal Year - 2026-27
Recommended Amounts**

FUND ORGANIZATION	<i>SOURCE</i>					Law Enforce Revenue	Temp Alcohol Beverage	COC Title IV-D Child Support	Solicitor Narcotics Forfeiture	Solicitor State Fund	SW Landfill Operation	Workers Comp Insurance	TOTALS
	1000	1000	1000	1000	1000	1000	2140	2410	2610	2611	5700	6710	
	General Fund Revenue												
	101610	131400	141200	141400	999900	159900	999900	141100	141200	141200	121204	999900	
<i>DESTINATION</i>													
1000 General Fund								536,918					536,918
1000 LE/General Fund					631,314								631,314
2460 SOL / Drug Court										1,607			1,607
2500 SOL / Victim Witness Program			76,000							99,178			175,178
2501 SOL / Community Juvenile Arbitration			50,000				93,176						143,176
2611 SOL / State Funds									50,000				50,000
2612 SOL / Pre-Trial Intervention										187,999			187,999
2448 Victims of Crime Act						219,922							219,922
2456 Violence Against Women Act						92,789							92,789
2633 LE / School District #1						728,407							728,407
2634 LE / School District #2						54,798							54,798
2640 LE / School District #4						132,471							132,471
2641 LE / School District #5						360,049							360,049
2400 Urban Entitlement Community Development	50,000												50,000
2401 HOME Program	50,000												50,000
2412 Clk of Crt/Title IV-D Incentive								1,839,927					1,839,927
2520 DHEC EMS Grant-In-Aid		1,180											1,180
2000 Economic Development Fund					1,543,306								1,543,306
2619 Public Defender				2,084,215									2,084,215
2990 Finance / Grants Administration					126,228								126,228
5701 SW Post Closure Sinking Fund										604,338			604,338
5800 Lexington County Airport @ Pelion					25,000								25,000
5801 Airport Capital Projects					673,250								673,250
6790 Risk Management Administration											202,145		202,145
* TOTAL TRANSFER OF FUNDS	100,000	1,180	126,000	2,084,215	2,999,098	1,588,436	93,176	2,376,845	50,000	288,784	604,338	202,145	10,514,217

**COUNTY OF LEXINGTON
LIBRARY
Annual Budget
Fiscal Year 2026-27
Estimated Revenue**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*County Library Operations 2300:								
Revenues:		<u>5,919 Mills</u>		<u>5,919 Mills</u>	<u>5,919 Mills</u>	<u>5,5 Mills</u>	<u>5,3 Mills</u>	<u>5,3 Mills</u>
410000	Current Property Taxes	7,674,249	7,874,827	8,451,834	8,451,834	8,451,834	8,603,021	
410500	Homestead Exemption	316,477	0	300,000	300,000	300,000	320,000	
410520	Manufacturer's Tax Exemption	50,383	0	50,000	50,000	50,000	50,000	
410521	Manufacturer Partial Prop Tx Exempt	63,938	66,925	0	0	0	0	
410530	State Sales and Use Tax Credit	48,080	39,857	65,000	65,000	65,000	43,231	
411000	Current Vehicle Taxes	1,235,213	941,789	1,301,967	1,301,967	1,301,967	1,222,775	
411050	Watercraft Property Taxes	125,691	77,547	130,981	130,981	130,981	143,574	
412000	Current Tax Penalties	4,994	12,098	11,000	11,000	11,000	10,000	
413000	Delinquent Tax	166,676	95,141	200,000	200,000	200,000	200,000	
414000	Delinquent Tax Penalties	31,573	16,773	30,000	30,000	30,000	30,000	
417100	Fee in Lieu of Taxes	420,596	391,611	375,000	375,000	375,000	400,000	
417120	Fee in Lieu of Taxes - Prior Year	10,102	20,220	0	0	0	0	
417130	Fee in Lieu of Taxes - Manuf. Tax Exemption	41,105	0	35,000	35,000	35,000	40,000	
417150	Fee in Lieu of Taxes - Fee for Services	2,650	2,729	2,500	2,500	2,500	2,500	
418000	Motor Carrier Payments	35,654	19,511	26,000	26,000	26,000	35,000	
418100	Heavy Equip. Rental Surcharge	16,815	15,278	12,000	12,000	12,000	18,000	
419000	Merchants Exemptions	28,550	21,413	28,550	28,550	28,550	28,550	
Total Property Tax Revenue		10,272,746	9,595,719	11,019,832	11,019,832	11,019,832	11,146,651	0
Other Revenues:								
437609	Copy Sales - Library	(2,189)	8,340	11,000	11,000	13,280	13,280	
437620	Fax Sales - Library	10,571	10,153	11,500	11,500	15,020	15,020	
438300	Vending Machine Sales	189	116	250	250	250	250	
438900	Auction Sales	0	1,449	0	0	0	0	
449000	Library Book Fines	56,137	54,664	75,000	75,000	81,212	81,212	
461000	Investment Interest	406,958	275,424	345,684	345,684	345,684	345,684	
469200	Donated Capital Items	0	0	500	500	500	500	
469900	Miscellaneous Revenues	0	0	100	100	100	100	
490100	Sale of General Fixed Assets	0	0	0	0	0	0	
Total Other Revenue		471,666	350,146	444,034	444,034	456,046	456,046	0
** Total Revenue		10,744,412	9,945,865	11,463,866	11,463,866	11,475,878	11,602,697	0
Existing Programs						12,657,922	12,547,198	
New Programs:								
* New Personnel Cost						189,622		
* Capital Items						69,000		
** Total Appropriations						13,338,732	12,916,544	12,547,198
Budget Over/(Short)						(1,440,666)	(944,501)	0
Fund Balance								
** Capital Items								
Budget Over/(Short)						(1,440,666)	(944,501)	0
FUND BALANCE								
Beginning of Year						8,769,459	6,894,593	6,894,593
FUND BALANCE - Projected								
End of Year						6,894,593	5,453,927	5,950,092
						6,894,593	6,894,593	6,894,593

**COUNTY OF LEXINGTON
LIBRARY
Annual Budget
Fiscal Year - 2026-27**

Fund 2300
Division: Library
Organization Recap

		BUDGET												
Object Expenditure Code	Classification	2026-27 Recommended	General Admin. 230005	Batesburg/ Leesville 230010	Lexington 230020	Cayce / W. Columbia 230030	Irmo 230040	Chapin 230050	South Congaree 230055	Swansea 230060	Gaston 230070	Pelion 230080	Gilbert/ Summit 230090	Non-Departmental 230099
Personnel														
510100	Salaries & Wages	5,489,727	2,257,012	240,504	818,728	699,873	649,326	207,742	151,565	109,828	108,975	138,137	108,037	0
510200	Overtime	2,700	500	500	200	200	200	100	200	200	200	200	200	0
510300	Part Time	1,180,216	79,444	40,735	301,104	197,217	231,185	103,236	19,321	49,055	47,242	61,962	49,715	0
511112	FICA - Employer's Portion	483,707	160,865	19,364	77,100	61,764	60,623	21,411	11,766	10,940	10,756	13,777	10,861	24,480
511113	SCRS - Employer's Portion	1,297,334	433,646	52,198	207,841	166,500	163,423	57,718	31,716	29,489	28,994	37,138	29,279	59,392
511120	Employee Insurance - Employer's Portion	883,750	315,000	43,750	140,000	122,500	122,500	35,000	26,250	17,500	17,500	26,250	17,500	0
511130	Workers Compensation	43,482	25,518	871	3,472	4,542	4,508	964	530	492	484	620	489	992
511213	SCRS - Employer's Portion (Retiree)	4,994	0	0	0	0	0	0	0	0	0	4,994	0	0
519999	Personnel Contingency	317,944	0	0	0	0	0	0	0	0	0	0	0	317,944
* Total Personnel		9,703,854	3,271,985	397,922	1,548,445	1,252,596	1,231,765	426,171	241,348	217,504	214,151	283,078	216,081	402,808
Operating Expenses														
520100	Contracted Maintenance	24,769	0	0	0	0	0	0	0	0	0	0	0	24,769
520103	Landscape/Grounds Maintenance	52,156	0	7,854	11,970	4,326	8,400	1,806	5,250	1,470	3,570	3,570	2,940	1,000
520200	Contracted Services	134,554	0	0	3,140	54,707	54,707	0	0	0	0	0	0	22,000
520213	Contracted Literacy Programs	22,000	0	0	0	0	0	0	0	0	0	0	0	22,000
520220	Book Binding	1,000	0	0	0	0	0	0	0	0	0	0	0	1,000
520231	Garbage Pick-up Service	9,019	0	835	1,665	1,665	1,248	835	835	0	835	835	266	0
520233	Towing Service	90	0	0	0	0	0	0	0	0	0	0	0	90
520300	Professional Services	5,000	0	0	0	0	0	0	0	0	0	0	0	5,000
520303	Accounting/Auditing Services	5,000	0	0	0	0	0	0	0	0	0	0	0	5,000
520400	Advertising & Publicity	26,245	0	0	0	0	0	0	0	0	0	0	0	26,245
520700	Technical Services	49,989	0	0	0	0	0	0	0	0	0	0	0	49,989
520702	Technical Currency & Support	254,134	0	0	0	0	0	0	0	0	0	0	0	254,134
520703	Computer Hardware Maintenance	42,231	0	0	0	0	0	0	0	0	0	0	0	42,231
520710	Software Subscriptions	92,049	0	0	0	0	0	0	0	0	0	0	0	92,049
521000	Office Supplies	38,800	8,400	1,400	8,500	6,800	5,200	1,700	1,700	1,100	1,300	1,700	1,000	0
521100	Duplicating	7,400	2,000	350	1,500	900	1,000	700	150	140	160	430	70	0
521200	Operating Supplies	70,200	25,000	1,200	2,000	6,800	6,800	1,700	1,100	650	1,100	1,200	650	22,000
522000	Building Repairs & Maintenance	50,000	0	0	0	0	0	0	0	0	0	0	0	50,000
522001	Carpet/Floor Cleaning	5,000	0	0	0	0	0	0	0	0	0	0	0	5,000
522200	Small Equipment Repairs & Maint.	2,000	0	0	0	0	0	0	0	0	0	0	0	2,000
522300	Vehicle Repairs & Maintenance	2,800	0	0	0	0	0	0	0	0	0	0	0	2,800
524000	Building Insurance	56,140	0	4,121	9,476	14,542	10,144	5,602	2,392	2,774	2,083	2,717	2,289	0
524100	Vehicle Insurance	5,600	0	0	0	0	0	0	0	0	0	0	0	5,600
524101	Comprehensive Vehicle Insurance	9,523	0	0	0	0	0	0	0	0	0	0	0	9,523
524201	General Tort Liability Insurance	7,230	2,616	291	1,295	968	968	242	170	146	146	242	146	0
524202	Surety Bonds	1,541	215	39	158	836	139	33	28	22	18	31	22	0
524900	Data Processing Equip. Insurance	1,899	0	0	0	0	0	0	0	0	0	0	0	1,899
525000	Telephone	48,807	12,500	1,900	10,100	7,000	5,390	2,621	2,030	1,100	1,000	1,200	1,470	2,496
525006	GPS Monitoring Charges	1,018	0	0	0	0	0	0	0	0	0	0	0	1,018
525021	Smart Phone Charges	14,620	0	0	0	0	0	0	0	0	0	0	0	14,620
525041	E-mail Service Charges	53,355	0	0	0	0	0	0	0	0	0	0	0	53,355
525100	Postage	5,625	2,500	65	900	1,200	580	150	80	20	50	30	50	0
525210	Conference, Meeting & Training Expense	30,000	0	0	0	0	0	0	0	0	0	0	0	30,000
525211	Library Board Expenses	2,000	0	0	0	0	0	0	0	0	0	0	0	2,000
525230	Subscription, Dues, & Books	290,290	0	0	0	0	0	0	0	0	0	0	0	290,290

COUNTY OF LEXINGTON
LIBRARY
Annual Budget
Fiscal Year - 2026-27

Fund 2300
Division: Library
Organization Recap

		BUDGET												
Object Expenditure Code	Classification	2026-27 Recommended	General Admin. 230005	Batesburg/Leesville 230010	Lexington 230020	Cayce / W. Columbia 230030	Irmo 230040	Chapin 230050	South Congaree 230055	Swansea 230060	Gaston 230070	Pelion 230080	Gilbert/Summit 230090	Non-Departmental 230099
Operating Expenses continued														
525240	Personal Mileage Reimbursement	15,000	0	0	0	0	0	0	0	0	0	0	0	15,000
525377	Utilities - (9) Branches	334,306	0	11,800	128,000	52,000	78,000	14,000	12,400	8,400	8,500	11,300	9,906	0
525400	Gas, Fuel, & Oil	12,000	0	0	0	0	0	0	0	0	0	0	0	12,000
525600	Uniforms & Clothing	700	0	0	0	0	0	0	0	0	0	0	0	700
525700	Employee Service Awards	200	0	0	0	0	0	0	0	0	0	0	0	200
526500	License & Permits	250	0	0	0	0	0	0	0	0	0	0	0	250
537699	Cost of Copy Sales	14,840	0	0	0	0	0	0	0	0	0	0	0	14,840
* Total Operating		1,799,380	53,231	29,855	178,704	151,744	172,576	29,389	26,135	15,822	18,762	23,255	18,809	1,081,098
* Total Personnel & Operating		11,503,234	3,325,216	427,777	1,727,149	1,404,340	1,404,341	455,560	267,483	233,326	232,913	306,333	234,890	1,483,906
Capital														
540000	Small Tools & Minor Equipment	5,000	0	0	0	0	0	0	0	0	0	0	0	5,000
540006	Library Materials (Books, Audio Visual)	900,000	0	0	0	0	0	0	0	0	0	0	0	900,000
540010	Minor Software	0	0	0	0	0	0	0	0	0	0	0	0	0
	All other equipment	138,964	0	0	0	0	0	0	0	0	0	0	0	138,964
** Total Capital		1,043,964	0	0	0	0	0	0	0	0	0	0	0	1,043,964
*** Total Budget Appropriation		12,547,198	3,325,216	427,777	1,727,149	1,404,340	1,404,341	455,560	267,483	233,326	232,913	306,333	234,890	2,527,870

COUNTY OF LEXINGTON
LIBRARY
Annual Budget
Fiscal Year - 2025-26

Fund 2300
Division: Library
Organization: 2300xx - Departmental Library Recap

Object Expenditure Code Classification	2023-24 Expenditure	2024-25 Expend (Mar)	2024-25 Amended (Mar)	<i>BUDGET</i>		
				2025-26 Requested	2025-26 Recommend	2025-26 Approved
Personnel						
510100 Salaries & Wages	4,982,434	3,793,873	5,281,499	5,281,499	5,489,727	0
510200 Overtime	2,307	454	2,000	2,700	2,700	0
510300 Part Time	1,055,176	817,719	1,121,998	1,121,998	1,180,216	0
511112 FICA - Employer's Portion	439,435	336,728	462,182	465,988	483,707	0
511113 State Retirement - Employer's Portion	1,072,609	809,085	1,244,219	1,247,881	1,297,334	0
511120 Insurance Fund Contribution	815,000	643,875	858,100	867,500	883,750	0
511130 Workers Compensation	35,341	29,880	49,360	49,385	43,482	0
519999 Personnel Contingency	0	0	300,271	320,000	317,944	0
511213 SCRS - Emplr. Port. (Retiree)	5,798	6,118	0	4,994	4,994	0
* Total Personnel	8,408,100	6,437,732	9,319,629	9,361,945	9,703,854	0
Operating Expenses						
520100 Contracted Maintenance	25,065	18,919	24,149	24,769	24,769	0
520103 Landscape/Grounds Maintenance	54,944	32,017	77,053	52,156	52,156	0
520200 Contracted Services	116,316	99,692	144,020	134,554	134,554	0
520213 Contracted Literacy Programs	13,847	0	23,000	22,000	22,000	0
520220 Book Binding	457	0	1,000	1,000	1,000	0
520231 Garbage Pickup Charges	6,057	3,632	7,031	9,019	9,019	0
520233 Towing Service	0	0	90	90	90	0
520300 Professional Services	0	0	9,350	5,000	5,000	0
520303 Accounting/Auditing Services	5,000	5,000	5,000	5,000	5,000	0
520400 Advertising & Publicity	8,069	0	5,000	26,245	26,245	0
520700 Technical Services	0	101,731	142,000	92,800	49,989	0
520702 Technical Currency & Support	178,944	171,123	292,335	255,909	254,134	0
520703 Computer Hardware Maintenance	36,899	13,950	39,929	42,231	42,231	0
520710 Software Subscriptions	0	31,580	36,989	45,727	92,049	0
521000 Office Supplies	37,293	25,152	42,900	38,800	38,800	0
521100 Duplicating	9,878	6,327	6,335	7,400	7,400	0
521200 Operating Supplies	59,382	32,032	59,470	70,200	70,200	0
522000 Building Repairs & Maintenance	46,507	92,202	108,453	50,000	50,000	0
522001 Carpet/Floor Cleaning	2,535	1,110	7,500	5,000	5,000	0
522200 Small Equipment Repairs & Maintenance	343	296	2,000	2,000	2,000	0
522300 Vehicle Repairs & Maintenance	1,717	2,910	4,300	2,800	2,800	0
524000 Building Insurance	48,567	51,740	51,032	56,140	56,140	0
524100 Vehicle Insurance	4,305	5,600	6,335	6,400	5,600	0
524101 Comprehensive Vehicle Insurance	6,167	8,281	6,349	6,667	9,523	0
524201 General Tort Liability Insurance	7,787	7,773	6,569	7,230	7,230	0
524202 Surety Bonds	0	0	0	1,541	1,541	0
524900 Data Processing Equip. Insurance	1,849	1,905	1,899	1,899	1,899	0
525000 Telephone	46,025	35,987	49,031	48,807	48,807	0
525006 GPS Monitoring Charges	1,088	767	1,018	1,018	1,018	0
525021 Smart Phones Charges	7,275	7,536	12,718	14,620	14,620	0
525041 E-mail Service Charges	28,941	37,521	69,176	53,075	53,355	0
525100 Postage	6,178	5,054	5,015	5,625	5,625	0
525110 Other Parcel Delivery Service	0	38	0	0	0	0
525210 Conference, Meeting & Training Expenses	9	141	7,184	30,000	30,000	0
525211 Library Board Expenses	347	258	2,000	2,000	2,000	0
525230 Subscriptions, Dues, & Books	228,246	253,425	270,000	290,290	290,290	0

COUNTY OF LEXINGTON
LIBRARY
Annual Budget
Fiscal Year - 2026-27

Fund 2300
Division: Library
Organization: 2300xx - Departmental Library Recap

Object Expenditure Code Classification	2023-24 Expenditure	2024-25 Expend (Mar)	2024-25 Amended (Mar)	<i>BUDGET</i>		
				2025-26 Requested	2025-26 Recommend	2025-26 Approved
Cont'd Operating Expenditures						
525240 Personal Mileage Reimbursement	10,833	7,300	15,000	15,000	15,000	0
525250 Motor Pool Reimbursement	0	0	0	0	0	0
525377 Utilities - County Branch Library	332,285	259,586	324,380	334,306	334,306	0
525400 Gas, Fuel, & Oil	10,574	8,534	12,000	12,000	12,000	0
525600 Uniforms & Clothing	901	488	1,000	700	700	0
525700 Employee Service Awards	126	94	200	200	200	0
526500 License & Permits	5,580	200	200	250	250	0
529903 Contingency	0	0	1,879,640	0	0	0
537699 Cost of Copy Sales	0	9,566	14,840	14,840	14,840	0
538000 Claims & Judgements (Litigation)	658	0	0			
538300 Retainage Payable Expense	0	0	0	0	0	0
* Total Operating	1,350,994	1,339,467	3,773,490	1,795,308	1,799,380	0
**Total Personnel & Operating	9,759,094	7,777,199	13,093,119	11,157,253	11,503,234	0
Capital						
540000 Small Tools & Minor Equipment	3,374	711	6,500	5,000	5,000	0
540002 Microforms	0	0	0	0	0	0
540006 Library Materials (Book, Audio Visual)	911,112	467,813	962,621	1,200,000	900,000	0
540010 Minor Software	18,483	0	61	0	0	0
549902 R22 Unit A/C Contingency	0	0	0	0	0	0
549904 Capital Contingency	0	0	0	0	0	0
549914 Infrastructure Contingency	0	0	751,119	0	0	0
All Other Equipment	533,289	329,783	888,748	295,669	138,964	0
Library Materials (Books, Audio Visual)	1,466,258	798,307	2,609,049	1,500,669	1,043,964	0
Other Financing Uses						
812340 Op Trn to Library Federal Funds	102	0	316	0	0	0
812350 Op Trn to Library E-Rate Program	705	6,372	10,010	0	0	0
**Total Other Financing Uses	807	6,372	10,326	0	0	0
*** Total Budget Appropriation	11,226,159	8,581,878	15,712,494	12,657,922	12,547,198	0

COUNTY OF LEXINGTON
LIBRARY
Annual Budget
Fiscal Year - 2026-27

Fund 2300
Division: Library
Organization: 230005 - Administration

		BUDGET					
Object Expenditure Code	Classification	2024-25 Expenditure	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 36	1,981,103	1,561,682	2,148,591	2,148,591	2,257,012	
510200	Overtime	1,896	43	0	500	500	
510300	Part Time - 4 (2 - FTE)	53,583	54,588	70,452	70,452	79,444	
511112	FICA - Employer's Portion	145,363	116,001	153,408	153,408	160,865	
511113	State Retirement - Employer's Portion	365,083	287,248	411,854	411,854	433,646	
511120	Insurance Fund Contribution - 36	285,250	229,500	305,600	315,000	315,000	
511130	Workers Compensation	20,327	16,949	32,072	32,072	25,518	
519999	Personnel Contingency	0	0	0	0	0	
* Total Personnel		2,852,605	2,266,011	3,121,977	3,131,877	3,271,985	0
Operating Expenses							
520702	Technical Currency & Support	0	0	0	0	0	
521000	Office Supplies	8,886	3,398	8,400	8,400	8,400	
521100	Duplicating	2,949	2,314	2,000	2,000	2,000	
521200	Operating Supplies	24,854	15,427	24,000	25,000	25,000	
524201	General Tort Liability Insurance	2,161	3,769	2,378	2,616	2,616	
524202	Surety Bonds	0	0	0	215	215	
525000	Telephone	12,459	9,966	15,805	12,500	12,500	
525021	Smart Phone Charges	0	0	360	0	0	
525041	E-mail Service Charges - 40	7,583	10,503	17,065	0	0	
525100	Postage	2,899	1,726	1,800	2,500	2,500	
525110	Other Parcel Delivery Service	0	38	0	0	0	
525240	Personal Mileage Reimbursement	0	0	0	0	0	
* Total Operating		61,791	47,141	71,808	53,231	53,231	0
**Total Personnel & Operating		2,914,396	2,313,152	3,193,785	3,185,108	3,325,216	0
Capital							
540010	Minor Software	0	0	61	0	0	
	All Other Equipment	0	1,116	1,216	0	0	
**Total Capital		0	1,116	1,277	0	0	0
*** Total Budget Appropriation		2,914,396	2,314,268	3,195,062	3,185,108	3,325,216	0

COUNTY OF LEXINGTON
LIBRARY
Annual Budget
Fiscal Year - 2026-27

Fund 2300
Division: Library
Organization: 230010 - Batesburg/Leesville Branch

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	BUDGET	
					2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 5	227,551	170,175	227,659	227,659	240,504	
510200 Overtime	263	0	0	500	500	
510300 Part Time - 2 (1 - FTE)	38,837	28,787	38,583	38,583	40,735	
511112 FICA - Employer's Portion	19,308	14,423	18,330	18,330	19,364	
511113 State Retirement - Employer's Portion	47,743	35,270	49,414	49,414	52,198	
511120 Insurance Fund Contribution - 5	40,750	31,875	42,500	42,500	43,750	
511130 Workers Compensation	828	618	825	825	871	
* Total Personnel	375,280	281,148	377,311	377,811	397,922	0
Operating Expenses						
520103 Landscape/Grounds Maintenance	6,000	3,374	7,085	7,854	7,854	
520200 Contracted Services	0	0	0	0	0	
520231 Garbage Pickup Service	660	385	669	835	835	
521000 Office Supplies	1,886	812	2,500	1,400	1,400	
521100 Duplicating	382	171	350	350	350	
521200 Operating Supplies	1,288	1,110	1,500	1,200	1,200	
524000 Building Insurance	3,567	3,743	3,746	4,121	4,121	
524201 General Tort Liability Insurance	240	264	264	291	291	
524202 Surety Bonds	0	0	0	39	39	
525000 Telephone	1,863	1,446	1,888	1,900	1,900	
525041 E-mail Service Charges - 7	1,311	1,587	3,040	0	0	
525100 Postage	65	69	90	65	65	
525377 Utilities - County Branch Library	11,836	9,317	12,000	11,800	11,800	
537699 Cost of Copy Sales	0	219	0	0	0	
* Total Operating	29,098	22,497	33,132	29,855	29,855	0
**Total Personnel & Operating	404,378	303,645	410,443	407,666	427,777	0
Capital						
**Total Capital	0	0	0	0	0	0
*** Total Budget Appropriation	404,378	303,645	410,443	407,666	427,777	0

COUNTY OF LEXINGTON
LIBRARY
Annual Budget
Fiscal Year - 2026-27

Fund 2300
Division: Library
Organization: 230020 - Lexington Branch

Object Expenditure Code Classification	2024-25	2025-26	2025-26	2026-27	BUDGET	
	Expenditure	Expend (Mar)	Amended (Mar)	Requested	2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 16	746,863	561,168	787,485	787,485	818,728	
510200 Overtime	0	0	0	200	200	
510300 Part Time - 16 (7.25 - FTE)	282,547	209,144	301,554	301,554	301,104	
511112 FICA - Employer's Portion	75,642	56,881	74,980	74,980	77,100	
511113 State Retirement - Employer's Portion	182,399	135,587	202,126	202,126	207,841	
511120 Insurance Fund Contribution - 16	130,400	102,000	136,000	136,000	140,000	
511130 Workers Compensation	3,196	3,497	3,377	3,377	3,472	
* Total Personnel	1,421,047	1,068,277	1,505,522	1,505,722	1,548,445	0
Operating Expenses						
520103 Landscape/Grounds Maintenance	6,880	3,950	8,084	11,970	11,970	
520200 Contracted Services	3,125	3,135	3,135	3,140	3,140	
520231 Garbage Pickup Service	900	525	1,156	1,665	1,665	
521000 Office Supplies	8,176	6,831	8,500	8,500	8,500	
521100 Duplicating	1,727	781	1,350	1,500	1,500	
521200 Operating Supplies	2,764	2,017	2,700	2,000	2,000	
524000 Building Insurance	8,203	8,798	8,614	9,476	9,476	
524201 General Tort Liability Insurance	1,070	1,056	1,177	1,295	1,295	
524202 Surety Bonds	0	0	0	158	158	
525000 Telephone	10,237	8,350	8,116	10,100	10,100	
525041 E-mail Service Charges - 32	5,654	7,407	13,896	0	0	
525100 Postage	1,055	948	700	900	900	
525110 Other Parcel Delivery Service	0	0	0	0	0	
525377 Utilities - County Branch Library	126,415	97,110	125,000	128,000	128,000	
537699 Cost of Copy Sales	0	249	0	0	0	
* Total Operating	176,206	141,157	182,428	178,704	178,704	0
**Total Personnel & Operating	1,597,253	1,209,434	1,687,950	1,684,426	1,727,149	0
Capital						
540006 Library Materials (Book, Audio Visual)	0	0	0	0	0	
**Total Capital	0	0	0	0	0	0
*** Total Budget Appropriation	1,597,253	1,209,434	1,687,950	1,684,426	1,727,149	0

COUNTY OF LEXINGTON
LIBRARY
Annual Budget
Fiscal Year - 2026-27

Fund 2300
Division: Library
Organization: 230030 - Cayce/West Columbia Branch

Object Expenditure Code Classification	2024-25	2025-26	2025-26	2026-27	BUDGET	
	Expenditure	Expend (Mar)	Amended (Mar)	Requested	2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 14	619,249	482,856	666,457	666,457	699,873	
510200 Overtime	28	25	0	200	200	
510300 Part Time - 10 (5.0 - FTE)	178,917	137,704	187,278	187,278	197,217	
511112 FICA - Employer's Portion	58,741	45,935	58,780	58,780	61,764	
511113 State Retirement - Employer's Portion	142,089	110,247	158,453	158,453	166,500	
511120 Insurance Fund Contribution - 14	114,100	89,250	119,000	119,000	122,500	
511130 Workers Compensation	4,158	3,173	4,318	4,318	4,542	
* Total Personnel	1,117,282	869,190	1,194,286	1,194,486	1,252,596	0
Operating Expenses						
520103 Landscape/Grounds Maintenance	5,016	2,722	5,925	4,326	4,326	
520200 Contracted Services	51,073	35,464	57,477	54,707	54,707	
520231 Garbage Pickup Service	900	525	1,156	1,665	1,665	
521000 Office Supplies	6,157	4,689	8,700	6,800	6,800	
521100 Duplicating	1,626	1,000	480	900	900	
521200 Operating Supplies	5,902	4,636	7,000	6,800	6,800	
524000 Building Insurance	0	0	13,220	14,542	14,542	
524201 General Tort Liability Insurance	800	836	880	968	968	
524202 Surety Bonds	0	0	0	836	836	
525000 Telephone	7,604	4,555	5,989	7,000	7,000	
525041 E-mail Service Charges - 24	4,295	5,385	10,422	0	0	
525100 Postage	1,161	1,005	1,390	1,200	1,200	
525377 Utilities - County Branch Library	52,694	44,480	52,000	52,000	52,000	
537699 Cost of Copy Sales	0	381	0	0	0	
* Total Operating	137,228	105,678	164,639	151,744	151,744	0
**Total Personnel & Operating	1,254,510	974,868	1,358,925	1,346,230	1,404,340	0
Capital						
**Total Capital	0	0	0	0	0	0
*** Total Budget Appropriation	1,254,510	974,868	1,358,925	1,346,230	1,404,340	0

COUNTY OF LEXINGTON
LIBRARY
Annual Budget
Fiscal Year - 2026-27

Fund 2300
Division: Library
Organization: 230040 - Irmo Branch

Object Expenditure Code Classification		BUDGET				
		2024-25 Expenditure	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	2026-27 Recommend
Personnel						
510100	Salaries & Wages - 14	624,087	444,200	652,457	652,457	649,326
510200	Overtime	14	386	0	200	200
510300	Part Time - 12 (6.0 - FTE)	204,385	161,360	222,848	222,848	231,185
511112	FICA - Employer's Portion	60,140	44,283	60,265	60,265	60,623
511113	State Retirement - Employer's Portion	147,410	102,780	162,457	162,457	163,423
511120	Insurance Fund Contribution - 14	114,100	89,250	119,000	119,000	122,500
511130	Workers Compensation	3,477	3,159	4,388	4,388	4,508
511213	SCRS - Emplr. Port. (Retiree)	804	2,420	0	0	0
* Total Personnel		1,154,417	847,838	1,221,415	1,221,615	1,231,765
Operating Expenses						
520103	Landscape/Grounds Maintenance	6,000	3,400	7,085	8,400	8,400
520200	Contracted Services	49,543	34,033	57,408	54,707	54,707
520231	Garbage Pickup Service	720	420	896	1,248	1,248
521000	Office Supplies	4,004	3,705	5,200	5,200	5,200
521100	Duplicating	1,346	805	820	1,000	1,000
521200	Operating Supplies	4,929	4,693	6,000	6,800	6,800
524000	Building Insurance	8,780	9,293	9,221	10,144	10,144
524201	General Tort Liability Insurance	800	880	880	968	968
524202	Surety Bonds	0	0	0	139	139
525000	Telephone	5,386	3,605	5,241	5,390	5,390
525041	E-mail Service Charges - 26	4,946	5,838	11,291	0	0
525100	Postage	574	719	530	580	580
525377	Utilities - County Branch Library	78,490	55,577	68,000	78,000	78,000
537699	Cost of Copy Sales	0	232	0	0	0
* Total Operating		165,518	123,200	172,572	172,576	172,576
**Total Personnel & Operating		1,319,935	971,038	1,393,987	1,394,191	1,404,341
Capital						
**Total Capital		0	0	0	0	0
*** Total Budget Appropriation		1,319,935	971,038	1,393,987	1,394,191	1,404,341

COUNTY OF LEXINGTON
LIBRARY
Annual Budget
Fiscal Year - 2026-27

Fund 2300
Division: Library
Organization: 230050 - Chapin Branch

		BUDGET					
Object Expenditure Code	Classification	2024-25 Expenditure	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 4	186,507	146,663	197,468	197,468	207,742	
510200	Overtime	0	0	0	100	100	
510300	Part Time - 4 (1.75 - FTE)	95,387	73,132	97,751	97,751	103,236	
511112	FICA - Employer's Portion	21,287	16,602	20,326	20,326	21,411	
511113	State Retirement - Employer's Portion	50,511	38,983	54,793	54,793	57,718	
511120	Insurance Fund Contribution - 4	32,600	25,500	34,000	34,000	35,000	
511130	Workers Compensation	875	683	916	916	964	
* Total Personnel		387,167	301,563	405,254	405,354	426,171	0
Operating Expenses							
520103	Landscape/Grounds Maintenance	5,000	2,586	5,902	1,806	1,806	
520200	Contracted Services	0	0	0	0	0	
520231	Garbage Pickup Service	660	385	722	835	835	
521000	Office Supplies	1,764	1,095	1,700	1,700	1,700	
521100	Duplicating	711	495	620	700	700	
521200	Operating Supplies	1,732	1,414	1,900	1,700	1,700	
524000	Building Insurance	4,848	5,192	5,092	5,602	5,602	
524201	General Tort Liability Insurance	200	264	220	242	242	
524202	Surety Bonds	0	0	0	33	33	
525000	Telephone	2,602	2,004	2,621	2,621	2,621	
525041	E-mail Service Charges - 8	1,389	1,813	3,474	0	0	
525100	Postage	231	299	185	150	150	
525377	Utilities - County Branch Library	13,957	11,325	15,260	14,000	14,000	
537699	Cost of Copy Sales	0	51	0	0	0	
* Total Operating		33,094	26,923	37,696	29,389	29,389	0
**Total Personnel & Operating		420,261	328,486	442,950	434,743	455,560	0
Capital							
**Total Capital		0	0	0	0	0	0
*** Total Budget Appropriation		420,261	328,486	442,950	434,743	455,560	0

COUNTY OF LEXINGTON
LIBRARY
Annual Budget
Fiscal Year - 2026-27

Fund 2300
Division: Library
Organization: 230055 - South Congaree Branch

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	BUDGET	
					2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 3	147,832	100,351	147,239	147,239	151,565	
510200 Overtime	106	0	0	200	200	
510300 Part Time - 1 (1.0 - FTE)	18,312	15,226	18,346	18,346	19,321	
511112 FICA - Employer's Portion	12,187	8,645	11,400	11,400	11,766	
511113 State Retirement - Employer's Portion	29,874	20,344	30,733	30,733	31,716	
511120 Insurance Fund Contribution - 3	24,450	19,125	25,500	25,500	26,250	
511130 Workers Compensation	516	359	513	513	530	
511213 SCRS - Emplr. Port. (Retiree)	0	9	0	0	0	
* Total Personnel	233,277	164,059	233,731	233,931	241,348	0
Operating Expenses						
520103 Landscape/Grounds Maintenance	5,000	2,750	5,902	5,250	5,250	
520200 Contracted Services	0	0	0	0	0	
520231 Garbage Pickup Service	660	385	722	835	835	
521000 Office Supplies	1,920	1,015	1,700	1,700	1,700	
521100 Duplicating	236	93	85	150	150	
521200 Operating Supplies	862	609	1,100	1,100	1,100	
524000 Building Insurance	2,069	2,171	2,174	2,392	2,392	
524201 General Tort Liability Insurance	140	132	154	170	170	
524202 Surety Bonds	0	0	0	28	28	
525000 Telephone	1,154	1,532	1,514	2,030	2,030	
525041 E-mail Service Charges - 5	775	907	2,171	0	0	
525100 Postage	52	31	80	80	80	
525377 Utilities - County Branch Library	12,419	10,533	11,900	12,400	12,400	
537699 Cost of Copy Sales	0	70	0	0	0	
* Total Operating	25,287	20,228	27,502	26,135	26,135	0
**Total Personnel & Operating	258,564	184,287	261,233	260,066	267,483	0
Capital						
**Total Capital	0	0	0	0	0	0
*** Total Budget Appropriation	258,564	184,287	261,233	260,066	267,483	0

**COUNTY OF LEXINGTON
LIBRARY
Annual Budget
Fiscal Year - 2026-27**

Fund 2300
Division: Library
Organization: 230060 - Swansea Branch

Object Expenditure Code Classification		BUDGET				
		2024-25 Expenditure	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	2026-27 Recommend
Personnel						
510100	Salaries & Wages - 2	105,793	76,835	103,983	103,983	109,828
510200	Overtime	0	0	0	200	200
510300	Part Time - 2 (1.25 - FTE)	39,987	35,034	42,435	42,435	49,055
511112	FICA - Employer's Portion	11,030	8,477	10,081	10,081	10,940
511113	State Retirement - Employer's Portion	26,069	19,858	27,175	27,175	29,489
511120	Insurance Fund Contribution - 2	16,300	12,750	17,000	17,000	17,500
511130	Workers Compensation	453	347	455	455	492
* Total Personnel		199,632	153,301	201,129	201,329	217,504
Operating Expenses						
520103	Landscape/Grounds Maintenance	5,000	2,570	5,902	1,470	1,470
520200	Contracted Services	0	0	0	0	0
521000	Office Supplies	983	709	1,100	1,100	1,100
521100	Duplicating	229	151	130	140	140
521200	Operating Supplies	696	390	720	650	650
524000	Building Insurance	2,401	2,520	2,521	2,774	2,774
524201	General Tort Liability Insurance	120	132	132	146	146
524202	Surety Bonds	0	0	0	22	22
525000	Telephone	1,071	1,025	1,172	1,100	1,100
525041	E-mail Service Charges - 4	689	907	1,737	0	0
525100	Postage	11	23	30	20	20
525377	Utilities - County Branch Library	8,394	7,276	8,200	8,400	8,400
537699	Cost of Copy Sales	0	77	0	0	0
* Total Operating		19,594	15,780	21,644	15,822	15,822
**Total Personnel & Operating		219,226	169,081	222,773	217,151	233,326
Capital						
**Total Capital		0	0	0	0	0
*** Total Budget Appropriation		219,226	169,081	222,773	217,151	233,326

**COUNTY OF LEXINGTON
LIBRARY
Annual Budget
Fiscal Year - 2026-27**

Fund 2300
Division: Library
Organization: 230070 - Gaston Branch

		BUDGET					
Object Expenditure Code	Classification	2024-25 Expenditure	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 2	107,455	77,046	103,193	103,193	108,975	
510200	Overtime	0	0	0	200	200	
510300	Part Time - 2 (0.5 - FTE)	37,299	21,217	36,692	36,692	47,242	
511112	FICA - Employer's Portion	10,595	7,022	9,631	9,631	10,756	
511113	State Retirement - Employer's Portion	25,703	17,328	25,963	25,963	28,994	
511120	Insurance Fund Contribution - 2	16,300	12,750	17,000	17,000	17,500	
511130	Workers Compensation	449	305	434	434	484	
511213	SCRS - Emplr. Port. (Retiree)	0	17	0	0	0	
* Total Personnel		197,801	135,685	192,913	193,113	214,151	0
Operating Expenses							
520103	Landscape/Grounds Maintenance	5,080	2,700	5,993	3,570	3,570	
520200	Contracted Services	0	0	0	0	0	
520231	Garbage Pickup Service	660	385	722	835	835	
521000	Office Supplies	1,452	1,291	2,300	1,300	1,300	
521100	Duplicating	183	134	120	160	160	
521200	Operating Supplies	1,083	652	1,900	1,100	1,100	
524000	Building Insurance	14,366	15,432	1,893	2,083	2,083	
524201	General Tort Liability Insurance	120	132	132	146	146	
524202	Surety Bonds	0	0	0	18	18	
525000	Telephone	829	1,202	1,179	1,000	1,000	
525041	E-mail Service Charges - 4	657	907	1,737	0	0	
525100	Postage	51	66	50	50	50	
525377	Utilities - County Branch Library	8,406	7,197	9,000	8,500	8,500	
537699	Cost of Copy Sales	0	101	0	0	0	
* Total Operating		32,887	30,199	25,026	18,762	18,762	0
**Total Personnel & Operating		230,688	165,884	217,939	211,875	232,913	0
Capital							
**Total Capital		0	0	0	0	0	0
*** Total Budget Appropriation		230,688	165,884	217,939	211,875	232,913	0

COUNTY OF LEXINGTON
LIBRARY
Annual Budget
Fiscal Year - 2026-27

Fund 2300
Division: Library
Organization: 230080 - Pelion Branch

Object Expenditure Code Classification		BUDGET				
		2024-25 Expenditure	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	2026-27 Recommend
Personnel						
510100	Salaries & Wages - 3	120,066	93,468	131,669	131,669	138,137
510200	Overtime	0	0	0	200	200
510300	Part Time - 3 (1.5 - FTE)	59,843	45,693	58,984	58,984	61,962
511112	FICA - Employer's Portion	13,045	10,046	13,127	13,127	13,777
511113	State Retirement - Employer's Portion	26,911	21,048	35,385	35,385	37,138
511120	Insurance Fund Contribution - 3	24,450	19,125	25,500	25,500	26,250
511130	Workers Compensation	559	432	591	591	620
511213	SCRS - Emplr. Port. (Retiree)	4,994	3,672	0	4,994	4,994
* Total Personnel		249,868	193,484	265,256	270,450	283,078
Operating Expenses						
520103	Landscape/Grounds Maintenance	5,160	2,730	6,082	3,570	3,570
520200	Contracted Services	0	0	0	0	0
520231	Garbage Pickup Service	660	385	722	835	835
521000	Office Supplies	1,689	1,065	2,200	1,700	1,700
521100	Duplicating	422	352	325	430	430
521200	Operating Supplies	1,171	774	1,200	1,200	1,200
524000	Building Insurance	2,352	2,467	2,470	2,717	2,717
524201	General Tort Liability Insurance	200	176	220	242	242
524202	Surety Bonds	0	0	0	31	31
525000	Telephone	1,351	1,188	1,547	1,200	1,200
525041	E-mail Service Charges - 6	867	1,360	2,606	0	0
525100	Postage	30	138	100	30	30
525377	Utilities - County Branch Library	11,015	9,756	13,420	11,300	11,300
537699	Cost of Copy Sales	0	83	0	0	0
* Total Operating		24,917	20,474	30,892	23,255	23,255
**Total Personnel & Operating		274,785	213,958	296,148	293,705	306,333
Capital						
**Total Capital		0	0	0	0	0
*** Total Budget Appropriation		274,785	213,958	296,148	293,705	306,333

COUNTY OF LEXINGTON
LIBRARY
Annual Budget
Fiscal Year - 2026-27

Fund 2300
Division: Library
Organization: 230090 - Gilbert/Summit Branch

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	BUDGET	
					2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 2	115,928	79,429	115,298	115,298	108,037	
510200 Overtime	0	0	0	200	200	
510300 Part Time - 2 (1.25 - FTE)	46,079	35,834	47,075	47,075	49,715	
511112 FICA - Employer's Portion	12,097	8,413	11,180	11,180	10,861	
511113 State Retirement - Employer's Portion	28,817	20,392	30,136	30,136	29,279	
511120 Insurance Fund Contribution - 2	16,300	12,750	17,000	17,000	17,500	
511130 Workers Compensation	503	358	504	504	489	
* Total Personnel	219,724	157,176	221,193	221,393	216,081	0
Operating Expenses						
520103 Landscape/Grounds Maintenance	5,080	2,670	5,993	2,940	2,940	
520200 Contracted Services	0	0	0	0	0	
520231 Garbage Pickup Service	237	237	266	266	266	
521000 Office Supplies	376	542	600	1,000	1,000	
521100 Duplicating	67	31	55	70	70	
521200 Operating Supplies	478	247	450	650	650	
524000 Building Insurance	1,981	2,124	2,081	2,289	2,289	
524201 General Tort Liability Insurance	120	132	132	146	146	
524202 Surety Bonds	0	0	0	22	22	
525000 Telephone	1,469	1,114	1,463	1,470	1,470	
525041 E-mail Service Charges - 4	775	907	1,737	0	0	
525100 Postage	49	30	60	50	50	
525377 Utilities - County Branch Library	8,659	7,015	9,600	9,906	9,906	
537699 Cost of Copy Sales	0	30	0	0	0	
* Total Operating	19,291	15,079	22,437	18,809	18,809	0
**Total Personnel & Operating	239,015	172,255	243,630	240,202	234,890	0
Capital						
**Total Capital	0	0	0	0	0	0
*** Total Budget Appropriation	239,015	172,255	243,630	240,202	234,890	0

COUNTY OF LEXINGTON
LIBRARY
Annual Budget
Fiscal Year - 2026-27

Fund 2300
Division: Library
Organization: 230099 - Non-departmental Library Operations

Object Expenditure Code Classification		BUDGET				
		2024-25 Expenditure	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	2026-27 Recommend
Personnel						
510200	Overtime	0	0	2,000	0	0
511112	FICA - Employer's Portion	0	0	20,674	24,480	24,480
511113	SCRS - Employer's Portion	0	0	55,730	59,392	59,392
511130	Workers Compensation	0	0	967	992	992
519999	Personnel Contingency	0	0	300,271	320,000	317,944
* Total Personnel		0	0	379,642	404,864	402,808
Operating Expenses						
520100	Contracted Maintenance	25,065	18,919	24,149	24,769	24,769
520103	Landscape/Grounds Maintenance	728	2,565	13,100	1,000	1,000
520200	Contracted Services	12,575	27,060	26,000	22,000	22,000
520213	Contracted Literacy Programs	13,847	0	23,000	22,000	22,000
520220	Book Binding	457	0	1,000	1,000	1,000
520233	Towing Service	0	0	90	90	90
520300	Professional Services	0	0	9,350	5,000	5,000
520303	Accounting/Auditing Services	5,000	5,000	5,000	5,000	5,000
520400	Advertising & Publicity	8,069	0	5,000	26,245	26,245
520700	Technical Services	0	101,731	142,000	92,800	49,989
520702	Technical Currency & Support	178,944	171,123	292,335	255,909	254,134
520703	Computer Hardware Maintenance	36,899	13,950	39,929	42,231	42,231
520710	Software Subscriptions	0	31,580	36,989	45,727	92,049
521200	Operating Supplies	13,623	63	11,000	22,000	22,000
522000	Building Repairs & Maintenance	46,507	92,202	108,453	50,000	50,000
522001	Carpet/Floor Cleaning	2,535	1,110	7,500	5,000	5,000
522200	Small Equipment Repairs & Maintenance	343	296	2,000	2,000	2,000
522300	Vehicle Repairs & Maintenance	1,717	2,910	4,300	2,800	2,800
524100	Vehicle Insurance - 7	4,305	5,600	6,335	6,400	5,600
524101	Comprehensive Vehicle Insurance	6,167	8,281	6,349	6,667	9,523
524201	General Tort Liability Insurance	1,816	0	0	0	0
524900	Data Processing Equip. Insurance	1,849	1,905	1,899	1,899	1,899
525000	Telephone	0	0	2,496	2,496	2,496
525006	GPS Monitoring Charges - 4	1,088	767	1,018	1,018	1,018
525021	Smart Phone Charges - 9	7,275	7,536	12,358	14,620	14,620
525041	E-mail Service Charges	0	0	0	53,075	53,355
525210	Conference, Meeting & Training Expenses	9	141	7,184	30,000	30,000
525211	Library Board Expenses	347	258	2,000	2,000	2,000
525230	Subscriptions, Dues, & Books	228,246	253,425	270,000	290,290	290,290
525240	Personal Mileage Reimbursement	10,833	7,300	15,000	15,000	15,000
525400	Gas, Fuel, & Oil	10,574	8,534	12,000	12,000	12,000
525600	Uniforms & Clothing	901	488	1,000	700	700
525700	Employee Service Awards	126	94	200	200	200
526500	License & Permits	5,580	200	200	250	250
529903	Contingency	0	0	1,879,640	0	0
537699	Cost of Copy Sales	0	8,073	14,840	14,840	14,840
538000	Claims & Judgements (Litigation)	658	0	0	0	0
* Total Operating		626,083	771,111	2,983,714	1,077,026	1,081,098
**Total Personnel & Operating		626,083	771,111	3,363,356	1,481,890	1,483,906

**COUNTY OF LEXINGTON
LIBRARY
Annual Budget
Fiscal Year - 2026-27**

Fund 2300
Division: Library
Organization: 230099 - Non-departmental Library Operations

		BUDGET				
Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Capital						
540000 Small Tools & Minor Equipment	3,374	711	6,500	5,000	5,000	_____
540002 Microforms	0	0	0	0		_____
540006 Library Materials (Book, Audio Visual)	911,112	467,813	962,621	1,200,000	900,000	_____
540010 Minor Software	18,483	0	0	0		_____
549902 R22 Unit A/C Contingency	0	0	0	0		_____
549914 Infrastructure Contingency	0	0	751,119	0		_____
All Other Equipment	533,289	328,667	887,532			_____
(3) Servers - Rpl.				111,100	111,100	_____
(3) Self Check - Rpl.				30,041	0	_____
(46) F1 Standard Computer, Staff - Rpl.				62,284	0	_____
(19) F3 Standard Laptop, Staff - Rpl.				35,587	0	_____
(2) F7 Detachable Laptop, Staff - Addl.				3,636	3,636	_____
(3) P1 Standard Network B&W Printer - Rpl.				5,150	4,308	_____
(1) F5 Standard Rugged Laptop - Outreach - Rpl.				2,761	0	_____
(3) P2 Standard Network Color Printer - Rpl.				3,705	3,705	_____
(3) P6 LaserJet Printer, Staff - Rpl.				828	738	_____
(1) Sound System - LML - Addl.				9,208	9,208	_____
Water Fountain w/ Bottle Filler, B-L - Rpl.				5,000	0	_____
Water Fountain w/ Bottle Filler, Gaston - Rpl.				5,000	0	_____
Water Fountain w/ Bottle Filler, Gilbert-Summit - Rpl.				5,000	0	_____
(4) Chair, Lex - Rpl.				1,720	1,720	_____
(3) Table, Lex - Rpl.				4,549	4,549	_____
Shed, Pelion				5,500	0	_____
Meeting Room Cabintry, Gilbert-Summit				3,000	0	_____
Outdoor Lights, Gaston - Rpl.				1,600	0	_____
**Total Capital	1,466,258	797,191	2,607,772	1,500,669	1,043,964	0
Other Financing Uses						
812340 Op Trn to Library Federal Funds	102	0	316	0	0	_____
812350 Op Trn to Library E-Rate Program	705	6,372	10,010	0	0	_____
**Total Other Financing Uses	807	6,372	10,326	0	0	0
*** Total Budget Appropriation	2,093,148	1,574,674	5,981,454	2,982,559	2,527,870	0

COUNTY OF LEXINGTON

LIBRARY

NEW PROGRAM

Annual Budget

Fiscal Year - 2026-27

Fund: 2300

Division: Library

Organization: 230005 - Administration

Position Upgrade

BUDGET

Object Expenditure Code Classification	<u>FROM</u>	<u>TO</u>	2026-27 Requested	2026-27 Recommend	2026-27 Approved
	Library Director (Band 217)	Library Director (Band 218)			
Personnel					
510100 Salaries & Wages - 1	90,364	96,690	6,326	0	_____
511112 FICA Cost - (7.65%)	6,913	7,397	484	0	_____
511113 State Retirement - (18.56%)	16,772	17,946	1,174	0	_____
511120 Insurance Fund Contribution	8,100	8,100	0	0	_____
511130 Workers Compensation	2,801	2,997	196	0	_____
* Total Personnel			8,180	0	0
Operating Expenses					
* Total Operating			0	0	0
** Total Personnel & Operating			8,180	0	0
Capital					
** Total Capital			0	0	0
*** Total Budget Appropriation			8,180	0	0

COUNTY OF LEXINGTON

LIBRARY

NEW PROGRAM

Annual Budget

Fiscal Year - 2026-27

Fund: 2300

Division: Library

Organization: 230010 - Batesburg-Leesville

New Position

BUDGET

Object Expenditure Code	Classification	Librarian I (Band 207)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel					
510100	Salaries & Wages - 1		47,694	0	_____
511112	FICA Cost - (7.65%)		3,649	0	_____
511113	State Retirement - (18.56%)		8,852	0	_____
511120	Insurance Fund Contribution		8,100	0	_____
511130	Workers Compensation		1,478	0	_____
	* Total Personnel		69,773	0	0
Operating Expenses					
525041	E-mail Service Charges		375	0	_____
	* Total Operating		375	0	0
	** Total Personnel & Operating		70,148	0	0
Capital					
540010	Minor Software		61	0	_____
	** Total Capital		61	0	0
	*** Total Budget Appropriation		70,209	0	0

COUNTY OF LEXINGTON

LIBRARY

NEW PROGRAM

Annual Budget

Fiscal Year - 2026-27

Fund: 2300

Division: Library

Organization: 230030 - CWC

New Position

BUDGET

Object Expenditure Code Classification	Library Assistant III (Band 107)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel				
510100 Salaries & Wages - 1		37,797	0	_____
511112 FICA Cost - (7.65%)		2,891	0	_____
511113 State Retirement - (18.56%)		7,015	0	_____
511120 Insurance Fund Contribution		8,100	0	_____
511130 Workers Compensation		1,172	0	_____
* Total Personnel		56,975	0	0
Operating Expenses				
525041 E-mail Service Charges		244	0	_____
* Total Operating		244	0	0
** Total Personnel & Operating		57,219	0	0
Capital				
540010 Minor Software		0	0	_____
** Total Capital		0	0	0
*** Total Budget Appropriation		57,219	0	0

COUNTY OF LEXINGTON

LIBRARY

NEW PROGRAM

Annual Budget

Fiscal Year - 2026-27

Fund: 2300

Division: Library

Organization: 230050 - Chapin

New Position

BUDGET

Object Expenditure Code	Classification	Library Assistant II (Band 105)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel					
510100	Salaries & Wages - 1		35,318	0	_____
511112	FICA Cost - (7.65%)		2,702	0	_____
511113	State Retirement - (18.56%)		6,555	0	_____
511120	Insurance Fund Contribution		8,100	0	_____
511130	Workers Compensation		1,095	0	_____
	* Total Personnel		53,770	0	0
Operating Expenses					
525041	E-mail Service Charges		244	0	_____
	* Total Operating		244	0	0
	** Total Personnel & Operating		54,014	0	0
Capital					
540010	Minor Software		0	0	_____
	** Total Capital		0	0	0
	*** Total Budget Appropriation		54,014	0	0

COUNTY OF LEXINGTON

LIBRARY

NEW PROGRAM

Annual Budget

Fiscal Year - 2026-27

Fund: 2300

Division: Library

Organization: 230099 - Non-Departmental Library Operations

Object Expenditure Code Classification	New Capital Items	<i>BUDGET</i>		
		2026-27 Requested	2026-27 Recommend	2026-27 Approved
Capital				
	VAV Controls - Lexington Main, Rpl.	61,240	0	_____
	HVAC/Package Unit - CWC, Rpl.	52,000	0	_____
	Restroom Renovation - CWC	35,000	0	_____
	Mini Split - Swansea	5,200	0	_____
	Mini Split - South Congaree	5,200	0	_____
	Restroom Renovation - B-L	10,000	0	_____
	Public Service Desk Renovation - B-L	35,000	0	_____
	Public Service Desk Renovation - Gaston	17,000	0	_____
	Public Service Desk Renovation - Gilbert-Summit	17,000	0	_____
	** Total Capital	237,640	0	_____ 0
	*** Total Budget Appropriation	237,640	0	_____ 0

**COUNTY OF LEXINGTON
LIBRARY ESCROW
Annual Budget
Fiscal Year - 2026-27**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Library Escrow 2310:								
Revenues:								
417100	Fee in Lieu of Taxes	68	84	900	900	900	900	
417130	FILOT - Manufacturers Tax Exemption	9	0	125	125	125	125	
Total Property Tax Revenue		77	84	1,025	1,025	1,025	1,025	<u>0</u>
Other Revenues:								
434900	Library Non-Resident User Fee	17,391	12,395	15,000	15,000	18,540	18,540	
461000	Investment Interest	1,331	899	125	125	125	125	
469100	Gifts & Donations	1,204	3,035	500	500	500	500	
Total Other Revenue		19,926	16,329	15,625	15,625	19,165	19,165	<u>0</u>
** Total Revenue		<u>20,003</u>	<u>16,413</u>	<u>16,650</u>	<u>16,650</u>	<u>20,190</u>	<u>20,190</u>	<u>0</u>
***Total Appropriation					58,350	20,190	20,190	<u>0</u>
Capital Contingency - Add-Back								
FUND BALANCE								
Beginning of Year					110,759	69,059	69,059	69,059
FUND BALANCE - Projected								
End of Year					69,059	69,059	69,059	69,059

Fund 2310
Division: Library
Organization: 230099 - Non-departmental

Object Code	Expenditure Classification	BUDGET					
		2024-25 Expenditure	2025-26 Expend. (Mar)	2025-26 Amended (Mar)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Operating Expenses							
520103	Landscaping/Ground Maintenance	2,600	0	5,000	5,000	5,000	
* Total Operating		2,600	0	5,000	5,000	5,000	<u>0</u>
Capital							
540000	Small Tools & Minor Equipment	0	0	5,000	5,000	5,000	
549904	Capital Contingency	0	0	48,350	10,190	10,190	
** Total Capital		0	0	53,350	15,190	15,190	<u>0</u>
*** Total Budget Appropriation		2,600	0	58,350	20,190	20,190	<u>0</u>

**COUNTY OF LEXINGTON
LIBRARY STATE FUNDS
Annual Budget
Fiscal Year - 2026-27**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Library State Funds 2330:								
Revenues:								
429000	State Aid	735,913	809,120	809,120	809,120	809,120	809,120	_____
469900	Miscellaneous Revenues	0	0	0	0	0	0	_____
** Total Revenue		<u>735,913</u>	<u>809,120</u>	<u>809,120</u>	<u>809,120</u>	<u>809,120</u>	<u>809,120</u>	<u>0</u>
***Appropriation Total					868,909	809,120	809,120	_____ 0
FUND BALANCE								
Beginning of Year					<u>70,878</u>	<u>11,089</u>	<u>11,089</u>	<u>11,089</u>
FUND BALANCE - Projected								
End of Year					<u>11,089</u>	<u>11,089</u>	<u>11,089</u>	<u>11,089</u>

**COUNTY OF LEXINGTON
LIBRARY STATE FUNDS
Annual Budget
Fiscal Year - 2026-27**

Fund 2330
Division: Library Division
Organization: 230099 - Non-departmental

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (Mar)	2025-26 Amended (Mar)	BUDGET		
				2026-27 Requested	2026-27 Recommend	2026-27 Approved
Operating Expenses						
520100 Contracted Maintenance	7,600	0	0	0	0	
520213 Contracted Literacy Programs	33,975	30,197	49,900	54,500	54,500	
520300 Professional Services	800	15,454	28,100	1,000	1,000	
520400 Advertising & Publicity	26,219	13,525	43,445	23,325	23,325	
520702 Technical Currency & Support	99,852	7,368	51,304	16,813	16,813	
521200 Operating Supplies	27,657	24,107	49,740	54,782	54,782	
525000 Telephone	325	0	2,078	0	0	
525210 Conference, Meeting & Training Expenses	44,776	29,393	59,390	30,000	30,000	
525211 Library Board Expenses	962	733	1,000	1,000	1,000	
525230 Subscriptions, Dues, & Books	50,933	46,840	52,863	20,430	20,430	
525600 Uniforms & Clothing	1,972	0	2,000	4,000	4,000	
526500 Licenses & Permits	0	5,340	5,340	5,500	5,500	
529903 Contingency	0	0	19,984	20,140	20,140	
** Total Operating Expenses	295,071	172,957	365,144	231,490	231,490	0
Capital						
540000 Small Tools & Minor Equipment	18,320	18,316	22,000	19,000	19,000	
540002 Microforms	0	0	0	0	0	
540006 Library Materials (Books, Audio Mat.)	294,888	250,009	250,033	500,000	500,000	
540010 Minor Software	15,257	24,887	25,000	11,800	11,800	
All Other Equipment	103,980	188,092	206,732			
(17) F1 Standard Computer - Patron, Rpl.				23,018	23,018	
(10) F3 Standard Laptop - Patron, Rpl.				18,730	18,730	
(1) iMac - Patron, Rpl.				2,541	2,541	
(1) iMac - Staff, Rpl.				2,541	2,541	
** Total Capital	432,445	481,304	503,765	577,630	577,630	0
Other Financing Uses						
812340 Op Trn to Library Federal Funds	36	0	0	0		
**Total Other Financing Uses	36	0	0	0	0	0
*** Total Budget Appropriation	727,552	654,261	868,909	809,120	809,120	0

**COUNTY OF LEXINGTON
LIBRARY LOTTERY FUNDS
Annual Budget
Fiscal Year - 2026-27**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Library Lottery Funds 2331:								
Revenues:								
429100	State Lottery Funds	0	0	0	0	0	0	0
461000	Investment Interest	0	0	0	0	0	0	0
** Total Revenue		0	0	0	0	0	0	0
***Appropriation Total					0	0	0	0
FUND BALANCE								
Beginning of Year					528	528	528	528
FUND BALANCE - Projected								
End of Year					528	528	528	528

Fund 2331
Division: Library Division
Organization: 230099 - Non-departmental

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (Mar)	2025-26 Amended (Mar)	BUDGET		
				2026-27 Requested	2026-27 Recommend	2026-27 Approved
Operating Expenses						
520300	Professional Services	0	0	0	0	0
520400	Advertising & Publicity	0	0	0	0	0
529903	Contingency	0	0	0	0	0
* Total Operating		0	0	0	0	0
** Total Personnel & Operating		0	0	0	0	0
Capital						
540000	Small Tools & Minor Equipment	0	0	0	0	0
540006	Library Materials (Books, Audio Mat.)	0	0	0	0	0
540010	Minor Software	0	0	0	0	0
	All other Equipment	0	0	0	0	0
** Total Capital		0	0	0	0	0
*** Total Budget Appropriation		0	0	0	0	0

**COUNTY OF LEXINGTON
LIBRARY FEDERAL FUNDS
Annual Budget
Fiscal Year - 2026-27**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Library Federal Funds 2340:								
Revenues:								
457000	Federal Grant Income	9,455	2,894	7,503	7,503	0	0	
469100	Gifts & Donations	0	0	0	0	0	0	
802300	Op Trn from Library Operations	102	0	316	316	0	0	
802330	Op Trn from Library State Funds	36	0	0	0	0	0	
** Total Revenue		9,593	2,894	7,819	7,819	0	0	0
***Appropriation Total					7,819	0	0	0
FUND BALANCE								
Beginning of Year					5,083	5,083	5,083	5,083
FUND BALANCE - Projected								
End of Year					5,083	5,083	5,083	5,083

Fund 2340
Division: Library Division
Organization: 230099 - Non-departmental

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (Mar)	2025-26 Amended (Mar)	BUDGET		
				2026-27 Requested	2026-27 Recommend	2026-27 Approved
Operating Expenses						
520213	Contracted Literacy Programs	200	0	200	0	0
521200	Operating Supplies	2,003	0	33	0	0
525210	Conference, Meeting, & Training Expense	7,557	2,894	7,586	0	0
525230	Subscriptions, Dues, & Books	0	0	0	0	0
529903	Contingency	0	0	0	0	0
* Total Operating		9,760	2,894	7,819	0	0
** Total Personnel & Operating		9,760	2,894	7,819	0	0
Capital						
540000	Small Tools & Minor Equipment	0	0	0	0	0
540006	Library Materials (Books, Audio Mat.)	0	0	0	0	0
540010	Minor Software	0	0	0	0	0
	All other Equipment	0	0	0	0	0
** Total Capital		0	0	0	0	0
*** Total Budget Appropriation		9,760	2,894	7,819	0	0

**COUNTY OF LEXINGTON
LIBRARY E-RATE PROGRAM
Annual Budget
Fiscal Year - 2026-27**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Library E-Rate Program 2350:								
Revenues:								
457020	Library E-Rate - Federal Reimb.	8,490	6,637	137,085	137,085	0	0	_____
458020	Library E-Rate - State Reimb.	5,670	0	58,751	58,751	0	0	_____
463300	Warranty Coverage	7,200	0	0	0	0	0	_____
802300	Op Trn from Library Operations	705	6,372	10,010	10,010	0	0	_____
802330	Op Trn from Library State Funds	0	0	0	0	0	0	_____
** Total Revenue		22,065	13,009	205,846	205,846	0	0	0
***Appropriation Total					205,846	0	0	0
FUND BALANCE								
Beginning of Year					(11,798)	(11,798)	(11,798)	(11,798)
FUND BALANCE - Projected								
End of Year					(11,798)	(11,798)	(11,798)	(11,798)

Fund 2350
Division: Library Division
Organization: 230099 - Non-departmental

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (Mar)	2025-26 Amended (Mar)	BUDGET			
				2026-27 Requested	2026-27 Recommend	2026-27 Approved	
Operating Expenses							
520703	Computer Hardware Maintenance	14,426	48,342	49,367	0	0	_____
525021	Smart Phone Charges	912	0	0	0	0	_____
* Total Operating		15,338	48,342	49,367	0	0	0
** Total Personnel & Operating		15,338	48,342	49,367	0	0	0
Capital							
540000	Small Tools & Minor Equipment	0	0	0	0	0	_____
540006	Library Materials (Books, Audio Mat.)	0	0	0	0	0	_____
	All other Equipment	7,200	155,288	156,479	0	0	_____
** Total Capital		7,200	155,288	156,479	0	0	0
*** Total Budget Appropriation		22,538	203,630	205,846	0	0	0

**COUNTY OF LEXINGTON
DRUG COURT
Annual Budget
Fiscal Year - 2026-27**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Solicitor / Drug Court 2460:								
Revenues:								
431002	Drug Court Application Fee	320	900	1,500	1,500	1,500	1,500	<u> </u>
802611	Op Trn from Sol/State Fund	243	0	2,340	2,340	1,607	1,607	<u> </u>
**Total Revenue		<u>563</u>	<u>900</u>	<u>3,840</u>	<u>3,840</u>	<u>3,107</u>	<u>3,107</u>	<u>0</u>
***Total Appropriations					<u>3,235</u>	<u>3,575</u>	<u>3,575</u>	<u>0</u>
FUND BALANCE								
Beginning of Year					<u>(137)</u>	<u>468</u>	<u>468</u>	<u>468</u>
FUND BALANCE - Projected								
End of Year					<u>468</u>	<u>0</u>	<u>0</u>	<u>468</u>

Fund 2460
Division: Judicial
Organization: 141200 - Solicitor

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
BUDGET							
Personnel							
* Total Personnel		0	0	0	0	0	<u>0</u>
Operating Expenses							
521000	Office Supplies	0	0	500	300	300	<u> </u>
521100	Duplicating	201	125	300	250	250	<u> </u>
524202	Surety Bonds	0	0	0	0	0	<u> </u>
524302	Court Ref Volunteer Liability Insurance	147	0	180	155	155	<u> </u>
525041	E-mail Service Charges -1	230	0	0	0	0	<u> </u>
525210	Conference, Meeting & Training Expense	187	293	2,155	2,500	2,500	<u> </u>
525230	Subscriptions, Dues & Books	0	0	0	270	270	<u> </u>
* Total Operating		765	418	3,135	3,475	3,475	<u>0</u>
** Total Personnel & Operating		765	418	3,135	3,475	3,475	<u>0</u>
Capital							
540000	Small Tools & Minor Equipment	0	0	100	100	100	<u> </u>
	All Other Equipment	0	0	0	0	0	<u> </u>
** Total Capital		0	0	100	100	100	<u>0</u>
*** Total Budget Appropriation		765	418	3,235	3,575	3,575	<u>0</u>

**COUNTY OF LEXINGTON
VICTIM WITNESS PROGRAM
Annual Budget
FY 2026-27 Estimated Revenue**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Solicitor / Victim Witness Program 2500:								
Revenues:								
456100	Program Income	48,919	28,606	48,919	48,919	48,919	48,919	<u>48,919</u>
801000	Op Trn from General Fund	76,000	76,000	76,000	76,000	76,000	76,000	<u>76,000</u>
802611	Op Trn from Solicitor State Fund	86,620	0	83,552	83,552	99,178	99,178	<u>99,178</u>
** Total Revenue		<u>211,539</u>	<u>104,606</u>	<u>208,471</u>	<u>208,471</u>	<u>224,097</u>	<u>224,097</u>	<u>0</u>
** Total Appropriation					<u>213,668</u>	<u>218,156</u>	<u>218,156</u>	<u>0</u>
FUND BALANCE								
Beginning of Year					<u>(744)</u>	<u>(5,941)</u>	<u>(5,941)</u>	<u>(5,941)</u>
FUND BALANCE - Projected								
End of Year					<u>(5,941)</u>	<u>0</u>	<u>0</u>	<u>(5,941)</u>

**COUNTY OF LEXINGTON
VICTIM WITNESS PROGRAM
Annual Budget
Fiscal Year - 2026-27**

Fund: 2500
Division: Judicial
Organization: 141200 - Solicitor

Object Code	Expenditure Classification	<i>BUDGET</i>				
		2024-25 Expenditure	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	2026-27 Recommend
Personnel						
510100	Salaries & Wages - 3	139,179	50,480	138,627	140,581	140,581
510200	Overtime	3,978	79	0	0	0
511112	FICA - Employer's Portion	9,856	3,622	10,605	10,754	10,754
511113	State Retirement - Employer's Portion	25,658	8,493	25,729	26,092	26,092
511120	Employee Insurance - 3	22,413	15,406	23,375	26,250	26,250
511130	Workers Compensation	530	187	513	520	520
519999	Personnel Contingency	0	0	8,773	8,898	8,898
	* Total Personnel	201,614	78,267	207,622	213,095	213,095
Operating Expenses						
524201	General Tort Liability Insurance	390	429	429	472	472
524202	Surety Bonds - 3	0	0	0	19	19
525041	E-mail Service Charges - 3	690	0	0	0	0
525210	Conference, Meeting & Training Expense	4,112	1,167	4,752	4,570	4,570
525230	Subscriptions, Dues, & Books	0	0	865	0	0
	* Total Operating	5,192	1,596	6,046	5,061	5,061
	** Total Personnel & Operating	206,806	79,863	213,668	218,156	218,156
Capital						
	** Total Capital	0	0	0	0	0
	*** Total Budget Appropriation	206,806	79,863	213,668	218,156	218,156

**COUNTY OF LEXINGTON
 JUVENILE ARBITRATION PROGRAM
 Annual Budget
 FY 2026-27 Estimated Revenue**

Object		Actual	Received	Amended	Projected			
Code	Revenue Account Title	2024-25	Thru Mar 2025-26	Budget Thru Mar 2025-26	Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Solicitor / Juvenile Arbitration 2501:								
Revenues:								
458000	State Grant Income	60,000	30,000	60,000	60,000	60,000	60,000	
461000	Investment Interest	1,850	1,091	1,200	1,200	1,000	1,000	
801000	Op Trn from General Fund	43,412	43,412	43,412	43,412	83,412	50,000	
802140	Op Trn from Temporary Alcohol Bev	53,176	53,176	53,176	53,176	93,176	93,176	
** Total Revenue		<u>158,438</u>	<u>127,679</u>	<u>157,788</u>	<u>157,788</u>	<u>237,588</u>	<u>204,176</u>	<u>0</u>
***Total Appropriation					200,892	203,774	203,774	<u>0</u>
FUND BALANCE								
Beginning of Year					59,648	16,544	16,544	16,544
FUND BALANCE - Projected								
End of Year					<u>16,544</u>	<u>50,358</u>	<u>16,946</u>	<u>16,544</u>

**COUNTY OF LEXINGTON
JUVENILE ARBITRATION PROGRAM
Annual Budget
Fiscal Year - 2026-27**

Fund: 2501
Division: Judicial
Organization: 141200 - Solicitor

Object Code	Expenditure Classification	BUDGET				
		2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	2026-27 Recommend
Personnel						
510100	Salaries & Wages - 2	126,814	94,559	126,455	133,776	133,776
510300	Part-time - 1 (0.5 - FTE)	0	0	0	0	0
511112	FICA - Employer's Portion	9,078	6,784	9,674	10,234	10,234
511113	State Retirement - Employer's Portion	22,707	16,762	23,470	24,829	24,829
511120	Employee Insurance - 2	16,300	12,750	17,000	17,500	17,500
511130	Workers Compensation	469	350	468	495	495
511213	State Retirement - Employer's Portion (Retiree)	0	0	0	0	0
519999	Personnel Contingency	0	0	8,004	8,467	8,467
	* Total Personnel	175,368	131,205	185,071	195,301	195,301
Operating Expenses						
520703	Computer Hardware Maintenance	0	0	0	0	0
521000	Office Supplies	130	247	1,610	1,000	1,000
521100	Duplicating	580	286	1,380	1,000	1,000
524201	General Tort Liability Insurance	260	286	286	315	315
524202	Surety Bonds - 2	0	0	0	13	13
524302	Court Ref Volunteer Liab Ins	1,028	0	1,260	1,079	1,079
525000	Telephone	507	283	585	0	0
525021	Smart Phone Charges	489	304	665	648	648
525041	E-mail Service Charges - 2	432	0	0	0	0
525100	Postage	804	749	950	950	950
525210	Conference, Meeting & Training Expense	3,748	2,269	4,465	3,188	3,188
525230	Subscriptions, Dues, & Books	100	50	160	80	80
525240	Personal Mileage Reimbursement	0	0	150	0	0
	* Total Operating	8,078	4,474	11,511	8,273	8,273
	** Total Personnel & Operating	183,446	135,679	196,582	203,574	203,574
Capital						
540000	Small Tools & Minor Equipment	49	0	200	200	200
540010	Minor Software	0	0	0	0	0
	All Other Equipment	0	4,107	4,110	0	0
	** Total Capital	49	4,107	4,310	200	200
	*** Total Budget Appropriation	183,495	139,786	200,892	203,774	203,774

**COUNTY OF LEXINGTON
SOLICITOR / FORFEITURE (NARCOTICS) FUND
Annual Budget
Fiscal Year - 2026-27**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Solicitor / Forfeiture (Narcotics) Fund 2610:								
Revenues:								
456400	Narcotics Confiscation	12,269	39,783	10,000	10,000	15,000	15,000	
461000	Investment Interest	5,056	3,795	3,200	3,200	2,800	2,800	
** Total Revenue		<u>17,325</u>	<u>43,578</u>	<u>13,200</u>	<u>13,200</u>	<u>17,800</u>	<u>17,800</u>	<u>0</u>
***Appropriation Total					237,764	259,489	259,489	<u>0</u>
Add Back:								
Unused Contingency					187,764			
Unused Appropriations					50,000			
FUND BALANCE								
Beginning of Year					<u>228,489</u>	<u>241,689</u>	<u>241,689</u>	<u>241,689</u>
FUND BALANCE - Projected								
End of Year					<u>241,689</u>	<u>0</u>	<u>0</u>	<u>241,689</u>

Fund: 2610
Division: Judicial
Organization: 141200 - Solicitor

Object Code	Expenditure Classification	BUDGET				
		2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	2026-27 Recommend
Personnel						
* Total Personnel		0	0	0	0	0
Operating Expenses						
529903	Contingency	0	0	187,764	209,489	209,489
* Total Operating		0	0	187,764	209,489	209,489
** Total Personnel & Operating		0	0	187,764	209,489	209,489
Capital						
** Total Capital		0	0	0	0	0
Other Financing Uses						
812611	Op Trn to Solicitor State Funds	0	0	50,000	50,000	50,000
***Total Other Financing Uses		0	0	50,000	50,000	50,000
*** Total Budget Appropriation		0	0	237,764	259,489	259,489

**COUNTY OF LEXINGTON
SOLICITOR STATE FUNDS
Annual Budget
FY 2026-27 Estimated Revenue**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Solicitor / State Funds 2611:								
Revenues:								
443500	Bond Estreatments	40,337	14,862	5,000	5,000	30,000	30,000	
451500	Circuit Solicitor - State Supplement	1,125,743	901,302	1,689,203	1,689,203	1,764,680	1,764,680	
802610	Op Trn from Narcotics Fund	0	0	50,000	50,000	50,000	50,000	
** Total Revenue		<u>1,166,080</u>	<u>916,164</u>	<u>1,744,203</u>	<u>1,744,203</u>	<u>1,844,680</u>	<u>1,844,680</u>	<u>0</u>
***Appropriation Total					<u>1,744,203</u>	<u>1,844,432</u>	<u>1,844,432</u>	<u>0</u>
FUND BALANCE								
Beginning of Year					(248)	(248)	(248)	(248)
FUND BALANCE - Projected								
End of Year					(248)	0	0	(248)

**COUNTY OF LEXINGTON
SOLICITOR STATE FUNDS
Annual Budget
Fiscal Year - 2026-27**

Fund: 2611
Division: Judicial
Organization: 141200 - Solicitor

Object Code	Expenditure Classification	BUDGET				
		2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	2026-27 Recommend
Personnel						
510100	Salaries & Wages - 16	681,398	422,853	1,002,885	1,046,245	1,046,245
510200	Overtime	1,247	2,295	0	0	0
511112	FICA - Employer's Portion	50,337	31,330	76,721	80,038	80,038
511113	State Retirement - Employer's Portion	122,893	73,615	186,135	194,183	194,183
511120	Employee Insurance - 16	81,500	51,000	127,500	131,250	131,250
511130	Workers Compensation	2,974	1,721	3,711	3,871	3,871
519999	Personnel Contingency	0	0	63,473	66,217	66,217
	* Total Personnel	940,349	582,814	1,460,425	1,521,804	1,521,804
Operating Expenses						
520233	Towing	0	0	100	100	100
521000	Office Supplies	0	0	600	500	500
522300	Vehicle Repairs & Maintenance - 1	1,621	5	1,825	500	500
524100	Vehicle Insurance - 1	1,845	2,400	1,845	800	800
524101	Comprehensive Insurance - 1	327	1,124	376	646	646
524201	General Tort Liability Insurance	860	1,804	1,240	1,985	1,985
524202	Surety Bonds - 15	0	0	0	95	95
525021	Smart Phone Charges	0	0	0	0	0
525041	E-mail Service Charges - 32	6,094	0	0	0	0
525210	Conference, Meeting & Training Expense	12,746	13,707	17,409	21,419	21,419
525230	Subscriptions, Dues, & Books	3,604	2,988	8,095	6,579	6,579
525400	Gas, Fuel, & Oil	1,186	18	4,650	720	720
529903	Contingency	0	0	0	0	0
	* Total Operating	28,283	22,046	36,140	33,344	33,344
	** Total Personnel & Operating	968,632	604,860	1,496,565	1,555,148	1,555,148
Capital						
540000	Small Tools & Minor Equipment	0	0	500	500	500
	All Other Equipment	0	0	0	0	0
	** Total Capital	0	0	500	500	500
Other Financing Uses						
812460	Op Trn to Drug Court	243	0	2,340	1,607	1,607
812500	Op Trn to Sol/Victim Witness	86,620	0	83,552	99,178	99,178
812612	Op Trn to Pre-Trial Intervention Program	110,833	0	161,246	187,999	187,999
	***Total Other Financing Uses	197,696	0	247,138	288,784	288,784
	*** Total Budget Appropriation	1,166,328	604,860	1,744,203	1,844,432	1,844,432

**COUNTY OF LEXINGTON
PRE-TRIAL INTERVENTION GRANT
Annual Budget
Fiscal Year - 2026-27**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Solicitor / Pre-Trial Intervention Fund 2612:								
Revenue:								
456100	Program Income	116,384	109,468	126,500	126,500	135,750	135,750	
802611	Op Trn from Solicitor State Funds	110,833	0	161,246	161,246	187,999	187,999	
** Total Revenue		227,217	109,468	287,746	287,746	323,749	323,749	0
***Total Appropriation					300,158	311,337	311,337	0
FUND BALANCE								
Beginning of Year					0	(12,412)	(12,412)	(12,412)
FUND BALANCE - Projected								
End of Year					(12,412)	0	0	(12,412)

Fund: 2612
Division: Judicial
Organization: 141200 - Pre-Trial Intervention

Object Expenditure Code	Classification	2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
BUDGET							
Personnel							
510100	Salaries & Wages - 3	164,359	121,113	200,597	209,092	209,092	
511112	FICA - Employer's Portion	11,952	8,830	15,346	15,996	15,996	
511113	State Retirement - Employer's Portion	29,433	21,457	37,231	38,807	38,807	
511120	Employee Insurance - 3	16,300	12,750	25,500	26,250	26,250	
511130	Workers Compensation	609	448	742	774	774	
519999	Personnel Contingency	0	0	12,696	13,234	13,234	
* Total Personnel		222,653	164,598	292,112	304,153	304,153	0
Operating Expenses							
521000	Office Supplies	0	0	400	400	400	
521100	Duplicating	754	695	1,500	2,000	2,000	
524201	General Tort Liability Insurance	260	330	286	363	363	
524202	Surety Bonds - 3	0	0	0	19	19	
524302	Court Ref Volunteer Liab Ins	1,468	0	1,800	1,542	1,542	
525041	E-mail Service Charges - 5	86	0	0	0	0	
525210	Conference, Meeting & Training Expense	1,897	1,198	3,635	2,500	2,500	
525230	Subscription, Dues & Book	100	100	225	160	160	
* Total Operating		4,565	2,323	7,846	6,984	6,984	0
** Total Personnel & Operating		227,218	166,921	299,958	311,137	311,137	0
Capital							
540000	Small Tools & Minor Equipment	0	0	200	200	200	
	All Other Equipment	0	0	0	0	0	
** Total Capital		0	0	200	200	200	0
*** Total Budget Appropriation		227,218	166,921	300,158	311,337	311,337	0

**COUNTY OF LEXINGTON
WORTHLESS CHECK UNIT
Annual Budget
Fiscal Year - 2026-27**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Solicitor / Worthless Check Unit 2613:								
Revenues:								
431004	Worthless Check Fees	14,600	9,900	11,500	11,500	12,000	12,000	
802611	Op Trn from Solicitor State Funds	0	0	0	0	0	0	
** Total Revenue		14,600	9,900	11,500	11,500	12,000	12,000	0
***Total Appropriation					10,850	4,679	4,679	0
FUND BALANCE								
Beginning of Year					44,247	44,897	44,897	44,897
FUND BALANCE - Projected								
End of Year					44,897	52,218	52,218	44,897

Fund: 2613
Division: Judicial
Organization: 141200 - Solicitor

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	<i>BUDGET</i> 2026-27 Recommend	2026-27 Approved
Personnel							
* Total Personnel		0	0	0	0	0	0
Operating Expenses							
520200	Contracted Services	2,126	1,460	2,300	2,279	2,279	
521000	Office Supplies	223	0	750	500	500	
521100	Duplicating	0	0	200	200	200	
524202	Surety Bonds	0	0	0	0	0	
525100	Postage	805	715	2,000	1,500	1,500	
527040	Outside Personnel (Temporary)	0	0	5,000	0	0	
* Total Operating		3,154	2,175	10,250	4,479	4,479	0
** Total Personnel & Operating		3,154	2,175	10,250	4,479	4,479	0
Capital							
540000	Small Tools & Minor Equipment	0	0	600	200	200	
540010	Minor Software	0	0	0	0	0	
	All Other Equipment	0	0	0	0	0	
** Total Capital		0	0	600	200	200	0
*** Total Budget Appropriation		3,154	2,175	10,850	4,679	4,679	0

**COUNTY OF LEXINGTON
ALCOHOL EDUCATION PROGRAM
Annual Budget
Fiscal Year - 2026-27**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Solicitor / Alcohol Education Program 2615:								
Revenues:								
456100	Program Income	294	294	710	710	659	659	
** Total Revenue		<u>294</u>	<u>294</u>	<u>710</u>	<u>710</u>	<u>659</u>	<u>659</u>	<u>0</u>
***Total Appropriation					<u>710</u>	<u>659</u>	<u>659</u>	<u>0</u>

FUND BALANCE			
Beginning of Year			
			<u>0 0 0 0</u>
FUND BALANCE - Projected			
End of Year			
			<u>0 0 0 0</u>

Fund: 2615
Division: Judicial
Organization: 141200 - Solicitor

Object Expenditure Code Classification	2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	BUDGET	
					2026-27 Recommend	2026-27 Approved
Personnel						
* Total Personnel		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Operating Expenses						
521000	Office Supplies	0	0	250	250	250
521100	Duplicating	0	0	100	100	100
524302	Court Referred Volunteer Liability Ins	294	0	360	309	309
* Total Operating		<u>294</u>	<u>0</u>	<u>710</u>	<u>659</u>	<u>659</u>
** Total Personnel & Operating		<u>294</u>	<u>0</u>	<u>710</u>	<u>659</u>	<u>659</u>
Capital						
** Total Capital		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
*** Total Budget Appropriation		<u>294</u>	<u>0</u>	<u>710</u>	<u>659</u>	<u>659</u>

**COUNTY OF LEXINGTON
BROKER DISCLOSURE PENALTY
Annual Budget
Fiscal Year - 2026-27**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Solicitor / Broker Disclosure Penalty 2616:								
Revenues:								
461000	Investment Interest	3,976	851	2,500	2,500	650	650	
490100	Sale of General Fixed Assets	0	9,300	0	9,300	0	0	
** Total Revenue		<u>3,976</u>	<u>10,151</u>	<u>2,500</u>	<u>11,800</u>	<u>650</u>	<u>650</u>	<u>0</u>
***Total Appropriation					85,613	0	0	<u>0</u>
Add Back:								
Unused Contingency					23,305			
FUND BALANCE								
Beginning of Year					84,589	34,081	34,081	34,081
FUND BALANCE - Projected								
End of Year					<u>34,081</u>	<u>34,731</u>	<u>34,731</u>	<u>34,081</u>

Fund: 2616
Division: Judicial
Organization: 141200 - Solicitor

Object Expenditure		2024-25	2025-26	2025-26	2026-27	BUDGET	
Code	Classification	Expend	Expend (Mar)	Amended (Mar)	Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510105	Pay Supplement	0	0	0	0	0	
511112	FICA Cost	0	0	0	0	0	
511113	SCRS - Employer's Portion	0	0	0	0	0	
511130	Workers Compensation	0	0	0	0	0	
* Total Personnel		0	0	0	0	0	0
Operating Expenses							
529903	Contingency	0	0	23,305	0	0	
* Total Operating		0	0	23,305	0	0	0
** Total Personnel & Operating		0	0	23,305	0	0	0
Capital							
All Other Equipment		0	62,308	62,308	0	0	
** Total Capital		0	62,308	62,308	0	0	0
*** Total Budget Appropriation		0	62,308	85,613	0	0	0

COUNTY OF LEXINGTON
LAW ENFORCEMENT/TITLE IV-D PROCESS SERVER
Annual Budget
Fiscal Year - 2026-27

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*L/E - Title IV-D Process Server 2411:								
Revenues:								
451803	IV-D Service of Process Pmts	13,282	9,966	11,292	11,292	11,292	11,292	
461000	Investment Interest	17,160	11,587	0	0	0	0	
** Total Revenue		30,442	21,553	11,292	11,292	11,292	11,292	0
***Total Appropriation					314,699	0	0	0
Unused Contingency								
FUND BALANCE								
Beginning of Year					480,137	176,730	176,730	176,730
FUND BALANCE - Projected								
End of Year					176,730	188,022	188,022	176,730

Fund 2411
Division: Law Enforcement
Organization: 151400 - LE/Judicial Services

Object Code	Expenditure Classification	BUDGET					
		2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
* Total Personnel		0	0	0	0	0	0
Operating Expenses							
529903	Contingency	0	0	314,699	0	0	
* Total Operating		0	0	314,699	0	0	0
** Total Personnel & Operating		0	0	314,699	0	0	0
Capital							
** Total Capital		0	0	0	0	0	0
*** Total Budget Appropriation		0	0	314,699	0	0	0

**COUNTY OF LEXINGTON
MULTIJURISDICTIONAL NARCOTICS TASK FORCE
Annual Budget
Fiscal Year - 2026-27**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*L/E - Multijurisdictional Narcotics Task Force 2436:								
Revenues:								
456400	Narcotics Confiscation	8,289	34,144	6,000	6,000	15,549	15,549	
461000	Investment Interest	1,900	1,283	0	0	0	0	
490110	Sale of General Fixed Assets - LE	0	0	0	0	0	0	
** Total Revenue		10,189	35,427	6,000	6,000	15,549	15,549	0
***Total Appropriation					83,395	0	0	0
Add Back:								
Unused Contingency					83,395			
FUND BALANCE								
Beginning of Year					119,587	125,587	125,587	125,587
FUND BALANCE - Projected								
End of Year					125,587	141,136	141,136	125,587

Fund: 2436
Division: Law Enforcement
Organization: 151280 - LE/Narcotics

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Mar)	2025-26 Budgeted (Mar)	2026-27 Requested	BUDGET 2026-27 Recommend 2026-27 Approved		
Personnel								
* Total Personnel		0	0	0	0	0	0	
Operating Expenses								
525600	Uniforms & Clothing	0	0	0	0	0		
529903	Contingency	0	0	83,395	0	0		
* Total Operating		0	0	83,395	0	0	0	
** Total Personnel & Operating		0	0	83,395	0	0	0	
Capital								
540000	Small Tools & Minor Equipment	0	0	0	0	0		
	All Other Equipment	25,873	0	0	0	0		
** Total Capital		25,873	0	0	0	0	0	
*** Total Budget Appropriation		25,873	0	83,395	0	0	0	

**COUNTY OF LEXINGTON
VICTIMS OF CRIME ACT
Annual Budget
FY - 2026-27 Estimated Revenue**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*L/E - Victims of Crime Act 2448:								
Revenues:								
457000	Federal Grant Income	202,898	87,439	173,542	173,542	173,542	173,542	<u> </u>
801000	Op Trn from General Fund/LE	204,106	191,539	191,539	191,539	219,922	219,922	<u> </u>
	** Total Revenue	<u>407,004</u>	<u>278,978</u>	<u>365,081</u>	<u>365,081</u>	<u>393,464</u>	<u>393,464</u>	<u>0</u>
	***Total Appropriation				545,663	393,465	393,465	<u>0</u>
FUND BALANCE								
Beginning of Year					<u>352,822</u>	<u>172,240</u>	<u>172,240</u>	<u>172,240</u>
FUND BALANCE - Projected								
End of Year					<u>172,240</u>	<u>172,239</u>	<u>172,239</u>	<u>172,240</u>

**COUNTY OF LEXINGTON
VICTIMS OF CRIME ACT
Annual Budget
Fiscal Year - 2026-27**

Fund: 2448
Division: Law Enforcement
Organization: 151260 - LE/Major Crimes

Object Expenditure Code Classification	2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	BUDGET	
					2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 3	203,785	152,109	222,171	204,561	204,561	
510199 Special Overtime	19,592	20,445	15,000	23,000	23,000	
511112 FICA - Employer's Portion	16,397	12,703	18,754	17,408	17,408	
511114 Police Retirement - Employer's Portion	31,387	23,602	87,107	48,334	48,334	
511120 Insurance Fund Contribution - 3	24,450	19,125	31,600	26,250	26,250	
511130 Workers Compensation	7,859	6,069	7,310	7,874	7,874	
511214 PORS - Employer Portion (Retiree)	15,452	12,195	6,880	0	0	
515600 Clothing Allowance	3,600	2,700	5,300	3,600	3,600	
519999 Personnel Contingency	0	0	0	18,071	18,071	
* Total Personnel	322,522	248,948	394,122	349,098	349,098	0
Operating Expenses						
520110 Officer Safety Equipment	0	0	17,568	0	0	
520233 Towing Service	0	0	630	90	90	
520510 Interpreting Services	0	0	19,000	2,000	2,000	
520710 Software Subscription	0	0	0	1,770	0	
520800 Outside Printing	0	0	7,859	2,000	2,000	
521000 Office Supplies	0	0	11,000	1,000	1,000	
521200 Operating Supplies	0	0	5,000	1,000	1,000	
521208 Police Supplies	0	0	5,000	1,000	1,000	
522300 Vehicle Repairs & Maintenance	2,269	848	13,462	3,381	3,381	
524100 Vehicle Insurance	1,845	2,400	1,845	2,400	2,400	
524101 Comprehensive Insurance	450	518	1,689	1,689	1,689	
524201 General Tort Liability Insurance	4,677	5,145	4,911	5,660	5,660	
524202 Surety Bonds	0	0	0	21	21	
525021 Smart Phone Charges	1,620	1,215	3,940	1,620	1,620	
525030 800 MHz Radio Service Changes	2,109	1,582	2,684	2,124	2,124	
525031 800 MHz Radio Maintenance Fee	255	0	523	255	255	
525041 E-mail Service Charges	11	0	508	0	1,770	
525210 Conference, Meeting & Training Expense	2,692	396	20,308	6,000	6,000	
525230 Subscriptions, Dues & Books	165	0	1,972	600	600	
525400 Gas, Fuel and Oil	6,083	4,072	22,697	9,357	9,357	
525600 Uniforms & Clothing	0	0	8,845	2,400	2,400	
529903 Contingency	0	0	0	0	0	
* Total Operating	22,176	16,176	149,441	44,367	44,367	0
** Total Personnel & Operating	344,698	265,124	543,563	393,465	393,465	0
Capital						
540000 Small Tools & Minor Equipment	0	0	2,100	0	0	
540010 Minor Software	0	0	0	0	0	
All Other Equipment	0	0	0	0	0	
** Total Capital	0	0	2,100	0	0	0
*** Total Budget Appropriation	344,698	265,124	545,663	393,465	393,465	0

**COUNTY OF LEXINGTON
VIOLENCE AGAINST WOMEN ACT
Annual Budget
FY - 2026-27 Estimated Revenue**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*L/E - Violence Against Women Act 2456:								
Revenues:								
457000	Federal Grant Income	111,083	74,164	152,398	152,398	152,398	152,398	<u> </u>
801000	Op Trn from General Fund/LE	115,069	85,757	85,757	85,757	92,789	92,789	<u> </u>
** Total Revenue		<u>226,152</u>	<u>159,921</u>	<u>238,155</u>	<u>238,155</u>	<u>245,187</u>	<u>245,187</u>	<u>0</u>
***Total Appropriation					250,950	245,188	245,188	<u>0</u>
FUND BALANCE								
Beginning of Year					<u>125,808</u>	<u>113,013</u>	<u>113,013</u>	<u>113,013</u>
FUND BALANCE - Projected								
End of Year					<u>113,013</u>	<u>113,012</u>	<u>113,012</u>	<u>113,013</u>

**COUNTY OF LEXINGTON
VIOLENCE AGAINST WOMEN ACT
Annual Budget
Fiscal Year - 2026-27**

Fund: 2456
Division: Law Enforcement
Organization: 151260 - LE/Major Crimes

Object Expenditure Code Classification	2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	BUDGET	
					2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 2	147,699	122,958	141,173	135,000	135,000	
510199 Special Overtime	3,472	9,549	8,928	12,000	12,000	
510200 Overtime	4,807	4,658	7,193	6,500	6,500	
511112 FICA - Employer's Portion	11,143	10,226	12,245	11,743	11,743	
511113 State Retirement - Employer's Portion	12,443	9,358	12,773	10,580	10,580	
511114 Police Retirement - Employer's Portion	18,018	17,572	19,650	20,496	20,496	
511120 Insurance Fund Contribution - 2	16,300	12,042	17,000	17,500	17,500	
511130 Workers Compensation	3,249	3,117	6,063	3,516	3,516	
515600 Clothing Allowance	1,200	900	1,200	1,200	1,200	
519999 Personnel Contingency	0	0	0	11,990	11,990	
* Total Personnel	218,331	190,380	226,225	230,525	230,525	0
Operating Expenses						
520233 Towing Service	0	0	420	90	90	
520710 Software Subscription	0	0	0	1,180	0	
521000 Office Supplies	0	0	960	150	150	
521200 Operating Supplies	0	0	500	200	200	
522300 Vehicle Repairs & Maintenance	127	0	3,724	1,708	1,708	
524100 Vehicle Insurance	615	0	615	815	815	
524101 Comprehensive Insurance	0	0	563	700	700	
524201 General Tort Liability Insurance	1,563	1,759	1,679	1,935	1,935	
524202 Surety Bonds	0	0	0	14	14	
525021 Smart Phone Charges	1,080	810	1,080	1,080	1,080	
525030 800 MHz Radio Service Changes	703	527	1,258	708	708	
525031 800 MHz Radio Maintenance Fee	85	0	458	85	85	
525041 E-mail Service Charges	0	0	388	0	1,180	
525210 Conference, Meeting & Training Expense	2,249	0	2,500	2,500	2,500	
525230 Subscriptions, Dues & Books	55	0	475	265	265	
525240 Personal Mileage Reimbursement	0	0	1,100	150	150	
525400 Gas, Fuel and Oil	434	0	9,005	3,083	3,083	
529903 Contingency	0	0	0	0	0	
* Total Operating	6,911	3,096	24,725	14,663	14,663	0
** Total Personnel & Operating	225,242	193,476	250,950	245,188	245,188	0
Capital						
540000 Small Tools & Minor Equipment	0	0	0	0	0	
540010 Minor Software	0	0	0	0	0	
All Other Equipment	0	0	0	0	0	
** Total Capital	0	0	0	0	0	0
*** Total Budget Appropriation	225,242	193,476	250,950	245,188	245,188	0

COUNTY OF LEXINGTON
LE / FORFEITURE FUNDS (NARCOTICS)
Annual Budget
FY 2026-27 - Estimated Revenue

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*L/E - Forfeiture Funds (Narcotics) 2630:								
Revenues:								
438906	Auction Sales/Law Enforcement	10	452	0	0	0	0	
456400	Narcotics Confiscation	30,876	99,952	12,580	12,580	58,093	58,093	
461000	Investment Interest	20,174	14,566	0	0	0	0	
** Total Revenue		51,060	114,970	12,580	12,580	58,093	58,093	0
***Total Appropriations					220,778	0	0	0
Contingency: Unused					220,778			
FUND BALANCE Beginning of Year					516,931	529,511	529,511	529,511
FUND BALANCE - Projected End of Year					529,511	587,604	587,604	529,511

Fund 2630
Division: Law Enforcement
Organization: 151280 - LE/Narcotics

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	BUDGET			
					2026-27 Requested	2026-27 Recommend	2026-27 Approved	
Personnel								
* Total Personnel		0	0	0	0	0	0	0
Operating Expenses								
529903	Contingency	0	0	220,778	0	0		
* Total Operating		0	0	220,778	0	0	0	0
** Total Personnel & Operating		0	0	220,778	0	0	0	0
Capital								
	All Other Equipment	0	0	0	0	0		
** Total Capital		0	0	0	0	0	0	0
*** Total Budget Appropriation		0	0	220,778	0	0	0	0

**COUNTY OF LEXINGTON
INMATE SERVICES
Annual Budget
FY 2026-27 Estimated Revenue**

Object		Actual	Received	Amended	Projected	Requested	Recommend	Approved
Code	Revenue Account Title	2024-25	Thru Mar 2025-26	Budget Thru Mar 2025-26	Revenues Thru Jun 2025-26	2026-27	2026-27	2026-27
*L/E - Inmate Services 2632:								
Revenues:								
438201	Inmate Phone System	557,932	28,255	783,836	783,836	162,529	162,529	<u> </u>
438203	LE Canteen Proceeds	296,610	280,745	308,732	308,732	347,556	347,556	<u> </u>
438208	LE Inmate Medical Services Fees	7,422	9,040	9,820	9,820	13,275	13,275	<u> </u>
461000	Investment Interest	85,845	46,738	0	0	0	0	<u> </u>
** Total Revenue		<u>947,809</u>	<u>364,778</u>	<u>1,102,388</u>	<u>1,102,388</u>	<u>523,360</u>	<u>523,360</u>	<u>0</u>
***Total Appropriation					1,630,402	1,034,449	1,034,449	<u>0</u>
Contingency:								
Unused								
					424,098			
FUND BALANCE								
Beginning of Year					<u>1,678,293</u>	<u>1,574,377</u>	<u>1,574,377</u>	<u>1,574,377</u>
FUND BALANCE - Projected								
End of Year					<u>1,574,377</u>	<u>1,063,288</u>	<u>1,063,288</u>	<u>1,574,377</u>

**COUNTY OF LEXINGTON
INMATE SERVICES
Annual Budget
Fiscal Year - 2026-27**

Fund 2632
Division: Law Enforcement
Organization: 151300 - LE/Jail Operations

Object Code	Expenditure Classification	BUDGET				
		2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	2026-27 Recommend
Personnel						
510100	Salaries & Wages - 1	79,862	58,171	73,860	78,031	78,031
510199	Special Overtime	4,698	2,356	10,000	5,000	5,000
511112	FICA - Employer's Portion	6,171	4,418	6,416	6,352	6,352
511114	Police Retirement - Employer Portion	17,391	12,326	17,812	17,636	17,636
511120	Employee Insurance - 1	8,150	6,375	8,500	8,750	8,750
511130	Workers Compensation	2,928	2,096	2,902	2,873	2,873
519999	Personnel Contingency	0	0	0	6,594	6,594
* Total Personnel		119,200	85,742	119,490	125,236	125,236
Operating Expenses						
520200	Contracted Services	5,669	4,898	7,752	7,752	7,752
520300	Professional Services	988,046	770,676	1,047,568	871,174	871,174
520318	Drug & Alcohol Abuse Counseling	24,500	16,333	25,000	25,000	25,000
520710	Software Subscription	0	0	0	590	0
521200	Operating Supplies	865	2,025	2,500	2,500	2,500
524201	General Tort Liability Insurance	0	1,715	1,637	1,715	1,715
524202	Surety Bonds	0	0	0	7	7
525021	Smart Phone Charges	540	405	590	420	420
525041	E-mail Service Charges	0	0	0	0	590
525210	Conference, Meeting & Training Expenses	0	0	0	0	0
525230	Subscriptions, Dues, & Books	55	0	55	55	55
529903	Contingency	0	0	424,098	0	0
* Total Operating		1,019,675	796,052	1,509,200	909,213	909,213
** Total Personnel & Operating		1,138,875	881,794	1,628,690	1,034,449	1,034,449
Capital						
540000	Small Tools & Minor Equipment	0	1,572	1,712	0	0
540010	Minor Software	0	0	0	0	0
	All Other Equipment	0	0	0	0	0
** Total Capital		0	1,572	1,712	0	0
*** Total Budget Appropriation		1,138,875	883,366	1,630,402	1,034,449	1,034,449

**COUNTY OF LEXINGTON
SCHOOL DISTRICT #1 RESOURCE OFFICERS
Annual Budget
FY 2026-27 Estimated Revenue**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*L/E - School District #1 2633:								
Revenues:								
452010	School Crossing Guards	59,037	59,037	51,885	51,885	53,711	53,711	
456100	Program Income	1,704,831	1,345,775	1,956,531	1,956,531	2,082,221	2,082,221	
457000	Federal Grant Income	0	0	0	0	0	0	
458007	State SRO Program	320,710	351,683	491,384	491,384	446,500	446,500	
461000	Investment Interest	0	0	0	0	0	0	
801000	Op Trn from General Fund/LE	645,740	326,089	652,177	652,177	728,407	728,407	
** Total Revenue		<u>2,730,318</u>	<u>2,082,584</u>	<u>3,151,977</u>	<u>3,151,977</u>	<u>3,310,839</u>	<u>3,310,839</u>	<u>0</u>
***Total Appropriation					3,194,403	3,295,970	3,295,970	<u>0</u>
Contingency: Unused					30,000			
FUND BALANCE Beginning of Year					<u>385,276</u>	<u>372,850</u>	<u>372,850</u>	<u>372,850</u>
FUND BALANCE - Projected End of Year					<u>372,850</u>	<u>387,719</u>	<u>387,719</u>	<u>372,850</u>

The school resource officer program is funded 75% by the school district and 25% by the Lexington County Sheriff's Department.
The school crossing guard program is funded 100% by the school district on a reimbursement basis plus an administrative fee.

COUNTY OF LEXINGTON
SCHOOL DISTRICT #1 RESOURCE OFFICERS
Annual Budget
Fiscal Year - 2026-27

Fund 2633
Division: Law Enforcement
Organization: 151202 - LE/School Resource Officers

Object Expenditure Code Classification	2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	BUDGET	
					2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 23	1,181,628	820,757	1,321,415	1,366,539	1,366,539	
510199 Special Overtime	109,182	94,797	100,000	120,000	120,000	
510200 Overtime	0	0	0	0	0	
511112 FICA - Employer's Portion	94,505	67,607	108,739	113,720	113,720	
511114 Police Retirement - Employer's Portion	264,741	186,052	301,909	315,741	315,741	
511120 Employee Insurance - 23	169,112	146,625	195,500	201,250	201,250	
511130 Workers Compensation	44,695	31,709	49,181	51,434	51,434	
519999 Personnel Contingency	0	0	0	130,121	130,121	
* Total Personnel	1,863,863	1,347,547	2,076,744	2,298,805	2,298,805	0
Operating Expenses						
520110 Officer Safety Equipment	32,639	32,639	80,661	80,661	80,661	
520233 Towing Service	0	0	180	180	180	
520710 Software Subscription	0	0	0	13,570	0	
521208 Police Supplies	0	0	250	250	250	
522300 Vehicle Repairs & Maintenance	12,499	13,264	25,921	25,921	25,921	
522301 Vehicle Repairs - Insurance/Other	0	(25,161)	0	0	0	
524100 Vehicle Insurance - 23	12,300	14,400	14,145	18,745	18,745	
524101 Comprehensive Insurance - 23	7,437	8,160	9,008	16,100	16,100	
524201 General Tort Liability Insurance	31,180	39,445	37,651	43,390	43,390	
524202 Surety Bonds - 23	0	0	0	161	161	
525004 WAN Service Charges	9,122	6,842	10,764	10,764	10,764	
525021 Smart Phone Charges	10,800	8,100	12,420	12,420	12,420	
525030 800 MHz Radio Service Charges - 23	14,938	12,126	16,284	16,284	16,284	
525031 800 MHz Radio Maintenance Contracts	1,870	1,955	1,955	1,955	1,955	
525041 E-mail Service Charges - 23	0	0	13,570	0	13,570	
525210 Conference, Meeting & Training Expense	1,408	789	2,800	2,800	2,800	
525230 Subscriptions, Dues, and Books	1,045	1,100	1,380	1,380	1,380	
525400 Gas, Fuel, & Oil	38,063	21,162	71,737	70,909	70,909	
525600 Uniforms & Clothing	10,592	7,514	17,902	10,000	10,000	
529903 Contingency	0	0	30,000	0	0	
* Total Operating	183,893	142,335	346,628	325,490	325,490	0
** Total Personnel & Operating	2,047,756	1,489,882	2,423,372	2,624,295	2,624,295	0
Capital						
540000 Small Tools & Minor Equipment	0	0	0	0	0	
All Other Equipment	208,422	139,377	164,000	0	0	
(2) Marked SUV w/ Equip, Rpl.				152,000	152,000	
** Total Capital	208,422	139,377	164,000	152,000	152,000	0
*** Total Budget Appropriation	2,256,178	1,629,259	2,587,372	2,776,295	2,776,295	0

COUNTY OF LEXINGTON
SCHOOL DISTRICT #1 RESOURCE OFFICERS
Annual Budget
Fiscal Year - 2026-27

Fund 2633
Division: Law Enforcement
Organization: 151204 - LE/State SRO Program

Object Code	Expenditure Classification	BUDGET				
		2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	2026-27 Recommend
Personnel						
510100	Salaries & Wages - 4	173,918	170,409	222,181	235,864	235,864
510199	Special Overtime	24,078	18,711	15,000	26,525	26,525
510200	Overtime	45	0	0	0	0
511112	FICA - Employer's Portion	14,250	13,874	18,117	20,073	20,073
511114	Police Retirement - Employer's Portion	40,749	38,928	50,119	55,731	55,731
511120	Employee Insurance - 4	24,450	25,500	34,000	35,000	35,000
511130	Workers Compensation	6,857	6,550	8,164	9,079	9,079
519999	Personnel Contingency	0	0	0	17,364	17,364
* Total Personnel		284,347	273,972	347,581	399,636	399,636
Operating Expenses						
520110	Officer Safety Equipment	4,257	4,257	21,217	14,028	14,028
520233	Towing Service	0	0	90	90	90
520702	Technical Currency & Support	0	0	12,000	0	0
520710	Software Subscription	0	0	590	2,360	0
521000	Office Supplies	0	0	50	0	0
521200	Operating Supplies	0	0	200	0	0
521208	Police Supplies	1,523	2,407	2,652	1,616	1,616
522300	Vehicle Repairs & Maintenance	1,441	437	8,667	6,832	6,832
522301	Vehicle Repairs - Insurance/Other	0	1,524	0	0	0
524100	Vehicle Insurance - 4	1,845	3,200	3,075	3,260	3,260
524101	Comprehensive Insurance - 4	750	2,264	2,815	2,800	2,800
524201	General Tort Liability Insurance	1,559	5,145	11,537	6,860	6,860
524202	Surety Bonds - 4	0	0	0	28	28
525004	WAN Service Charges	1,368	1,254	1,908	1,872	1,872
525021	Smart Phone Charges	1,620	1,485	2,140	2,160	2,160
525030	800 MHz Radio Service Charges - 4	4,042	3,456	5,886	5,664	5,664
525031	800 MHz Radio Maintenance Contract - 1	0	0	1,190	680	680
525041	E-mail Service Charges - 4	0	0	0	0	2,360
525210	Conference, Meeting & Training Expense	5,864	1,559	11,136	8,800	8,800
525230	Subscriptions, Dues, and Books	165	0	300	240	240
525400	Gas, Fuel, & Oil	10,234	4,693	27,761	21,908	21,908
525600	Uniforms & Clothing	1,073	610	9,684	2,000	2,000
* Total Operating		35,741	32,291	122,898	81,198	81,198
** Total Personnel & Operating		320,088	306,263	470,479	480,834	480,834
Capital						
540000	Small Tools & Minor Equipment	0	0	150	0	0
540015	Minor Furniture	0	0	600	0	0
	All Other Equipment	6,972	87,148	96,990	0	0
** Total Capital		6,972	87,148	97,740	0	0
*** Total Budget Appropriation		327,060	393,411	568,219	480,834	480,834

**COUNTY OF LEXINGTON
SCHOOL DISTRICT #2 RESOURCE OFFICERS
Annual Budget
FY 2026-27 Estimated Revenue**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*L/E - School District #2 2634:								
Revenues:								
456100	Program Income	124,858	31,053	211,830	211,830	164,394	164,394	<u> </u>
801000	Op Trn from General Fund/LE	58,236	35,305	70,610	70,610	54,798	54,798	<u> </u>
** Total Revenue		<u>183,094</u>	<u>66,358</u>	<u>282,440</u>	<u>282,440</u>	<u>219,192</u>	<u>219,192</u>	<u>0</u>
***Total Appropriation					412,440	219,192	219,192	<u>0</u>
Contingency:								
Unused								
					130,000			
FUND BALANCE								
Beginning of Year					<u>147,366</u>	<u>147,366</u>	<u>147,366</u>	<u>147,366</u>
FUND BALANCE - Projected								
End of Year					<u>147,366</u>	<u>147,366</u>	<u>147,366</u>	<u>147,366</u>

The school resource officer program is funded 75% by the school district and 25% by the Lexington County Sheriff's Department.

COUNTY OF LEXINGTON
SCHOOL DISTRICT #2 RESOURCE OFFICERS
Annual Budget
Fiscal Year - 2026-27

Fund 2634
Division: Law Enforcement
Organization: 151202 - LE/School Resource Officers

Object Code	Expenditure Classification	BUDGET				
		2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	2026-27 Recommend
Personnel						
510100	Salaries & Wages - 2	85,945	49,799	109,095	113,269	113,269
510199	Special Overtime	5,902	3,048	7,000	7,000	7,000
510200	Overtime	0	0	0	0	0
511112	FICA - Employer's Portion	6,512	3,735	8,882	9,201	9,201
511114	Police Retirement - Employer's Portion	19,118	10,642	24,659	25,545	25,545
511120	Employee Insurance - 2	15,621	12,750	17,000	17,500	17,500
511130	Workers Compensation	3,180	1,830	4,017	4,161	4,161
519999	Personnel Contingency	0	0	0	10,601	10,601
* Total Personnel		136,278	81,804	170,653	187,277	187,277
Operating Expenses						
520110	Officer Safety Equipment	2,838	2,838	7,014	7,014	7,014
520710	Software Subscription	0	0	0	1,180	0
522300	Vehicle Repairs & Maintenance	881	1,711	2,254	3,416	3,416
524100	Vehicle Insurance - 2	1,230	1,600	1,230	1,630	1,630
524101	Comprehensive Insurance - 2	0	681	563	1,400	1,400
524201	General Tort Liability Insurance	3,118	3,430	3,274	3,773	3,773
524202	Surety Bonds - 2	0	0	0	14	14
525004	WAN Service Charges - 2	456	342	936	936	936
525021	Smart Phone Charges - 2	540	405	540	1,080	1,080
525030	800 MHz Radio Service Charges - 2	996	1,054	1,416	1,416	1,416
525031	800 MHz Radio Maintenance Contracts	85	85	170	170	170
525041	E-mail Service Charges - 2	0	0	1,180	0	1,180
525210	Conference, Meeting & Training Expense	140	0	600	600	600
525230	Subscriptions, Dues, and Books	55	55	120	120	120
525400	Gas, Fuel, & Oil	4,486	2,044	6,238	6,166	6,166
525600	Uniforms & Clothing	4,567	536	2,252	3,000	3,000
529903	Contingency	0	0	130,000	0	0
* Total Operating		19,392	14,781	157,787	31,915	31,915
** Total Personnel & Operating		155,670	96,585	328,440	219,192	219,192
Capital						
540000	Small Tools & Minor Equipment	0	0	0	0	0
540010	Minor Software	0	0	0	0	0
	All Other Equipment	10,829	69,689	84,000	0	0
** Total Capital		10,829	69,689	84,000	0	0
*** Total Budget Appropriation		166,499	166,274	412,440	219,192	219,192

**COUNTY OF LEXINGTON
FEDERAL NARCOTICS FORFEITURES
Annual Budget
FY 2026-27 - Estimated Revenue**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*L/E - Federal Narcotic Forfeitures 2637:								
Revenues:								
456400	Narcotics Confiscation	22,634	55,226	11,436	11,436	23,985	23,985	<u>0</u>
461000	Investment Interest	6,579	3,051	0	0	0	0	<u>0</u>
** Total Revenue		<u>29,213</u>	<u>58,277</u>	<u>11,436</u>	<u>11,436</u>	<u>23,985</u>	<u>23,985</u>	<u>0</u>
***Total Appropriations					161,194	31,649	31,649	<u>0</u>
Add Back:								
Unused Contingency					85,657			
FUND BALANCE								
Beginning of Year					<u>107,798</u>	<u>43,697</u>	<u>43,697</u>	<u>43,697</u>
FUND BALANCE - Projected								
End of Year					<u>43,697</u>	<u>36,033</u>	<u>36,033</u>	<u>43,697</u>

**COUNTY OF LEXINGTON
FEDERAL NARCOTICS FORFEITURES
Annual Budget
Fiscal Year - 2026-27**

Fund 2637
Division: Law Enforcement
Organization: 151280 - LE/Narcotics

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	BUDGET	
						2026-27 Recommend	2026-27 Approved
Operating Expenses							
520100	Contracted Maintenance	9,697	11,565	12,890	9,783	9,783	<u> </u>
520200	Contracted Service	4,102	5,863	6,963	2,020	2,020	<u> </u>
520307	Accreditation Services	7,121	0	5,380	4,546	4,546	<u> </u>
521200	Operating Supplies	7,140	8,801	12,984	11,000	11,000	<u> </u>
522200	Small Equipment Repairs & Maint.	0	245	3,000	1,000	1,000	<u> </u>
525004	WAN Service Charges	0	0	600	0	0	<u> </u>
525210	Conference, Meeting & Training Expense	13,750	668	6,000	2,000	2,000	<u> </u>
525240	Personal Mileage Reimbursement	196	0	600	300	300	<u> </u>
525600	Uniforms & Clothing	1,977	0	5,000	1,000	1,000	<u> </u>
529000	Unclassified	0	0	0	0	0	<u> </u>
529903	Contingency	0	0	85,657	0	0	<u> </u>
	* Total Operating	43,983	27,142	139,074	31,649	31,649	<u> 0</u>
	** Total Operating	43,983	27,142	139,074	31,649	31,649	<u> 0</u>
Capital							
540000	Small Tools & Minor Equipment	4,025	3,611	5,000	0	0	<u> </u>
	All Other Equipment	69,071	0	17,120	0	0	<u> </u>
	** Total Capital	73,096	3,611	22,120	0	0	<u> 0</u>
	*** Total Budget Appropriation	117,079	30,753	161,194	31,649	31,649	<u> 0</u>

**COUNTY OF LEXINGTON
LE / CIVIL PROCESS SERVER
Annual Budget
FY 2026-27 - Estimated Revenue**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*L/E - Civil Process Server 2638:								
Revenues:								
441000	Sheriff's Fees & Fines	37,160	28,377	34,680	34,680	44,417	44,417	
801000	Op Trn from General Fund	3,333	0	0	0	0	0	
** Total Revenue		40,493	28,377	34,680	34,680	44,417	44,417	0
***Total Appropriation					34,115	39,736	39,736	0
FUND BALANCE								
Beginning of Year					14,975	15,540	15,540	15,540
FUND BALANCE - Projected								
End of Year					15,540	20,221	20,221	15,540

Fund 2638
Division: Law Enforcement
Organization: 151400 - LE/Judicial Services

Object Code	Expenditure Classification	BUDGET					
		2024-25 Expenditure	2025-26 Expenditure (Mar)	2025-26 Amended (Mar)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510300	Part Time - 2 (1.25 - FTE)	29,067	20,028	26,475	28,087	28,087	
511112	FICA - Employers Portion	2,216	1,528	2,026	2,149	2,149	
511113	State Retirement - Employers Portion	5,011	3,543	4,914	5,213	5,213	
511130	Workers Compensation	90	62	83	87	87	
519999	Personnel Contingency	0	0	0	3,554	3,554	
* Total Personnel		36,384	25,161	33,498	39,090	39,090	0
Operating Expenses							
520710	Software Subscription	0	0	0	590	0	
524201	General Tort Liability Insurance	0	44	27	49	49	
524202	Surety Bonds	0	0	0	7	7	
525041	E-mail Service Charges - 2	0	0	590	0	590	
529903	Contingency	0	0	0	0	0	
* Total Operating		0	44	617	646	646	0
** Total Personnel & Operating		36,384	25,205	34,115	39,736	39,736	0
Capital							
540000	Small Tools & Minor Equipment	0	0	0	0	0	
	All Other Equipment	0	0	0	0	0	
** Total Capital		0	0	0	0	0	0
*** Total Budget Appropriation		36,384	25,205	34,115	39,736	39,736	0

**COUNTY OF LEXINGTON
SCHOOL DISTRICT #3 RESOURCE OFFICERS
Annual Budget
FY 2026-27 Estimated Revenue**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*L/E - School District #3 2639:								
Revenues:								
452010	School Crossing Guards	28,666	28,666	30,843	30,843	31,006	31,006	<u>0</u>
** Total Revenue		<u>28,666</u>	<u>28,666</u>	<u>30,843</u>	<u>30,843</u>	<u>31,006</u>	<u>31,006</u>	<u>0</u>
***Total Appropriation					36,787	19,853	19,853	<u>0</u>
Contingency:								
Unused								
					14,974			
FUND BALANCE								
Beginning of Year					<u>56,378</u>	<u>65,408</u>	<u>65,408</u>	<u>65,408</u>
FUND BALANCE - Projected								
End of Year					<u>65,408</u>	<u>76,561</u>	<u>76,561</u>	<u>65,408</u>

The school crossing guard program is funded 100% by the school district on a reimbursement basis plus an administrative fee.

COUNTY OF LEXINGTON
SCHOOL DISTRICT #3 RESOURCE OFFICERS
Annual Budget
Fiscal Year - 2026-27

Fund 2639
Division: Law Enforcement
Organization: 151250 - School Crossing Guards

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	BUDGET	
						2026-27 Recommend	2026-27 Approved
Personnel							
510300	Part Time - (LS)	14,189	11,870	15,000	14,364	14,364	
511112	FICA - Employer's Portion	1,097	919	1,148	1,099	1,099	
511113	State Retirement - Employer's Portion	2,529	2,115	2,736	2,666	2,666	
511130	Workers Compensation	448	374	444	425	425	
519999	Personnel Contingency	0	0	1,207	0	0	
* Total Personnel		18,263	15,278	20,535	18,554	18,554	0
Operating Expenses							
521209	School Patrol Supplies	36	0	450	450	450	
524201	General Tort Liability Insurance	520	358	810	810	810	
524202	Surety Bonds	0	0	0	21	21	
525100	Postage	0	3	18	18	18	
525400	Gas, Fuel, & Oil	0	0	0	0	0	
529903	Contingency	0	0	14,974	0	0	
* Total Operating		556	361	16,252	1,299	1,299	0
** Total Personnel & Operating		18,819	15,639	36,787	19,853	19,853	0
Capital							
540000	Small Tools & Minor Equipment	0	0	0	0	0	
** Total Capital		0	0	0	0	0	0
*** Total Budget Appropriation		18,819	15,639	36,787	19,853	19,853	0

**COUNTY OF LEXINGTON
SCHOOL DISTRICT #4 RESOURCE OFFICERS
Annual Budget
FY 2026-27 Estimated Revenue**

Object		Actual	Received	Amended	Projected	Requested	Recommend	Approved
Code	Revenue Account Title	2024-25	Thru Mar 2025-26	Budget Thru Mar 2025-26	Revenues Thru Jun 2025-26	2026-27	2026-27	2026-27
*L/E - School District #4 2640:								
Revenues:								
438906	Auction Sales/Law Enforcement	0	35,000	0	0	0	0	
456100	Program Income	409,486	167,055	331,635	331,635	350,237	350,237	
458007	State SRO Program	0	124,270	257,907	257,907	224,861	224,861	
461000	Investment Interest	0	0	0	0	0	0	
801000	Op Trn from General Fund/LE	155,439	55,396	110,791	110,791	132,471	132,471	
** Total Revenue		564,925	381,721	700,333	700,333	707,569	707,569	0
***Total Appropriation					719,398	707,568	707,568	0
Add Back:								
Unused Contingency					8,077			
FUND BALANCE								
Beginning of Year					29,931	18,943	18,943	18,943
FUND BALANCE - Projected								
End of Year					18,943	18,944	18,944	18,943

The school resource officer program is funded 75% by the school district and 25% by the Lexington County Sheriff's Department. Overtime costs are paid 100% by the LCSD.

COUNTY OF LEXINGTON
SCHOOL DISTRICT #4 RESOURCE OFFICERS
Annual Budget
Fiscal Year - 2026-27

Fund 2640
Division: Law Enforcement
Organization: 151202 - LE/School Resource Officers

Object Code	Expenditure Classification	2024-25	2025-26	2025-26	2026-27	BUDGET	
		Expend	Expend (Mar)	Amended (Mar)	Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 4	232,301	128,342	235,494	239,672	239,672	
510199	Special Overtime	26,746	16,985	25,000	27,000	27,000	
510200	Overtime	0	0	0	0	0	
511112	FICA - Employer's Portion	18,880	10,697	19,928	20,400	20,400	
511114	Police Retirement - Employer's Portion	36,038	16,369	55,329	56,641	56,641	
511120	Employee Insurance - 4	30,563	25,500	34,000	35,000	35,000	
511130	Workers Compensation	8,968	5,033	9,014	9,227	9,227	
511214	Police Retirement - Emplr. Port. (Retiree)	17,534	12,867	0	0	0	
519999	Personnel Contingency	0	0	0	21,176	21,176	
* Total Personnel		371,030	215,793	378,765	409,116	409,116	0
Operating Expenses							
520110	Officer Safety Equipment	5,677	5,676	14,028	14,028	14,028	
520710	Software Subscription	0	0	0	2,360	0	
522300	Vehicle Repairs & Maintenance	1,161	1,571	4,508	4,508	4,508	
524100	Vehicle Insurance - 4	1,845	3,200	2,460	3,260	3,260	
524101	Comprehensive Insurance - 1	1,259	2,265	2,252	2,800	2,800	
524201	General Tort Liability Insurance	6,236	6,860	6,548	7,546	7,546	
524202	Surety Bonds - 4	0	0	0	28	28	
525004	WAN Service Charges	1,406	1,026	1,872	1,872	1,872	
525021	Smart Phone Charges - 4	1,665	1,215	2,160	2,160	2,160	
525030	800 MHz Radio Service Charges - 4	2,402	2,109	2,832	2,832	2,832	
525031	800 MHz Radio Maintenance Contracts - 4	255	255	340	340	340	
525041	E-mail Service Charges - 4	0	0	2,360	0	2,360	
525210	Conference, Meeting & Training Expense	0	486	560	560	560	
525230	Subscriptions, Dues, & Books	165	165	240	240	240	
525400	Gas, Fuel, & Oil	7,949	6,203	12,476	12,332	12,332	
525600	Uniforms & Clothing	2,956	110	2,332	3,000	3,000	
529903	Contingency	0	0	8,077	0	0	
* Total Operating		32,976	31,141	63,045	57,866	57,866	0
** Total Personnel & Operating		404,006	246,934	441,810	466,982	466,982	0
Capital							
540000	Small Tools & Minor Equipment	0	0	0	0	0	
	All Other Equipment	141,976	0	11,234	0	0	
** Total Capital		141,976	0	11,234	0	0	0
*** Total Budget Appropriation		545,982	246,934	453,044	466,982	466,982	0

COUNTY OF LEXINGTON
SCHOOL DISTRICT #4 RESOURCE OFFICERS
Annual Budget
Fiscal Year - 2026-27

Fund 2640
Division: Law Enforcement
Organization: 151204 - LE/State SRO Program

Object Code	Expenditure Classification	BUDGET				
		2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	2026-27 Recommend
Personnel						
510100	Salaries & Wages - 2	0	54,601	81,521	116,949	116,949
510199	Special Overtime	0	9,321	0	14,335	14,335
510200	Overtime	0	0	6,000	0	0
511112	FICA - Employer's Portion	0	4,692	6,695	10,043	10,043
511114	Police Retirement - Employer's Portion	0	13,577	12,315	27,885	27,885
511120	Employee Insurance - 2	0	8,500	12,750	17,500	17,500
511130	Workers Compensation	0	2,213	3,028	4,542	4,542
519999	Personnel Contingency	0	0	0	8,688	8,688
	* Total Personnel	0	92,904	122,309	199,942	199,942
Operating Expenses						
520110	Officer Safety Equipment	0	0	7,928	7,014	7,014
520233	Towing Service	0	0	90	90	90
520710	Software Subscription	0	0	590	1,180	0
521000	Office Supplies	0	0	50	0	0
521200	Operating Supplies	0	0	200	0	0
521208	Police Supplies	0	0	1,126	808	808
522300	Vehicle Repairs & Maintenance	0	2	2,247	3,416	3,416
524100	Vehicle Insurance - 2	0	0	615	1,630	1,630
524101	Comprehensive Insurance - 2	0	953	563	1,400	1,400
524201	General Tort Insurance	0	1,715	1,637	3,430	3,430
524202	Surety Bonds - 2	0	0	0	14	14
525004	WAN Service Charges	0	304	0	936	936
525021	Smart Phone Charges	0	360	790	1,080	1,080
525030	800 MHz Radio Service Charges - 2	0	469	1,774	2,832	2,832
525031	800 MHz Radio Maintenance Contracts	0	0	0	340	340
525041	E-mail Service Charges - 2	0	0	0	0	1,180
525210	Conference, Meeting & Training Exp.	0	1,044	5,100	4,400	4,400
525230	Subscriptions, Dues, & Books	0	0	60	120	120
525400	Gas, Fuel, & Oil	0	328	11,475	10,954	10,954
525600	Uniforms & Clothing	0	0	4,500	1,000	1,000
	* Total Operating	0	5,175	38,745	40,644	40,644
	** Total Personnel & Operating	0	98,079	161,054	240,586	240,586
Capital						
540000	Small Tools & Minor Equipment	0	0	150	0	0
540015	Minor Furniture	0	0	600	0	0
	All Other Equipment	6,658	84,795	104,550	0	0
	** Total Capital	6,658	84,795	105,300	0	0
	*** Total Budget Appropriation	6,658	182,874	266,354	240,586	240,586

**COUNTY OF LEXINGTON
SCHOOL DISTRICT #5 RESOURCE OFFICERS
Annual Budget
FY 2026-27 Estimated Revenue**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*L/E - School District #5 2641:								
Revenues:								
452010	School Crossing Guards	118,648	118,648	140,549	140,549	144,656	144,656	
456100	Program Income	998,223	486,039	987,571	987,571	1,080,148	1,080,148	
461000	Investment Interest	0	0	0	0	0	0	
801000	Op Trn from General Fund/LE	366,888	164,595	329,190	329,190	360,049	360,049	
** Total Revenue		<u>1,483,759</u>	<u>769,282</u>	<u>1,457,310</u>	<u>1,457,310</u>	<u>1,584,853</u>	<u>1,584,853</u>	<u>0</u>
***Total Appropriation					1,396,761	1,551,396	1,551,396	<u>0</u>
Add Back:								
Unused Contingency					80,000			
FUND BALANCE								
Beginning of Year					<u>394,181</u>	<u>534,730</u>	<u>534,730</u>	<u>534,730</u>
FUND BALANCE - Projected								
End of Year					<u>534,730</u>	<u>568,187</u>	<u>568,187</u>	<u>534,730</u>

The school resource officer program is funded 75% by the school district and 25% by the Lexington County Sheriff's Department. The school crossing guard program is funded 100% by the school district on a reimbursement basis plus an administrative fee.

COUNTY OF LEXINGTON
SCHOOL DISTRICT #5 RESOURCE OFFICERS
Annual Budget
Fiscal Year - 2026-27

Fund 2641
Division: Law Enforcement
Organization: 151202 - LE/School Resource Officers

Object Code	Expenditure Classification	BUDGET				
		2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	2026-27 Recommend
Personnel						
510100	Salaries & Wages - 12	716,209	458,949	711,242	714,324	714,324
510199	Special Overtime	38,405	34,079	45,000	51,000	51,000
510200	Overtime	0	0	0	0	0
511112	FICA - Employer's Portion	55,429	35,945	57,853	58,547	58,547
511114	Police Retirement - Employer's Portion	140,071	93,688	16,626	162,555	162,555
511120	Employee Insurance -12	97,800	76,500	102,000	105,000	105,000
511130	Workers Compensation	26,130	17,078	26,166	26,480	26,480
511214	PORS - Employer Portion (Retiree)	15,032	6,179	0	0	0
519999	Personnel Contingency	0	0	0	67,074	67,074
* Total Personnel		1,089,076	722,418	958,887	1,184,980	1,184,980
Operating Expenses						
520110	Officer Safety Equipment	17,029	17,029	42,084	42,084	42,084
520710	Software Subscription	0	0	0	7,080	0
521208	Police Supplies	38	0	650	650	650
522300	Vehicle Repairs & Maintenance	9,304	4,271	13,524	20,496	20,496
524100	Vehicle Insurance - 12	7,380	9,600	7,380	9,780	9,780
524101	Comprehensive Insurance - 7	6,012	4,401	3,941	8,400	8,400
524201	General Tort Liability Insurance	20,267	20,580	19,644	22,638	22,638
524202	Surety Bonds - 12	0	0	0	84	84
525004	WAN Service Charges	5,473	4,105	5,616	5,616	5,616
525021	Smart Phone Charges	6,480	4,860	6,480	6,480	6,480
525030	800 MHz Radio Service Charges - 12	8,436	6,327	8,496	8,496	8,496
525031	800 MHz Radio Maintenance Contracts	935	850	1,020	1,020	1,020
525041	E-mail Service Charges - 12	0	0	7,080	0	7,080
525210	Conference, Meeting & Training Expense	25	666	1,680	1,680	1,680
525230	Subscriptions, Dues, & Books	605	660	720	720	720
525400	Gas, Fuel, & Oil	21,414	13,826	37,428	36,996	36,996
525600	Uniforms & Clothing	5,598	2,189	6,996	6,996	6,996
529903	Contingency	0	0	80,000	0	0
* Total Operating		108,996	89,364	242,739	179,216	179,216
** Total Personnel & Operating		1,198,072	811,782	1,201,626	1,364,196	1,364,196
Capital						
540000	Small Tools & Minor Equipment	0	0	0	0	0
540010	Minor Software	0	0	0	0	0
	All Other Equipment	132,893	68,871	84,000	0	0
	(1) Marked SUV w/ Equip - Rpl.				76,000	76,000
** Total Capital		132,893	68,871	84,000	76,000	76,000
*** Total Budget Appropriation		1,330,965	880,653	1,285,626	1,440,196	1,440,196

**COUNTY OF LEXINGTON
SCHOOL DISTRICT #5 RESOURCE OFFICERS
Annual Budget
Fiscal Year - 2026-27**

Fund 2641
Division: Law Enforcement
Organization: 151250 - School Crossing Guards

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	BUDGET	
						2026-27 Recommend	2026-27 Approved
Personnel							
510300	Part Time - (LS)	61,115	45,867	82,080	82,080	82,080	
511112	FICA - Employer's Portion	4,710	3,551	6,279	6,280	6,280	
511113	State Retirement - Employer's Portion	9,813	8,079	15,234	15,235	15,235	
511114	Police Retirement - Employer's Portion	(34)	(38)	0	0	0	
511130	Workers Compensation	1,990	1,478	2,430	2,430	2,430	
511214	PORS - Employer's Portion (Retiree)	1,273	107	0	0	0	
519999	Personnel Contingency	0	0	0	0	0	
	* Total Personnel	78,867	59,044	106,023	106,025	106,025	0
Operating Expenses							
521209	School Patrol Supplies	109	0	1,800	1,800	1,800	
524201	General Tort Liability Insurance	1,560	1,645	3,240	3,240	3,240	
524202	Surety Bonds	0	0	0	63	63	
525100	Postage	0	11	72	72	72	
	* Total Operating	1,669	1,656	5,112	5,175	5,175	0
	** Total Personnel & Operating	80,536	60,700	111,135	111,200	111,200	0
Capital							
540000	Small Tools & Minor Equipment	0	0	0	0	0	
540010	Minor Software	0	0	0	0	0	
	All Other Equipment	0	0	0	0	0	
	** Total Capital	0	0	0	0	0	0
	*** Total Budget Appropriation	80,536	60,700	111,135	111,200	111,200	0

**COUNTY OF LEXINGTON
LAW ENFORCEMENT OFF DUTY PROGRAM
Annual Budget
FY 2026-27 Estimated Revenue**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru June 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
* L/E - Off Duty Program 2647:								
Revenues:								
438730	Administration Fee	125,673	97,273	109,908	109,908	121,414	121,414	<u> </u>
438731	Vehicle Use Fee	0	0	18,318	18,318	20,236	20,236	<u> </u>
** Total Revenue		<u>125,673</u>	<u>97,273</u>	<u>128,226</u>	<u>128,226</u>	<u>141,650</u>	<u>141,650</u>	<u>0</u>
***Total Appropriation					117,002	103,990	103,990	<u>0</u>
Add Back:								
Unused Contingency					22,823			
FUND BALANCE								
Beginning of Year					<u>227,441</u>	<u>261,488</u>	<u>261,488</u>	<u>261,488</u>
FUND BALANCE - Projected								
End of Year					<u>261,488</u>	<u>299,148</u>	<u>299,148</u>	<u>261,488</u>

COUNTY OF LEXINGTON
LAW ENFORCEMENT OFF DUTY PROGRAM
Annual Budget
Fiscal Year - 2026-27

Fund: 2647
Division: Law Enforcement
Organization: 151105 - LE/Support Services

Object Code	Expenditure Classification						<i>BUDGET</i>	
		2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	2026-27 Recommend	2026-27 Approved	
Personnel								
510100	Salaries & Wages - 1	66,784	49,578	66,593	70,134	70,134		
510200	Overtime	0	0	0	0	0		
511112	FICA - Employer's Portion	4,618	3,460	5,095	5,366	5,366		
511113	State Retirement - Employer's Portion	11,957	8,786	12,360	13,017	13,017		
511120	Insurance Fund Contribution - 1	8,150	6,375	8,500	8,750	8,750		
511130	Workers Compensation	207	154	207	218	218		
519999	Personnel Contingency	0	0	0	5,324	5,324		
	* Total Personnel	91,716	68,353	92,755	102,809	102,809	0	
Operating Expenses								
520200	Contracted Services	300	0	0	0	0		
520710	Software Subscription	0	0	0	590	0		
524201	General Tort Liability Insurance	0	44	42	44	44		
524202	Surety Bonds - 1	0	0	0	7	7		
525000	Telephone	0	0	252	0	0		
525021	Smart Phone Charges	540	405	540	540	540		
525041	E-mail Service Charges - 1	0	0	590	0	590		
529903	Contingency	0	0	22,823	0	0		
	* Total Operating	840	449	24,247	1,181	1,181	0	
	** Total Personnel & Operating	92,556	68,802	117,002	103,990	103,990	0	
Capital								
540000	Small Tools & Minor Equipment	0	0	0	0	0		
540010	Minor Software	0	0	0	0	0		
	All Other Equipment	0	0	0	0	0		
	** Total Capital	0	0	0	0	0	0	
	*** Total Budget Appropriation	92,556	68,802	117,002	103,990	103,990	0	

**COUNTY OF LEXINGTON
COMMUNITY DEVELOPMENT BLOCK GRANT
Annual Budget
FY 2026-27 Estimated Revenue**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
* Community Development Block Grant 2400:								
Revenues:								
456100	Program Income	19,699	11,491	33,978	33,978	33,978	33,978	<u> </u>
456101	Program Income (Note Receivable)	0	0	0	0	0	0	<u> </u>
457000	Federal Grant Income	1,806,362	1,036,429	1,850,758	2,928,193	1,850,758	1,850,758	<u> </u>
461150	Interest Income - Notes	0	0	0	0	0	0	<u> </u>
801000	Op Trn from General Fund	50,000	50,000	50,000	50,000	125,000	50,000	<u> </u>
**Total Revenue		<u>1,876,061</u>	<u>1,097,920</u>	<u>1,934,736</u>	<u>3,012,171</u>	<u>2,009,736</u>	<u>1,934,736</u>	<u>0</u>
***Total Appropriation					<u>3,432,752</u>	<u>1,850,759</u>	<u>1,887,660</u>	<u>0</u>
FUND BALANCE								
Beginning of Year					<u>373,505</u>	<u>(47,076)</u>	<u>(47,076)</u>	<u>(47,076)</u>
FUND BALANCE - Projected								
End of Year					<u>(47,076)</u>	<u>111,901</u>	<u>0</u>	<u>(47,076)</u>

COUNTY OF LEXINGTON
COMMUNITY DEVELOPMENT BLOCK GRANT
Annual Budget
Fiscal Year - 2026-27

Fund 2400
Division: : Community Development
Organization: 181200 - Community Development Administration

Object Expenditure Code Classification	2024-25	2025-26	2025-26	2026-27	BUDGET	
	Expend	Expend (Mar)	Amended (Mar)	Requested	2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 3	203,029	155,018	219,779	173,461	204,736	
510200 Overtime	0	0	0	0	0	
511112 FICA - Employer's Portion	14,524	11,163	15,132	13,269	14,096	
511113 State Retirement - Employer's Portion	36,132	24,807	40,791	32,195	37,999	
511120 Employee Insurance - 3	22,413	15,583	34,000	21,875	26,250	
511130 Workers Compensation	630	481	682	6,044	635	
519999 Personnel Contingency	0	0	0	0	0	
* Total Personnel	276,728	207,052	310,384	246,844	283,716	0
Operating Expenses						
520300 Professional Services	66,008	2,560	64,086	67,843	67,843	
520400 Advertising & Publicity	4,277	1,678	5,700	2,500	2,500	
520500 Legal Services	1,800	962	5,500	2,500	2,500	
520510 Interpreting Services	0	0	130	130	130	
520702 Technical Currency & Support	0	0	0	0	0	
520710 Software Subscriptions	0	184	238	0	0	
520800 Outside Printing	0	0	700	200	200	
521000 Office Supplies	3,962	2,064	6,000	3,815	3,815	
521100 Duplicating	2,275	1,592	2,500	2,500	2,500	
521200 Operating Supplies	0	0	0	0	0	
524000 Building Insurance	0	50	103	114	114	
524201 General Tort Liability Insurance	520	231	337	417	417	
524202 Surety Bonds	0	0	0	0	29	
525000 Telephone	1,504	893	843	843	843	
525021 Smart Phone Charges - 3	736	482	972	227	227	
525041 E-mail Service Charges - 4	481	416	717	1,530	1,530	
525100 Postage	2,349	3,175	2,750	2,750	2,750	
525110 Other Parcel Delivery Services	37	43	250	100	100	
525210 Conference, Meeting & Training Expense	396	50	3,784	5,000	5,000	
525230 Subscriptions, Dues, & Books	2,750	2,750	3,200	3,200	3,200	
525240 Personal Mileage Reimbursement	0	0	504	203	203	
525250 Motor Pool Reimbursement	472	10	1,600	725	725	
525300 Util / Administration Building	2,637	2,217	2,100	2,310	2,310	
529903 Contingency	0	0	32,309	0	0	
529950 Indirect Costs	23,702	18,925	26,709	24,000	24,000	
* Total Operating	113,906	38,282	161,032	120,907	120,936	0
** Total Personnel & Operating	390,634	245,334	471,416	367,751	404,652	0
Capital						
540000 Small Tools & Minor Equipment	46	153	250	250	250	
540010 Minor Software	5,605	0	8,116	0	0	
All Other Equipment	0	0	0	0	0	
** Total Capital	5,651	153	8,366	250	250	0
*** Total Budget Appropriation	396,285	245,487	479,782	368,001	404,902	0

COUNTY OF LEXINGTON
COMMUNITY DEVELOPMENT BLOCK GRANT
Annual Budget
Fiscal Year - 2026-27

Fund 2400
Division: Community Development
Organization: 181201 - Community Development Projects

Object Expenditure Code Classification	2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	BUDGET	
					2026-27 Recommend	2026-27 Approved
Personnel						
* Total Personnel	0	0	0	0	0	0
Operating Expenses						
529903 Contingency	0	0	41,057	266,229	266,229	
534404 Midlands Housing Alliance, Inc.	90,000	50,000	50,986	65,000	65,000	
537119 Minor Housing Repair Program	4,860	0	48,000	20,000	20,000	
537180 HOME Program Project Delivery	42,401	12,316	60,178	75,000	75,000	
537213 ICRC Afternoon Adventures	60,000	19,317	65,501	42,000	42,000	
537232 ICRC Athletic Scholarship	25,000	20,000	20,000	20,000	20,000	
537245 Lexington County Fire Services	165,224	0	0	0	0	
537250 Boys & Girls Club of America	52,792	50,050	50,050	60,000	60,000	
537253 Sistercare	30,000	25,056	25,056	35,000	35,000	
537282 West Columbia Mill Village	376,396	0	0	0	0	
537283 BLEC Gym Renovation	199,334	13,050	13,064	0	0	
537286 Lex School District #1 - Rehab Kitchen	189,803	0	0	0	0	
537287 ICRC Palmetto Enrichment	20,000	9,509	23,400	32,000	32,000	
537288 Palmetto Place Children and Youth Svc.	25,000	0	0	0	0	
537293 Town of Batesburg-Leesville Valve Enhancement	0	96,260	399,852	0	0	
537294 City of Cayce Sewer Line Rehab	0	0	273,642	378,729	378,729	
537295 ICRC EEC Deck Renovation	0	86,290	298,231	0	0	
537296 Mission Lexington Refrigerator Truck	90,282	0	0	0	0	
537297 Mission Lexington Walk-In Fridge/Freezer	26,984	0	0	0	0	
537298 Communities in School of South Carolina	41,500	0	0	0	0	
537299 Our Place of Hope	20,000	0	0	20,000	20,000	
5AP415 BLEC Gym Renovations Phase IV	25,459	31,230	31,430	0	0	
5AQ457 Town of B-L Fire Dept Support Truck	0	82,350	82,350	0	0	
5AQ478 B-L Service Line Improvements	0	249,570	299,672	0	0	
537301 Batesburg-Leesville Wastewater Pump Station	0	0	444,753	0	0	
537302 West Columbia Wastewater Collection System Rehab	0	0	435,748	0	0	
537303 Growing Home Southeast	0	0	175,000	0	0	
537304 Mission Lexington	0	68,000	68,000	118,800	118,800	
537305 Brookland Foundation	0	29,615	47,000	0	0	
537306 BLEC Concession Stand & ADA Bathroom	0	0	0	350,000	350,000	
* Total Operating	1,485,035	842,613	2,952,970	1,482,758	1,482,758	0
** Total Personnel & Operating	1,485,035	842,613	2,952,970	1,482,758	1,482,758	0
Capital						
** Total Capital	0	0	0	0	0	0
*** Total Budget Appropriation	1,485,035	842,613	2,952,970	1,482,758	1,482,758	0

**COUNTY OF LEXINGTON
HOME PROGRAM
Annual Budget
FY 2026-27 Estimated Revenue**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
* HOME Program 2401:								
Revenues:								
456100	Program Income	27,215	14,507	27,215	27,215	27,215	27,215	_____
456101	Program Income (Note Receivable)	0	0	0	0	0	0	_____
457000	Federal Grant Income	500,146	618,903	704,797	3,117,076	704,797	704,797	_____
461150	Interest Income - Notes	0	0	0	0	0	0	_____
801000	Op Trn from General Fund	50,000	50,000	50,000	50,000	100,000	50,000	_____
**Total Revenue		<u>577,361</u>	<u>683,410</u>	<u>782,012</u>	<u>3,194,291</u>	<u>832,012</u>	<u>782,012</u>	<u>0</u>
***Total Appropriation					4,071,678	704,798	706,380	<u>0</u>
FUND BALANCE								
Beginning of Year					801,755	(75,632)	(75,632)	(75,632)
FUND BALANCE - Projected								
End of Year					<u>(75,632)</u>	<u>51,582</u>	<u>0</u>	<u>(75,632)</u>

**COUNTY OF LEXINGTON
HOME PROGRAM
Annual Budget
Fiscal Year - 2026-27**

Fund 2401
Division: : Community Development
Organization: 181200 - Community Development Administration

Object Expenditure Code Classification	2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	<i>BUDGET</i>	
					2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 1	51,415	21,096	51,262	47,000	49,587	<u> </u>
510200 Overtime	0	0	0	0	0	<u> </u>
511112 FICA - Employer's Portion	3,680	1,513	3,530	3,596	3,414	<u> </u>
511113 State Retirement - Employer's Portion	9,199	3,596	9,514	8,723	9,203	<u> </u>
511120 Employee Insurance - 1	8,150	3,542	8,500	8,750	8,750	<u> </u>
511130 Workers Compensation	159	65	159	1,457	154	<u> </u>
519999 Personnel Contingency	0	0	0	0	0	<u> </u>
* Total Personnel	72,603	29,812	72,965	69,526	71,108	<u> 0</u>
Operating Expenses						
524201 General Tort Liability Insurance	40	44	42	49	49	<u> </u>
* Total Operating	40	44	42	49	49	<u> 0</u>
** Total Personnel & Operating	72,643	29,856	73,007	69,575	71,157	<u> 0</u>
Capital						
** Total Capital	0	0	0	0	0	<u> 0</u>
 *** Total Budget Appropriation	 72,643	 29,856	 73,007	 69,575	 71,157	 <u> 0</u>

**COUNTY OF LEXINGTON
HOME PROGRAM
Annual Budget
Fiscal Year - 2026-27**

Fund 2401
Division: Community Development
Organization - 181201 Community Development Projects

Object Expenditure Code Classification	2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	<i>BUDGET</i>	
					2026-27 Recommend	2026-27 Approved
Personnel						
* Total Personnel	0	0	0	0	0	0
Operating Expenses						
529903 Contingency	0	0	386,880	0	0	
537138 Community Housing Develop Organization	0	431,999	1,042,074	136,173	136,173	
537139 Homeownership Assistance Program	0	5,000	255,506	10,000	10,000	
537140 Housing Rehabilitation Program	172,454	0	590,209	0	0	
537192 Acquisition/Affordable Housing	0	69,622	1,201,010	126,511	126,511	
537292 Tenant-Based Rental Assistance	277,790	289,632	522,992	362,539	362,539	
* Total Operating	450,244	796,253	3,998,671	635,223	635,223	0
** Total Personnel & Operating	450,244	796,253	3,998,671	635,223	635,223	0
Capital						
** Total Capital	0	0	0	0	0	0
 *** Total Budget Appropriation	 450,244	 796,253	 3,998,671	 635,223	 635,223	 0

**COUNTY OF LEXINGTON
EMERGENCY SOLUTIONS GRANT
Annual Budget
Fiscal Year - 2026-27**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Emergency Solutions Grant 2402:								
Revenues:								
457000	Federal Grant Income	165,105	121,196	160,713	212,301	160,173	160,173	_____
** Total Revenue		165,105	121,196	160,713	212,301	160,173	160,173	0
Total Appropriation:					212,301	160,173	160,173	0
FUND BALANCE								
Beginning of Year								
					0	0	0	0
FUND BALANCE - Projected								
End of Year								
					0	0	0	0

Fund: 2402
Division: Community Development
Organization: 181201 - Community Development Projects

Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code	Classification	Expend	Expend (Mar)	Amended (Mar)	Requested	Recommend	Approved
BUDGET							
Personnel							
* Total Personnel		0	0	0	0	0	0
Operating Expenses							
537253	Sistercare	53,028	30,524	81,968	36,200	36,200	_____
537254	United Way	23,410	12,384	27,439	30,000	30,000	_____
537259	Transitions	15,000	13,362	21,080	20,000	20,000	_____
537267	One80 Place	25,000	4,613	19,580	33,773	33,773	_____
537280	Homeless No More	25,000	19,600	19,600	20,000	20,000	_____
537281	MIRCI	23,666	20,959	21,556	20,200	20,200	_____
537300	Brookland Lakeview	0	6,640	21,078	0	0	_____
* Total Operating		165,104	108,082	212,301	160,173	160,173	0
** Total Personnel & Operating		165,104	108,082	212,301	160,173	160,173	0
Capital							
** Total Capital		0	0	0	0	0	0
*** Total Budget Appropriation		165,104	108,082	212,301	160,173	160,173	0

**COUNTY OF LEXINGTON
CLERK OF COURT/TITLE IV-D CHILD SUPPORT
Annual Budget
FY 2026-27 Estimated Revenue**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Clerk of Court Title IV-D DSS Child Support 2410:								
Revenues:								
451800	IV-D Transaction Reimbursement	469,230	347,199	350,000	350,000	425,000	425,000	<u> </u>
451801	IV-D Incentive Payments	34,069	2,844	0	0	0	0	<u> </u>
451804	IV-D Prior Year Audit Incentive	0	0	0	0	0	0	<u> </u>
Other Revenues:								
461000	Investment Interest	100,939	73,797	75,000	75,000	0	0	<u> </u>
** Total Revenue		<u>604,238</u>	<u>423,840</u>	<u>425,000</u>	<u>425,000</u>	<u>425,000</u>	<u>425,000</u>	<u>0</u>
Total Appropriation:					802,959	391,191	2,874,489	<u>0</u>
Add Back:								
Unused Contingency					241,813			
Unused Appropriations					54,141			
FUND BALANCE								
Beginning of Year					<u>2,541,984</u>	<u>2,459,979</u>	<u>2,459,979</u>	<u>2,459,979</u>
FUND BALANCE - Projected								
End of Year					<u>2,459,979</u>	<u>2,493,788</u>	<u>10,490</u>	<u>2,459,979</u>

COUNTY OF LEXINGTON
CLERK OF COURT/TITLE IV-D CHILD SUPPORT
Annual Budget
Fiscal Year - 2026-27

Fund: 2410
Division: Judicial
Organization: 141100 - Clerk of Court

Object Expenditure Code Classification		2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	<i>BUDGET</i>	
						2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 6	209,773	136,550	279,993	197,601	271,927	
510300	Part Time - 4 (2.0 - FTE)	33,622	12,404	69,079	60,000	62,833	
511112	FICA - Employer's Portion	18,036	11,020	24,034	15,117	23,048	
511113	State Retirement - Employer's Portion	43,614	26,069	64,788	36,675	62,132	
511120	Employee Insurance - 6	48,900	38,250	51,000	57,050	52,500	
511130	Workers Compensation	755	462	1,082	613	1,037	
519999	Personnel Contingency	0	0	0	0	0	
* Total Personnel		354,700	224,755	489,976	367,056	473,477	0
Operating Expenses							
520200	Contracted Services	11,788	8,130	13,000	20,000	20,000	
520700	Technical Services	0	0	54,141	0	0	
521000	Office Supplies	0	0	600	600	600	
522200	Small Equipment Repair & Maint.	0	0	200	200	200	
524201	General Tort Liability Insurance	280	352	301	355	387	
524202	Surety Bonds - 5	0	0	0	51	51	
525000	Telephone	1,813	984	1,690	1,690	1,690	
525041	E-mail Service Charges - 4	460	0	1,238	1,239	1,239	
529903	Contingency	0	0	241,813	0	0	
* Total Operating		14,341	9,466	312,983	24,135	24,167	0
** Total Personnel & Operating		369,041	234,221	802,959	391,191	497,644	0
Capital							
540000	Small Tools & Minor Equipment	0	0	0	0	0	
540010	Minor Software	0	0	0	0	0	
	All Other Equipment	0	0	0	0	0	
** Total Capital		0	0	0	0	0	0
Other Financing Uses							
811000	Op Trn to General Fund	0	0	0	0	536,918	
812412	Op Trn to COC/Title IV-D Incentive	0	0	0	0	1,839,927	
***Total Other Financing Uses		0	0	0	0	2,376,845	
*** Total Budget Appropriation		369,041	234,221	802,959	391,191	2,874,489	0

**COUNTY OF LEXINGTON
CLERK OF COURT/TITLE IV-D INCENTIVE
Annual Budget
FY 2026-27 Estimated Revenue**

Object		Actual	Received	Amended	Projected			
Code	Revenue Account Title	2024-25	Thru Mar 2025-26	Budget Thru Mar 2025-26	Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Clerk of Court Title IV-D Incentive 2412:								
Revenues:								
451801	IV-D Incentive Payments	0	17,493	30,000	30,000	32,000	32,000	<u> </u>
451804	IV-D Prior Year Audit Incentive	0	71,190	85,000	85,000	65,000	65,000	<u> </u>
Other Revenues:								
461000	Investment Interest	0	0	0	0	0	0	<u> </u>
802410	Op Trn from COC/Title IV-D Child Sup	0	0	0	0	0	1,839,927	<u> </u>
** Total Revenue		<u>0</u>	<u>88,683</u>	<u>115,000</u>	<u>115,000</u>	<u>97,000</u>	<u>1,936,927</u>	<u>0</u>
Total Appropriation:					115,000	0	0	<u>0</u>
FUND BALANCE								
Beginning of Year					<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE - Projected								
End of Year					<u>0</u>	<u>97,000</u>	<u>1,936,927</u>	<u>0</u>

**COUNTY OF LEXINGTON
CLERK OF COURT/TITLE IV-D INCENTIVE
Annual Budget
Fiscal Year - 2026-27**

Fund: 2412
Division: Judicial
Organization: 141100 - Clerk of Court

		<i>BUDGET</i>				
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code Classification		Expend	Expend	Amended	Requested	Recommend Approved
			(Mar)	(Mar)		
Personnel						
	* Total Personnel	0	0	0	0	0
Operating Expenses						
529903	Contingency	0	0	115,000	0	0
	* Total Operating	0	0	115,000	0	0
	** Total Personnel & Operating	0	0	115,000	0	0
Capital						
540000	Small Tools & Minor Equipment	0	0	0	0	0
540010	Minor Software	0	0	0	0	0
	All Other Equipment	0	0	0	0	0
	** Total Capital	0	0	0	0	0
	*** Total Budget Appropriation	0	0	115,000	0	0

COUNTY OF LEXINGTON
DHEC - EMS GRANT-IN-AID
Annual Budget
Fiscal Year - 2026-27

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*DHEC - EMS Grant-In-Aid 2520:								
Revenues:								
459100	DHEC - EMS Grant-In-Aid	21,452	0	21,452	21,452	21,452	21,452	
801000	Op Trn from General Fund	1,180	0	1,180	1,180	1,180	1,180	
**Total Revenue		22,632	0	22,632	22,632	22,632	22,632	0
***Total Appropriation					22,632	22,632	22,632	0
FUND BALANCE								
Beginning of Year					25,193	25,193	25,193	25,193
FUND BALANCE - Estimated								
End of Year					25,193	25,193	25,193	25,193

Fund: 2520
Division: Department of Emergency Services
Organization: 131400 - Emergency Medical Services

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	BUDGET	
						2026-27 Recommend	2026-27 Approved
Personnel							
* Total Personnel		0	0	0	0	0	0
Operating Expenses							
520710	Software Subscriptions	0	6,999	17,000	0	0	
529903	Contingency	0	0	0	22,632	22,632	
* Total Operating		0	6,999	17,000	22,632	22,632	0
** Total Personnel & Operating		0	6,999	17,000	22,632	22,632	0
Capital							
540000	Small Tools & Minor Equipment	1,755	0	0	0	0	
	All Other Equipment	20,257	0	5,632	0	0	
** Total Capital		22,012	0	5,632	0	0	0
***Total Budget Appropriation		22,012	6,999	22,632	22,632	22,632	0

**COUNTY OF LEXINGTON
ECONOMIC DEVELOPMENT
Annual Budget
FY 2026-27 Estimated Revenue**

Object		Actual	Received	Amended	Projected				
Code	Revenue Account Title	2024-25	Thru Mar 2025-26	Budget Thru Mar 2025-26	Revenue Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27	
*Economic Development 2000:									
Revenues:									
458000	State Grant Income	0	93,500	93,500	93,500	0	0		
459900	Miscellaneous Payments & Grants	250,000	0	0	0	0	0		
461000	Investment Interest	69,630	41,866	0	0	0	0		
801000	Op Trm from General Fund	1,468,968	771,654	1,543,306	1,543,306	1,878,759	1,543,306		
802006	Op Trm from Econ Dev Project Fund	0	0	0	0	0	0		
**Total Revenue		<u>1,788,598</u>	<u>907,020</u>	<u>1,636,806</u>	<u>1,636,806</u>	<u>1,878,759</u>	<u>1,543,306</u>	<u>0</u>	
** Total Appropriation					2,544,092	1,878,759	1,543,306	<u>0</u>	
FUND BALANCE									
Beginning of Year						<u>1,551,385</u>	<u>644,099</u>	<u>644,099</u>	<u>644,099</u>
FUND BALANCE - Projected									
End of Year						<u>644,099</u>	<u>644,099</u>	<u>644,099</u>	<u>644,099</u>

**COUNTY OF LEXINGTON
ECONOMIC DEVELOPMENT
Annual Budget
Fiscal Year - 2026-27**

Fund 2000
Division: Economic Development
Organization: 181100 - Economic Development Projects

Object Expenditure Code Classification	2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	BUDGET		
				2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel						
* Total Personnel	0	0	0	0	0	0
Operating Expenses						
520103 Landscaping/Ground Maintenance	162,879	94,269	181,120	181,120	181,120	
520200 Contracted Services	180,571	118,768	118,768	148,200	148,200	
520300 Professional Services	90,000	81,000	90,000	90,000	90,000	
524999 Other Insurance	0	0	5,371	5,371	5,371	
525100 Postage	0	20	0	0	0	
525302 Util/Saxe Gotha Industrial Park	88,781	70,549	80,422	93,898	93,898	
525303 Util/Chapin Technology Park	134,268	100,891	123,020	132,182	132,182	
525324 Util/Batesburg-Leesville Industrial Park	23,015	17,200	23,575	23,575	23,575	
529903 Contingency	0	0	0	50,000	0	
537010 Certified Sites Program	0	160,500	785,334	250,000	0	
538300 Retainage Payable	23,393	0	0	0	0	
* Total Operating	702,907	643,197	1,407,610	974,346	674,346	0
** Total Personnel & Operating	702,907	643,197	1,407,610	974,346	674,346	0
Capital						
5AL480 Chapin Park Stormwater Engineering	0	0	2,000	0	0	
5AN447 Phase III Roadway & Water Expansion	226,607	23,393	0	0	0	
**Total Capital	226,607	23,393	2,000	0	0	0
Other Financing Uses						
811000 Op Trn to General Fund/Cty Ordinary	0	0	0	0	0	
814506 Op Trn to Saxe Gotha Industrial Park	0	0	0	0	0	
815801 Op Trn to Lex Cty Airport Capital Projects	0	0	0	0	0	
**Total Other Financing Uses	0	0	0	0	0	0
*** Total Budget Appropriation	929,514	666,590	1,409,610	974,346	674,346	0

**COUNTY OF LEXINGTON
ECONOMIC DEVELOPMENT
Annual Budget
Fiscal Year - 2026-27**

Fund 2000
Division: Economic Development
Organization: 181101 - Economic Development Administration

Object Expenditure Code Classification	2024-25	2025-26	2025-26	2026-27	<i>BUDGET</i>	
	Expend	Expend (Mar)	Amended (Mar)	Requested	2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 4	201,061	140,417	249,182	249,182	252,090	
510200 Overtime	0	253	0	150	150	
511112 FICA - Employer's Portion	15,073	10,558	17,156	19,062	17,357	
511113 State Retirement - Employer's Portion	35,440	24,878	46,248	46,248	46,788	
511120 Employee Insurance - 4	32,600	25,500	34,000	34,000	35,000	
511130 Workers Compensation	624	437	3,137	3,150	3,281	
519999 Personnel Contingency	0	0	17,994	17,994	17,994	
* Total Personnel	284,798	202,043	367,717	369,786	372,660	0
Operating Expenses						
520221 Website Service	2,682	4,794	6,191	6,191	6,192	
520319 Engineering Services	118,332	84,360	284,988	100,000	75,000	
520400 Advertising & Publicity	78,496	15,700	105,419	95,767	95,767	
520500 Legal Services	28,597	14,962	25,083	31,500	31,500	
520702 Technical Currency & Support	728	0	0	0	0	
520710 Software Subscriptions	23,028	10,669	16,848	11,057	11,333	
521000 Office Supplies	1,574	774	1,510	2,258	2,258	
521100 Duplicating	317	313	191	574	574	
521200 Operating Supplies	278	0	1,000	1,000	1,000	
522300 Vehicle Repairs & Maintenance	(78)	526	400	400	400	
524000 Building Insurance	5,059	5,315	5,494	5,897	5,897	
524100 Vehicle Insurance	615	800	615	800	800	
524101 Comprehensive Insurance	148	170	148	196	196	
524201 General Tort Liability Insurance	1,198	1,299	1,240	1,429	1,429	
524202 Surety Bonds	0	0	0	0	42	
525000 Telephone	998	505	1,192	1,192	1,192	
525006 GPS Monitoring Charges	200	190	204	204	204	
525021 Smart Phone Charges	1,549	1,100	2,304	2,304	2,304	
525041 E-mail Service Charges - 4	1,243	1,556	1,748	1,900	1,624	
525100 Postage	16	12	57	57	57	
525110 Other Parcel Delivery Service	0	0	100	100	100	
525210 Conference, Meeting & Training Expense	7,726	2,614	24,775	30,900	30,900	
525230 Subscriptions, Dues, & Books	5,261	4,402	5,278	5,230	5,230	
525240 Personal Mileage Reimbursement	1,018	765	3,357	3,000	3,000	
525250 Motor Pool Reimbursement	76	0	0	0	0	
525300 Utilities - Administration	7,931	6,654	7,518	8,158	8,158	
525400 Gas, Fuel & Oil	242	290	1,045	1,045	1,045	
525600 Uniforms & Clothing	124	0	250	250	250	
529903 Contingency	0	0	74,702	25,000	11,630	
534301 Central Carolina Econ. Develop Alliance	72,000	54,000	72,000	72,000	72,000	
534303 Riverfront Alliance	70,000	52,500	70,000	70,000	70,000	
537006 USC Incubator Project	50,000	37,500	50,000	50,000	50,000	
537190 Engenuity SC	0	0	0	0	0	
* Total Operating	479,358	301,770	763,657	528,409	490,082	0
** Total Personnel & Operating	764,156	503,813	1,131,374	898,195	862,742	0

**COUNTY OF LEXINGTON
RURAL DEVELOPMENT ACT
Annual Budget
FY 2026-27 Estimated Revenues**

Object		Actual	Received	Amended	Projected			
Code	Revenue Account Title	2024-25	Thru Mar 2025-26	Budget Thru Mar 2025-26	Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Rural Development Act 2001:								
Revenues:								
459900	Miscellaneous Payments & Grants	0	4,000	0	0	0	0	<u>0</u>
461000	Investment Interest	72,438	48,912	0	0	0	0	<u>0</u>
** Total Revenue		<u>72,438</u>	<u>52,912</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
*** Total Appropriation					1,294,064	0	0	<u>0</u>
Contingency:								
Unused								
Carryforward								
FUND BALANCE								
Beginning of Year					<u>1,532,229</u>	<u>238,165</u>	<u>238,165</u>	<u>238,165</u>
FUND BALANCE - Projected								
End of Year					<u>238,165</u>	<u>238,165</u>	<u>238,165</u>	<u>238,165</u>

**COUNTY OF LEXINGTON
RURAL DEVELOPMENT ACT
Annual Budget
Fiscal Year - 2026-27**

Fund 2001
Division: Economic Development
Organization: 181100 - Economic Development Projects

Object Expenditure Code Classification		2024-25 Expenditure	2025-26 Expend (Mar)	2025-26 Amended (Mar)	<i>BUDGET</i>		
					2026-27 Requested	2026-27 Recommend	2026-27 Approved
Operating Expenses							
529903	Contingency	0	0	1,294,064	0	0	<u> </u>
* Total Operating		0	0	1,294,064	0	0	<u> 0</u>
** Total Personnel & Operating		0	0	1,294,064	0	0	<u> 0</u>
Capital							
549904	Capital Contingency	0	0	0	0	0	<u> </u>
5AF364	Construction	0	0	0	0	0	<u> </u>
5AF368	Annual Maintenance Activities	0	0	0	0	0	<u> </u>
5AF369	Long Term Monitoring	0	0	0	0	0	<u> </u>
5AN412	SGIP Parcel 11 Site Work	0	0	0	0	0	<u> </u>
**Total Capital		0	0	0	0	0	<u> 0</u>
Other Financing Uses							
814506	Op Trn to Saxe Gotha Industrial Park	0	0	0	0	0	<u> </u>
**Total Other Financing Uses		0	0	0	0	0	<u> 0</u>
*** Total Budget Appropriation		0	0	1,294,064	0	0	<u> 0</u>

**COUNTY OF LEXINGTON
ECONOMIC DEVELOPMENT CCED GRANTS
Annual Budget
Fiscal Year - 2026-27**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
* Economic Development CCED Grants 2003:								
Revenues:								
455307	CCED # C243993 - Cardiff Products	0	1,000,000	1,000,000	1,000,000	0	0	<u>0</u>
** Total Revenue		<u>0</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
*** Total Appropriation					1,000,000	0	0	<u>0</u>
FUND BALANCE								
Beginning of Year					<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE - Projected					<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
End of Year					<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Fund 2003
Division: Economic Development
Organization: 181100 - Economic Development Projects

Object Expenditure Code	Classification	2024-25 Expenditure	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	BUDGET		
						2026-27 Recommend	2026-27 Approved	
Non-Operating Expenses								
537307	CCED # C243993 - Cardiff Products	0	1,000,000	1,000,000	0	0	<u>0</u>	
* Total Non-Operating		<u>0</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Capital								
**Total Capital		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Other Financing Uses								
**Total Other Financing Uses		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
*** Total Budget Appropriation		<u>0</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	

**COUNTY OF LEXINGTON
ECONOMIC DEVELOPMENT MULTI-PARK 1%
Annual Budget
Fiscal Year - 2026-27**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
* Economic Development Multi-Park 1% 2005:								
Revenues:								
417100	Fee in Lieu of Taxes	8,372	11,841	0	0	0	0	0
417103	Calhoun County FILOT Received	59,161	40,085	0	0	0	0	0
417120	FILOT - Prior Year	0	7,236	0	0	0	0	0
461000	Investment Interest	10,636	10,391	0	0	0	0	0
** Total Revenue		78,169	69,553	0	0	0	0	0
*** Total Appropriation					75,537	0	0	0
FUND BALANCE								
Beginning of Year					<u>475,537</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>
FUND BALANCE - Projected								
End of Year					<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>

Fund 2005
Division: Economic Development
Organization: 181100 - Economic Development Projects

						BUDGET	
Object Expenditure Code	Classification	2024-25 Expenditure	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Operating Expenses							
529903	Contingency	0	0	75,537	0	0	0
* Total Operating		0	0	75,537	0	0	0
** Total Personnel & Operating		0	0	75,537	0	0	0
Capital							
**Total Capital		0	0	0	0	0	0
*** Total Budget Appropriation		0	0	75,537	0	0	0

**COUNTY OF LEXINGTON
ECONOMIC DEVELOPMENT PROJECT FUND
Annual Budget
Fiscal Year - 2026-27**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
* Economic Development Project Fund 2006:								
Revenues:								
461000	Investment Interest	530,790	419,251	0	0	0	0	<u>0</u>
469418	Sale of Land - Saxe Gotha Ind. Park	2,827,938	0	0	0	0	0	<u>0</u>
** Total Revenue		<u>3,358,728</u>	<u>419,251</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
*** Total Appropriation					13,766,044	0	0	<u>0</u>
FUND BALANCE								
Beginning of Year					13,857,481	91,437	91,437	91,437
FUND BALANCE - Projected								
End of Year					<u>91,437</u>	<u>91,437</u>	<u>91,437</u>	<u>91,437</u>

Fund 2006
Division: Economic Development
Organization: 181100 - Economic Development Projects

Object Expenditure Code	Classification	2024-25 Expenditure	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	BUDGET 2026-27 Recommend 2026-27 Approved	
Operating Expenses							
529903	Contingency	0	0	11,928,591	0	0	<u>0</u>
* Total Operating		0	0	11,928,591	0	0	<u>0</u>
** Total Personnel & Operating		0	0	11,928,591	0	0	<u>0</u>
Capital							
5AR377	Dempsey & Lanier Property Purchase	0	1,837,453	1,837,453	0	0	<u>0</u>
**Total Capital		0	1,837,453	1,837,453	0	0	<u>0</u>
Other Financing Uses							
812000	Op Trn to Economic Development	0	0	0	0	0	<u>0</u>
814506	Op Trn to Saxe Gotha Industrial Park	17,375	0	0	0	0	<u>0</u>
**Total Other Financing Uses		17,375	0	0	0	0	<u>0</u>
*** Total Budget Appropriation		17,375	1,837,453	13,766,044	0	0	<u>0</u>

**COUNTY OF LEXINGTON
ACCOMMODATIONS TAX
Annual Budget
FY 2026-27 Estimated Revenue**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Accommodations Tax 2120:								
Revenues:								
420800	Accommodations Tax	484,828	380,384	431,096	431,096	474,122	474,122	<u> </u>
461000	Investment Interest	0	0	0	0	0	0	<u> </u>
** Total Revenue		<u>484,828</u>	<u>380,384</u>	<u>431,096</u>	<u>431,096</u>	<u>474,122</u>	<u>474,122</u>	<u>0</u>
*** Total Appropriation					431,096	710,719	474,122	<u>0</u>
FUND BALANCE								
Beginning of Year					<u>204,494</u>	<u>204,494</u>	<u>204,494</u>	<u>204,494</u>
FUND BALANCE - Projected								
End of Year					<u>204,494</u>	<u>(32,103)</u>	<u>204,494</u>	<u>204,494</u>

Estimated Total Accommodations Tax Funds:	524,076
--- Minus General Fund Portion ----	<u>25,000</u>
Sub-Total	499,076
--- Minus General Fund 5% Portion ----	<u>24,954</u>
*** Total Estimated Revenue	<u>474,122</u>

Appropriation	474,122
** Additional Appropriations (One Time - Fund Bal.)	<u>0</u>
*** Total Appropriations	<u>474,122</u>
--- Minus 30% Fund Portion ----	149,723

Available for Appropriation (65% Funding)	<u><u>324,399</u></u>
--	-----------------------

**COUNTY OF LEXINGTON
ACCOMMODATIONS TAX
Annual Budget
Fiscal Year - 2026-27**

Fund 2120
Division: General Administrative
Organization: 101100 - County Council

		BUDGET				
Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Operating Expenses						
Advertising and Promotion (30% Fund)						
534212 Capital City Lake Murray Country	153,103	67,342	136,136	175,000	149,723	<u> </u>
Tourism Related Exp. (65% Fund)						
534098 Tartan Day South - River Alliance	10,000	6,250	12,500	15,000	15,000	<u> </u>
534201 Columbia Metro Convention/Visitor Bureau	40,000	17,500	35,000	50,000	15,000	<u> </u>
534204 West Metro Chamber of Commerce	15,000	6,181	12,362	15,000	10,500	<u> </u>
534205 Lexington Chamber of Commerce	15,000	6,181	12,362	20,000	20,000	<u> </u>
534206 Batesburg/Leesville Cham. of Comm.	15,000	4,689	12,362	13,000	10,000	<u> </u>
534209 Lex. Cty. Recreation Softball Tournament	25,650	0	25,650	23,325	23,325	<u> </u>
534212 Capital City Lake Murray Country	0	0	0	50,000	2,680	<u> </u>
534220 Riverbanks Zoo	0	0	15,000	30,000	18,000	<u> </u>
534223 EdVenture Children's Museum	5,000	1,250	5,000	10,000	5,000	<u> </u>
534228 Lexington County Museum	10,000	3,238	10,000	12,000	10,000	<u> </u>
534231 Chapin Chamber of Commerce	15,000	0	12,362	15,000	10,000	<u> </u>
534233 Columbia Regional Sports Council	30,000	15,000	30,000	35,000	30,000	<u> </u>
534242 Irmo/Chapin Recreation Commission	30,000	8,770	30,000	30,000	30,000	<u> </u>
534244 Lex. Cty. Recreation & Aging - Tennis	18,000	0	20,000	17,894	17,894	<u> </u>
534252 Greater Irmo Chamber of Commerce	15,000	6,181	12,362	20,000	10,000	<u> </u>
534282 Harbison Theatre at Midlands Tech	12,890	5,000	10,000	25,000	12,500	<u> </u>
534286 Greater Columbia Ed. Advancement Foundation	0	0	0	0	0	<u> </u>
534287 Chapin Theater Company	7,890	5,000	10,000	35,000	12,500	<u> </u>
534289 Lexington County Blowfish	10,000	7,500	15,000	15,000	15,000	<u> </u>
534290 Run Hard Half Marathon	2,001	0	0	4,500	4,500	<u> </u>
534291 Town of Lexington - Icehouse Amphitheater	0	3,750	15,000	50,000	30,000	<u> </u>
534292 Columbia Museum of Art	0	0	0	15,000	12,500	<u> </u>
534293 Varna International Music Academy	0	0	0	35,000	10,000	<u> </u>
* Total Operating	429,534	163,832	431,096	710,719	474,122	<u> 0</u>
** Total Personnel & Operating	429,534	163,832	431,096	710,719	474,122	<u> 0</u>
 * Recommendations are made from the Accommodations Tax Board.						
 ** Funding may be reduced if revenue projections are less.						
 *** Total Budget Appropriation	 429,534	 163,832	 431,096	 710,719	 474,122	 <u> 0</u>

COUNTY OF LEXINGTON
TEMPORARY ALCOHOL BEVERAGE LICENSE FEE
Annual Budget
Fiscal Year 2026-27

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Temporary Alcohol Beverage License Fee 2140:								
Revenues:								
435400	Temp. Alcohol Beverage Permit Fee	153,750	91,950	50,000	50,000	100,000	100,000	
461000	Investment Interest	4,947	5,932	0	0	0	0	
** Total Revenue		158,697	97,882	50,000	50,000	100,000	100,000	0
***Appropriation Total					70,676	118,176	108,176	0
FUND BALANCE								
Beginning of Year					304,591	283,915	283,915	283,915
FUND BALANCE - Projected								
End of Year					283,915	265,739	275,739	283,915

Fund 2140
Division: Non-departmental
Organization: 999900 Non-departmental

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend (Mar)	2025-26 Amended (Mar)	BUDGET		
				2026-27 Requested	2026-27 Recommend	2026-27 Approved
Operating Expenses						
529903	Contingency	0	0	2,500	0	0
534070	Gaston Collard Festival	2,500	2,500	2,500	2,500	2,500
534071	Lexington Cty Peach Festival	0	2,500	2,500	2,500	2,500
534072	SC Poultry Festival	2,500	0	2,500	5,000	2,500
534074	Chapin Labor Day Festival	0	0	2,500	10,000	2,500
534075	Irmo Okra Strut	0	0	2,500	2,500	2,500
534098	Tartan Day South - The River Alliance	0	0	0	0	0
534285	Fall Back Fest: City of W. Columbia	2,500	0	0	0	0
534288	ICRC Holiday Lights on the River	2,500	2,500	2,500	2,500	2,500
* Total Operating		10,000	7,500	17,500	25,000	15,000
** Total Personnel & Operating		10,000	7,500	17,500	25,000	15,000
Other Financing Uses						
812501	Op Trm to Community Juvenile Arbitration	53,176	53,176	53,176	93,176	93,176
**Total Other Financing Uses		53,176	53,176	53,176	93,176	93,176
*** Total Budget Appropriation		63,176	60,676	70,676	118,176	108,176

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

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Minibottle Tax Fund 2141:								
Revenues:								
420700	Minibottle Tax	1,073,022	972,119	1,000,000	1,000,000	1,000,000	1,000,000	
461000	Investment Interest	0	0	0	0	0	0	
** Total Revenue		1,073,022	972,119	1,000,000	1,000,000	1,000,000	1,000,000	0
***Total Appropriation					1,000,000	1,000,000	1,000,000	0
FUND BALANCE								
Beginning of Year					31	31	31	31
FUND BALANCE - Projected								
End of Year					31	31	31	31

Fund: 2141
Division: Health & Human Services
Organization: 171600 - Minibottle Contributions

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	<i>BUDGET</i> 2026-27 Recommend	2026-27 Approved
Personnel						
* Total Personnel	0	0	0	0	0	0
Operating Expenses						
534000 Contributions (LRADAC)	1,073,022	201,806	1,000,000	1,000,000	1,000,000	
* Total Operating	1,073,022	201,806	1,000,000	1,000,000	1,000,000	0
** Total Personnel & Operating	1,073,022	201,806	1,000,000	1,000,000	1,000,000	0
Capital						
** Total Capital	0	0	0	0	0	0
*** Total Budget Appropriation	1,073,022	201,806	1,000,000	1,000,000	1,000,000	0

**COUNTY OF LEXINGTON
INDIGENT CARE
Annual Budget
Fiscal Year - 2026-27**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Indigent Care 2200:								
Revenues:		<u>0.479 Mills</u>		<u>0.3 Mills</u>	<u>0.3 Mills</u>	<u>0.3 Mills</u>	<u>0.3 Mills</u>	<u>0.3 Mills</u>
410000	Current Property Taxes	620,984	454,058	612,691	612,691	612,691	476,450	
410500	Homestead Exemption Reimbursements	25,611	0	25,000	25,000	25,000	25,000	
410520	Manufacturer's Tax Exemption	4,077	0	4,000	4,000	4,000	4,000	
410521	Manufacturer Partial Prop Tx Exempt	5,174	3,966	0	0	0	0	
410530	State Sales and Use Tax Credit	3,888	2,934	3,079	3,079	3,079	2,394	
411000	Current Vehicle Taxes	99,525	69,939	115,560	115,560	115,560	69,214	
411050	Watercraft Property Taxes	10,171	5,653	11,626	11,626	11,626	8,127	
412000	Current Tax Penalties	(5,439)	709	900	900	900	900	
413000	Delinquent Taxes	13,490	7,333	15,000	15,000	15,000	15,000	
414000	Delinquent Tax Penalties	2,555	1,308	2,500	2,500	2,500	2,500	
417100	Fee in Lieu of Taxes	56,534	50,357	60,000	60,000	60,000	55,000	
417120	Fee in Lieu of Taxes - Prior Year	1,319	2,889	0	0	0	0	
417130	FILOT - Manufacturer's Tax Exemption	7,556	0	6,000	6,000	6,000	7,500	
417150	FILOT - Fee for Services	214	154	200	200	200	200	
418000	Motor Carrier Payments	2,885	1,176	2,200	2,200	2,200	3,000	
418100	Heavy Equip. Rental Surcharge Fees	1,361	1,236	1,000	1,000	1,000	1,400	
419000	Merchants Exemptions	23,800	17,850	23,800	23,800	23,800	23,800	
461000	Investment Interest	58,077	49,604	30,000	30,000	30,000	40,000	
** Total Revenue		<u>931,782</u>	<u>669,166</u>	<u>913,556</u>	<u>913,556</u>	<u>913,556</u>	<u>734,485</u>	<u>0</u>
***Total Appropriation					<u>604,346</u>	<u>604,346</u>	<u>600,889</u>	<u>0</u>
FUND BALANCE								
Beginning of Year					<u>1,623,485</u>	<u>1,932,695</u>	<u>1,932,695</u>	<u>1,932,695</u>
FUND BALANCE - Projected								
End of Year					<u>1,932,695</u>	<u>2,241,905</u>	<u>2,066,291</u>	<u>1,932,695</u>

Fund 2200
Division: Health & Human Services
Organization: 171200 - Social Services

Object Expenditure Code Classification	BUDGET						
	2024-25 Expenditure	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	2026-27 Recommend	2026-27 Approved	
Personnel							
* Total Personnel	0	0	0	0	0	0	0
Operating Expenses							
534000 Contributions	606,117	453,258	604,346	604,346	600,889		
* Total Operating	606,117	453,258	604,346	604,346	600,889		0
** Total Personnel & Operating	606,117	453,258	604,346	604,346	600,889		0
Capital							
** Total Capital	0	0	0	0	0		0
*** Total Budget Appropriation	606,117	453,258	604,346	604,346	600,889		0

**COUNTY OF LEXINGTON
CLERK OF COURT / PROFESSIONAL BOND FEES
Annual Budget
Fiscal Year - 2026-27**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Clerk of Court / Professional Bond Fee 2600:								
Revenues:								
431100	Clerk of Court Fees	8,500	7,630	12,500	12,500	0	0	
461000	Investment Interest	5,201	3,512	2,000	2,000	0	0	
** Total Revenue		13,701	11,142	14,500	14,500	0	0	0
***Total Appropriation					177,214	0	0	0
Add Back:								
Unused Contingency					177,214			
FUND BALANCE								
Beginning of Year					174,343	188,843	188,843	188,843
FUND BALANCE - Projected								
End of Year					188,843	188,843	188,843	188,843

Fund: 2600
Division: Judicial
Organization: 141100 - Clerk of Court

Object Code	Expenditure Classification	BUDGET					
		2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
* Total Personnel		0	0	0	0	0	0
Operating Expenses							
529903	Contingency	0	0	177,214	0	0	
* Total Operating		0	0	177,214	0	0	0
** Total Personnel & Operating		0	0	177,214	0	0	0
Capital							
540000	Small Tools & Minor Equipment	0	0	0	0	0	
	All Other Equipment	6,566	0	0	0	0	
** Total Capital		6,566	0	0	0	0	0
*** Total Budget Appropriation		6,566	0	177,214	0	0	0

**COUNTY OF LEXINGTON
EMERGENCY TELEPHONE SYSTEM E-911
Annual Budget
FY 2026-27 Estimated Revenue**

Object		Actual	Received	Amended	Projected			
Code	Revenue Account Title	2024-25	Thru Mar 2025-26	Budget Thru Mar 2025-26	Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Public Safety / Emergency Telephone System E-911 2605:								
Revenues:								
435100	911 Tariff	402,950	187,692	350,000	350,000	350,000	350,000	_____
435101	911 CMRS Cell Phone Surcharge	1,291,914	1,061,580	1,000,000	1,000,000	1,000,000	1,000,000	_____
435103	911 CMRS Capital Reimbursements	0	1,063,241	500,000	500,000	500,000	500,000	_____
435110	E911 & CMRS Municipal Disburseme	0	0	0	0	0	0	_____
437550	911 Tape Sales	4,695	934	2,000	2,000	2,500	2,500	_____
Other Revenues:								
461000	Investment Interest	293,966	246,148	150,000	150,000	150,000	150,000	_____
490100	Sale of General Fixed Assets	0	0	0	0	0	0	_____
** Total Revenue		1,993,525	2,559,595	2,002,000	2,002,000	2,002,500	2,002,500	0
***Total Appropriation					7,072,481	6,309,258	5,604,794	0
Add Back:								
Unused Contingency					676,503			
Unused Appropriations					489,695			
FUND BALANCE								
Beginning of Year					<u>7,506,577</u>	<u>3,602,294</u>	<u>3,602,294</u>	<u>3,602,294</u>
FUND BALANCE - Projected								
End of Year					<u>3,602,294</u>	<u>(704,464)</u>	<u>0</u>	<u>3,602,294</u>

COUNTY OF LEXINGTON
EMERGENCY TELEPHONE SYSTEM E-911
Annual Budget
Fiscal Year - 2026-27

Fund: 2605
Division: Department of Emergency Services
Organization: 131300 - Communications

Object Code	Expenditure Classification	BUDGET					
		2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 7	383,474	306,720	416,465	437,989	431,652	
510199	Special Overtime	0	761	0	0	0	
510200	Overtime	5,563	903	85,000	85,000	85,000	
511112	FICA - Employer's Portion	27,099	21,944	28,674	30,868	29,719	
511113	State Retirement - Employer's Portion	68,958	54,842	77,296	91,643	80,115	
511120	Employee Insurance - 7	57,050	44,625	59,500	68,250	61,250	
511130	Workers Compensation	1,821	1,416	1,902	1,902	1,986	
519999	Personnel Contingency	0	0	29,907	29,907	29,907	
	* Total Personnel	543,965	431,211	698,744	745,559	719,629	0
Operating Expenses							
520100	Contracted Maintenance	461,806	549,072	1,546,184	793,869	793,869	
520200	Contracted Services (Log Recorder Maint.)	279,154	282,920	967,479	299,073	299,073	
520231	Garbage Pickup Service	613	484	799	799	799	
520300	Professional Services	99	0	8,400	9,000	9,000	
520400	Advertising & Publicity	0	0	4,000	4,000	4,000	
520510	Interpreting Services	10,961	4,890	15,000	15,000	15,000	
520702	Technical Currency & Support	92,738	100,937	163,868	119,296	114,305	
520710	Software Subscriptions	139	5,333	5,372	200	4,071	
521000	Office Supplies	11,909	11,857	16,091	17,000	17,000	
521100	Duplicating	644	428	875	875	875	
521200	Operating Supplies	1,838	0	1,000	1,000	1,000	
521213	Public Education Supplies	4,471	413	7,310	14,000	14,000	
522000	Building Repairs & Maintenance	72,401	13,871	23,235	23,235	23,235	
522050	Generator Repairs & Maintenance	68,985	1,588	174,086	131,244	131,244	
522100	Heavy Equipment Repairs & Maint.	0	0	7,426	3,713	3,713	
522200	Small Equip Repairs & Maintenance	329	278	3,000	3,000	3,000	
524201	General Tort Liability Insurance	0	407	343	407	448	
524202	Surety Bonds - 7	0	0	0	0	48	
525000	Telephone	23,132	6,846	29,022	29,022	29,022	
525002	Telephone (800 Service)	96	72	125	125	125	
525004	WAN Service Charges	4,712	3,444	5,625	5,625	5,625	
525021	Smart Phone Charges	0	0	6,061	6,061	6,061	
525030	800 MHz Radio Service Charges - 47	22,137	22,610	33,041	33,041	33,041	
525031	800 MHz Radio Maintenance Contracts - 47	295,486	317,327	380,243	380,243	380,243	
525041	E-mail Service Charges - 8	711	4,956	16,138	22,559	22,559	
525100	Postage	70	39	800	800	800	
525210	Conference, Meeting & Training Expense	113,212	66,121	244,848	115,843	115,843	
525230	Subscriptions, Dues, & Books	9,948	7,041	20,517	12,160	12,160	
525240	Personal Mileage Reimbursement	0	0	1,000	1,000	1,000	
525250	Motor Pool Reimbursement	1,466	1,028	2,000	2,000	2,000	
525430	Emergency Generator Fuel	3,948	223	4,082	4,082	4,082	
525500	Laundry & Linen	309	192	2,691	1,000	1,000	
525600	Uniforms & Clothing	5,334	4,943	11,001	4,000	4,000	
525700	Employee Service Awards	3,166	1,809	3,208	2,369	2,369	
529903	Contingency	0	0	676,503	676,503	0	
	* Total Operating	1,489,814	1,409,129	4,381,373	2,732,144	2,054,610	0
	** Total Personnel & Operating	2,033,779	1,840,340	5,080,117	3,477,703	2,774,239	0

COUNTY OF LEXINGTON
PS/Emergency Telephone System E-911
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 2605
 Division: Public Safety
 Organization: 131300 - E-911

Position Upgrade

Object Expenditure		<u>FROM</u>	<u>TO</u>	<i>BUDGET</i>		
Code	Classification	(1) ECC System Adl (Band 209)	Sr. System Analyst (Band 214)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel					(Band 113)	
510100	Salaries & Wages - 1	53,589	73,763	20,174	0	_____
511112	FICA Cost	4,100	5,643	1,543	0	_____
511113	State Retirement	9,946	13,690	3,744	0	_____
511120	Insurance Fund Contribution	8,100	8,100	0	0	_____
511130	Workers Compensation	167	230	63	0	_____
* Total Personnel				25,524	0	_____
Operating Expenses						
* Total Operating				0	0	_____
** Total Personnel & Operating				25,524	0	_____
Capital						
** Total Capital				0	0	_____
*** Total Budget Appropriation				25,524	0	_____

COUNTY OF LEXINGTON
PS/Emergency Telephone System E-911
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 2605
 Division: Public Safety
 Organization: 131300 - E-911

Position Upgrade

		Position Upgrade			BUDGET	
Object Expenditure Code	Classification	<u>FROM</u> (1) PC Lan 2 (Band 112)	<u>TO</u> (1) PC Lan 3 (Band 113)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
	Personnel			(Band 113)		
510100	Salaries & Wages - 1	53,081	56,805	3,724	0	_____
511112	FICA Cost	4,061	4,346	285	0	_____
511113	State Retirement	9,851	10,543	692	0	_____
511120	Insurance Fund Contribution	8,100	8,100	0	0	_____
511130	Workers Compensation	159	170	11	0	_____
	* Total Personnel			4,712	0	_____
	Operating Expenses					
	* Total Operating			0	0	_____
	** Total Personnel & Operating			4,712	0	_____
	Capital					
	** Total Capital				0	_____
	*** Total Budget Appropriation			4,712	0	_____

**COUNTY OF LEXINGTON
DOMINION SUPPORT FUND
Annual Budget
FY 2026-27 Estimated Revenues**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Dominion Support Fund 2606:								
Revenues:								
461000	Investment Interest	1,414	955	0	0	0	0	
466000	Dominion Support Funds	27,113	27,740	27,740	27,740	22,088	22,088	
** Total Revenue		<u>28,527</u>	<u>28,695</u>	<u>27,740</u>	<u>27,740</u>	<u>22,088</u>	<u>22,088</u>	<u>0</u>
***Total Appropriation					126,231	22,088	22,088	<u>0</u>
Add Back:								
Unused Contingency					77,702			
FUND BALANCE								
Beginning of Year					<u>85,081</u>	<u>64,292</u>	<u>64,292</u>	<u>64,292</u>
FUND BALANCE - Projected								
End of Year					<u>64,292</u>	<u>64,292</u>	<u>64,292</u>	<u>64,292</u>

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

Fund: 2606
Division: Department of Emergency Services
Organization: 131101 - Emergency Preparedness

Object Code	Expenditure Classification	BUDGET				
		2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	2026-27 Recommend
Personnel						
	* Total Personnel	0	0	0	0	0 <u>0</u>
Operating Expenses						
520400	Advertising & Publicity	4,228	0	0	2,000	2,000 <u> </u>
520800	Outside Printing	0	0	0	1,000	1,000 <u> </u>
521200	Operating Supplies	1,728	348	5,737	2,000	2,000 <u> </u>
522000	Building Repairs & Maintenance	0	1,778	5,532	0	0 <u> </u>
522200	Small Equipment Repairs & Maint.	5,143	1,403	3,585	1,800	1,800 <u> </u>
524015	Drone Insurance	3,890	1,655	4,480	1,821	1,821 <u> </u>
525110	Other Parcel Delivery Service	0	0	400	500	500 <u> </u>
525210	Conference, Meeting & Training Expense	3,322	4,677	14,218	3,967	3,967 <u> </u>
529903	Contingency	0	0	77,702	0	0 <u> </u>
	* Total Operating	18,311	9,861	111,654	13,088	13,088 <u> </u> 0
	** Total Personnel & Operating	18,311	9,861	111,654	13,088	13,088 <u> </u> 0
Capital						
540000	Small Tools & Minor Equipment	3,538	0	8,821	6,900	6,900 <u> </u>
540010	Minor Software	700	729	5,756	2,100	2,100 <u> </u>
	All Other Equipment	0	0	0	0	0 <u> </u>
	** Total Capital	4,238	729	14,577	9,000	9,000 <u> </u> 0
	*** Total Budget Appropriation	22,549	10,590	126,231	22,088	22,088 <u> </u> 0

**COUNTY OF LEXINGTON
PUBLIC DEFENDER
Annual Budget
Fiscal Year 2026-27**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
* P/D (Indigent Criminal Defense) 2618:								
Revenues:								
451610	State Revenue (Lexington)	45,917	80,120	200,000	215,402	200,000	200,000	
461000	Investment Interest	0	0	0	0	0	0	
** Total Revenue		45,917	80,120	200,000	215,402	200,000	200,000	0
*** Total Appropriation					200,000	200,000	200,000	0
FUND BALANCE								
Beginning of Year					(15,405)	(3)	(3)	(3)
FUND BALANCE - Projected								
End of Year					(3)	(3)	(3)	(3)

Fund: 2618
Division: Judicial
Organization: 141400 - Public Defender

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	BUDGET 2026-27 Recommend 2026-27 Approved		
Personnel								
* Total Personnel		0	0	0	0	0	0	
Operating Expenses								
520300	Professional Services	61,318	52,205	200,000	200,000	200,000		
* Total Operating		61,318	52,205	200,000	200,000	200,000	0	
** Total Personnel & Operating		61,318	52,205	200,000	200,000	200,000	0	
Capital								
** Total Capital		0	0	0	0	0	0	
*** Total Budget Appropriation		61,318	52,205	200,000	200,000	200,000	0	

**COUNTY OF LEXINGTON
PUBLIC DEFENDER
Annual Budget
FY 2026-27 Estimated Revenue**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
* Public Defender 2619:								
Revenues:								
451610	State Revenue (Lexington)	697,823	348,911	697,823	697,823	697,823	697,823	
451611	State Revenue (Tri-Counties)	151,838	75,919	151,838	151,838	151,838	151,838	
451615	Carry Forward Revenues	85,531	67,997	0	0	0	0	
451616	Additional PD State Funding	75,000	37,500	75,000	75,000	75,000	75,000	
451617	PD Backlog State Funding	150,000	75,000	150,000	150,000	150,000	150,000	
451618	CPD Staff Support	0	101,315	0	0	200,000	200,000	
451620	State Supplemental (Lexington)	150,243	110,264	148,818	148,818	150,243	150,243	
451621	State Supplemental (Tri-Counties)	30,171	21,570	29,861	29,861	30,171	30,171	
451631	Application Fees (Lexington)	17,800	12,680	12,720	12,720	17,800	17,800	
451632	Probation Fees (Lexington County)	82,352	48,344	81,798	81,798	82,352	82,352	
451633	Civil Fees (Lexington County)	38,583	20,737	36,953	36,953	38,583	38,583	
451634	CDV Fees (Lexington County)	78,126	39,063	78,126	78,126	78,126	78,126	
451635	DUI Fees (Lexington County)	55,401	27,700	55,401	55,401	55,401	55,401	
451636	Probation Fees (Tri-Counties)	17,919	10,519	17,330	17,330	17,919	17,919	
451637	Civil Fees (Tri-Counties)	8,395	4,512	8,040	8,040	8,395	8,395	
451638	CDV Fees (Tri-Counties)	16,999	8,500	16,999	16,999	16,999	16,999	
451639	DUI Fees (Tri-Counties)	12,055	6,027	12,055	12,055	12,055	12,055	
451641	Application Fees (Tri-Counties)	7,503	4,107	6,872	6,872	7,503	7,503	
455004	Contribution from Tri-Counties	101,000	41,908	86,000	86,000	156,317	156,317	
455012	Contributions from Municipalities	0	0	400	400	400	400	
461000	Investment Interest	172,514	134,755	130,000	130,000	100	100	
469900	Miscellaneous Revenues	10	10	0	0	0	0	
801000	Op Trn from General Fund	2,084,215	1,042,108	2,084,215	2,084,215	2,084,215	2,084,215	
** Total Revenue		4,033,478	2,239,446	3,880,249	3,880,249	4,031,240	4,031,240	0
***Total Appropriation					4,762,736	4,694,614	4,829,221	0
New Programs								
FUND BALANCE								
Beginning of Year					4,430,045	3,547,558	3,547,558	3,547,558
FUND BALANCE - Projected								
End of Year					3,547,558	2,884,184	2,749,577	3,547,558

**COUNTY OF LEXINGTON
PUBLIC DEFENDER
Annual Budget
Fiscal Year - 2026-27**

Fund: 2619
Division: Judicial
Organization: 141400 - Public Defender

Object Expenditure Code Classification	2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	<i>BUDGET</i>		
				2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 43	2,000,103	1,602,382	3,046,985	3,046,985	3,172,658	
510200 Overtime	407	0	0	0	0	
511112 FICA Cost	146,670	117,322	210,450	233,095	218,437	
511113 SCRS - Employer's Portion	359,244	284,928	565,519	565,521	588,845	
511120 Employee Insurance - 43	233,633	191,250	365,500	376,250	376,250	
511130 Workers Compensation	8,567	6,609	11,122	11,274	11,542	
519999 Personnel Contingency	0	0	0	0	0	
* Total Personnel	2,748,624	2,202,491	4,199,576	4,233,125	4,367,732	0
Operating Expenses						
520200 Contracted Service	642	0	1,500	1,500	1,500	
520219 Water & Other Beverage Service	1,363	748	1,500	1,500	1,500	
520300 Professional Services	0	0	1,200	1,200	1,200	
520400 Advertising & Publicity	0	0	100	100	100	
520710 Software Subscriptions	4,343	5,966	10,341	16,334	16,334	
521000 Office Supplies	8,904	5,488	14,200	14,200	14,200	
521100 Duplicating	12,493	11,889	15,000	16,000	16,000	
522200 Small Equip Repairs & Maintenance	455	451	800	800	800	
522300 Vehicle Repairs & Maintenance	859	696	1,000	1,200	1,200	
523100 Building Rental	107,676	83,617	192,384	192,384	192,384	
524000 Building Insurance	180	189	413	455	455	
524100 Vehicle Insurance - 2	1,845	2,400	2,460	3,200	3,200	
524101 Comprehensive Insurance - 2	435	501	920	1,100	1,100	
524201 General Tort Liability Insurance	4,270	5,258	5,000	5,783	5,783	
524202 Surety Bonds	0	0	0	0	0	
525000 Telephone	11,514	7,531	12,295	12,295	12,295	
525004 WAN Service Charges	13,849	10,901	16,572	16,572	16,572	
525020 Pagers and Cell Phones - 2	565	377	1,344	1,344	1,344	
525041 E-mail Service Charges - 46	7,414	7,189	20,539	17,749	17,749	
525100 Postage	1,831	1,769	2,500	2,500	2,500	
525210 Conference, Meeting & Training Expense	20,602	26,754	52,250	52,250	52,250	
525230 Subscriptions, Dues & Books	17,081	18,837	23,750	23,750	23,750	
525240 Personal Mileage Reimbursement	8,919	7,943	21,400	21,400	21,400	
525328 Util / Public Defenders Offices	10,279	7,844	11,000	11,000	11,000	
525400 Gas, Fuel & Oil	1,705	1,203	3,700	3,700	3,700	
529903 Contingency	0	0	2,254	0	0	
529907 Rental Contingency	0	0	70,189	0	0	
* Total Operating	237,224	207,551	484,611	418,316	418,316	0
** Total Personnel & Operating	2,985,848	2,410,042	4,684,187	4,651,441	4,786,048	0

COUNTY OF LEXINGTON

Public Defender
 Annual Budget
 Fiscal Year - 2026-27

NEW PROGRAM

Fund: 2619
 Division: Public Defender
 Organization: 141400 - Public Defender

Position Upgrade

		Position Upgrade		BUDGET		
		FROM	TO			
		(2) Case	(2) Case	2026-27	2026-27	2026-27
Object Expenditure	Code Classification	Manager I	Manager II	Requested	Recommend	Approved
		(Band 111)	(Band 113)			
Personnel						
510100	Salaries & Wages - 2	99,174	113,610	14,436	14,436	_____
511112	FICA Cost	7,587	8,691	1,104	1,104	_____
511113	State Retirement	18,407	21,086	2,679	2,679	_____
511120	Insurance Fund Contribution	8,100	8,100	0	0	_____
511130	Workers Compensation	357	410	53	53	_____
* Total Personnel				18,272	18,272	_____
Operating Expenses						
* Total Operating				0	0	_____
** Total Personnel & Operating				18,272	18,272	_____
Capital						
** Total Capital				0	0	_____
*** Total Budget Appropriation				18,272	18,272	_____

**COUNTY OF LEXINGTON
VICTIMS' BILL OF RIGHTS
Annual Budget
FY 2026-27 Estimated Revenue**

Object		Actual	Received	Amended	Projected			
Code	Revenue Account Title	2024-25	Thru Mar 2025-26	Budget Thru Mar 2025-26	Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
* Victims' Bill of Rights 2620:								
Revenues:								
443002	Clerk of Crt Conviction Surcharges (\$100)	84,386	69,312	71,200	71,200	72,000	72,000	
443003	Clk of Crt Gen Sessions - 38% Assessment	11,049	5,221	11,000	11,000	10,700	10,700	
443500	Bond Estreatment	0	0	0	0	0	0	
443507	Solicitor Traffic Education Program - 9.17%	4,687	2,889	3,800	3,800	2,840	2,840	
444011	Traffic Court Conviction Surcharge (\$25)	4,091	3,339	4,000	4,000	4,500	4,500	
444012	Traffic Court - 11.16% Assessment	77,486	59,167	65,000	65,000	73,500	73,500	
444050	CDV Court - 11.16% Assessment	432	85	608	608	580	580	
444051	CDV Court - Conviction Surcharge	1,447	2,188	2,300	2,300	2,430	2,430	
444111	Mag. Dist. 1 Conviction Surcharge (\$25)	2,497	1,640	2,800	2,800	3,000	3,000	
444112	Mag. Dist. 1 - 11.16% Assessment	8,448	6,349	7,100	7,100	7,800	7,800	
444211	Mag. Dist. 2 Conviction Surcharge (\$25)	3,924	2,352	4,700	4,700	4,200	4,200	
444212	Mag. Dist. 2 - 11.16% Assessment	15,376	12,277	9,000	9,000	11,050	11,050	
444311	Mag. Dist. 3 Conviction Surcharge (\$25)	14,448	8,102	8,200	8,200	9,600	9,600	
444312	Mag. Dist. 3 - 11.16% Assessment	10,250	7,834	7,000	7,000	7,200	7,200	
444411	Mag. Dist. 4 Conviction Surcharge (\$25)	7,243	5,060	7,800	7,800	7,338	7,338	
444412	Mag. Dist. 4 - 11.16% Assessment	4,713	3,334	5,105	5,105	5,300	5,300	
444511	Mag. Dist. 5 Conviction Surcharge (\$25)	2,491	1,557	2,300	2,300	2,420	2,420	
444512	Mag. Dist. 5 - 11.16% Assessment	3,789	2,374	4,000	4,000	4,000	4,000	
444611	Mag. Dist. 6 Conviction Surcharge (\$25)	1,322	1,290	1,050	1,050	1,180	1,180	
444612	Mag. Dist. 6 - 11.16% Assessment	7,963	4,292	7,000	7,000	7,000	7,000	
444711	Mag. Worthless Ck - Conviction Surcharge	201	25	77	77	150	150	
444712	Mag. Worthless Ck - 11.16% Assessment	49	0	35	35	44	44	
444911	DUI Court - Conviction Surcharge	3,406	2,466	4,500	4,500	4,220	4,220	
444912	DUI Court - 11.16% Assessment	5,289	3,526	8,500	8,500	7,900	7,900	
455008	Contribution from Town of Gaston	18,650	13,915	13,600	13,600	14,700	14,700	
455009	Contribution from Town of Swansea	2,441	1,084	5,400	5,400	5,400	5,400	
455013	Contribution from Town of Pelion	757	1,758	1,280	1,280	1,280	1,280	
Other Revenues:								
461000	Investment Interest	2,695	36	3,000	3,000	100	100	
801000	Op Trn from General Fund/ Cty Ord - Sheriff -	0	0	0	0	0	0	
		299,530	221,472	260,355	260,355	270,432	270,432	0
Appropriations:								
- Solicitor					85,316	71,920	71,920	
- Magistrate Court Services					133,077	133,077	133,577	
- LE/Major Crimes					192,163	194,194	194,194	
***Total Appropriations					410,556	399,191	399,691	0
FUND BALANCE								
Beginning of Year					27,821	(122,380)	(122,380)	(122,380)
FUND BALANCE - Projected								
End of Year					(122,380)	(251,139)	(251,639)	(122,380)
					Solicitor	Magistrate	Law Enfr	Total
FY 25 Fund Balance					109,261	44,878	(126,318)	27,821
Budgeted FY 26 Revenues					86,785	86,785	86,785	260,355
Budgeted FY 26 Expenditures					(85,316)	(133,077)	(192,163)	(410,556)
Estimated FY 26 Fund Balance					110,730	(1,414)	(231,696)	(122,380)

**COUNTY OF LEXINGTON
VICTIMS' BILL OF RIGHTS
Annual Budget
Fiscal Year - 2026-27**

Fund 2620
Division: Judicial
Organization: 141200 - Solicitor

Object Expenditure Code Classification		2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	BUDGET	
						2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 1	54,759	40,723	54,562	45,951	45,951	
510200	Overtime	157	0	0	0	0	
511112	FICA - Employer's Portion	4,028	2,991	3,757	3,515	3,515	
511113	State Retirement - Employer's Portion	9,832	7,217	10,127	8,529	8,529	
511120	Employee Insurance - 1	10,188	7,969	10,625	8,750	8,750	
511130	Workers Compensation	177	149	176	170	170	
519999	Personnel Contingency	0	0	3,453	2,908	2,908	
* Total Personnel		79,141	59,049	82,700	69,823	69,823	0
Operating Expenses							
521000	Office Supplies	0	0	100	100	100	
521100	Duplicating	0	0	75	75	75	
524201	General Tort Liability Insurance	260	286	286	315	315	
524202	Surety Bonds - 1	0	0	0	7	7	
525041	E-mail Service Charges - 1	22	0	155	0	0	
525210	Conference, Meeting & Training Expense	1,396	389	2,000	1,600	1,600	
* Total Operating		1,678	675	2,616	2,097	2,097	0
** Total Personnel & Operating		80,819	59,724	85,316	71,920	71,920	0
Capital							
540000	Small Tools & Minor Equipment	0	0	0	0	0	
** Total Capital		0	0	0	0	0	0
*** Total Budget Appropriation		80,819	59,724	85,316	71,920	71,920	0

**COUNTY OF LEXINGTON
VICTIMS' BILL OF RIGHTS
Annual Budget
Fiscal Year - 2026-27**

Fund 2620
Division: Judicial
Organization: 142000 - Magistrate Court Services

Object Expenditure Code Classification		2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	BUDGET	
						2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 2	67,524	60,630	90,237	90,237	90,237	<u> </u>
510200	Overtime	0	0	0	0	0	<u> </u>
511112	FICA - Employer's Portion	4,869	4,412	6,213	6,213	6,213	<u> </u>
511113	State Retirement - Employer's Portion	12,099	10,833	16,748	16,748	16,748	<u> </u>
511120	Employee Insurance - 2	16,300	12,750	17,000	17,000	17,500	<u> </u>
511130	Workers Compensation	210	188	280	280	280	<u> </u>
519999	Personnel Contingency	0	0	0	0	0	<u> </u>
* Total Personnel		101,002	88,813	130,478	130,478	130,978	<u> 0</u>
Operating Expenses							
520702	Technical Currency & Support	0	0	0	0	0	<u> </u>
520710	Software Subscriptions	0	123	136	138	138	<u> </u>
521000	Office Supplies	220	0	300	222	222	<u> </u>
521100	Duplicating	0	0	1,200	1,200	1,200	<u> </u>
524201	General Tort Liability Insurance	0	88	275	275	275	<u> </u>
524202	Surety Bonds - 2	0	0	0	14	14	<u> </u>
525041	E-mail Service Charges - 2	86	0	488	750	750	<u> </u>
525210	Conference, Meeting & Training Expense	0	0	200	0	0	<u> </u>
* Total Operating		306	211	2,599	2,599	2,599	<u> 0</u>
** Total Personnel & Operating		101,308	89,024	133,077	133,077	133,577	<u> 0</u>
Capital							
** Total Capital		0	0	0	0	0	<u> 0</u>
*** Total Budget Appropriation		101,308	89,024	133,077	133,077	133,577	<u> 0</u>

**COUNTY OF LEXINGTON
VICTIMS' BILL OF RIGHTS
Annual Budget
Fiscal Year - 2026-27**

Fund 2620
Division: Law Enforcement
Organization: 151260 - LE/ Major Crimes

Object Expenditure Code Classification		2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	BUDGET	
						2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 2	120,698	43,598	115,615	105,557	105,557	
510199	Special Overtime	7,815	2,787	5,000	5,000	5,000	
510200	Overtime	10,240	10,304	10,000	10,000	10,000	
511112	FICA - Employer's Portion	10,279	4,138	7,960	9,223	9,223	
511113	State Retirement - Employer's Portion	10,231	7,923	8,550	9,933	9,933	
511114	Police Retirement - Employer's Portion	17,057	2,048	14,772	14,240	14,240	
511120	Employee Insurance - 2	16,300	12,750	17,000	17,500	17,500	
511130	Workers Compensation	3,048	557	2,549	2,486	2,486	
515600	Clothing Allowance	1,200	0	1,200	1,200	1,200	
519999	Personnel Contingency	0	0	0	9,386	9,386	
* Total Personnel		196,868	84,105	182,646	184,525	184,525	0
Operating Expenses							
522300	Vehicles Repairs & Maintenance	17	0	1,127	1,708	1,708	
524100	Vehicle Insurance - 1	615	800	615	815	815	
524101	Comprehensive Insurance - 1	0	0	563	700	700	
524201	General Tort Liability Insurance	1,563	1,759	1,679	1,759	1,759	
524202	Surety Bonds - 2	0	0	0	14	14	
525000	Telephone	510	263	482	482	482	
525030	800 MHz Radio Service Charges - 1	703	527	708	708	708	
525031	800 MHz Radio Maintenance Contract - 1	85	0	85	85	85	
525041	E-mail Service Charges - 2	0	0	0	0	0	
525230	Subscriptions, Dues & Books	55	0	55	55	55	
525400	Gas, Fuel, & Oil	335	416	3,119	3,083	3,083	
525600	Uniforms & Clothing	0	0	1,084	260	260	
* Total Operating		3,883	3,765	9,517	9,669	9,669	0
** Total Personnel & Operating		200,751	87,870	192,163	194,194	194,194	0
Capital							
** Total Capital		0	0	0	0	0	0
*** Total Budget Appropriation		200,751	87,870	192,163	194,194	194,194	0

COUNTY OF LEXINGTON
PUBLIC DEFENDER ADDITIONAL FUNDING
Annual Budget
FY 2026-27 Estimated Revenue

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
* Public Defender Additional Funding 2621:								
Revenues:								
451616	Additional PD State Funding	730,024	365,012	730,024	730,024	730,024	730,024	
461000	Investment Interest	8,560	43,224	0	0	0	0	
** Total Revenue		738,584	408,236	730,024	730,024	730,024	730,024	0
***Total Appropriation					1,941,804	1,415,109	730,024	0
Add Back:								
Unused Contingency					206,695			
FUND BALANCE								
Beginning of Year					1,220,341	215,256	215,256	215,256
FUND BALANCE - Projected								
End of Year					215,256	(469,829)	215,256	215,256

COUNTY OF LEXINGTON
PUBLIC DEFENDER ADDITIONAL FUNDING
Annual Budget
Fiscal Year - 2026-27

Fund: 2621
Division: Judicial
Organization: 141400 - Public Defender

Object Expenditure Code Classification	2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	<i>BUDGET</i>	
					2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 2	0	0	457,066	457,066	168,902	
510105 Pay Supplement	0	0	648,904	648,904	394,000	
510132 Retention Pay	130,000	0	0	0	0	
511112 FICA Cost	9,838	0	62,741	62,741	43,139	
511113 SCRS - Employer's Portion	0	0	194,472	194,472	104,660	
511120 Employee Insurance - 2	0	0	48,900	48,900	17,500	
511130 Workers Compensation	481	0	3,026	3,026	1,823	
519999 Personnel Contingency	0	0	0	0	0	
* Total Personnel	140,319	0	1,415,109	1,415,109	730,024	0
Operating Expenses						
520300 Professional Services	0	0	320,000	0	0	
524201 General Tort Liability Insurance	0	286	0	0	0	
529903 Contingency	0	0	206,695	0	0	
* Total Operating	0	286	526,695	0	0	0
** Total Personnel & Operating	140,319	286	1,941,804	1,415,109	730,024	0
Capital						
540000 Small Tools & Minor Equipment	0	0	0	0	0	
540010 Minor Software	0	0	0	0	0	
All Other Equipment	0	0	0	0	0	
** Total Capital	0	0	0	0	0	0
*** Total Budget Appropriation	140,319	286	1,941,804	1,415,109	730,024	0

COUNTY OF LEXINGTON
SCHEDULE "C" FUNDS - AUTHORIZED BY CTY TRANS COMMITTEE
Annual Budget
FY 2026-27 Estimated Revenue

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Schedule "C" Funds 2700:								
Revenues:								
452200	C Fund SCDOT Proportionment	4,600,287	3,966,979	4,573,030	4,573,030	4,549,900	4,549,900	
452202	C Fund Donor County Settlement	2,863,875	2,188,199	2,818,205	2,818,205	2,188,199	2,188,199	
Other Revenues:								
461000	Investment Interest	783,916	585,787	300,000	300,000	300,000	300,000	
491002	Project Refund	322,041	322,041	0	0	0	0	
** Total Revenue		<u>8,570,119</u>	<u>7,063,006</u>	<u>7,691,235</u>	<u>7,691,235</u>	<u>7,038,099</u>	<u>7,038,099</u>	<u>0</u>
***Total Appropriation					26,473,112	6,738,098	6,738,098	<u>0</u>
Add Back:								
Unused Contingency					913,308			
FUND BALANCE								
Beginning of Year					<u>17,568,568</u>	<u>(300,001)</u>	<u>(300,001)</u>	<u>(300,001)</u>
FUND BALANCE - Projected								
End of Year					<u>(300,001)</u>	<u>0</u>	<u>0</u>	<u>(300,001)</u>

COUNTY OF LEXINGTON
SCHEDULE "C" FUNDS - AUTHORIZED BY CTY TRANS COMMITTEE
Annual Budget
Fiscal Year - 2026-27

Fund 2700
Division: Public Works
Organization: 121100 - PW / Administration & Engineering

Object Expenditure Code Classification		2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	BUDGET	
						2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages	17,392	13,077	105,000	50,000	50,000	_____
510200	Overtime	0	0	0	0	0	_____
510300	Part Time	23,960	14,567	22,454	22,454	22,454	_____
511112	FICA - Employer's Portion	3,085	2,054	9,751	5,543	5,543	_____
511113	State Retirement - Employer's Portion	7,333	4,876	23,655	13,447	13,447	_____
511130	Workers Compensation	553	405	3,505	1,992	1,992	_____
519999	Personnel Contingency	0	0	2,534	2,500	2,500	_____
*Total Personnel		52,323	34,979	166,899	95,936	95,936	0
Operating Expenses							
520200	Contracted Services	3,000	3,300	3,300	3,500	3,500	_____
* Total Operating		3,000	3,300	3,300	3,500	3,500	0
** Total Personnel & Operating		55,323	38,279	170,199	99,436	99,436	0
Capital							
540000	Small Tools & Minor Equipment	0	0	0	0	0	_____
540010	Minor Software	0	0	0	0	0	_____
	All Other Equipment	0	0	0	0	0	_____
**Total Capital		0	0	0	0	0	0
*** Total Budget Appropriation		55,323	38,279	170,199	99,436	99,436	0

This organization will be used by the Public Works Engineering department to charge any time worked that is associated with a "C" Fund Project.

COUNTY OF LEXINGTON
SCHEDULE "C" FUNDS - AUTHORIZED BY CTY TRANS COMMITTEE

Annual Budget
Fiscal Year - 2026-27

Fund 2700
Division: Public Works
Organization: 121302 - PW / Maintenance / Municipal Grants & Sidewalks

Object Expenditure Code Classification		2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	BUDGET	
						2026-27 Recommend	2026-27 Approved
Operating Expenses							
539900	Unclassified	0	0	1,996,652	100,000	100,000	
539904	Unclassified - Municipal Projects	0	0	250,000	250,000	250,000	
* Total Operating		0	0	2,246,652	350,000	350,000	0
Capital							
5AQ483	FY25 B-L E. Columbia Ave Sidewalk	0	0	65,000	0	0	
5AQ484	FY25 Cayce-3rd Street Sidewalk	0	0	30,000	0	0	
5AQ485	FY25 Gilbert-Hampton St Sidewalk	53,200	0	0	0	0	
5AQ486	FY25 Irmo-Gibbes St & Lexington Ave	0	14,880	15,000	0	0	
5AQ487	FY25 Springdale-Silstar Rd & Shasta	0	94,930	110,000	0	0	
5AQ488	FY25 W Cola-Woodland Dr & Hollyberry	0	222,334	222,334	0	0	
5AR452	SCDOT Sign Dedication Veterans	0	500	500	0	0	
5AR453	SCDOT Sign Dedication Smith	0	500	500	0	0	
5AR454	SCDOT Sign Dedication Manos	0	500	500	0	0	
** Total Capital		53,200	333,644	443,834	0	0	0
Road & Infrastructure Improvements							
5R0153	W. Columbia Enhancement # 26-12 (Sunset/Jarvis)	0	0	36,250	0	0	
5R0218	Town of B-L Sidewalk Repairs	0	0	3,300	0	0	
5R0236	City of Cayce - Knox Abbott Dr.	0	0	40,000	0	0	
5R0250	Town of Lex Sidewalk Repairs	0	0	28,440	0	0	
5R0251	City of W. Columbia - Terrace View	0	0	36,275	0	0	
5R0253	Town of Pine Ridge Sidewalk Ext.	0	0	25,000	0	0	
5R0257	Town of Chapin - Beaufort St Rehab	0	0	98,145	0	0	
5R0265	Taylor St Resurfacing	28,092	1,633	123,137	0	0	
5R0272	West Cola Mill Village One-Way Proj	0	0	31,000	0	0	
5R0274	Cayce - State Street Sidewalk	0	0	6,008	0	0	
5R0276	Whiteford Way	149,299	0	10,158	0	0	
5R0277	Henbet Dr. - Traffic Signal/Fiber	0	0	241,300	0	0	
5R0279	FY22 Irmo Sidewalk Repairs	0	0	15,000	0	0	
5R0280	FY22 Cayce - Dunbar Rd Sidewalk	0	0	100,000	0	0	
5R0281	FY22 Batesburg-Leesville Sidewalk	0	0	407	0	0	
5R0282	FY22 Lexington Mallard Lakes Sidewalk	0	0	100,000	0	0	
5R0283	FY22 Springdale Kitty Hawk Dr Sidewalk	0	0	68,766	0	0	
5R0288	FY23 Cayce - Julius Felder Rd	0	0	50,000	0	0	
5R0289	FY23 W. Cola - Dreher Rd Sidewalk	0	0	75,000	0	0	
5R0294	City of Cayce - Frink St Sidewalk	0	0	469,555	0	0	
5R0302	Chapin Rd. Sidewalk	0	0	47,900	0	0	
5R0303	Batesburg-Leesville Sidewalk	0	50,000	50,000	0	0	
5R0304	Springdale-Wattling Rd Sidewalk	0	0	35,160	0	0	
5R0312	Town of Lex - LTIP Intersections	0	0	49,000	0	0	
*** Total Road & Infrastructure Improvements		177,391	51,633	1,739,801	0	0	0
Other Financing Uses							
812489	Op Trn to PW/Safe Streets for All	0	0	0	0	0	
***Total Other Financing Uses		0	0	0	0	0	0
*** Total Budget Appropriation		230,591	385,277	4,430,287	350,000	350,000	0

COUNTY OF LEXINGTON
SCHEDULE "C" FUNDS - AUTHORIZED BY CTY TRANS COMMITTEE
Annual Budget
Fiscal Year - 2026-27

Fund 2700
Division: Public Works
Organization: 121305 - PW / Maintenance / Drainage Projects

						BUDGET	
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	
Code Classification	Expend	Expend	Amended	Requested	Recommend	Approved	
		(Mar)	(Mar)				
Operating Expenses							
539900	Unclassified - Drainage Projects	0	0	2,208,846	250,000	250,000	
* Total Operating		0	0	2,208,846	250,000	250,000	
Capital							
** Total Capital		0	0	0	0	0	
Drainage Projects							
5R0246	Olde Saluda Storm Sewer Rehab	0	0	400	0	0	
5R0311	Lupine Ct - Drainage Improvements	0	104,223	109,500	0	0	
* Total Drainage Projects		0	104,223	109,900	0	0	

This department is to account for expenditures on various storm drainage improvements. Organization - 121305.
--

*** Total Budget Appropriation	0	104,223	2,318,746	250,000	250,000	0
---------------------------------------	----------	----------------	------------------	----------------	----------------	----------

**COUNTY OF LEXINGTON
LEXINGTON COUNTYWIDE STORMWATER CONSORTIUM
Annual Budget
FY 2026-27 Estimated Revenue**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
* Lex Cty Stormwater Consortium/MS4 2720:								
Revenues:								
452151	MS4 Municipal Portions	99,750	73,872	35,957	35,957	28,000	28,000	
452152	MS4 Municipal Contract Portions	0	0	88,900	88,900	100,800	100,800	
456100	Program Income	0	0	0	0	0	0	
461000	Investment Interest	0	0	0	0	0	0	
469900	Miscellaneous Revenues	0	0	0	0	0	0	
801000	Op Trn from General Fund/Cty Ord.	189,566	0	0	0	0	0	
** Total Revenue		289,316	73,872	124,857	124,857	128,800	128,800	0
***Total Appropriation					757,672	480,866	447,592	0
Add Back:								
Unused Contingency					22,670			
Unused Appropriations					543,755			
FUND BALANCE								
Beginning of Year					385,182	318,792	318,792	318,792
FUND BALANCE - Projected								
End of Year					318,792	(33,274)	0	318,792

COUNTY OF LEXINGTON
LEXINGTON COUNTYWIDE STORMWATER CONSORTIUM
Annual Budget
Fiscal Year - 2026-27

Fund: 2720
Division: General Administrative
Organization: 101611 - Land Development

Object Expenditure Code Classification	2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	BUDGET	
					2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages	0	0	0	0	0	
510300 Part Time - 1 (0.5 - FTE)	12,467	12,500	26,813	26,813	17,659	
511112 FICA - Employer's Portion	958	960	1,908	2,051	1,216	
511113 State Retirement - Employer's Portion	2,216	2,243	5,211	4,976	3,278	
511120 Employee Insurance - 1	0	0	0	0	0	
511130 Workers Compensation	97	345	53	737	486	
519999 Personnel Contingency	0	0	0	0	0	
* Total Personnel	15,738	16,048	33,985	34,577	22,639	0
Operating Expenses						
520200 Contracted Services	15,000	15,744	15,031	40,000	40,000	
520221 Website Services	280	355	1,420	0	0	
520300 Professional Services	364,292	109,532	631,279	375,500	375,500	
520400 Advertising & Publicity	2,737	0	18,266	0	0	
520702 Technical Currency & Support	0	0	1,620	419	419	
520710 Software Subscriptions	129	0	71	115	115	
521000 Office Supplies	0	0	1,175	0	0	
521100 Duplicating	22	1	716	0	0	
521200 Operating Supplies	0	0	10,895	6,000	6,000	
524201 General Tort Liability Insurance	40	44	27	42	48	
524202 Surety Bonds	0	0	0	0	0	
525000 Telephone	0	0	565	264	264	
525021 Smart Phone Charges	0	0	1,149	701	701	
525041 E-mail Service Charges	0	0	410	286	286	
525100 Postage	0	0	125	0	0	
525210 Conference, Meeting & Training Expense	923	(73)	721	1,260	1,260	
525230 Subscriptions, Dues, & Books	200	200	790	230	230	
525250 Motor Pool Reimbursement	0	0	769	0	0	
525600 Uniforms & Clothing	0	0	410	130	130	
529903 Contingency	0	0	22,670	21,342	0	
* Total Operating	383,623	125,803	708,109	446,289	424,953	0
** Total Personnel & Operating	399,361	141,851	742,094	480,866	447,592	0
Capital						
540000 Small Tools & Minor Equipment	0	0	1,428	0	0	
540010 Minor Software	0	0	0	0	0	
All Other Equipment	0	0	14,150	0	0	
** Total Capital	0	0	15,578	0	0	0
*** Total Budget Appropriation	399,361	141,851	757,672	480,866	447,592	0

**COUNTY OF LEXINGTON
RAIN BARREL WORKSHOPS
Annual Budget
Fiscal Year - 2026-27**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
* Rain Barrel Workshops 2730:								
Revenues:								
456100	Program Income	600	600	0	0	0	0	
802720	Op Trn from Lex Cty Stormwater Cons	0	0	0	0	0	0	
** Total Revenue		<u>600</u>	<u>600</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
***Total Appropriation					7,993	4,500	4,500	<u>0</u>
Add Back:								
Unused Contingency								
Unused Appropriations								
					7,993			
FUND BALANCE								
Beginning of Year					<u>6,958</u>	<u>6,958</u>	<u>6,958</u>	<u>6,958</u>
FUND BALANCE - Projected								
End of Year					<u>6,958</u>	<u>2,458</u>	<u>2,458</u>	<u>6,958</u>

Fund: 2730
Division: General Administrative
Organization: 101611 - Land Development

Object Expenditure		2024-25	2025-26	2025-26	2026-27	BUDGET	
Code	Classification	Expend	Expend (Mar)	Amended (Mar)	Requested	2026-27 Recommend	2026-27 Approved
Personnel							
* Total Personnel		0	0	0	0	0	0
Operating Expenses							
521200	Operating Supplies	1,399	0	7,993	4,500	4,500	
* Total Operating		1,399	0	7,993	4,500	4,500	0
** Total Personnel & Operating		1,399	0	7,993	4,500	4,500	0
Capital							
** Total Capital		0	0	0	0	0	0
*** Total Budget Appropriation		1,399	0	7,993	4,500	4,500	0

**COUNTY OF LEXINGTON
 CAMPUS PARKING FUND
 Annual Budget
 FY 2026-27 - Estimated Revenue**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Campus Parking Fund 2920:								
Revenues:								
430600	Employee Parking Fees	13,530	8,598	15,177	15,177	12,429	12,429	<u> </u>
430601	Public Parking Fees	1,104	2,004	720	720	720	720	<u> </u>
Other Revenues:								
461000	Investment Interest	3,211	2,168	2,000	2,000	3,064	3,064	<u> </u>
** Total Revenue		<u>17,845</u>	<u>12,770</u>	<u>17,897</u>	<u>17,897</u>	<u>16,213</u>	<u>16,213</u>	<u>0</u>
***Total Appropriation					17,897	16,213	16,213	<u>0</u>
Contingency: Unused								
FUND BALANCE								
Beginning of Year					<u>147,211</u>	<u>147,211</u>	<u>147,211</u>	<u>147,211</u>
FUND BALANCE - Projected								
End of Year					<u>147,211</u>	<u>147,211</u>	<u>147,211</u>	<u>147,211</u>

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

Fund 2920

Organization: 101500 - Human Resource

Organization: 111300 - Building Services

Organization: 999900 - Non-departmental

Object Code	Expenditure Classification	<i>BUDGET</i>				
		2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	2026-27 Recommend
Operating Expenses (Organization - 101500)						
* Total Operating (101500)		0	0	0	0	0
Personnel (Organization - 111300)						
510100	Salaries & Wages	0	0	0	0	0
510300	Part Time	0	0	0	0	0
511112	FICA - Employer's Portion	0	0	0	0	0
511113	SCRS - Employer's Portion	0	0	0	0	0
511130	Workers Compensation - Employer Cost	0	0	0	0	0
* Total Personnel (111300)		0	0	0	0	0
Operating Expenses (Organization - 111300)						
522000	Building Repairs & Maintenance	0	0	17,897	16,213	16,213
* Total Operating (111300)		0	0	17,897	16,213	16,213
** Total Personnel & Operating		0	0	17,897	16,213	16,213
Capital: (Organization - 111300)						
** Total Capital (111300)		0	0	0	0	0
Capital: (Organization - 999900)						
549904	Capital Contingency	0	0	0	0	0
** Total Capital (999900)		0	0	0	0	0
*** Total Budget Appropriation		0	0	17,897	16,213	16,213

**COUNTY OF LEXINGTON
HUMAN RESOURCES / EMPLOYEE COMMITTEE
Annual Budget
Fiscal Year - 2026-27**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Human Resources/Employee Committee 2930:								
Revenues:								
438300	Vending Machine Sales	3,662	2,435	3,400	3,400	3,400	3,400	_____
439900	Misc Fees, Permits, and Sales	0	0	0	0	0	0	_____
Other Revenues:								
461000	Investment Interest	288	194	150	150	150	150	_____
** Total Revenue		3,950	2,629	3,550	3,550	3,550	3,550	0
***Total Appropriation					3,550	3,550	3,550	0
Contingency: Unused								
FUND BALANCE								
Beginning of Year					<u>16,874</u>	<u>16,874</u>	<u>16,874</u>	<u>16,874</u>
FUND BALANCE - Projected					<u>16,874</u>	<u>16,874</u>	<u>16,874</u>	<u>16,874</u>
End of Year					<u>16,874</u>	<u>16,874</u>	<u>16,874</u>	<u>16,874</u>

Fund 2930
Division: General Administrative
Organization: 101500 - Human Resources

Object Code	Expenditure Classification	BUDGET					
		2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
* Total Personnel		0	0	0	0	0	0
Operating Expenses							
539900	Unclassified	0	0	3,550	3,550	3,550	_____
* Total Operating		0	0	3,550	3,550	3,550	0
** Total Personnel & Operating		0	0	3,550	3,550	3,550	0
Capital							
** Total Capital		0	0	0	0	0	0
*** Total Budget Appropriation		0	0	3,550	3,550	3,550	0

**COUNTY OF LEXINGTON
DELINQUENT TAX COLLECTIONS
Annual Budget
FY 2026-27 Estimated Revenue**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Treasurer / Delinquent Tax Collections 2950:								
Revenues:								
416000	Delinquent Tax Costs	1,041,367	640,209	900,000	900,000	920,000	920,000	_____
439900	Misc Fees, Permits, and Sales	14,595	8,090	15,000	15,000	15,000	15,000	_____
450000	Rental Income	90	0	1,000	1,000	1,000	1,000	_____
461000	Investment Interest	605,698	57,553	200,000	200,000	300,000	48,000	_____
461020	Delinquent Tax Account Interest	0	0	0	0	0	0	_____
467000	Cash Over/Short	0	0	0	0	0	0	_____
469900	Miscellaneous Revenues	0	0	0	0	0	0	_____
** Total Revenue		<u>1,661,750</u>	<u>705,852</u>	<u>1,116,000</u>	<u>1,116,000</u>	<u>1,236,000</u>	<u>984,000</u>	<u>0</u>
***Total Appropriation					1,204,257	1,173,680	1,219,607	<u>0</u>
FUND BALANCE								
Beginning of Year					<u>1,872,966</u>	<u>1,784,709</u>	<u>1,784,709</u>	<u>1,784,709</u>
FUND BALANCE - Projected								
End of Year					<u>1,784,709</u>	<u>1,847,029</u>	<u>1,549,102</u>	<u>1,784,709</u>

COUNTY OF LEXINGTON
DELINQUENT TAX COLLECTIONS
Annual Budget
Fiscal Year - 2026-27

Fund: 2950
Division: General Administration
Organization: 101700 Treasurer

Object Code	Expenditure Classification	<i>BUDGET</i>				
		2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	2026-27 Recommend
Personnel						
510100	Salaries & Wages - 8.2	385,446	314,511	407,737	407,737	454,081
510200	Overtime	1,832	2,142	3,000	3,000	3,000
511112	FICA - Employer's Portion	28,201	22,919	31,930	31,421	31,367
511113	State Retirement - Employer's Portion	69,378	56,362	85,263	76,232	84,556
511120	Employee Insurance - 8.2	66,830	52,275	78,200	80,500	71,750
511130	Workers Compensation	2,422	1,896	2,635	2,635	2,698
519999	Personnel Contingency	0	0	0	0	0
	* Total Personnel	554,109	450,105	608,765	601,525	647,452
Operating Expenses						
520200	Contracted Services	95,405	84,456	117,500	118,300	118,300
520244	Moving Services - Buildings	0	0	1,000	1,000	1,000
520300	Professional Services	6,842	6,120	10,400	20,400	20,400
520400	Advertising & Publicity	41,842	43,521	56,749	66,000	66,000
520500	Legal Services	140,000	105,000	140,000	140,000	140,000
520700	Technical Services	0	0	0	0	0
520702	Technical Currency & Support	41,595	39,000	39,068	40,560	40,560
520710	Software Subscriptions	0	367	408	414	414
521000	Office Supplies	7,360	6,721	7,000	8,000	8,000
521100	Duplicating	754	553	1,500	1,500	1,500
522200	Small Equipment Repairs & Maint	0	0	500	500	500
524000	Building Insurance	0	0	258	258	258
524001	Burglary Insurance	0	0	130	130	130
524201	General Tort Liability Insurance	400	462	440	508	508
524202	Surety Bonds - 2	0	0	0	0	0
525000	Telephone	1,621	968	1,816	1,816	1,816
525004	WAN Service Charges	0	0	105	105	105
525041	E-mail Service Charges - 7	1,143	1,106	2,056	2,312	2,312
525100	Postage	139,828	31,284	145,000	155,000	155,000
525210	Conference, Meeting & Training Expense	1,764	2,614	3,165	3,400	3,400
525230	Subscriptions, Dues, & Books	205	324	900	600	600
525250	Motor Pool Reimbursement	190	174	200	200	200
525300	Utilities	5,287	4,436	6,505	6,830	6,830
526900	DMV Title & License Fee	0	0	0	0	0
529900	Miscellaneous Operating Expense	0	0	0	0	0
529903	Contingency	0	0	33,512	0	0
	* Total Operating	484,236	327,106	568,212	567,833	567,833
	** Total Personnel & Operating	1,038,345	777,211	1,176,977	1,169,358	1,215,285

**COUNTY OF LEXINGTON
GRANTS ADMINISTRATION
Annual Budget
FY 2026-27 Estimated Revenue**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Finance / Grants Administration 2990:								
Revenues:								
461000	Investment Interest	0	386	0	0	0	0	
801000	Op Trn from General Fund/Cty Ord.	115,803	111,929	111,929	111,929	126,228	126,228	
** Total Revenue		<u>115,803</u>	<u>112,315</u>	<u>111,929</u>	<u>111,929</u>	<u>126,228</u>	<u>126,228</u>	<u>0</u>
***Total Appropriation					113,916	121,308	121,308	<u>0</u>
Contingency:								
Unused								
Carryforward								
FUND BALANCE								
Beginning of Year					<u>(2,933)</u>	<u>(4,920)</u>	<u>(4,920)</u>	<u>(4,920)</u>
FUND BALANCE - Projected								
End of Year					<u>(4,920)</u>	<u>0</u>	<u>0</u>	<u>(4,920)</u>

**COUNTY OF LEXINGTON
GRANTS ADMINISTRATION
Annual Budget
Fiscal Year - 2026-27**

Fund: 2990
Division: General Administration
Organization: 101400 Finance

Object Code	Expenditure Classification	BUDGET				
		2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	2026-27 Recommend
Personnel						
510100	Salaries & Wages - 1	81,111	60,508	80,885	85,603	85,603
511112	FICA - Employer's Portion	6,187	4,619	6,188	6,549	6,549
511113	State Retirement - Employer's Portion	14,525	10,726	15,012	15,888	15,888
511120	Employee Insurance - 1	8,150	6,375	8,150	8,750	8,750
511130	Workers Compensation	252	188	251	265	265
519999	Personnel Contingency	0	0	0	0	0
	* Total Personnel	110,225	82,416	110,486	117,055	117,055
Operating Expenses						
521000	Office Supplies	478	103	600	605	605
521100	Duplicating	273	171	500	500	500
524201	General Tort Liability Insurance	40	143	40	143	143
524202	Surety Bonds - 1	0	0	0	0	0
525000	Telephone	243	117	241	241	241
525041	E-mail Service Charge - 1	22	0	129	0	0
525210	Conference, Meeting & Training Expense	1,287	1,045	1,365	1,420	1,420
525230	Subscriptions, Dues, & Books	354	354	355	355	355
525240	Personal Mileage Reimbursement	74	0	100	100	100
529903	Contingency	0	0	0	0	0
	* Total Operating	2,771	1,933	3,330	3,364	3,364
	** Total Personnel & Operating	112,996	84,349	113,816	120,419	120,419
Capital						
540000	Small Tools & Minor Equipment	0	0	100	100	100
540010	Minor Software	0	0	0	0	0
	All Other Equipment	0	0	0	0	0
	(1) B&W Printer - Rpl				789	789
	** Total Capital	0	0	100	889	889
	*** Total Budget Appropriation	112,996	84,349	113,916	121,308	121,308

COUNTY OF LEXINGTON
PASS-THRU GRANTS
Annual Budget
Fiscal Year - 2026-27

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Pass-Thru-Grants 2999:								
Revenues:								
452100	Town Recorders Fees	222,089	128,396	177,660	177,660	144,068	144,068	
461000	Investment Interest	4,697	2,786	0	0	0	0	
** Total Revenue		226,786	131,182	177,660	177,660	144,068	144,068	0
***Total Appropriation					293,874	144,068	144,068	0
FUND BALANCE								
Beginning of Year					165,026	48,812	48,812	48,812
FUND BALANCE - Projected End of Year					48,812	48,812	48,812	48,812

Fund: 2999

Organization: 142000 - Magistrate Court Services (Personnel Costs)

Organization: 999900 - Non-departmental (Special Projects)

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	BUDGET 2026-27 Recommend Approved		
Personnel: (Organization - 142000)								
510100	Salaries & Wages	137,371	99,278	137,371	111,371	111,371		
511112	FICA - Employer's Portion	10,320	7,462	10,509	8,520	8,520		
511114	PORS - Employer's Portion	435	266	29,178	23,656	23,656		
511130	Workers Compensation	1,569	998	602	521	521		
511214	PORS - Emplr. Port. (Retiree)	27,736	19,963	0	0	0		
* Total Personnel		177,431	127,967	177,660	144,068	144,068	0	
Operating Expenses: (Organization - 999900)								
5R0141	Cherokee Shores Phase I	0	0	3,090	0	0		
5R0142	Kaminer Subdivision	0	0	6,733	0	0		
5R0143	Woodland Pond Subdivision	0	0	6,780	0	0		
5R0144	Whispering Glen Subdivision	0	0	18,311	0	0		
5R0182	Buena Vista Subdivision	0	0	1,796	0	0		
5R0184	Park West, Phase I	0	0	30,072	0	0		
5R0185	Sweetgrass Courtyard	0	0	23,000	0	0		
5R0186	Wild Meadows, Phase I	0	0	26,432	0	0		
* Total Operating		0	0	116,214	0	0	0	
** Total Personnel & Operating		177,431	127,967	293,874	144,068	144,068	0	
Capital								
** Total Capital		0	0	0	0	0	0	
*** Total Budget Appropriation		177,431	127,967	293,874	144,068	144,068	0	

COUNTY OF LEXINGTON
RED BANK CROSSING RENTAL PROPERTIES
Annual Budget
Fiscal Year 2026-27

Fund: 5601
Division: Non-Departmental
Organization: 999900 - Non-Departmental

Summary Page	2024-25	2025-26	2025-26	2026-27	BUDGET	
	Actual	Actual (Mar)	Amended (Mar)	Requested	2026-27 Recommend	2026-27 Approved
Activity From Operations:						
Revenues:						
450000 Rental Income	58,349	0	102,300			
461000 Investment Interest	22,217	15,001	0			
Total Revenue	80,566	15,001	102,300	0	0	0
Expenses:						
Total Personnel & Operating	68,687	26,661	292,911			
Depreciation	13,652	0	19,677			
Total Expense	82,339	26,661	312,588	0	0	0
Noncash Expenses:						
Depreciation: Add Back In	13,652	0	19,677			
Net Cash	11,879	(11,660)	(190,611)	0	0	0
Income Calculation:						
Net Income (Loss)	(1,773)	(11,660)	(210,288)	0	0	0
Unused Appropriations			218,273			
FUND BALANCE						
Beginning of Year - Cash			574,402	602,064	602,064	602,064
FUND BALANCE						
End of Year - Projected - Cash			602,064	602,064	602,064	602,064

COUNTY OF LEXINGTON
RED BANK CROSSING RENTAL PROPERTIES
Annual Budget
Fiscal Year 2026-27

Fund: 5601
Division: Non-Departmental
Organization: 999900 - Non-Departmental

Object Expenditure Code Classification		<i>BUDGET</i>				
		2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	2026-27 Recommend
Personnel						
* Total Personnel		0	0	0	0	0
Operating Expenses						
520103	Landscape/Ground Maintenance	24,555	17,756	26,287		
520231	Garbage Pickup Service	0	0	2,700		
520232	Parking Lot Sweeping	8,404	1,401	8,254		
522000	Building Repairs & Maintenance	2,789	0	5,000		
524000	Building Insurance	7,105	7,504	1,219		
529903	Contingency	0	0	218,273		
530100	Depreciation	13,652	0	19,677		
538500	Property Taxes	25,834	0	31,178		
* Total Operating		82,339	26,661	312,588	0	0
** Total Personnel & Operating		82,339	26,661	312,588	0	0
Capital						
** Total Capital		0	0	0	0	0
*** Total Expenses		82,339	26,661	312,588	0	0

**COUNTY OF LEXINGTON
SOLID WASTE MANAGEMENT
Annual Budget
FY 2026-27 Estimated Revenues & Other Funding Sources**

Fund: 5700	Actual	Actual	Actual	Actual	Received	Amended	Projected			
Division: Public Works	Receipts	Receipts	Receipts	Receipts	Thru Mar	Budget	Revenue	Requested	Recommend	Approved
Revenue Account Title	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26	2026-27	2026-27	2026-27
* Undesignated Revenues 5700 :										
Property Taxes:	<u>7.877 Mills</u>	<u>7.877 Mills</u>	<u>7.877 Mills</u>	<u>7.877 Mills</u>	<u>7.0 Mills</u>	<u>7.0 Mills</u>	<u>7.0 Mills</u>			
410000 Current Property Taxes	8,577,225	8,999,023	9,407,308	9,781,106	10,100,583	10,732,041	10,732,041	10,732,041	10,995,222	
410500 Homestead Exemption Reimburse.	382,207	388,360	393,743	403,362	0	390,000	390,000	390,000	410,000	
410520 Manufacturer's Tax Exemption	62,015	63,827	64,832	64,215	0	60,000	60,000	60,000	65,000	
410521 Manufacturer Partial Prop Tx Exempt	14,916	68,370	77,310	81,491	85,804	0	0	0	0	
410530 State Sales & Use Tax Credit	47,703	39,530	82,719	61,280	50,901	53,930	53,930	53,930	55,252	
411000 Current Vehicle Taxes	1,278,637	1,362,488	1,535,626	1,623,164	1,202,205	1,657,049	1,657,049	1,657,049	1,568,843	
411050 Watercraft Property Taxes	0	0	0	160,197	99,051	166,704	166,704	166,704	184,208	
412000 Current Tax Penalties	14,108	15,282	13,900	8,100	15,515	15,000	15,515	15,000	12,000	
413000 Delinquent Taxes	281,399	230,058	423,845	161,369	121,396	300,000	300,000	300,000	300,000	
414000 Delinquent Tax Penalties	34,020	37,582	35,271	40,240	21,396	35,000	35,000	35,000	40,000	
417100 Fee in Lieu of Taxes	457,522	449,646	501,726	537,587	505,533	475,000	505,533	475,000	520,000	
417120 FILOT - Prior Year	(11,199)	(3,652)	(3,341)	12,840	25,682	0	25,682	0	0	
417130 FILOT - Manufacturer's Tax Exempt	44,384	47,673	51,082	53,790	0	45,000	45,000	45,000	50,000	
417150 FILOT - Fee for Services	3,378	3,479	3,378	3,378	3,502	3,000	3,502	3,000	3,000	
418000 Motor Carrier Payments	35,197	36,803	36,547	45,442	25,008	35,000	35,000	35,000	45,000	
418100 Heavy Equip Rental Surcharge Fees	6,912	16,880	18,914	21,432	19,473	15,000	19,473	15,000	20,000	
Total Property Taxes	11,228,424	11,755,349	12,642,860	13,058,993	12,276,049	13,982,724	14,044,429	13,982,724	14,268,525	0
Landfill Revenue Sources:										
430850 Credit Report Fees	225	225	350	275	250	300	333	300	300	
434000 Landfill Fees	4,073,159	5,613,507	5,235,643	5,695,914	4,490,746	5,525,297	5,525,297	5,705,368	5,705,368	
434100 Landfill Permit Fees	5,305	4,825	5,921	4,780	5,770	4,500	4,500	5,205	5,205	
434200 Garbage Franchise Fees	175,446	185,153	191,787	202,415	85,065	240,000	240,000	337,350	337,350	
434400 Paper Recycling Fees	1,020	804	724	596	382	450	450	450	450	
434401 Battery Recycling Fees	16,862	18,896	23,196	19,664	10,869	20,500	20,500	19,000	19,000	
434402 Aluminum Recycling Fees	60,441	42,289	36,986	24,744	42,990	32,000	42,990	32,000	32,000	
434405 White Goods Recycling Fees	562,922	295,553	214,383	198,453	138,500	185,000	185,000	238,000	238,000	
434406 Waste Tire Fees	149,101	218,512	241,022	322,193	208,982	250,000	250,000	275,000	275,000	
434408 Cardboard Recycling Fees	62,669	17,033	32,518	39,196	16,486	23,000	23,000	26,500	26,500	
434409 Glass Recycling Fees	3,897	8,470	10,361	8,183	4,376	6,500	6,500	6,500	6,500	
434411 Oil Filter Recycling Fees	2,944	2,692	215	792	194	1,300	1,300	900	900	
434414 Refrigerant Recycling Fees	25,440	25,770	29,060	31,680	23,370	30,000	30,000	30,000	30,000	
434416 Motor Oil Recycling Fees	22,759	37,867	39,807	29,553	3,310	15,000	15,000	8,000	8,000	
434417 Safety Vest Recycling Fees	3	0	0	0	0	0	0	0	0	
434419 Electronics Recycling Fees	7,281	6,630	4,782	6,552	5,791	6,000	6,000	6,500	6,500	
434420 Mattress Recycling Fees	22,178	31,946	36,401	532	0	0	0	0	0	
434421 Wood/Vegetative Compost Fee	81,831	92,474	104,342	149,041	160,361	110,000	160,361	160,000	160,000	
434422 Food Waste Compost Fee	0	0	0	0	0	60,000	0	0	0	
438800 Mulch Sales	13,001	1,797	860	0	0	0	0	0	0	
438801 Compost Sales	72,131	23,010	(20)	0	0	0	0	0	0	
Total Revenue Sources	5,358,615	6,627,453	6,208,338	6,734,563	5,197,442	6,509,847	6,511,231	6,851,073	6,851,073	0
Other Revenues:										
450100 Ground Lease Agreement	13,597	13,717	14,487	13,252	9,000	14,000	14,000	12,000	12,000	
451201 FEMA Disaster Reimbursement	0	0	0	0	19,470	0	0	0	0	
461000 Investment Interest	49,481	537,140	1,044,322	778,743	507,251	930,252	930,252	602,421	602,421	
467000 Cash Over/Short	(178)	(236)	(222)	127	3	0	0	0	0	
469900 Miscellaneous Revenues	586	3,280	0	18,819	0	0	0	0	0	
490100 Sale of General Fixed Assets	0	0	0	375	16,750	465,000	465,000	50,000	50,000	
490200 Trade-in Allowance on FA	0	0	25,500	0	0	0	0	0	0	
490300 Gain on Sale of Fixed Assets	67,729	0	0	121,478	0	0	0	0	0	
491000 Contributed Capital	81,124	0	4,580	0	0	0	0	0	0	
590300 Loss on Disposal of Fixed Assets	0	(293,851)	(653)	(813,667)	0	0	0	0	0	
Total Other Revenue	212,339	260,050	1,088,014	119,127	552,474	1,409,252	1,409,252	664,421	664,421	0
** Total Undesignated Landfill Revenues	16,799,378	18,642,852	19,939,212	19,912,683	18,025,965	21,901,823	21,964,912	21,498,218	21,784,019	0

SOLID WASTE MANAGEMENT
Combined Annual Budget
Fiscal Year 2026-27

Fund: 5700
Division: Public Works

Summary Page	2024-25	2025-26	2025-26	2026-27	<i>BUDGET</i>	
	Actual	Actual (Mar)	Amended (Mar)	Requested	2026-27 Recommend	2026-27 Approved
Activity From Operations:						
Revenues:						
Property Taxes	13,058,993	12,276,049	13,982,724	13,982,724	14,268,525	
Landfill Revenue Fees	6,734,563	5,197,442	6,509,847	6,851,073	6,851,073	
Other Revenues	932,794	552,474	1,409,252	664,421	664,421	
Loss on Disposal of Fixed Assets	(813,667)	0	0	0	0	
Total Revenues	19,912,683	18,025,965	21,901,823	21,498,218	21,784,019	0
Expenses:						
Total Personnel & Operating	15,304,339	10,795,054	19,315,809	18,317,145	17,722,886	
Depreciation	2,225,001	0	1,939,205	1,939,205	2,289,084	
Capital Outlay	59,054	3,886,479	5,804,177	12,800,486	3,456,795	
Operating Transfers	102,711	599,333	599,333	604,338	604,338	
Total Expenses	17,691,105	15,280,866	27,658,524	33,661,174	24,073,103	0
Sub-Total	2,221,578	2,745,099	(5,756,701)	(12,162,956)	(2,289,084)	0
Noncash Expenses:						
Depreciation: Add Back In	2,225,001	0	1,939,205	1,939,205	2,289,084	
Total Expenses (Cash Basis)	15,466,104	15,280,866	25,719,319	31,721,969	21,784,019	0
Net Cash	4,446,579	2,745,099	(3,817,496)	(10,223,751)	0	0
Income Calculation:						
Capital Outlay: Existing	59,054	3,886,479	5,804,177	12,800,486	3,456,795	
Total Expenses (Income Basis)	17,632,051	11,394,387	21,854,347	20,860,688	20,616,308	0
Net Income (Loss)	2,280,632	6,631,578	47,476	637,530	1,167,711	0
Unused Appropriations			1,021,000			
Carry-forward Items						
FUND BALANCE						
Beginning of Year - Cash			16,977,588	14,181,092	14,181,092	14,181,092
FUND BALANCE						
End of Year - Projected - Cash			14,181,092	3,957,341	14,181,092	14,181,092

**COUNTY OF LEXINGTON
SOLID WASTE MANAGEMENT**

**Annual Budget
Fiscal Year 2026-27**

Fund: 5700
Division: Public Works
Organization: 121201 - Solid Waste / Administration

Object Expenditure						BUDGET	
Code	Classification	2024-25 Expenses	2025-26 Expenses (Mar)	2025-26 Amended (Mar)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 4	206,848	160,355	306,170	336,598	325,309	
511112	FICA Cost	14,481	11,302	21,080	25,750	22,397	
511113	State Retirement	29,134	28,691	56,825	62,473	60,377	
511120	Insurance Fund Contribution - 4	32,600	25,500	34,000	35,000	35,000	
511130	Workers Compensation	9,372	8,430	5,352	5,856	5,811	
* Total Personnel		292,435	234,278	423,427	465,677	448,894	0
Operating Expenses							
520200	Contracted Services	42,199	30,077	64,049	78,449	65,000	
520233	Towing Services	0	0	90	75	75	
520305	Infectious Disease Services	81	0	303	214	214	
520400	Advertising & Publicity	20,928	23,090	30,800	30,800	25,000	
520500	Legal Services	9,275	3,080	15,000	15,000	11,000	
520702	Technical Currency & Support	0	12,600	25,000	25,276	25,000	
520710	Software Subscriptions	0	510	2,000	1,969	2,245	
520800	Outside Printing	1,700	144	8,800	8,800	2,000	
521000	Office Supplies	1,236	992	2,350	2,350	1,500	
521100	Duplicating	145	1,389	2,500	2,500	2,000	
521200	Operating Supplies	3,459	2,608	7,000	7,000	4,000	
521214	Safety Supplies	0	333	500	500	500	
521601	Sign Materials	0	0	2,500	2,500	500	
522000	Building Repairs & Maintenance	2,000	0	8,000	8,000	8,000	
522050	Generator Maintenance	0	0	0	1,000	1,000	
522300	Vehicle Repairs & Maintenance	25	329	1,000	1,000	500	
524000	Building Insurance	3,423	7,212	8,719	7,933	7,212	
524100	Vehicle Insurance - 1	1,230	800	615	800	1,120	
524101	Comprehensive Insurance	825	628	0	0	722	
524201	General Tort Liability Insurance	1,141	1,057	1,256	1,163	1,184	
525000	Telephone	4,656	2,608	4,560	3,188	3,188	
525004	WAN Service Charges	9,479	7,110	9,600	9,600	9,600	
525006	GPS Monitoring Charges - 1	218	190	218	180	180	
525021	Smart Phone Charges - 4	1,724	1,216	3,072	3,072	2,000	
525030	800 MHz Radio Service Charges - 2	1,172	1,002	1,348	1,348	1,200	
525031	800 MHz Radio Maintenance - 2	0	0	219	219	219	
525041	E-mail Service Charges - 4	1,221	1,167	1,748	1,748	1,748	
525100	Postage	6	12	15,000	27,891	1,000	
525210	Conference, Meeting & Training Expenses	10,180	2,810	16,175	16,175	12,000	
525230	Subscriptions, Dues, & Books	2,996	750	4,895	4,895	3,000	
525240	Personal Mileage Reimbursement	899	0	4,224	4,224	1,700	
525250	Motor Pool Reimbursement	0	325	300	300	300	
525317	Utilities / Landfill / Edmund	8,816	8,394	11,250	11,250	10,500	
525400	Gas, Fuel, & Oil	1,562	658	1,935	1,935	1,600	
525600	Uniforms & Clothing	295	341	1,140	1,140	600	
530100	Depreciation	210	0	1,235	1,235	250	
534027	Keep America Beautiful Program	59,500	44,625	59,500	64,000	64,000	
538000	Claims & Judgements	293	0	250	250	250	
538300	Retainage Payable Expense	137,031	0	0	0	0	
* Total Operating		327,925	156,057	317,151	347,979	272,107	0
** Total Personnel & Operating		620,360	390,335	740,578	813,656	721,001	0

**COUNTY OF LEXINGTON
SOLID WASTE MANAGEMENT
Annual Budget
Fiscal Year 2026-27**

Fund: 5700

Division: Public Works

Organization: 121202 - Solid Waste / Accounting & Collections

Object Expenditure Code Classification	2024-25 Expenses	2025-26 Expenses (Mar)	2025-26 Amended (Mar)	2026-27 Requested	<i>BUDGET</i>	
					2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 4	183,620	135,554	182,943	181,728	181,728	
510200 Overtime	1,262	942	1,200	1,200	1,200	
510300 Part Time - 3 (2.25 - FTE)	92,076	70,635	85,313	90,361	90,361	
511112 FICA Cost	19,227	14,389	18,552	20,907	18,816	
511113 State Retirement	40,215	37,047	50,011	50,722	50,722	
511120 Insurance Fund Contribution - 7	57,050	44,625	59,500	61,250	61,250	
511130 Workers Compensation	855	643	836	847	847	
* Total Personnel	394,305	303,835	398,355	407,015	404,924	0
Operating Expenses						
520200 Contracted Services	498	498	498	498	498	
520300 Professional Services	643	522	850	850	650	
520303 Accounting/Auditing Services	5,000	5,000	5,000	5,000	5,000	
520305 Infectious Disease Services	0	0	606	427	250	
520702 Technical Currency & Support	2,200	1,650	2,200	4,083	3,600	
520710 Software Subscriptions	0	429	977	501	828	
521000 Office Supplies	2,769	888	4,011	4,480	2,800	
521100 Duplicating	1,311	0	500	0	0	
521200 Operating Supplies	3,699	3,936	4,659	5,790	4,700	
521214 Safety Supplies	0	0	3,000	3,000	1,500	
521402 Occupational Health Supplies	0	0	200	200	100	
524201 General Tort Liability Insurance	290	242	294	294	271	
524900 Data Processing Equipment Insurance	166	222	166	256	244	
525021 Smart Phone Charges - 1	530	304	768	768	700	
525030 800 MHz Radio Service Charges - 2	420	360	447	501	450	
525031 800 MHz Radio Maintenance - 2	0	0	219	219	219	
525041 E-mail Service Charges - 6	1,203	1,041	1,759	1,759	2,287	
525100 Postage	619	449	800	800	675	
525240 Personal Mileage Reimbursement	0	0	300	300	100	
525600 Uniforms & Clothing	633	674	905	930	700	
530100 Depreciation	0	0	821	821	750	
* Total Operating	19,981	16,215	28,980	31,477	26,322	0
** Total Personnel & Operating	414,286	320,050	427,335	438,492	431,246	0
Capital						
540000 Small Tools & Minor Equipment	7,733	0	1,500	1,500	1,500	
599999 Capital Clearing	(7,080)					
All Other Equipment	7,080	2,720	6,584			
(2) Standard Computer (FIA) - Rpl				3,104	3,104	
(1) Network Printer - Rpl				1,589	0	
** Total Capital	7,733	2,720	8,084	6,193	4,604	0
*** Total Expenses	422,019	322,770	435,419	444,685	435,850	0

**COUNTY OF LEXINGTON
SOLID WASTE MANAGEMENT
Annual Budget
Fiscal Year 2026-27**

Fund: 5700

Division: Public Works

Organization: 121203 - Solid Waste / Collection Stations

Object Expenditure Code Classification	2024-25 Expenses	2025-26 Expenses (Mar)	2025-26 Amended (Mar)	2026-27 Requested	<i>BUDGET</i>	
					2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 1.5	94,685	69,985	92,510	97,930	97,930	
510199 Special Overtime	1,395	0	0	0		
510200 Overtime	1,492	677	4,000	4,000	4,000	
510300 Part Time - LS (11.05 - FTE)	304,674	210,433	409,282	452,780	425,258	
511112 FICA Cost	30,230	21,170	34,824	42,435	36,297	
511113 State Retirement	58,397	50,143	93,875	102,954	97,846	
511114 Police Retirement	(114)	(4)	0	0	0	
511120 Insurance Fund Contribution - 1.5	12,225	9,562	12,750	13,125	13,125	
511130 Workers Compensation	28,620	19,744	31,114	32,873	31,157	
511214 Police Retirement - Retiree	260	0	0	0	0	
* Total Personnel	531,864	381,710	678,355	746,097	705,613	0
Operating Expenses						
520100 Contracted Maintenance	0	0	1,049	1,049	500	
520103 Landscaping/Ground Maintenance	0	0	5,000	5,000	2,500	
520200 Contracted Services	2,204,999	1,589,108	2,422,253	2,350,040	2,350,040	
520219 Water & Other Beverage Service	1,828	1,660	5,280	6,990	2,000	
520233 Towing Service	90	0	1,200	1,200	300	
520300 Professional Services	0	0	635	635	635	
520302 Drug Testing Services	0	0	150	150	150	
520305 Infectious Disease Services	53	0	1,515	1,070	500	
520400 Advertising & Publicity	0	0	2,000	2,000	1,500	
520702 Technical Currency & Support	0	0	0	69	0	
520710 Software Subscriptions	0	61	235	167	184	
521000 Office Supplies	81	75	300	300	100	
521100 Duplicating	112	0	0	0	0	
521200 Operating Supplies	30,529	22,118	29,950	31,930	31,000	
521402 Occupational Health Supplies	0	0	100	100	100	
522000 Building Repairs & Maintenance	81,121	24,013	44,500	35,000	35,000	
522100 Heavy Equipment Repairs & Maintenance	40,714	30,067	49,500	52,800	45,000	
522200 Small Equipment Repairs & Maintenance	0	0	400	400	200	
522300 Vehicle Repairs & Maintenance	5,867	2,207	7,000	5,000	5,000	
524000 Building Insurance	3,512	3,660	3,688	4,027	3,660	
524100 Vehicle Insurance - 4	1,230	1,600	1,230	1,600	2,240	
524101 Comprehensive Insurance	583	549	671	632	932	
524201 General Tort Liability Insurance	130	1,868	2,431	2,055	2,092	
525000 Telephone	4,425	3,201	4,421	4,421	3,750	
525006 GPS Monitoring Charges - 2	435	381	466	436	436	
525021 Smart Phone Charges - 2	979	609	1,296	1,296	1,296	
525030 800 MHz Radio Service Charges - 2	1,406	1,194	1,526	1,593	1,450	
525031 800 MHz Radio Maintenance - 2	0	0	219	219	219	
525040 Internet Service Charges	1,370	1,458	10,800	10,800	2,000	
525041 E-mail Service Charges - 1	230	208	437	437	437	
525210 Conference & Meeting Expenses	405	0	525	525	525	
525240 Personal Mileage Reimbursement	0	0	100	100	100	
525318 Utilities / Landfill / Convenience Stations	100,660	88,960	95,400	114,000	105,000	
525400 Gas, Fuel, & Oil	11,617	8,043	23,324	23,324	18,000	
525405 Small Equipment Fuel	0	18	750	400	400	
525600 Uniforms & Clothing	4,334	2,801	6,006	6,006	5,000	
526500 Licenses & Permits	175	175	260	260	175	

**COUNTY OF LEXINGTON
SOLID WASTE MANAGEMENT
Annual Budget
Fiscal Year 2026-27**

Fund: 5700
Division: Public Works
Organization: 121203 - Solid Waste / Collection Stations

Object Expenditure Code Classification	2024-25 Expenses	2025-26 Expenses (Mar)	2025-26 Amended (Mar)	2026-27 Requested	BUDGET	
					2026-27 Recommend	2026-27 Approved
Operating Expenses - con't						
527040 Outside Personnel	723,394	496,262	753,906	775,451	755,000	
530100 Depreciation	515,686	0	430,000	430,000	520,000	
538000 Claims & Judgments (Litigation)	0	0	750	750	500	
538300 Retainage Payable Expense	75,790	0	0	0	0	
* Total Operating	3,811,755	2,280,296	3,909,273	3,872,232	3,897,921	0
** Total Personnel & Operating	4,343,619	2,662,006	4,587,628	4,618,329	4,603,534	0
Capital						
540000 Small Tools & Minor Equipment	667	327	2,000	2,000	2,000	
599999 Capital Clearing	(3,479,127)					
All Other Equipment	3,479,127	874,103	1,333,496			
Signs				4,000	4,000	
Concrete Pads / Asphalt - Rpl				45,000	0	
Collection & Recycling Center Striping				6,500	0	
(3) Self-Contained Compactors - Rpl				174,252	174,252	
(1) Truck - Rpl				59,400	0	
Engineering - Bush River Road CRC				145,000	145,000	
Construction - Bush River Road CRC				800,000	800,000	
Ballpark Rd Construction & Engineering				5,150,000	607,000	
(1) Rolloff Container Truck - New				324,000	324,000	
(1) Container Compaction Truck - New				330,000	0	
** Total Capital	667	874,430	1,335,496	7,040,152	2,056,252	0
*** Total Expenses	4,344,286	3,536,436	5,923,124	11,658,481	6,659,786	0

**COUNTY OF LEXINGTON
SOLID WASTE MANAGEMENT
Annual Budget
Fiscal Year 2026-27**

Fund: 5700
Division: Public Works
Organization: 121204 - Solid Waste / Landfill Operations

Object Expenditure Code Classification	2024-25 Expenses	2025-26 Expenses (Mar)	2025-26 Amended (Mar)	2026-27 Requested	<i>BUDGET</i>	
					2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 9.5	414,241	325,308	406,333	453,095	453,095	
510199 Special Overtime	1,993	0	0	0	0	
510200 Overtime	13,229	3,350	15,000	15,000	15,000	
511112 FICA Cost	31,421	24,120	30,867	34,662	32,228	
511113 State Retirement	62,714	58,821	83,211	84,094	86,878	
511120 Insurance Fund Contribution - 9.5	77,425	60,563	80,750	83,125	83,125	
511130 Workers Compensation	36,692	27,882	37,911	39,587	39,587	
* Total Personnel	637,715	500,044	654,072	709,563	709,913	0
Operating Expenses						
520100 Contracted Maintenance	225,077	150,141	248,574	248,028	248,028	
520200 Contracted Services	482,396	385,488	591,700	734,450	600,000	
520233 Towing Service	950	100	1,000	1,000	500	
520240 Tire Disposal Services	107,676	312,296	365,000	340,000	340,000	
520300 Professional Services	60,000	32,000	84,725	87,475	87,475	
520302 Drug Testing Services	0	0	1,584	1,610	500	
520305 Infectious Disease Services	188	53	1,212	853	500	
520602 Landfill Monitoring - Edmund	27,500	15,500	31,000	32,500	32,500	
520702 Technical Currency & Support	0	0	0	207	0	
520710 Software Subscriptions	0	184	371	115	322	
521000 Office Supplies	15	20	300	300	200	
521100 Duplicating	35	0	0	0	0	
521200 Operating Supplies	22,929	14,843	260,922	260,922	175,000	
522000 Building Repairs & Maintenance	881	5,433	14,840	14,840	14,840	
522050 Generator Repairs & Maintenance	394	854	4,620	4,620	3,000	
522100 Heavy Equipment Repairs & Maintenance	199,103	82,983	197,950	197,950	197,950	
522200 Small Equipment Repairs & Maintenance	952	49	6,500	6,500	2,000	
522201 Fuel Site Repairs & Maintenance	6,631	4,989	5,200	6,200	6,200	
522300 Vehicle Repairs & Maintenance	6,016	6,305	8,774	8,774	8,774	
522301 Vehicle Repairs - Insurance/Other	0	2,297	0	0	0	
523200 Equipment Rental	30,665	161	19,980	19,980	19,980	
524100 Vehicle Insurance - 8	4,305	5,600	4,305	6,400	7,840	
524101 Comprehensive Insurance	89,612	102,263	65,318	92,696	117,600	
524201 General Tort Liability Insurance	5,458	6,520	6,004	7,172	7,302	
525006 GPS Monitoring Charges - 21	2,542	2,093	2,613	2,160	2,160	
525021 Smart Phone Charges - 2	0	0	1,392	1,392	1,392	
525030 800 MHz Radio Service Charges - 9	5,299	4,539	6,048	6,048	6,048	
525031 800 MHz Radio Maintenance - 9	0	0	982	982	982	
525041 E-mail Service Charges - 0.5	411	389	1,311	1,311	1,311	
525210 Conference, Meeting & Training Expenses	1,560	0	5,500	5,500	2,000	
525317 Utilities - Landfill (Edmund)	17,763	14,576	24,000	24,000	19,000	
525400 Gas, Fuel, & Oil	209,630	136,218	242,531	242,533	225,000	
525600 Uniforms & Clothing	5,533	5,298	8,500	8,500	7,000	
526500 Licenses & Permits	77	77	300	300	200	
530100 Depreciation Expense	1,219,690	0	900,000	900,000	1,225,000	
538000 Claims & Judgements (Litigation)	0	4,054	500	500	500	
538600 SCDHEC Fines - Administrative Order	0	0	5,000	5,000	2,500	
* Total Operating	2,733,288	1,295,323	3,118,556	3,270,818	3,363,604	0
** Total Personnel & Operating	3,371,003	1,795,367	3,772,628	3,980,381	4,073,517	0

**COUNTY OF LEXINGTON
SOLID WASTE MANAGEMENT
Annual Budget
Fiscal Year 2026-27**

Fund: 5700
Division: Public Works
Organization: 121204 - Solid Waste / Landfill Operations

Object Expenditure Code Classification		2024-25 Expenses	2025-26 Expenses (Mar)	2025-26 Amended (Mar)	2026-27 Requested	BUDGET	
						2026-27 Recommend	2026-27 Approved
Capital							
540000	Small Tools & Minor Equipment	2,661	1,653	2,500	2,500	2,500	
599999	Capital Clearing	(1,862,429)					
	All Other Equipment	1,862,429	1,849,581	2,098,352			
	(1) Challenger Tractor - Rpl				83,000	0	
	(1) Standard Computer (F1A) - Rpl				1,552	1,552	
	(1) Bat Wing Mower - Rpl				38,000	0	
	Fuel Site Veeder Root Monitoring Sys Upgrades				21,000	0	
	Fuel Site Fuelmaster System Upgrades				15,500	0	
	Litter Fence Panels				400,000	400,000	
	C&D Transfer Station				4,200,000	0	
	** Total Capital	2,661	1,851,234	2,100,852	4,761,552	404,052	0
Transfers:							
815701	Op Trn to Solid Waste Post Closure	88,402	595,725	595,725	604,338	604,338	
	** Total Transfers	88,402	595,725	595,725	604,338	604,338	0
*** Total Expenses		3,462,066	4,242,326	6,469,205	9,346,271	5,081,907	0

**COUNTY OF LEXINGTON
SOLID WASTE MANAGEMENT
Annual Budget
Fiscal Year 2026-27**

Fund: 5700
Division: Public Works
Organization: 121205 - Solid Waste / 321 Reclamation/Close/Superfund

Object Expenditure Code Classification	2024-25 Expenses	2025-26 Expenses (Mar)	2025-26 Amended (Mar)	2026-27 Requested	<i>BUDGET</i>	
					2026-27 Recommend	2026-27 Approved
Personnel						
* Total Personnel	0	0	0	0	0	0
Operating Expenses						
520200 Contracted Services	165,747	85,720	114,000	110,000	110,000	
520300 Professional Services	183,677	114,084	189,400	192,800	192,800	
520620 EPA Cost	0	0	15,000	15,000	10,000	
521100 Duplicating	1	0	0	0	0	
525315 Utilities - Landfill/Cayce 321	25,060	15,061	34,000	26,000	26,000	
526500 Licenses & Permits	1,354	896	1,200	1,200	1,200	
530100 Depreciation	784	0	784	784	784	
538500 Property Taxes	2,593	2,790	2,700	3,000	3,000	
* Total Operating	379,216	218,551	357,084	348,784	343,784	0
** Total Personnel & Operating	379,216	218,551	357,084	348,784	343,784	0
Capital						
All Other Equipment	0	0	122,000	0	0	
** Total Capital	0	0	122,000	0	0	0
*** Total Expenses	379,216	218,551	479,084	348,784	343,784	0

**COUNTY OF LEXINGTON
SOLID WASTE MANAGEMENT**

**Annual Budget
Fiscal Year 2026-27**

Fund: 5700
Division: Public Works
Organization: 121206 - Solid Waste / Transfer Station

Object Expenditure		2024-25	2025-26	2025-26	2026-27	<i>BUDGET</i>	
Code	Classification	Expenses	Expenses (Mar)	Amended (Mar)	Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 4.5	224,612	165,130	214,789	226,896	226,896	
510199	Speical Overtime	1,754	0	0	0	0	
510200	Overtime	15,776	6,375	10,000	12,000	10,000	
511112	FICA Cost	17,125	12,461	15,476	18,276	16,311	
511113	State Retirement	26,698	22,842	41,721	44,339	43,968	
511120	Insurance Fund Contribution - 4.5	36,675	28,688	38,250	39,375	39,375	
511130	Workers Compensation	21,621	15,613	19,311	20,518	20,351	
511213	State Retirement - Retiree	8,356	7,772	0	0	0	
* Total Personnel		352,617	258,881	339,547	361,404	356,901	0
Operating Expenses							
520100	Contracted Maintenance	48,095	28,736	58,248	63,704	63,704	
520200	Contracted Services	6,229,871	4,282,935	7,156,368	7,084,012	7,084,012	
520219	Water & Other Beverage Service	1,031	773	1,320	2,035	1,200	
520300	Professional Services	125	125	8,635	8,635	500	
520302	Drug Testing Services	0	0	1,042	1,055	100	
520305	Infectious Disease Services	53	53	606	427	100	
520702	Technical Currency & Support	0	61	68	69	0	
520710	Software Subscriptions	0	0	0	0	69	
521000	Office Supplies	222	0	500	500	250	
521100	Duplicating	11	0	0	0	0	
521200	Operating Supplies	1,873	487	2,945	2,945	2,200	
522000	Building Repairs & Maintenance	13,930	36,257	80,000	80,000	65,000	
522100	Heavy Equipment Repairs & Maintenance	205,704	46,122	255,234	255,234	215,000	
523200	Equipment Rental	184	123	2,074	2,074	1,600	
524000	Building Insurance	12,569	13,017	13,378	14,320	13,017	
524101	Comprehensive Insurance	7,065	6,823	5,913	7,848	7,848	
524201	General Tort Liability Insurance	2,368	2,608	2,605	3,000	2,921	
525021	Smart Phone Charges - 2	489	303	1,296	1,296	600	
525030	800MHz Radio Service Charges - 3	2,944	2,514	3,360	3,361	3,000	
525031	800 MHz Radio Maintenance - 2	0	0	546	546	546	
525041	Email Service Charges	208	208	437	437	437	
525210	Conference, Meeting & Training Expenses	0	0	3,399	3,399	3,399	
525317	Utilities - County L/F Edmund	23,765	18,869	28,000	28,000	25,500	
525400	Gas, Fuel, & Oil	36,067	26,400	45,195	45,195	37,000	
525600	Uniforms & Clothing	1,264	797	4,878	4,878	3,000	
526500	Licenses & Permits	100	0	900	900	300	
530100	Depreciation	413,637	0	500,000	500,000	450,000	
538000	Claims & Judgments	0	0	250	250	250	
538300	Retainage Payable Expense	17,426	0	0	0	0	
* Total Operating		7,019,001	4,467,211	8,177,197	8,114,120	7,981,553	0
** Total Personnel & Operating		7,371,618	4,726,092	8,516,744	8,475,524	8,338,454	0

**COUNTY OF LEXINGTON
SOLID WASTE MANAGEMENT
Annual Budget
Fiscal Year 2026-27**

Fund: 5700
Division: Public Works
Organization: 121207 - Solid Waste / Recycling

Object Expenditure Code Classification		<i>BUDGET</i>				
		2024-25 Expenses	2025-26 Expenses (Mar)	2025-26 Amended (Mar)	2026-27 Requested	2026-27 Recommend
Personnel						
510100	Salaries and Wages - 0.5	33,120	24,262	32,554	34,322	34,322
510199	Special Overtime	148	0	0	0	
510300	Part Time - 10 (5.80 - FTE)	230,614	180,913	283,749	297,182	287,910
511112	FICA Cost	20,181	15,708	21,777	25,360	22,186
511113	State Retirement	38,480	36,747	58,706	61,527	59,806
511120	Insurance Fund Contribution - 0.5	4,075	3,187	4,250	4,375	4,375
511130	Workers Compensation	23,115	12,026	28,678	27,914	18,157
	* Total Personnel	349,733	272,843	429,714	450,680	426,756
Operating Expenses						
520200	Contracted Services	82,253	52,043	115,051	121,551	121,551
520233	Towing Service	927	0	1,500	1,500	1,000
520239	E-Waste Recycling	20,571	20,815	78,600	63,900	55,000
520302	Drug Testing Services	0	0	250	250	100
520305	Infectious Disease Services	215	53	606	428	428
521000	Office Supplies	71	0	250	250	100
521100	Duplicating	188	0	225	0	0
521200	Operating Supplies	8,951	3,046	6,300	6,300	6,300
521402	Occupational Health Supplies	0	0	200	200	200
522100	Heavy Equipment Repairs & Maintenance	169	0	2,500	2,500	2,500
522200	Small Equipment Repairs & Maintenance	14,450	2,574	30,000	30,000	18,000
522300	Vehicle Repairs & Maintenance	13,402	7,701	12,000	12,000	12,000
524100	Vehicle Insurance - 3	1,845	2,400	1,845	2,400	3,360
524101	Comprehensive Insurance	1,931	1,946	2,221	2,338	2,238
524201	General Tort Liability Insurance	715	715	787	787	801
525006	GPS Monitoring Charges - 4	653	571	932	720	720
525030	800 MHz Radio Service Charges - 3	2,812	2,389	3,037	3,186	3,186
525031	800 MHz Radio Maintenance - 3	0	0	437	437	437
525400	Gas, Fuel, & Oil	29,042	22,357	41,851	41,851	38,000
525600	Uniforms & Clothing	3,825	790	6,837	6,837	5,000
530100	Depreciation	74,994	0	85,000	85,000	75,000
538000	Claims & Judgments	0	0	750	750	750
	* Total Operating	257,014	117,400	391,179	383,185	346,671
	** Total Personnel & Operating	606,747	390,243	820,893	833,865	773,427

**COUNTY OF LEXINGTON
SOLID WASTE MANAGEMENT
Annual Budget
Fiscal Year 2026-27**

Fund: 5700

Division: Public Works

Organization: 121210 - Solid Waste / Litter Control Operations

Object Expenditure Code Classification	2024-25 Expenses	2025-26 Expenses (Mar)	2025-26 Amended (Mar)	2026-27 Requested	<i>BUDGET</i>	
					2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 4	122,016	67,267	156,914	156,591	156,591	
510199 Special Overtime	2,402	0	0	0	0	
510200 Overtime	272	520	1,000	1,200	1,000	
511112 FICA Cost	9,185	4,989	10,872	12,071	10,850	
511113 State Retirement	17,978	11,464	29,309	29,286	29,249	
511120 Insurance Fund Contribution - 4	32,600	25,500	34,000	35,000	35,000	
511130 Workers Compensation	10,057	5,662	15,286	12,312	13,473	
* Total Personnel	194,510	115,402	247,381	246,460	246,163	0
Operating Expenses						
520233 Towing Service	221	450	600	600	600	
520305 Infectious Disease Services	0	0	909	640	640	
521200 Operating Supplies	2,058	217	3,000	3,000	2,300	
522200 Small Equipment Repairs & Maintenance	170	0	0	0	0	
522300 Vehicle Repairs & Maintenance	5,883	4,187	6,500	6,500	6,000	
524100 Vehicle Insurance - 2	1,230	2,400	1,230	1,600	3,360	
524101 Comprehensive Insurance	1,165	1,347	1,065	1,549	1,549	
524201 General Tort Liability Insurance	390	1,081	429	1,190	1,211	
525006 GPS Monitoring Charges	218	190	466	360	250	
525030 800 MHz Radio Service Charge	586	502	760	760	600	
525031 800 MHz Radio Maintenance	0	0	110	110	110	
525400 Gas, Fuel, & Oil	7,591	6,023	21,085	26,935	26,935	
525600 Uniforms & Clothing	1,145	1,046	2,352	2,352	1,800	
530100 Depreciation	0	0	6,365	6,365	4,000	
* Total Operating	20,657	17,443	44,871	51,961	49,355	0
** Total Personnel & Operating	215,167	132,845	292,252	298,421	295,518	0
Capital						
540000 Small Tools & Minor Equipment	280	0	500	2,500	2,500	
All Other Equipment		58,418	71,000			
** Total Capital	280	58,418	71,500	2,500	2,500	0
*** Total Expenses	215,447	191,263	363,752	300,921	298,018	0

**COUNTY OF LEXINGTON
SOLID WASTE MANAGEMENT
Annual Budget
Fiscal Year 2026-27**

Fund: 5700
Division: Public Works
Organization: 121220 - Solid Waste / Code Enforcement

Object Expenditure Code Classification	2024-25 Expenses	2025-26 Expenses (Mar)	2025-26 Amended (Mar)	2026-27 Requested	BUDGET	
					2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 2	134,499	100,204	125,689	136,706	136,706	
510199 Special Overtime	1,189	698	3,000	3,000	3,000	
511112 FICA Cost	9,604	7,159	9,120	10,687	9,618	
511114 Police Retirement	11,789	10,696	28,135	29,674	29,674	
511120 Insurance Fund Contribution - 2	16,300	12,750	17,000	17,500	17,500	
511130 Workers Compensation	4,682	3,495	4,583	4,834	4,834	
511214 PORS - Employer Portion (Retiree)	10,972	10,042	0	0	0	
* Total Personnel	189,035	145,044	187,527	202,401	201,332	0
Operating Expenses						
520233 Towing Service	0	0	190	190	100	
520702 Technical Currency & Support	0	0	200	200	200	
521200 Operating Supplies	216	93	500	500	250	
521208 Police Supplies	0	0	800	800	300	
522300 Vehicle Repairs & Maintenance	873	977	2,500	2,500	2,000	
524100 Vehicle Insurance - 1/2	1,230	1,600	1,230	1,600	2,240	
524101 Comprehensive Insurance	423	275	487	316	316	
524201 General Tort Liability Insurance	3,119	3,430	3,431	3,773	3,842	
525004 WAN Service Charges	2,318	684	986	986	986	
525021 Smart Phone Charges	1,080	1,026	2,160	2,160	2,160	
525030 800 MHz Radio Service Charge - 2	0	1,054	2,337	2,812	2,812	
525031 800 MHz Radio Maintenance	0	0	219	219	219	
525210 Conference, Meeting & Training Expenses	818	0	2,000	3,900	1,000	
525400 Gas, Fuel, & Oil	8,212	5,282	11,284	11,284	10,100	
525600 Uniforms & Clothing	0	100	600	600	600	
530100 Depreciation	0	0	15,000	15,000	13,300	
* Total Operating	18,289	14,521	43,924	46,840	40,425	0
** Total Personnel & Operating	207,324	159,565	231,451	249,241	241,757	0
Capital						
540000 Small Tools & Minor Equipment	24,802	0	300	300	300	
599999 Capital Clearing	(24,802)					
All Other Equipment	24,802	66,425	72,000	0	0	
** Total Capital	24,802	66,425	72,300	300	300	0
*** Total Expenses	232,126	225,990	303,751	249,541	242,057	0

**COUNTY OF LEXINGTON
SOLID WASTE MANAGEMENT
Annual Budget
Fiscal Year 2026-27**

Fund: 5700
Division: Public Works
Organization: 121299 - Solid Waste / Non-Departmental

Object Expenditure Code Classification	2024-25 Expenses	2025-26 Expenses (Mar)	2025-26 Amended (Mar)	2026-27 Requested	<i>BUDGET</i>	
					2026-27 Recommend	2026-27 Approved
Personnel						
511112 FICA - Employer's Portion	0	0	21,353	5,739	5,739	
511113 SCRS - Employer's Portion	0	0	38,746	13,146	13,146	
511114 PORS - Employer's Portion	0	0	1,336	891	891	
511130 Workers Compensation	0	0	22,018	4,863	4,863	
519901 Salaries & Wages Adjustment Account	0	0	676,700	75,018	65,093	
* Total Personnel	0	0	760,153	99,657	89,732	0
Operating Expenses						
529903 Contingency	0	0	748,268	100,000	100,000	
* Total Operating	0	0	748,268	100,000	100,000	0
** Total Personnel & Operating	0	0	1,508,421	199,657	189,732	0
Capital						
549904 Capital Contingency	0	0	121,622	50,000	50,000	
** Total Capital	0	0	121,622	50,000	50,000	0
Transfers:						
815712 Op Trn to Elevate LexCoSC	3,108	3,608	3,608	0	0	
** Total Transfers	3,108	3,608	3,608	0	0	0
*** Total Expenses	3,108	3,608	1,633,651	249,657	239,732	0

COUNTY OF LEXINGTON
SOLID WASTE MANAGEMENT
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 5700
 Division: Solid Waste Management
 Organization: 121202 - Accounting & Collections

Position Upgrade

BUDGET

Object Expenditure Code Classification	(1) Acct & Coll. Supervisor Band 209	(1) Acct & Coll. Supervisor Band 211	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel					
510100 Salaries & Wages - 1	(53,589)	60,213	6,624	0	_____
511112 FICA Cost	(4,100)	4,606	506	0	_____
511113 State Retirement	(9,946)	11,176	1,230	0	_____
511130 Workers Compensation	(166)	187	21	0	_____
* Total Personnel			8,380	0	0
Operating Expenses					
* Total Operating			0	0	0
** Total Personnel & Operating			8,380	0	0
Capital					
** Total Capital			0	0	0
*** Total Expenses			8,380	0	0

COUNTY OF LEXINGTON
SOLID WASTE MANAGEMENT
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 5700
Division: Solid Waste Management
Organization: 121202 - Accounting & Collections

Reclassification
PT to FT

BUDGET

Object Expenditure Code Classification	(1) Admin Asst I (PT30h) Band 105	(1) Admin Asst III (FT) Band 107	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel					
510100 Salaries & Wages - 1		37,794	37,794	0	_____
510300 Part Time - 1 (.75 - FTE)	(26,489)		(26,489)	0	_____
511112 FICA Cost	(2,027)	2,891	864	0	_____
511113 State Retirement	(4,917)	7,015	2,098	0	_____
511130 Workers Compensation	(82)	117	35	0	_____
* Total Personnel			14,301	0	0
Operating Expenses					
* Total Operating			0	0	0
** Total Personnel & Operating			14,301	0	0
Capital					
** Total Capital			0	0	0
 *** Total Expenses			 14,301	 0	 0

COUNTY OF LEXINGTON
SOLID WASTE MANAGEMENT
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 5700
 Division: Solid Waste Management
 Organization: 121203 - Collection Stations

Object Expenditure Code Classification		Reclassification		<i>BUDGET</i>		
		(1) Mechanic III Band 111	(1) Senior Mechanic Band 112	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel						
510100	Salaries & Wages - 1	(49,587)	53,081	3,494	0	_____
511112	FICA Cost	(3,793)	4,061	268	0	_____
511113	State Retirement	(9,203)	9,852	649	0	_____
511130	Workers Compensation	(5,088)	5,446	358	0	_____
* Total Personnel				4,769	0	0
Operating Expenses						
* Total Operating				0	0	0
** Total Personnel & Operating				4,769	0	0
Capital						
** Total Capital				0	0	0
*** Total Expenses				4,769	0	0

COUNTY OF LEXINGTON
SOLID WASTE MANAGEMENT
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 5700
Division: Solid Waste Management
Organization: 121203 - Collection Stations

New Position

BUDGET

Object Expenditure Code Classification	(1) Mechanic Band 111	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel				
510100 Salaries & Wages - 1		42,391	0	_____
511112 FICA Cost		3,243	0	_____
511113 State Retirement		7,868	0	_____
511120 Insurance Fund Contribution - 1		8,750	0	_____
511130 Workers Compensation		4,350	0	_____
* Total Personnel		66,602	0	0
Operating Expenses				
520305 Infectious Disease Services		214	0	_____
521200 Operating Supplies		500	0	_____
522300 Vehicle Repairs & Maintenance		1,000	0	_____
524100 Vehicle Insurance - 1		800	0	_____
524101 Comprehensive Insurance		316	0	_____
524201 General Tort Liability Insurance		1,028	0	_____
525006 GPS Monitoring Charges - 1		204	0	_____
525021 Smart Phone Charges - 1		648	0	_____
525030 800 MHz Radio Service Charges - 1		703	0	_____
525210 Conference & Meeting Expenses		175	0	_____
525400 Gas, Fuel, & Oil		5,000	0	_____
525600 Uniforms & Clothing		600	0	_____
530100 Depreciation		5,000	0	_____
* Total Operating		16,188	0	0
** Total Personnel & Operating		82,790	0	0
Capital				
(1) 800 MHz Mobile Radio		3,600	0	_____
(1) Maintenance Vehicle - New		185,000	0	_____
Tools for Vehicle		2,500	0	_____
** Total Capital		191,100	0	0
*** Total Expenses		273,890	0	0

COUNTY OF LEXINGTON
SOLID WASTE MANAGEMENT
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 5700
Division: Solid Waste Management
Organization: 121204 - Landfill

New Position

BUDGET

Object Expenditure Code Classification	(1) Maintenance Assistant II Band 109	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel				
510100 Salaries & Wages - 1		43,285	0	_____
511112 FICA Cost		3,312	0	_____
511113 State Retirement		8,034	0	_____
511120 Insurance Fund Contribution - 1		8,750	0	_____
511130 Workers Compensation		3,602	0	_____
* Total Personnel		66,983	0	0
Operating Expenses				
520305 Infectious Disease Services		214	0	_____
521200 Operating Supplies		328	0	_____
524201 General Tort Liability Insurance		456	0	_____
525030 800 MHz Radio Service Charges - 2		703	0	_____
525600 Uniforms & Clothing		600	0	_____
* Total Operating		2,301	0	0
** Total Personnel & Operating		69,284	0	0
Capital				
(1) 800 MHz Mobile Radio		4,300	0	_____
** Total Capital		4,300	0	0
*** Total Expenses		73,584	0	0

COUNTY OF LEXINGTON
SOLID WASTE MANAGEMENT
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 5700
 Division: Solid Waste Management
 Organization: 121203 - Collection Stations

		Reclassification		BUDGET		
Object Expenditure		(.5) Collection & Rec	(.5) Collection & Rec	2026-27	2026-27	2026-27
Code	Classification	Ctr Coordinator	Ctr Supervisor	Requested	Recommend	Approved
		Band 210	Band 212			
Personnel						
510100	Salaries & Wages - 1	(28,402)	32,214	3,812	0	_____
511112	FICA Cost	(2,173)	2,464	291	0	_____
511113	State Retirement	(5,272)	5,979	707	0	_____
511130	Workers Compensation	(781)	886	105	0	_____
* Total Personnel				4,915	0	
Operating Expenses						
* Total Operating				0	0	
** Total Personnel & Operating				4,915	0	
Capital						
** Total Capital				0	0	
*** Total Expenses				4,915	0	

COUNTY OF LEXINGTON

SOLID WASTE MANAGEMENT

NEW PROGRAM

Annual Budget

Fiscal Year - 2026-27

Fund: 5700

Division: Solid Waste Management

Organization: 121207 -Recycling

Reclassification

BUDGET

Object Expenditure Code Classification	Reclassification		BUDGET		
	(.5) Collection & Rec Ctr Coordinator Band 210	(.5) Collection & Rec Ctr Supervisor Band 212	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel					
510100 Salaries & Wages - 1	(28,402)	32,214	3,812	0	_____
511112 FICA Cost	(2,173)	2,464	291	0	_____
511113 State Retirement	(5,272)	5,979	707	0	_____
511130 Workers Compensation	(781)	886	105	0	_____
* Total Personnel			4,915	0	0
Operating Expenses					
* Total Operating			0	0	0
** Total Personnel & Operating			4,915	0	0
Capital					
** Total Capital			0	0	0

*** Total Expenses

4,915

0

0

COUNTY OF LEXINGTON
SOLID WASTE MANAGEMENT
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 5700
Division: Solid Waste Management
Organization: 121204 - Landfill

Position Upgrade

BUDGET

Object Expenditure Code Classification	(.5) Landfill Supervisor Band 113	(.5) Landfill Supervisor Band 212	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel					
510100 Salaries & Wages - 1	(28,403)	32,214	3,811	0	_____
511112 FICA Cost	(2,173)	2,465	292	0	_____
511113 State Retirement	(5,272)	5,979	707	0	_____
511130 Workers Compensation	(2,914)	3,305	391	0	_____
* Total Personnel			5,201	0	
Operating Expenses					
* Total Operating			0	0	
** Total Personnel & Operating			5,201	0	
Capital					
** Total Capital			0	0	
 *** Total Expenses			 5,201	 0	

SOLID WASTE MANAGEMENT

NEW PROGRAM

Annual Budget

Fiscal Year - 2026-27

Fund: 5700

Division: Solid Waste Management

Organization: 121206 - Transfer Station

Position Upgrade

BUDGET

Object Expenditure Code Classification	(.5) Landfill Supervisor Band 113	(.5) Landfill Supervisor Band 212	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel					
510100 Salaries & Wages - 1	(28,403)	32,214	3,811	0	
511112 FICA Cost	(2,173)	2,465	292	0	
511113 State Retirement	(5,272)	5,979	707	0	
511130 Workers Compensation	(2,914)	3,305	391	0	
* Total Personnel			5,201	0	0
Operating Expenses					
* Total Operating			0	0	0
** Total Personnel & Operating			5,201	0	0
Capital					
** Total Capital			0	0	0

*** Total Expenses

5,201

0

0

**COUNTY OF LEXINGTON
SW POST CLOSURE SINKING FUND
Annual Budget
Fiscal Year - 2026-27**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
* SW Post Closure Sinking Fund 5701:								
Revenues:								
461000	Investment Interest	289,496	209,070	200,000	209,070	200,000	200,000	
805700	Op Trn from Solid Waste	88,402	595,725	595,725	595,725	604,338	604,338	
** Total Revenue		377,898	804,795	795,725	804,795	804,338	804,338	0
***Total Expense					2,630,450	2,652,950	2,622,950	0
Unused Appropriations					2,242,450			
FUND BALANCE								
Beginning of Year - Cash					6,404,061	6,820,856	6,820,856	6,820,856
FUND BALANCE								
End of Year - Projected - Cash					6,820,856	4,972,244	5,002,244	6,820,856

Fund: 5701
Division: Public Works
Organization: 121204 - Solid Waste / Landfill Operations

							BUDGET	
Object Expenditure Code	Classification	2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	2026-27 Recommend	2026-27 Approved	
Operating Expenses								
520200	Contracted Service	0	0	33,000	33,000	33,000		
520300	Professional Services	15,500	18,500	43,000	63,000	63,000		
520601	L/F Well Monitoring - Batesburg/Leesville	70,000	35,000	70,000	70,000	70,000		
520602	L/F Well Monitoring - Edmund	55,000	30,000	60,000	62,500	62,500		
520603	L/F Well Monitoring - Chapin	51,000	34,000	52,000	52,000	52,000		
520612	Closure/PostClosure Care Cost	(430,192)	0	0	0	0		
521220	Closure/PostClosure Operating Supplies	2,373	1,177	100,000	100,000	100,000		
529903	Contingency	0	0	2,242,450	2,242,450	2,242,450		
* Total Operating		(236,319)	118,677	2,600,450	2,622,950	2,622,950	0	
**Total Personnel & Operating		(236,319)	118,677	2,600,450	2,622,950	2,622,950	0	
Capital								
All Other Equipment		0	0	30,000				
Groundwater Monitoring Well Installation					30,000	0		
**Total Capital		0	0	30,000	30,000	0	0	
*** Total Expenses		(236,319)	118,677	2,630,450	2,652,950	2,622,950	0	

**COUNTY OF LEXINGTON
SOLID WASTE TIRES
Annual Budget
Fiscal Year - 2026-27**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Solid Waste Tire 5710:								
Revenues:								
422000	Landfill - Tires	180,647	142,751	170,000	170,000	160,000	160,000	
461000	Investment Interest	0	0	250	250	250	50	
** Total Revenue		180,647	142,751	170,250	170,250	160,250	160,050	0
***Total Expense					170,250	160,000	170,000	0
Unused Appropriations					0			
Noncash Expenses: Depreciation					10,000	0	10,000	0
FUND BALANCE Beginning of Year - Cash					(143,776)	(133,776)	(133,776)	(133,776)
FUND BALANCE End of Year - Projected - Cash					(133,776)	(133,526)	(133,726)	(133,776)

Fund: 5710
Division: Public Works
Organization: 121204 - Solid Waste / Landfill Operations

Object Expenditure Code	Classification	2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	BUDGET 2026-27 Recommend		2026-27 Approved
Operating Expenses								
520200	Contracted Services	0	0	5,000	5,000	5,000		
520240	Tire Disposal	248,000	0	155,250	155,000	155,000		
530100	Depreciation Expense	7,908	0	10,000	0	10,000		
* Total Operating		255,908	0	170,250	160,000	170,000		0
**Total Personnel & Operating		255,908	0	170,250	160,000	170,000		0
Capital								
**Total Capital		0	0	0	0	0		0
** Total Expenses		255,908	0	170,250	160,000	170,000		0

**COUNTY OF LEXINGTON
SOLID WASTE/ELEVATE LEXCOSC
Annual Budget
Fiscal Year - 2026-27**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Solid Waste/Elevate LexCoSC 5712:								
Revenues:								
439900	Misc Fees, Permits, and Sales	0	0	2,500	2,500	2,500	2,500	
469100	Gifts & Donations	0	0	8,000	8,000	8,000	8,000	
801000	Op Trn from General Fund/Cty Ordine	3,108	3,108	3,108	3,108	0	0	
802000	Op Trn From Economic Development	3,108	3,108	3,108	3,108	0	0	
805700	Op Trn from Solid Waste	3,108	3,608	3,608	3,608	0	0	
** Total Revenue		9,324	9,824	20,324	20,324	10,500	10,500	0
***Total Expense					46,053	39,750	39,750	0
FUND BALANCE								
Beginning of Year - Cash					14,815	(10,914)	(10,914)	(10,914)
FUND BALANCE								
End of Year - Projected - Cash					(10,914)	(40,164)	(40,164)	(10,914)

Fund: 5712
Division: Public Works
Organization: 121212 - Solid Waste / Elevate LexCoSC

Object Expenditure Code	Classification	BUDGET					
		2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Operating Expenses							
520200	Contracted Services	291	462	18,353	23,820	23,820	
520400	Advertising & Publicity	0	0	3,500	1,200	1,200	
520800	Outside Printing	0	0	2,480	580	580	
521000	Office Supplies	0	0	587	400	400	
521100	Duplicating	0	0	135	0	0	
521200	Operating Supplies	186	0	10,114	3,400	3,400	
525100	Postage	0	0	432	0	0	
525210	Conference, Meeting, & Training Exp.	3,035	0	6,704	8,100	8,100	
525230	Subscription, Dues, & Books	1,000	0	3,748	2,250	2,250	
* Total Operating		4,512	462	46,053	39,750	39,750	0
**Total Personnel & Operating		4,512	462	46,053	39,750	39,750	0
Capital							
**Total Capital		0	0	0	0	0	0
** Total Expenses		4,512	462	46,053	39,750	39,750	0

**COUNTY OF LEXINGTON
SOLID WASTE DHEC MANAGEMENT GRANT
Annual Budget
Fiscal Year - 2026-27**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Solid Waste DHEC Management Grant 5720:								
- Reimbursement Grant -								
Revenues:								
458000	State Grant Income	0	0	15,750	15,750	5,750	5,750	
** Total Revenue		0	0	15,750	15,750	5,750	5,750	0
***Total Expense					41,672	5,750	5,750	0
FUND BALANCE								
Beginning of Year - Cash					2,973	(22,949)	(22,949)	(22,949)
FUND BALANCE								
End of Year - Projected - Cash					(22,949)	(22,949)	(22,949)	(22,949)

Fund: 5720
Division: Public Works
Organization: 121207 - Solid Waste / Recycling

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	BUDGET 2026-27 Recommend		2026-27 Approved
Personnel								
* Total Personnel		0	0	0	0	0	0	0
Operating Expenses								
520400	Advertising & Publicity	0	0	3,000	5,000	5,000		
520800	Outside Printing	0	0	25,180	0	0		
521200	Operating Supplies	0	9,365	12,500	0	0		
525210	Conference, Meeting & Training Exp	508	0	992	750	750		
* Total Operating		508	9,365	41,672	5,750	5,750		0
**Total Personnel & Operating		508	9,365	41,672	5,750	5,750		0
Capital								
**Total Capital		0	0	0	0	0		0
** Total Expenses		508	9,365	41,672	5,750	5,750		0

**SOLID WASTE TIRE GRANT
Annual Budget
Fiscal Year - 2026-27**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Nov 2025-26	Amended Budget Thru Nov 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
* Waste Tire Grant 5721:								
- Reimbursement Grant -								
Revenues:								
458000	State Grant Income	0	0	240,406	240,406	0	0	
** Total Revenue		<u>0</u>	<u>0</u>	<u>240,406</u>	<u>240,406</u>	<u>0</u>	<u>0</u>	<u>0</u>
***Total Expense					240,406	0	0	0
FUND BALANCE								
Beginning of Year - Cash					<u>(115,200)</u>	<u>(115,200)</u>	<u>(115,200)</u>	<u>(115,200)</u>
FUND BALANCE								
End of Year - Projected - Cash					<u>(115,200)</u>	<u>(115,200)</u>	<u>(115,200)</u>	<u>(115,200)</u>

Fund: 5721
Division: Public Works
Organization: 121207 - Solid Waste / Recycling

Object Expenditure Code	Classification	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	BUDGET		
					2026-27 Requested	2026-27 Recommend	2026-27 Approved
Operating Expenses							
520200	Contracted Services	115,424	0	240,406	0	0	
* Total Operating		115,424	0	240,406	0	0	0
**Total Personnel & Operating		115,424	0	240,406	0	0	0
Capital							
**Total Capital		0	0	0	0	0	0
** Total Expenses		115,424	0	240,406	0	0	0

**COUNTY OF LEXINGTON
DHEC USED OIL GRANT
Annual Budget
Fiscal Year - 2026-27**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*DHEC Used Oil Grant 5722:								
- Reimbursement Grant -								
Revenues:								
458000	State Grant Income	42,383	66,924	20,991	66,924	26,426	26,426	
** Total Revenue		42,383	66,924	20,991	66,924	26,426	26,426	0
***Total Expense					28,491	26,426	26,426	0
FUND BALANCE								
Beginning of Year - Cash					3,270	41,703	41,703	41,703
FUND BALANCE								
End of Year - Projected - Cash					41,703	41,703	41,703	41,703

Fund: 5722
Division: Public Works
Organization: 121207 - Solid Waste / Recycling

Object Expenditure Code Classification	2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	BUDGET	
					2026-27 Recommend	2026-27 Approved
Operating Expenses						
520400 Advertising and Publicity	3,500	0	2,000	3,220	3,220	
520800 Outside Printing	0	0	2,000	4,000	4,000	
521200 Operating Supplies	8,983	4,729	10,241	12,215	12,215	
525210 Conference, Meeting & Training Expense	555	0	750	750	750	
* Total Operating	13,038	4,729	14,991	20,185	20,185	0
**Total Personnel & Operating	13,038	4,729	14,991	20,185	20,185	0
Capital						
599999 Capital Clearing	(56,429)					
All Other Equipment	56,429	0	13,500			
(1) Oil Recycling Shelter - Rpl				6,241	6,241	
**Total Capital	0	0	13,500	6,241	6,241	0
** Total Expenses	13,038	4,729	28,491	26,426	26,426	0

COUNTY OF LEXINGTON
SW/DHEC Compost Bin Grant
Annual Budget
Fiscal Year - 2026-27

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Mar 2025-26	Amended Budget Thru Mar 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*DHEC Compost Bin Grant 5726:								
Revenues:								
438803	Compost Bin Sales	1,820	390	3,250	3,250	3,250	3,250	
** Total Revenue		<u>1,820</u>	<u>390</u>	<u>3,250</u>	<u>3,250</u>	<u>3,250</u>	<u>3,250</u>	<u>0</u>
***Total Expense					3,250	3,250	3,250	0
FUND BALANCE								
Beginning of Year - Cash					<u>6,674</u>	<u>6,674</u>	<u>6,674</u>	<u>6,674</u>
FUND BALANCE								
End of Year - Projected - Cash					<u>6,674</u>	<u>6,674</u>	<u>6,674</u>	<u>6,674</u>

Fund: 5726
Division: Public Works
Organization: 121207 - Solid Waste / Recycling

Object Expenditure Code	Classification	2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	BUDGET			
					2026-27 Requested	2026-27 Recommend	2026-27 Approved	
Personnel								
* Total Personnel			0	0	0	0	0	
Operating Expenses								
* Total Operating			0	0	0	0	0	
**Total Personnel & Operating			0	0	0	0	0	
Capital								
549904	Capital Contingency	0	0	3,250	3,250	3,250		
**Total Capital			0	0	3,250	3,250	3,250	0
** Total Expenses			0	0	3,250	3,250	3,250	0

COUNTY OF LEXINGTON
LEXINGTON COUNTY AIRPORT AT PELION
Annual Budget
Fiscal Year - 2026-27

Fund: 5800
Division: Airport
Organization: 580010 - Airport Administration

					BUDGET	
Summary Page	2024-25 Actual	2025-26 Actual (Mar)	2025-26 Amended (Mar)	2026-27 Requested	2026-27 Recommend	2026-27 Approved

Activity From Operations:

Revenues:

438430 Aviation Fuel Sales	46,376	31,469	175,000	175,000	175,000	
438431 Aviation Fuel Cost	(42,575)	(26,654)	(171,500)	(171,500)	(171,500)	
450000 Rental Income	45,700	34,470	51,852	51,852	51,852	
461000 Investment Interest	31,195	13,697	15,000	15,000	15,000	
462001 Sales Tax Payable	0	(1,698)	(12,250)	(12,250)	(12,250)	
801000 Op Trn from General Fund	25,000	25,000	25,000	25,000	25,000	
Total Revenue	105,696	76,284	83,102	83,102	83,102	0

Expenses:

Total Personnel & Operating	47,632	48,175	596,899	87,462	85,015	
Depreciation	2,638	0	82,206	82,206	82,206	
Capital Outlay	1,368	0	6,613	50,500	50,500	
Operating Trn to Airport Capital Projects	160,000	375,831	375,831	0	0	
Total Expense	211,638	424,006	1,061,549	220,168	217,721	0

Noncash Expenses:

Depreciation: Add Back In	2,638	0	82,206	82,206	82,206	
Net Cash	(103,304)	(347,722)	(896,241)	(54,860)	(52,413)	0

Income Calculation:

Net Income (Loss)						
	(105,942)	(347,722)	(978,447)	(137,066)	(134,619)	0
Unused Appropriations			496,114			
FUND BALANCE						
Beginning of Year - Cash			563,334	163,207	163,207	163,207
FUND BALANCE						
End of Year - Projected - Cash			163,207	108,347	110,794	163,207

COUNTY OF LEXINGTON
LEXINGTON COUNTY AIRPORT AT PELION
Annual Budget
Fiscal Year - 2026-27

Fund: 5800
Division: Airport
Organization: 580010 - Airport Administration

Object Expenditure Code Classification	2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	<i>BUDGET</i>		
				2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel						
* Total Personnel	0	0	0	0	0	0
Operating Expenses						
520100 Contracted Maintenance	0	0	5,600	5,600	5,600	
520200 Contracted Services	0	5,597	6,070	5,000	5,000	
520300 Professional Services	0	0	30,000	15,000	15,000	
520400 Advertising & Publicity	0	0	100	100	100	
520500 Legal Services	0	0	300	300	300	
520703 Computer Hardware Maintenance	0	0	1,000	1,000	1,000	
520710 Software Subscriptions	0	0	0	2,000	200	
521000 Office Supplies	0	0	500	500	500	
521100 Duplicating	0	0	75	75	75	
521200 Operating Supplies	0	0	995	995	995	
522000 Building Repairs & Maintenance	15,284	9,414	10,000	10,000	10,000	
522200 Small Equipment Repair & Maintenance	353	1,407	7,000	7,000	7,000	
522201 Fuel Site Repair & Maintenance	1,097	1,275	2,500	2,500	2,500	
524000 Building Insurance	5,977	8,340	6,465	7,112	6,465	
525000 Telephone	230	108	300	300	300	
525004 WAN Service Charges	1,012	746	1,500	1,500	1,500	
525210 Conference, Meeting & Training Expense	0	0	1,900	1,900	1,900	
525230 Subscriptions, Dues, & Books	0	0	40	40	40	
525240 Personal Mileage Reimbursement	0	0	200	200	200	
525390 Utilities - Pelion Airport	8,264	6,904	10,500	10,500	10,500	
526500 Licenses & Permits	175	77	500	600	600	
529903 Contingency	0	0	496,114	0	0	
530100 Depreciation Expense	2,638	0	82,206	82,206	82,206	
538500 Property Taxes	15,240	14,307	15,240	15,240	15,240	
* Total Operating	50,270	48,175	679,105	169,668	167,221	0
** Total Personnel & Operating	50,270	48,175	679,105	169,668	167,221	0
Capital						
540000 Small Tool & Minor Equipment	1,368	0	0	0	0	
599999 Capital Clearing	(11,728)	0	0	0	0	
All Other Equipment	11,728	0	6,613			
(1) Fuel Site Veeder Root Monitoring Sys. Upgrade				21,000	21,000	
(1) Fuel Management Terminal Upgrade				29,500	29,500	
** Total Capital	1,368	0	6,613	50,500	50,500	0
Transfers						
815801 Op Trn to Airport Capital Project	0	375,831	375,831	0	0	
835801 RET-Airport Capital Project	160,000	0	0	0	0	
** Total Transfers	160,000	375,831	375,831	0	0	0
*** Total Expenses	211,638	424,006	1,061,549	220,168	217,721	0

COUNTY OF LEXINGTON

Airport
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 5800
Division: Airport
Organization: 580010 - Airport Administration

New Position

Object Expenditure Code Classification	(1) Airport Manager Band 213	<i>BUDGET</i>		
		2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel				
510100 Salaries & Wages		68,938	0	
511112 FICA Cost		5,274	0	
511113 State Retirement		12,795	0	
511120 Insurance Fund Contribution		8,750	0	
511130 Workers Compensation		5,708	0	
* Total Personnel		101,465	0	0
Operating Expenses				
521200 Operating Supplies		250	0	
524201 General Tort Liability Insurance		50	0	
525000 Telephone		264	0	
525021 Smart Phone Charges		600	0	
525041 E-mail Service Charges		437	0	
* Total Operating		1,601	0	0
** Total Personnel & Operating		103,066	0	0
Capital				
540000 Small Tools & Minor Equipment		500	0	
540010 Minor Software		349	0	
(1) Standard Computer (F1A)		1,570	0	
(1) 27" Monitor		209	0	
** Total Capital		2,628	0	0
*** Total Expenses		105,694	0	0

COUNTY OF LEXINGTON

Airport
Annual Budget
Fiscal Year - 2026-27

NEW PROGRAM

Fund: 5800
Division: Airport
Organization: 580010 - Airport Administration

		New Position	<i>BUDGET</i>		
Object Expenditure Code Classification	(1) HEO II Band 107	2026-27 Requested	2026-27 Recommend	2026-27 Approved	
Personnel					
510100	Salaries & Wages - 1	37,794	0		
511112	FICA Cost	2,891	0		
511113	State Retirement	7,014	0		
511120	Insurance Fund Contribution - 1	8,750	0		
511130	Workers Compensation	3,129	0		
	* Total Personnel	59,578	0		0
Operating Expenses					
520302	Drug Testing Services	150	0		
522100	Heavy Equipment Repairs & Maintenance	7,000	0		
524100	Vehicle Insurance	615	0		
525000	Telephone	264	0		
525006	GPS Monitoring Charges	218	0		
525021	Smart Phone Charges	600	0		
525041	E-mail Service Charges	437	0		
525400	Gas, Fuel and Oil	3,720	0		
525600	Uniforms and Clothing	1,000	0		
	* Total Operating	14,004	0		0
	** Total Personnel & Operating	73,582	0		0
Capital					
540000	Small Tools & Minor Equipment	500	0		
540010	Minor Software	349	0		
	(1) Standard Computer (F1A)	1,570	0		
	(1) 27" Monitor	209	0		
	** Total Capital	2,628	0		0
	*** Total Expenses	76,210	0		0

**COUNTY OF LEXINGTON
AIRPORT CAPITAL PROJECTS
Combined Annual Budget
Fiscal Year 2026-27**

Fund: 5801
Division: Airport

	2024-25	2025-26	2025-26	2026-27	<i>BUDGET</i>	2026-27
Summary Page	Actual	Actual (Mar)	Amended (Mar)	Requested	Recommend	Approved

Activity From Operations:

Revenues:

457001	FAA Funding (AIP)	2,261,156	40,895	314,000	4,727,238	0	
458003	State Aeronautics	0	2,082,940	296,453	1,093,075	125,000	
461000	Investment Interest	105,913	1,702	1,500	1,500	0	
801000	Op Trn from General Fund	0	0	0	3,285,437	673,250	
805800	Op Trn from Lexington Cty Airport	0	375,831	375,831	0		
** Total Revenue		<u>2,367,069</u>	<u>2,501,368</u>	<u>987,784</u>	<u>9,107,250</u>	<u>798,250</u>	<u>0</u>

Expenses:

Total Personnel & Operating		828,522	0	30,463	300,000	0	
Capital Outlay		0	702,261	3,834,788	8,105,750	798,250	
***Total Expenses		<u>828,522</u>	<u>702,261</u>	<u>3,865,251</u>	<u>8,405,750</u>	<u>798,250</u>	<u>0</u>

Income Calculation:

Net Income (Loss)	<u>1,538,547</u>	<u>1,799,107</u>	<u>(2,877,467)</u>	<u>701,500</u>	<u>0</u>	<u>0</u>
--------------------------	-------------------------	-------------------------	---------------------------	-----------------------	-----------------	-----------------

Unused Appropriations 30,463

FUND BALANCE

Beginning of Year - Cash (744,574) (3,591,578) (3,591,578) (2,890,078)

FUND BALANCE

End of Year - Projected - Cash (3,591,578) (2,890,078) (3,591,578) (2,890,078)

**COUNTY OF LEXINGTON
AIRPORT CAPITAL PROJECTS
Annual Budget
Fiscal Year 2026-27**

Fund: 5801
Division: Airport
Organization: 580020 - Airport FAA Projects

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	<i>BUDGET</i>	
						2026-27 Recommend	2026-27 Approved
Personnel							
	* Total Personnel	0	0	0	0	0	0
Operating Expenses							
520300	Professional Services	29,250	0	0	0	0	
529903	Contingency	0	0	30,463	300,000	0	
530100	Depreciation Expense	426,889	0	0	0	0	
538300	Retainage Payable Expense	2,107	0	0	0	0	
	* Total Operating	458,246	0	30,463	300,000	0	0
	** Total Personnel & Operating	458,246	0	30,463	300,000	0	0
Capital							
599999	Capital Clearing	(158,253)					
	All Other Equipment	158,253	618,071	1,787,042			
	New Terminal Building (no ATP)				445,000	0	
	Runway 18 Extension - Property Rights II				610,750	610,750	
	New Terminal Building Turnkey (ATP)				6,390,000	0	
	** Total Capital	0	618,071	1,787,042	7,445,750	610,750	0
	*** Total Budget Appropriation	458,246	618,071	1,817,505	7,745,750	610,750	0

**COUNTY OF LEXINGTON
MOTOR POOL
Annual Budget
Fiscal Year - 2026-27**

Fund 6590
Division: General Services
Organization: 111500 - Motor Pool

Summary Page	2024-25	2025-26	2025-26	2026-27	BUDGET	
	Actual	Actual (Mar)	Amended (Mar)	Requested	2026-27 Recommend	2026-27 Approved
Activity From Operations:						
Revenues:						
438700 Motor Pool Service Charges	27,519	11,414	31,500	31,500	30,000	
461000 Investment Interest	43,968	17,396	35,000	35,000	30,000	
490300 Gain on Sale of Fixed Assets	12,700	0	0	0	0	
Total Revenues	84,187	28,810	66,500	66,500	60,000	0
Expenses:						
Operations	20,066	21,158	101,141	103,621	29,379	
Depreciation	22,616	0	24,000	24,000	24,000	
Capital Outlay	0	0	10,538	45,600	45,600	
Total Expenses	42,682	21,158	135,679	173,221	98,979	0
Noncash Expenses:						
Depreciation: Add Back In	22,616	0	24,000	24,000	24,000	
Net Cash	64,121	7,652	(45,179)	(82,721)	(14,979)	0
Income Calculation:						
Capital Outlay: Add Back In	0	0	10,538	45,600	45,600	
Net Income (Loss)	41,505	7,652	(58,641)	(61,121)	6,621	0
Unused Appropriations			74,261			
Carry-forward Items			0			
FUND BALANCE						
Beginning of Year - Cash			971,874	1,000,956	1,000,956	1,000,956
FUND BALANCE						
End of Year - Projected - Cash			1,000,956	918,235	985,977	1,000,956

COUNTY OF LEXINGTON
MOTOR POOL
Annual Budget
Fiscal Year - 2026-27

Fund 6590
Division: General Services
Organization: 111500 - Motor Pool

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend (Mar)	2025-26 Amended (Mar)	2026-27 Requested	BUDGET	
					2026-27 Recommend	2026-27 Approved
Personnel						
* Total Personnel	0	0	0	0	0	0
Operating Expenses						
520233 Towing Service	0	150	150	150	150	
522300 Vehicle Repairs & Maintenance	1,026	2,468	5,000	5,000	5,000	
524100 Vehicle Insurance - 12	7,380	8,800	7,380	9,600	12,320	
524101 Comprehensive Insurance - 4	901	651	3,200	1,950	749	
525006 GPS Monitoring Charges - 12	2,177	2,284	2,650	2,160	2,160	
525400 Gas, Fuel, & Oil	8,582	6,805	8,500	10,500	9,000	
529903 Contingency	0	0	74,261	74,261	0	
530100 Depreciation	22,616	0	24,000	24,000	24,000	
* Total Operating	42,682	21,158	125,141	127,621	53,379	0
** Total Personnel & Operating	42,682	21,158	125,141	127,621	53,379	0
Capital						
540000 Small Tools and Minor Equipment	0	0	100	100	100	
Capital Clearing	(70,796)					
All Other Equipment	70,796	0	10,438			
(1) SUV - Rpl				45,500	45,500	
** Total Capital	0	0	10,538	45,600	45,600	0
*** Total Budget Appropriation	42,682	21,158	135,679	173,221	98,979	0

COUNTY OF LEXINGTON
WORKER'S COMPENSATION INSURANCE FUND
Annual Budget
Fiscal Year - 2026-27

Fund 6710
Division: Non-departmental
Organization 999900 - Non-departmental

	2024-25	2025-26	2025-26	2026-27	BUDGET	
Summary Page	Actual	Actual	Amended	Requested	2026-27	2026-27
		(Mar)	(Mar)		Recommend	Approved
Activity From Operations:						
Revenues:						
439601 Employer Insurance Contributions	4,566,636	3,280,486	4,510,465	4,501,612	4,501,612	_____
439630 TPA Insurance Reimbursements	49,791	15,933	0	0	0	_____
461000 Investment Interest	700,620	475,258	585,000	550,000	550,000	_____
Total Revenues	5,317,047	3,771,677	5,095,465	5,051,612	5,051,612	0
Expenses:						
Operations	2,221,422	1,662,261	6,404,062	4,301,293	4,849,467	_____
Operating Transfer to Risk Management	214,627	268,350	268,350	190,316	202,145	_____
Total Expenses	2,436,049	1,930,611	6,672,412	4,491,609	5,051,612	0
Noncash Expenses:						
Net Cash	2,880,998	1,841,066	(1,576,947)	560,003	0	0
Income Calculation:						
Net Income (Loss)	2,880,998	1,841,066	(1,576,947)	560,003	0	0
Unused Appropriations			3,460,971			
FUND BALANCE						
Beginning of Year - Cash			16,141,220	18,025,244	18,025,244	18,025,244
FUND BALANCE						
End of Year - Projected - Cash			18,025,244	18,585,247	18,025,244	18,025,244

COUNTY OF LEXINGTON
WORKER'S COMPENSATION INSURANCE FUND
Annual Budget
Fiscal Year - 2026-27

Fund 6710
Division: Non-departmental
Organization 999900 - Non-departmental

Object Expenditure Code Classification		2024-25 Expend	2025-26 Expend. (Mar)	2025-26 Amended (Mar)	2026-27 Requested	BUDGET	
						2026-27 Recommend	2026-27 Approved
Personnel							
* Total Personnel		0	0	0	0	0	0
Operating Expenses							
520206	Background History Screening	26,167	18,240	38,500	22,780	22,780	
520209	Driver History Screening	3,157	5,146	10,675	12,425	12,425	
520301	Safety Management Services	0	0	24,000	24,000	24,000	
520302	Drug Testing Services	16,320	42,069	57,620	58,545	58,545	
521214	Safety Supplies	2,439	3,004	5,407	8,707	8,707	
525210	Conference & Meeting Expense	288	0	5,685	3,715	3,715	
525710	Safety Awards	0	0	1,000	1,000	1,000	
527307	SC Workers Compensation Taxes	55,176	48,845	44,000	45,000	45,000	
527309	Workers Compensation Ins. Premiums	707,110	782,348	945,321	912,377	912,377	
527351	WC - Medical Expense	383,669	342,060	780,000	767,653	767,653	
527352	WC - Legal Expense	65,896	88,906	66,883	81,517	81,517	
527353	WC - Indemnity Expense	942,899	386,602	975,000	783,691	783,691	
527358	WC - Recoveries	(10,344)	(76,229)	(31,000)	(31,000)	(31,000)	
527359	WC - Miscellaneous Expense	28,645	21,270	20,000	33,936	33,936	
529903	Contingency	0	0	3,460,971	1,576,947	2,125,121	
* Total Operating		2,221,422	1,662,261	6,404,062	4,301,293	4,849,467	0
** Total Personnel & Operating		2,221,422	1,662,261	6,404,062	4,301,293	4,849,467	0
Capital							
** Total Capital		0	0	0	0	0	0
Transfers:							
816790	Operating Transfer to Risk Management	214,627	268,350	268,350	190,316	202,145	
** Total Transfers		214,627	268,350	268,350	190,316	202,145	0
*** Total Budget Appropriation		2,436,049	1,930,611	6,672,412	4,491,609	5,051,612	0

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

Fund 6730
Division: Non-departmental
Organization: 999900 - Non-departmental

Summary Page	2024-25	2025-26	2025-26	2026-27	BUDGET	
	Actual	Actual (Mar)	Amended (Mar)	Requested	2026-27 Recommend	2026-27 Approved
Activity From Operations:						
Revenues:						
439601 Employer Medical Insurance Contr.	14,156,205	11,296,514	15,827,000	16,555,000	16,555,000	
439602 Employee Health Ins Premiums (P/D)	3,784,405	2,879,868	3,839,930	3,839,930	3,839,930	
439604 Post-Employment Insurance Premiums	460,743	326,937	581,000	581,000	525,000	
439606 Cobra Payments	42,575	26,791	66,000	66,000	66,000	
439607 Employer Subsidy - Post Employment	119,744	78,389	325,000	325,000	100,000	
439608 Employee Life Insurance Premiums (P/D)	199,343	156,018	215,000	215,000	215,000	
439609 Employee Dental Ins Premiums (P/D)	294,044	224,357	290,000	290,000	290,000	
439611 Employee Dental Insurance Contr.	769,160	587,195	750,000	750,000	780,000	
439620 Pharmaceuticals Rebate	1,065,938	1,342,257	1,250,000	1,250,000	1,550,000	
439630 TPA Insurance Reimbursements	103,653	89,469	125,000	125,000	125,000	
439632 Stop-Loss Insurance	232,984	0	450,000	450,000	450,000	
461000 Investment Interest	96,604	91,980	250,000	250,000	120,000	
806731 Op Trf from Post-Employment Ins Fund	0	10,000,000	10,000,000	0	0	
Total Revenues	21,325,398	27,099,775	33,968,930	24,696,930	24,615,930	0
Expenses:						
Non-Departmental - Operations	22,215,842	18,794,672	22,955,498	26,574,476	25,532,128	
Wellness Center - Operations	1,666,373	1,305,640	1,710,682	1,811,571	1,809,443	
Wellness Center - Capital	169	0	6,500	6,000	6,000	
Total Expenses	23,882,384	20,100,312	24,672,680	28,392,047	27,347,571	0
Net Cash	(2,556,986)	6,999,463	9,296,250	(3,695,117)	(2,731,641)	0
Income Calculation:						
Capital Outlay: Add Back In	169	0	6,500	6,000	6,000	0
Net Income (Loss)	(2,556,817)	6,999,463	9,302,750	(3,689,117)	(2,725,641)	0
Unused Appropriations			703,750			
FUND BALANCE						
Beginning of Year - Cash			1,267,078	11,267,078	11,267,078	11,267,078
FUND BALANCE						
End of Year - Projected - Cash			11,267,078	7,571,961	8,535,437	11,267,078

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

Fund 6730
Division: Non-departmental
Organization: 999900 - Non-departmental

Object Expenditure Code Classification	2024-25	2025-26	2025-26	2026-27	<i>BUDGET</i>	
	Expenditure	Expend. (Mar)	Amended (Mar)	Requested	2026-27 Recommend	2026-27 Approved
Personnel						
* Total Personnel	0	0	0	0	0	0
Operating Expenses						
520308 Health Screening Services	30,027	33,446	33,000	35,000	35,000	
520313 Actuarial Services	7,000	3,500	7,000	7,000	7,000	
525210 Conference, Meeting & Training Exp.	0	0	4,900	4,900	4,900	
527303 Life Insurance Premiums	431,435	334,102	481,104	484,848	480,000	
527304 Stop-Loss Insurance Premiums	837,860	644,827	826,584	857,004	857,004	
527310 Pharmacy Claims	6,357,039	5,269,685	6,703,494	6,971,633	6,971,633	
527312 Health Care Reform Fees	8,442	44	20,000	20,000	20,000	
527313 Medical Insurance Claims	12,782,700	11,045,188	12,364,336	16,235,616	15,235,616	
527314 Dental Insurance Claims	820,068	658,287	790,488	878,831	878,831	
527315 Medical Administrative Costs	683,828	570,222	688,860	736,000	736,000	
527316 Dental Administrative Costs	30,530	23,142	30,315	33,600	33,600	
527317 HRA/HSA Administrative Costs	63,441	50,642	70,296	75,414	75,414	
3rd Party Administrator Costs (HSA)						
3rd Party Administrator Costs (HRA)						
3rd Party Administrator Costs (FSA,DCA)						
527318 Cobra Administrative Costs	17,658	13,657	17,963	21,222	21,222	
527319 Compliance Testing	2,639	2,719	3,000	3,000	3,000	
527320 Online Benefits System	35,775	27,111	37,908	37,908	37,908	
527330 Wellness Program Incentives	107,400	118,100	172,500	172,500	135,000	
529903 Contingency	0	0	703,750	0	0	
* Total Operating	22,215,842	18,794,672	22,955,498	26,574,476	25,532,128	0
** Total Personnel & Operating	22,215,842	18,794,672	22,955,498	26,574,476	25,532,128	0
Capital						
** Total Capital	0	0	0	0	0	0
*** Total Budget Appropriation	22,215,842	18,794,672	22,955,498	26,574,476	25,532,128	0

**COUNTY OF LEXINGTON
EMPLOYEE INSURANCE FUND
WELLNESS CENTER
Annual Budget
Fiscal Year - 2026-27**

Fund 6730
Division: Non-departmental
Organization: 999901 - Wellness Center

Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (Mar)	2025-26 Amended (Mar)	2026-27 Requested	BUDGET	
					2026-27 Recommend	2026-27 Approved
Personnel						
* Total Personnel	0	0	0	0	0	0
Operating Expenses						
520248 Alarm Monitoring and Maintenance	0	0	378	378	0	
520309 Medical Services	1,624,219	1,279,628	1,655,737	1,751,626	1,751,626	
521405 Pharmaceuticals	30,008	18,188	42,000	42,000	42,000	
522000 Building Repairs & Maintenance	0	0	0	5,000	5,000	
524000 Building Insurance	0	0	557	557	557	
525000 Telephone	3,199	1,653	3,650	3,650	1,900	
525004 WAN Service Charges	3,323	2,689	2,000	2,000	2,000	
525210 Conference, Meeting & Training Exp.	1,224	0	1,600	1,600	1,600	
525385 Utilities - Auxiliary Admin. Bldg.	4,400	3,482	4,760	4,760	4,760	
* Total Operating	1,666,373	1,305,640	1,710,682	1,811,571	1,809,443	0
** Total Personnel & Operating	1,666,373	1,305,640	1,710,682	1,811,571	1,809,443	0
Capital						
540000 Small Tools & Minor Equipment	169	0	1,000	1,000	1,000	
All Other Equipment	0	0	5,500			
Furniture for Waiting Room				5,000	5,000	
** Total Capital	169	0	6,500	6,000	6,000	0
*** Total Budget Appropriation	1,666,542	1,305,640	1,717,182	1,817,571	1,815,443	0

COUNTY OF LEXINGTON
POST-EMPLOYMENT INSURANCE FUND
Annual Budget
Fiscal Year - 2026-27

Fund 6731
Division: Non-departmental
Organization: 999900 - Non-departmental

Summary Page	2024-25	2025-26	2025-26	2026-27	BUDGET	
	Actual	Actual	Amended	Requested	2026-27	2026-27
		(Mar)	(Mar)		Recommend	Approved

Activity From Operations:

Revenues:

439601 Employer Insurance Contributions	0	0	532,425	0	0	
461000 Investment Interest	935,840	478,449	986,808	750,000	500,000	
Total Revenues	935,840	478,449	1,519,233	750,000	500,000	0

Expenses:

Operations	404,693	263,676	532,425	532,425	500,000	
Operating Transfer to Emp Ins Fd	0	10,000,000	10,000,000	0	0	
Total Expenses	404,693	10,263,676	10,532,425	532,425	500,000	0

Net Cash	531,147	(9,785,227)	(9,013,192)	217,575	0	0
-----------------	----------------	--------------------	--------------------	----------------	----------	----------

Income Calculation:

Net Income (Loss)	531,147	(9,785,227)	(9,013,192)	217,575	0	0
--------------------------	----------------	--------------------	--------------------	----------------	----------	----------

FUND BALANCE

Beginning of Year - Cash			22,522,410	13,509,218	13,509,218	13,509,218
--------------------------	--	--	------------	------------	------------	------------

FUND BALANCE

End of Year - Projected - Cash			13,509,218	13,726,793	13,509,218	13,509,218
--------------------------------	--	--	------------	------------	------------	------------

**COUNTY OF LEXINGTON
POST-EMPLOYMENT INSURANCE FUND
Annual Budget
Fiscal Year - 2026-27**

Fund 6731
Division: Non-departmental
Organization: 999900 - Non-departmental

		<i>BUDGET</i>				
Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (Mar)	2025-26 Amended (Mar)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel						
* Total Personnel	0	0	0	0	0	0
Operating Expenses						
527311 Ins. Premium Reimb. to Employee	404,693	263,676	532,425	532,425	500,000	<u>0</u>
* Total Operating	404,693	263,676	532,425	532,425	500,000	0
** Total Personnel & Operating	404,693	263,676	532,425	532,425	500,000	0
Capital						
** Total Capital	0	0	0	0	0	0
Transfers:						
816730 Operating Transfer to Employee Ins. Fd.	0	10,000,000	10,000,000	0	0	<u>0</u>
** Total Transfers	0	10,000,000	10,000,000	0	0	0
*** Total Budget Appropriation	404,693	10,263,676	10,532,425	532,425	500,000	0

COUNTY OF LEXINGTON
RISK MANAGEMENT ADMINISTRATION
Annual Budget
Fiscal Year - 2026-27

Fund 6790
Division: General Administrative
Organization: 101500 - Personnel

Summary Page	2024-25	2025-26	2025-26	2026-27	BUDGET	
	Actual	Actual (Mar)	Amended (Mar)	Requested	2026-27 Recommend	2026-27 Approved
Activity From Operations:						
Revenues:						
461000 Investment Interest	15,710	6,212	15,000	15,000	12,000	
806710 Op Trn from Workers Comp Ins.	214,627	268,350	268,350	190,316	202,145	
Total Revenues	230,337	274,562	283,350	205,316	214,145	0
Expenses:						
Personnel & Operations	136,572	51,712	344,331	185,955	209,784	
Capital Outlay	488	0	4,529	4,361	4,361	
Total Expenses	137,060	51,712	348,860	190,316	214,145	0
Net Cash	93,277	222,850	(65,510)	15,000	0	0
Income Calculation:						
Capital Outlay: Add Back In	488	0	4,529	4,361	4,361	
Net Income (Loss)	93,765	222,850	(60,981)	19,361	4,361	0
Unused Appropriations			156,331			
FUND BALANCE						
Beginning of Year - Cash			439,150	529,971	529,971	529,971
FUND BALANCE						
End of Year - Projected - Cash			529,971	544,971	529,971	529,971

COUNTY OF LEXINGTON
RISK MANAGEMENT ADMINISTRATION
Annual Budget
Fiscal Year - 2026-27

Fund 6790
Division: General Administrative
Organization: 101500 - Personnel

Object Expenditure Code Classification		<i>BUDGET</i>				
		2024-25 Expenditure	2025-26 Expend. (Mar)	2025-26 Amended (Mar)	2026-27 Requested	2026-27 Recommend
Personnel						
510100	Salaries & Wages - 2	91,639	34,009	117,098	115,401	137,875
511112	FICA - Employer Portion	7,041	2,541	8,062	8,828	9,492
511113	State Retirement - Employer Portion	13,572	6,312	21,733	21,418	25,590
511120	Employee Insurance - 2	16,300	7,083	17,000	17,500	17,500
511130	Workers Compensation	1,986	335	2,144	3,174	2,110
519999	Personnel Contingency	0	0	7,390	5,000	5,000
* Total Personnel		130,538	50,280	173,427	171,321	197,567
Operating Expenses						
520710	Software Subscriptions	0	123	150	138	138
521000	Office Supplies	0	0	1,098	1,186	600
521100	Duplicating	449	149	953	864	550
521200	Operating Supplies	194	0	1,000	1,000	700
522200	Small Equipment Repairs & Maintenance	0	0	500	500	500
524000	Building Insurance	0	0	50	58	58
524201	General Tort Liability Insurance	170	187	179	216	210
524202	Surety Bonds	0	0	0	14	14
525000	Telephone	507	165	482	482	300
525021	Smartphone Charges	489	152	648	648	648
525041	E-mail Service Charges - 2	608	597	874	834	874
525100	Postage	0	2	200	200	50
525110	Other Parcel Delivery Service	0	0	50	50	50
525210	Conference, Meeting & Training Expense	3,478	0	1,125	1,125	1,125
525230	Subscriptions, Dues, & Books	0	0	1,314	1,314	800
525240	Personal Mileage Reimbursement	0	0	100	100	100
525250	Motor Pool Reimbursement	0	0	300	300	200
525300	Utilities / Administration Building	139	57	550	605	300
529903	Contingency	0	0	156,331	0	0
538000	Claims & Judgements	0	0	5,000	5,000	5,000
* Total Operating		6,034	1,432	170,904	14,634	12,217
** Total Personnel & Operating		136,572	51,712	344,331	185,955	209,784
Capital						
540000	Small Tools & Minor Equipment	488	0	500	500	500
540010	Minor Software	0	0	1,500	1,500	1,500
	Capital Clearing	(488)				
	All Other Equipment	488	0	2,529		
	(1) Laptop (F3) w/accessories - Rpl				2,361	2,361
** Total Capital		488	0	4,529	4,361	4,361
*** Total Budget Appropriation		137,060	51,712	348,860	190,316	214,145

LEXINGTON COUNTY RECREATION & AGING COMMISSION

Budgeted Revenues and Expenditures

Fund 7620

Fiscal Year 2026-2027

Revenues:

RECOMMENDED Lexington County Appropriation	\$ 17,408,676	
Fees & Registrations	2,119,000	
Other	<u>150,000</u>	
Total Revenues		\$ 19,677,676

Expenditures:

Personnel	\$ 8,845,125	
Maintenance	5,194,000	
Operations	608,000	
Programs	1,011,850	
Capital	<u>595,000</u>	
Total Expenditures		<u>16,253,975</u>

Excess (Deficiency) of Revenues Over Expenditures 3,423,701

Other Uses:

Transfers to Other Funds (i.e. Aging Fund)	(3,502,025)
Transfers to Capital Projects Fund	<u>0</u>

Excess (Deficiency) of Revenues Over Expenditures and Other Uses (78,324)

Estimated Fund Balance - Beginning of Fiscal Year 16,495,351

Projected Fund Balance - End of Fiscal Year \$ 16,417,027

Budgeted Revenues and Expenditures provided by Lexington County Recreation & Aging Commission.

Revenue Disbursements from Lexington County to Lexington County Recreation & Aging Commission

FY 2012-13 through FY 2026-27

	BUDGET		ACTUAL			Millage
	Requested	Recommend	Received	Disbursed	Difference	
FY 2012-13	9,964,629	9,964,629	10,193,962	10,193,869	93	12.315
FY 2013-14	10,305,173	10,305,173	10,458,324	10,458,324	0	12.315
FY 2014-15	10,472,940	10,472,940	10,847,216	10,847,216	0	12.315
FY 2015-16	10,739,625	10,739,625	10,987,466	10,987,466	0	12.202
FY 2016-17	10,947,216	10,947,216	11,334,583	11,334,583	0	12.202
FY 2017-18	11,155,334	11,155,334	11,741,051	11,741,051	0	12.202
FY 2018-19	11,787,800	11,787,800	12,098,353	12,098,353	0	12.202
FY 2019-20	12,398,200	12,398,200	12,339,024	12,339,024	0	12.202
FY 2020-21	12,620,350	12,620,350	13,069,587	13,069,587	0	11.728
FY 2021-22	13,132,700	13,132,700	13,345,978	13,345,978	0	11.728
FY 2022-23	13,903,620	13,903,620	14,181,973	14,181,973	0	11.728
FY 2023-24	14,355,300	14,355,300	14,910,013	14,910,013	0	11.728
FY 2024-25	15,080,280	15,577,944	15,844,379	15,844,379	0	11.728
*Bond Proceeds/Disbursements			48,202,871	48,202,871	0	
FY 2025-26	16,766,310	16,877,222	14,918,288	14,582,825	335,463	10.6
- Received and Disbursed through Mar 31, 2026						
FY 2026-27	17,187,000	17,408,676				10.6

Note: Full disbursement by Treasurer of all collections.

IRMO CHAPIN RECREATION COMMISSION

Budgeted Revenues and Expenditures

Fund 7630

Fiscal Year 2026-2027

Revenues:

RECOMMENDED Lexington County Appropriation	\$	5,729,692	
Fees, Rentals, Registrations, Grants		1,043,975	
Other		<u>320,086</u>	
Total Revenues			\$ 7,093,753

Expenditures:

Personnel	\$	5,935,657	
Operations		<u>2,936,486</u>	
Total Expenditures			<u>8,872,143</u>

Excess (Deficiency) of Revenues Over Expenditures (1,778,390)

Other Source (Uses):

Transfer from Other Funds	1,682,340
Transfer to Other Funds	<u>0</u>

Excess (Deficiency) of Revenues Over Expenditures and Other Uses \$ (96,050)

Estimated Fund Balance - Beginning of Fiscal Year Information not provided

Projected Fund Balance - End of Fiscal Year Information not provided

Budgeted Revenues and Expenditures provided by Irmo Chapin Recreation Commission.

Revenue Disbursements from Lexington County to Irmo Chapin Recreation Commission
FY 2012-13 through FY 2026-27

	BUDGET		ACTUAL			Millage
	Requested	Recommend	Received	Disbursed	Difference	
FY 2012-13	3,883,019	3,883,019	3,937,549	3,937,524	25	13.354
FY 2013-14	3,999,510	3,999,510	4,009,229	4,009,229	0	13.354
FY 2014-15	4,099,498	4,049,210	4,071,949	4,071,949	0	13.354
FY 2015-16	4,181,488	4,181,488	4,019,253	4,019,253	0	13.354
*Bond Proceeds/Disbursements			3,278,396	3,278,396	0	
FY 2016-17	4,244,210	4,244,210	4,134,032	4,134,032	0	13.354
FY 2017-18	4,286,652	4,286,652	4,603,215	4,603,215	0	13.354
FY 2018-19	4,350,952	4,350,952	4,477,961	4,477,961	0	13.354
FY 2019-20	4,394,462	4,394,462	4,832,475	4,832,475	0	13.354
FY 2020-21	4,438,407	4,438,407	5,320,382	5,320,382	0	12.682
FY 2021-22	4,482,791	4,482,791	5,434,279	5,434,279	0	12.682
FY 2022-23	4,527,619	4,527,619	4,884,552	4,884,552	0	12.682
FY 2023-24	4,692,850	4,692,850	5,155,948	5,155,948	0	12.682
*Bond Proceeds/Disbursements			1,000,000	1,000,000	0	
FY 2024-25	5,209,064	5,319,467	5,349,172	5,349,172	0	12.682
*Bond Proceeds/Disbursements			1,000,000	1,000,000	0	
FY 2025-26	5,417,426	5,628,736	5,044,108	4,946,059	98,049	11.6
*Bond Proceeds/Disbursements			1,320,000	1,320,000	0	
- Received and Disbursed through Mar 31, 2026						
FY 2026-27	5,825,742	5,729,692				11.6

Note: Full disbursement by Treasurer of all collections.

MIDLANDS TECHNICAL COLLEGE

Budgeted Revenues and Expenditures

Fund 7650

Fiscal Year 2026-2027

Revenues:

Student Tuition & Fees	\$ 58,993,467	
State Appropriations	28,083,703	
RECOMMENDED Lexington County Appropriation*	7,716,087	
Richland County Appropriation	12,787,463	
Fairfield County Appropriation	158,810	
Auxiliary Enterprises, Other	5,648,050	
Restricted Revenues (Federal and State Grants, Student Financial Aid, Other)	<u>57,806,667</u>	
Total Revenues		\$ 171,194,247

Expenditures:

Instruction / Academic Support	64,371,828	
Student Support Services	15,621,430	
Plant Operations	13,524,858	
Institutional Support	18,647,281	
Auxiliary Enterprises	164,237	
Restricted Disbursements (Federal and State Grants, Student Financial Aid, Other)	<u>57,806,667</u>	
Total Expenditures		<u>170,136,301</u>

Excess (Deficiency) of Revenues Over Expenditures 1,057,946

Other Sources (Uses):

Transfers - Capital (1,602,619)

Excess (Deficiency) of Revenues Over Expenditures and
Other Uses (544,673)

Estimated Fund Balance - Beginning of Fiscal Year Information not provided

Projected Fund Balance - End of Fiscal Year Information not provided

* **Includes \$2,344,926 for Capital Fund 7652 Appropriations**

Budgeted Revenues and Expenditures provided by Midlands Technical College.

Revenue Disbursements from Lexington County to Midlands Technical College
FY 2012-13 through FY 2026-27

	BUDGET		ACTUAL			Millage
	Requested	Recommend	Received	Disbursed	Difference	
FY 2012-13	3,059,427	3,059,427	3,368,753	3,059,427	309,326	2.970
FY 2013-14	3,182,942	3,182,942	3,443,881	3,182,942	260,939	2.970
FY 2014-15	3,310,259	3,310,259	3,555,060	3,310,259	244,801	2.970
FY 2015-16	3,633,193	3,633,193	3,591,387	3,633,193	(41,806)	2.956
FY 2016-17	3,778,521	3,778,521	3,713,862	3,778,521	(64,659)	2.956
FY 2017-18	3,909,706	3,909,706	3,857,298	3,909,706	(52,408)	2.956
FY 2018-19	5,316,094	5,316,094	3,962,222	4,066,094	(103,872)	2.956
- Includes \$1,250,000 from Fund Balance				1,250,000	(1,250,000)	
FY 2019-20	4,228,738	4,228,738	4,012,532	4,228,759	(216,227)	2.956
FY 2020-21	4,397,888	4,397,888	4,210,561	4,397,888	(187,327)	2.833
FY 2021-22	4,573,803	4,573,803	4,297,568	4,573,803	(276,235)	2.833
FY 2022-23	5,207,896	5,207,896	4,572,814	5,207,896	(635,082)	2.833
FY 2023-24	5,301,200	5,301,200	4,793,566	5,301,200	(507,634)	2.833
FY 2024-25	5,513,248	4,963,474	5,035,394	4,963,474	71,920	2.833
FY 2025-26	5,886,335	5,886,335	4,638,928	4,482,892	156,036	2.5
- Received and Disbursed through Mar 31, 2026						
FY 2026-27	6,004,062	5,371,161				2.5

Note: Disbursement by Treasurer is equal to amount approved (budgeted) each fiscal year.

MIDLANDS TECHNICAL COLLEGE

Capital Budget

Budgeted Revenues and Expenditures

Fund 7652

Fiscal Year 2026-27

Lexington County's Appropriation request for Capital Projects of Midlands Technical College include:

Major Building Renovations - \$1,430,709

Debt Service, .5 mill approved in FY 2006 - Beltline Campus capital projects

Money should be disbursed in a lump sum in June 2026.

Revenues:

RECOMMENDED Lexington County Appropriation - Capital	\$ 1,279,051	
RECOMMENDED Lexington County Appropriation - Debt Service	1,065,875	
Total Revenues		\$ 2,344,926

Expenditures:

Major Building Renovation	1,430,709	
Debt Service - Beltline Campus Capital Projects (Estimate)	825,989	
Total Expenditures		\$ 2,256,698

Excess (Deficiency) of Revenues Over Expenditures 88,228

Estimated Fund Balance - Beginning of Fiscal Year Information not provided

Projected Fund Balance - End of Fiscal Year Information not provided

Budgeted Revenues and Expenditures provided by Midlands Technical College.

Revenue Disbursements from Lexington County to Midlands Technical College - Capital Budget
FY 2012-13 through FY 2026-27

	BUDGET		ACTUAL			Millage
	Requested	Recommend	Received	Disbursed	Difference	
FY 2012-13	1,374,677	1,374,677	1,543,476	1,374,677	168,799	1.404
FY 2013-14	1,429,664	1,429,664	1,584,544	1,429,664	154,880	1.404
FY 2014-15	1,489,606	1,489,606	1,638,219	1,489,606	148,613	1.404
FY 2015-16	1,549,190	1,549,190	1,659,142	1,549,190	109,952	1.397
FY 2016-17	1,593,195	1,593,195	1,717,215	1,593,195	124,020	1.397
FY 2017-18	1,648,956	1,648,956	1,786,044	1,648,956	137,088	1.397
FY 2018-19	2,964,914	2,964,914	1,842,931	1,714,914	128,017	1.397
* Disbursed from Fund Balance				1,250,000		
FY 2019-20	1,783,511	1,783,511	1,857,939	1,783,511	74,428	1.397
FY 2020-21	1,854,851	1,854,851	1,948,901	1,854,851	94,050	1.339
FY 2021-22	1,929,035	1,929,035	2,004,281	1,929,035	75,246	1.339
FY 2022-23	2,006,196	2,006,196	2,190,277	2,006,196	184,081	1.339
FY 2023-24	2,086,444	2,086,444	2,310,886	2,086,444	224,442	1.339
FY 2024-25	2,169,902	2,169,902	2,431,723	1,925,456	506,267	1.339
FY 2025-26	2,256,698	2,421,152	2,099,880	794,220	1,305,660	1.1
- Received and Disbursed through Mar 31, 2026						
FY 2026-27	2,256,698	2,344,926				1.1

Note: Disbursement by Treasurer is equal to amount approved (budgeted) each fiscal year.

HOLLOW CREEK WATERSHED
 Budgeted Revenues and Expenditures
 Fund 7660
 Fiscal Year 2026-2027

Revenues:			
RECOMMENDED Lexington County Appropriation		<u>10,234</u>	
Total Revenues			\$ 10,234
Expenditures:			
Other Expense		\$ 10,234	
Total Expenditures		<u>10,234</u>	
Excess (Deficiency) of Revenues Over Expenditures			0
Estimated Fund Balance - Beginning of Fiscal Year			<u>Information not provided</u>
Projected Fund Balance - End of Fiscal Year			<u>Information not provided</u>

Budgeted Revenues and Expenditures provided by Lexington County.

Revenue Disbursements from Lexington County to Hollow Creek Watershed
 FY 2013-14 through FY 2026-27

	BUDGET		ACTUAL			Millage
	Requested	Recommend	Received	Disbursed	Difference	
FY 2013-14	5,795	5,795	5,860	5,795	65	1.600
FY 2014-15	4,945	4,945	6,078	4,945	1,133	1.600
FY 2015-16	5,295	5,295	6,018	6,992	(974)	1.599
FY 2016-17	6,067	6,067	6,084	6,084	0	1.599
FY 2017-18	6,211	6,211	6,118	6,118	0	1.599
FY 2018-19	6,186	6,186	6,291	6,291	0	1.599
FY 2019-20	6,420	6,420	6,807	6,807	0	1.599
FY 2020-21	6,996	6,996	7,387	7,387	0	1.529
FY 2021-22	7,634	7,634	8,688	8,688	0	1.529
FY 2022-23	8,759	8,759	9,351	9,351	0	1.529
FY 2023-24	9,503	9,503	9,442	9,442	0	1.529
FY 2024-25	9,890	9,890	9,522	9,359	163	1.529
FY 2025-26	14,582	14,126	8,927	8,723	204	1.3
- Received and Disbursed through Mar 31, 2026						
FY 2026-27	10,324	10,234				1.3

Note: Full disbursement by Treasurer of all collections.

IRMO FIRE DISTRICT
 Budgeted Revenues and Expenditures
 Funds 7800 & 7802
 Fiscal Year 2026-27

Revenues:

RECOMMENDED Lexington County Appropriation	\$	3,738,006	
Town of Irmo		890,000	
City of Columbia fire fees		450,000	
Total Revenues		450,000	\$ 5,078,006

Expenditures:

Salaries / Employee Benefits	\$	4,007,278	
Professional Services		168,000	
Conference / Meeting / Employee Education / Dues		37,700	
Fire Prevention / Community Education		5,000	
Protective Gear / Fitness / Uniforms		107,000	
Small Tools & Minor Equipment		12,000	
Radio Equipment / Palmetto 800		49,000	
Computers / Electronics / Software / Office Machines / Furniture		18,800	
Operating / Office Supplies / Postage		22,500	
Software / Email Hosting / Security		62,000	
Building and Grounds Maintenance		35,000	
Equipment Repairs		10,000	
Fleet Maintenance		150,000	
Gas / Fuel / Oil		85,000	
Telephone Services and Utilities - Electricity / Water		78,000	
Liability and Fleet Insurance		85,000	
Capital Improvements		155,000	
Contingency		42,722	
Total Expenditures		5,130,000	

Excess (Deficiency) of Revenues Over Expenditures		(51,994)	
Estimated Fund Balance - Beginning of Fiscal Year			Information not provided
Projected Fund Balance - End of Fiscal Year			Information not provided

Budgeted Revenues and Expenditures provided by Irmo Fire District.

Revenue Disbursements from Lexington County to Irmo Fire District
 FY 2012-13 through FY 2026-27

	BUDGET		ACTUAL			Millage
	Requested	Recommend	Received	Disbursed	Difference	
FY 2012-13	2,591,920	2,068,920	2,231,104	2,231,104	0	16.491
FY 2013-14	2,782,000	2,300,000	2,335,824	2,335,824	0	17.068
FY 2014-15	2,738,264	2,300,000	2,375,996	2,375,996	0	17.068
FY 2015-16	2,657,184	2,500,000	2,390,174	2,390,174	0	17.473
FY 2016-17	2,500,000	2,500,000	2,476,802	2,476,802	0	17.675
FY 2017-18	2,500,000	2,500,000	2,495,351	2,495,351	0	17.675
FY 2018-19	2,766,090	2,666,687	2,666,550	2,666,550	0	18.945
FY 2019-20	2,765,000	2,876,515	2,815,684	2,815,684	0	19.682
FY 2020-21	2,800,000	2,892,983	3,053,779	3,053,779	0	19.325
** Bond Proceeds/Disbursements			4,943,801	4,943,801	0	
FY 2021-22	2,800,000	2,800,000	3,049,517	3,049,517	0	19.325
FY 2022-23	3,014,000	3,313,460	3,294,292	3,294,292	0	21.275
FY 2023-24	3,240,000	3,240,000	3,520,141	3,520,141	0	21.275
FY 2024-25	3,300,000	3,300,000	3,602,688	3,602,688	0	21.275
FY 2025-26	3,500,000	3,789,737	3,294,471	3,216,291	78,180	19.6
** Received and Disbursed through Mar 31, 2026						
FY 2026-27	3,790,000	3,738,006				19.6

Note: Full disbursement by Treasurer of all collections.