

County of Lexington
Fiscal Year 2026-2027 Recommended Summary Recap of Appropriations

	Appropriations Only			Projected Estimated Revenues FY 2026 - 2027	
	Approved FY 2025 - 2026	Recommended FY 2026 - 2027	Over/(Short) Difference	Projected 2025-2026 Revenues	Over/(short) From Fund Balance
General Fund (Includes FS & LE):					
Ord. General Fund	\$ 105,451,028	\$ 113,237,632	\$ 7,786,604	\$ 101,628,808	\$ (11,608,824)
Fire Service	\$ 34,110,119	\$ 38,059,623	\$ 3,949,504	\$ 35,393,773	\$ (2,665,850)
Law Enforcement	\$ 69,139,142	\$ 70,155,706	\$ 1,016,564	\$ 70,155,706	\$ -
	<u>\$ 208,700,289</u>	<u>\$ 221,452,961</u>	<u>\$ 12,752,672</u>	<u>\$ 207,178,287</u>	<u>\$ (14,274,674)</u>
Non - General Fund:					
Library	\$ 12,917,656	\$ 13,376,508	\$ 458,852	\$ 12,432,007	\$ (944,501)
Solicitor	\$ 2,797,093	\$ 2,846,101	\$ 49,008	\$ 2,630,918	\$ (215,183)
Law Enforcement	\$ 7,332,593	\$ 7,642,456	\$ 309,863	\$ 7,310,456	\$ (332,000)
Red Bank Crossing	\$ 121,977	\$ -	\$ (121,977)	\$ -	\$ -
Solid Waste	\$ 25,022,004	\$ 26,941,229	\$ 1,919,225	\$ 22,794,333	\$ (4,146,896)
Airport	\$ 542,752	\$ 217,721	\$ (325,031)	\$ 83,102	\$ (134,619)
Airport - (Capital Projects)	\$ 1,248,176	\$ 798,250	\$ (449,926)	\$ 798,250	\$ -
Other Special Revenue Funds	\$ 56,063,847	\$ 63,089,160	\$ 7,025,313	\$ 55,252,322	\$ (7,836,838)
Total Non-General Funds	<u>\$ 106,046,098</u>	<u>\$ 114,911,425</u>	<u>\$ 8,865,327</u>	<u>\$ 101,301,388</u>	<u>\$ (13,610,037)</u>
County of Lexington Total Appropriations	<u>\$ 314,746,387</u>	<u>\$ 336,364,386</u>	<u>\$ 21,617,999</u>	<u>\$ 308,479,675</u>	<u>\$ (27,884,711)</u>

	#	Recommended
NEW PROGRAMS:		
Ord. General Fund	24	\$ 667,737
Fire Service	5	\$ 694,152
Law Enforcement	14	\$ (1,281,628)
**Total General Fund	<u>43</u>	<u>\$ 80,261</u>
Non-General Fund - Programs	1	\$ 18,272
ToTal all New Program	<u>44</u>	<u>\$ 98,533</u>

	Mills	4% Value	6% Value
CPI - 2.63%	2.4	\$ 9.60	\$ 14.40
Pop - 1.12%	1.0	\$ 4.00	\$ 6.00
<u>Total - 3.75%</u>	<u>3.4</u>	<u>13.60</u>	<u>20.40</u>

County of Lexington
Mills and Estimated Revenue
Statutorily Allowed **3.75%**
FY 2026-27

File Name: Budget/Millage/Mills&Revenue
By: AD Date: 4/24/26

<u>CPI Adjustment</u>	<u>2.63%</u>	Estimated Mills	4%		6%		Estimated Additional Revenue
			Base on		Base on		
			\$100,000 Property		\$100,000 Property		
Cty Ordinary		0.6	\$	2.40	\$	3.60	\$ 1,192,369.80
Law Enf.		0.9	\$	3.60	\$	5.40	\$ 1,788,554.70
Fire Service		0.6	\$	2.40	\$	3.60	\$ 949,746.60
Library		0.1	\$	0.40	\$	0.60	\$ 198,728.30
Solid Waste		0.2	\$	0.80	\$	1.20	\$ 397,456.60
Indigent Care		0.0	\$	-	\$	-	\$ -
Total		2.4	\$	9.60	\$	14.40	\$ 4,526,856.00

<u>Population Adjustment</u>	<u>1.12%</u>						
Cty Ordinary		0.3	\$	1.20	\$	1.80	\$ 596,184.90
Law Enf.		0.4	\$	1.61	\$	2.40	\$ 794,913.20
Fire Service		0.2	\$	0.80	\$	1.20	\$ 316,582.20
Library		0.1	\$	0.40	\$	0.60	\$ 198,728.30
Solid Waste		0.0	\$	-	\$	-	\$ -
Indigent Care		0.0	\$	-	\$	-	\$ -
Total		1.0	\$	4.01	\$	6.00	\$ 1,906,408.60

<u>Both CPI & Population Adj.</u>	<u>3.75%</u>						
Cty Ordinary		0.9	\$	3.60	\$	5.40	\$ 1,788,554.70
Law Enf.		1.3	\$	5.20	\$	7.80	\$ 2,583,467.90
Fire Service		0.8	\$	3.20	\$	4.80	\$ 1,266,328.80
Library		0.2	\$	0.80	\$	1.20	\$ 397,456.60
Solid Waste		0.2	\$	0.80	\$	1.20	\$ 397,456.60
Indigent Care		0.0	\$	-	\$	-	\$ -
Total		3.4	\$	13.60	\$	20.40	\$ 6,433,264.60

	2026 Adjusted Millage	STATUTORILY ALLOWED						2027		
		CPI Adjust. 2.63%	2026 Millage Plus CPI	Population Adjust. 1.12%	2026 Millage Plus Pop	2026 Millage Plus CPI & Pop.	Change from 2026 Actual to 2027 (CPI & Pop.)	Look-Back Mills	2027 Est. Approved Statutorily Adjustment	2027 Millage
COUNTY OPERATIONS:										
1. General Fund										
a. County Ordinary	23.6	0.6	24.2	0.3	23.8	24.4	0.8	0.0	0.0	23.6
b. Law Enforcement	32.3	0.8	33.1	0.4	32.6	33.5	1.2	0.0	0.0	32.3
Sub-Total	55.9	1.5	57.3	0.6	56.4	57.9	2.0	0.0	0.0	55.9
c. Fire Service (sd)	21.3	0.6	21.8	0.2	21.5	22.0	0.7	0.0	0.0	21.3
Total General Fund	77.2	2.0	79.1	0.9	77.9	79.9	2.7	0.0	0.0	77.2
2. Library	5.3	0.1	5.4	0.1	5.3	5.4	0.1	0.0	0.0	5.3
3. Solid Waste	6.8	0.2	6.9	0.1	6.8	7.0	0.2	0.0	0.0	6.8
4. Indigent Care	0.3	0.0	0.3	0.0	0.3	0.3	0.0	0.0	0.0	0.3
TOTAL COUNTY OPERATING MILLAGE	89.6	2.4	91.7	1.0	90.3	92.6	3.0	0.0	0.0	89.6
AGENCY OPERATIONS:										
5. Lexington Recreation Commission	10.6	0.3	10.8	0.1	10.7	10.9	0.3	0.0	0.0	10.6
6. Irmo-Chapin Rec Commission	11.6	0.3	11.9	0.1	11.7	12.0	0.4	0.0	0.0	11.6
7. Midlands Technical College	2.5	0.1	2.5	0.0	2.5	2.5	0.0	0.0	0.0	2.5
8. Midlands Tech - Capital	1.1	0.0	1.1	0.0	1.1	1.1	0.0	0.0	0.0	1.1
9. Irmo Fire District	19.6	0.5	20.1	0.2	19.8	20.3	0.7	0.0	0.0	19.6
10. Hollow Creek Watershed	1.3	0.0	1.3	0.0	1.3	1.3	0.0	0.0	0.0	1.3
TOTAL AGENCIES MILLAGE	46.7	1.228	47.7	0.524	47.1	48.1	1.4	0.0	0.0	46.7
TOTAL COUNTY MILLAGE	136.3	3.584	139.4	1.527	137.4	140.7	4.4	0.0	0.0	136.3

County of Lexington
Items to be Consider out of Fund Balance
Fiscal Year 26-27

4/23/26

Ordinary:

All Captial Line items		
Administration		\$ 1,644,755
General Services		\$ 1,839,086
Public Works		\$ 2,323,618
Public Safety (minus FS)		\$ 4,865,687
Judicial		\$ 808,534
Boards & Commissions		\$ 108,586
Health & Human Services		\$ 18,558
	Total	<u>\$ 11,608,824</u>

Fire Services:

(1) Aerial Ladder - Rpl	131500	\$ 2,500,000
(1) Generator - Lex Fire Station - Rpl	131500	\$ 165,850
	Total	<u>\$ 2,665,850</u>

Law Enforcement:

	Total	<u>\$ -</u>
Total General Fund		<u>\$ 14,274,674</u>

Library:

	Total	<u>\$ -</u>
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**COUNTY OF LEXINGTON
GENERAL FUND
Combined Programs
Appropriation Summary
Fiscal Year 2026-27
Recommended Budget**

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

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

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

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

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

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

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

COUNTY OF LEXINGTON

GENERAL FUND
 Appropriation Summary
 Fiscal Year 2026-27
 Recommended Budget

NEW PROGRAM

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

COUNTY OF LEXINGTON

GENERAL FUND
 Appropriation Summary
 Fiscal Year 2026-27
 Recommended Budget

NEW PROGRAM

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

COUNTY OF LEXINGTON
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	<i>SOURCE</i>					Law	Temp	COC	Solicitor	Solicitor	SW	Workers	TOTALS
	1000	1000	1000	1000	1000	Enforce Revenue	Alcohol Beverage	Title IV-D Child Suppor	Narcotics Forfeiture	State Fund	Landfill Operation	Comp Insurance	
ORGANIZATION	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 Cr/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
Millage Agency Comparison
Fiscal Year 2026-27

	Fiscal Year 2025-26				Fiscal Year 2026-27	
	Approved Amount/Actual Disbursement				Recommended	
	<u>Fund</u>	<u>Approved Amount</u>	<u>Actual Disbursement</u> ⁽¹⁾	<u>Millage</u>	<u>Amount</u>	<u>Millage</u>
Lexington County Recreation & Aging Commission	7620	\$ 16,877,222	\$ 8,739,142	10.6	\$ 17,408,676	10.6
Irmo Chapin Recreation Commission	7630	\$ 5,628,736	\$ 2,868,692	11.6	\$ 5,729,692	11.6
--Bond Proceeds/Disbursements		\$ 1,320,000	\$ 1,320,000			
Midlands Technical College	7650	\$ 5,886,335	\$ 2,640,760	2.5	\$ 5,371,161 ⁽²⁾	2.5
Midlands Technical College - Capital	7652	\$ 1,595,163	\$ 794,220 ⁽³⁾	0.6	\$ 1,279,051	0.6
Midlands Technical College - Debt Service		\$ 825,989	-	0.5	\$ 1,065,875	0.5
		\$ 2,421,152	\$ 794,220	1.1	\$ 2,344,926	1.1
Hollow Creek Watershed	7660	\$ 14,126	\$ 5,581	1.3	\$ 10,234	1.3
Irmo Fire District	7800, 7802	\$ 3,789,737	\$ 1,782,703	19.6	\$ 3,738,006	19.6

(1) Actual disbursements through March 31, 2026

(2) Approved amount for 7650 exceeds estimated revenues by \$574,957.

If 7650 revenues do not reach the approved amount the difference will come out of 7652.

(3) Amount includes \$794,220 that should have been disbursed in FY25.

COUNTY OF LEXINGTON
Millage Agency Comparison with Fund Balance
Fiscal Year 2026-27

Fund	Fiscal Year 2025-26										Fiscal Year 2026-27				
	Receipts					Disbursements					Projected Fund Balance 06/30/25	Requested Amount	Estimated Receipts	Recommended Amount	Apprvd Millage
	03/31/26 Actual Receipts*	06/30/25 Projected Receipts	Approved Amount	03/31/26 Actual Disbursement (1)	06/30/25 Projected Disbursement	06/30/25 Projected Disbursement	06/30/25 Projected Disbursement	06/30/25 Projected Disbursement	06/30/25 Projected Disbursement	06/30/25 Projected Disbursement					
(*) Lexington Cty. Rec. & Aging Comm. 7620	14,918,288	16,877,222	16,877,222	14,582,825	16,877,222	16,877,222	16,877,222	16,877,222	16,877,222	16,877,222	1,088,619	17,187,000	17,408,676	17,408,676	10.6
(*) Irmo Chapin Recreation Commission -- GO Bond Proceeds 7630	5,044,108 1,320,000	5,628,736 1,320,000	5,628,736 1,320,000	4,946,059 1,320,000	5,628,736 1,320,000	5,628,736 1,320,000	5,628,736 1,320,000	5,628,736 1,320,000	5,628,736 1,320,000	5,628,736 1,320,000	352,315	5,825,742	5,729,692	5,729,692	11.6
(**) Midlands Technical College 7650	4,638,928	5,311,378	5,886,335 (2)	4,482,892	5,597,789	5,597,789	5,597,789	5,597,789	5,597,789	5,597,789	-	6,004,062	5,371,161	5,371,161	2.5
(**) Midlands Technical College - Capital Midlands Tech. College - Debt Service 7652	2,099,880	2,421,152	1,595,163 825,989	794,220 (3)	2,677,929 825,989	2,677,929 825,989	2,677,929 825,989	2,677,929 825,989	2,677,929 825,989	2,677,929 825,989	1,248,563	1,430,709 825,989	2,344,926	1,279,051 1,065,875	0.6 0.5
(*) Hollow Creek Watershed 7660	8,335	14,126	14,126	5,581	14,126	14,126	14,126	14,126	14,126	14,126	1,236	10,234	10,234	10,234	1.3
(*) Irmo Fire District 7800, 7802	3,056,857	3,789,737	3,789,737	1,782,703	3,789,737	3,789,737	3,789,737	3,789,737	3,789,737	3,789,737	242,230	3,790,000	3,738,006	3,738,006	19.6

(*) Lexington Cty. Rec. & Aging Comm.

(*) Irmo Chapin Recreation Commission -- GO Bond Proceeds

(**) Midlands Technical College

(**) Midlands Technical College - Capital Midlands Tech. College - Debt Service

(*) Hollow Creek Watershed

(*) Irmo Fire District

(1) Actual Receipts and Disbursements through January 31, 2026 - Unaudited

(2) Approved amount for 7650 exceeds estimated revenues by \$74,957. If 7650 revenues do not reach the approved amount the difference will come out of 7652.

(3) Amount includes \$794,220 that should have been disbursed in FY25.

(*) Millages for Special Purpose Districts

Full disbursement by Treasurer of all collections.

(**) Other Millage Agencies

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