

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

	Appropriations Only			Estimated Revenues FY 2026 - 2027	
	Approved FY 2025 - 2026	Requested FY 2026 - 2027	Approved 25-26 vs Requested 26-27	Based on 2025-2026 Revenues	Over/(short) From Fund Balance
General Fund (Includes FS & LE):					
Ord. General Fund	\$ 105,451,028	\$ 140,450,071	\$ 34,999,043	\$ 102,216,868	\$ (38,233,203)
Fire Service	\$ 34,110,119	\$ 40,170,896	\$ 6,060,777	\$ 34,230,119	\$ (5,940,777)
Law Enforcement	\$ 69,139,142	\$ 82,031,229	\$ 12,892,087	\$ 67,854,540	\$ (14,176,689)
	\$ 208,700,289	\$ 262,652,196	\$ 53,951,907	\$ 204,301,527	\$ (58,350,669)
Non - General Fund:					
Library	\$ 12,917,656	\$ 13,914,494	\$ 996,838	\$ 12,216,429	\$ (1,698,065)
Solicitor	\$ 2,797,093	\$ 2,846,101	\$ 49,008	\$ 2,429,958	\$ (416,143)
Law Enforcement	\$ 7,332,593	\$ 7,642,456	\$ 309,863	\$ 7,414,021	\$ (228,435)
Red Bank Crossing	\$ 121,977	\$ -	\$ (121,977)	\$ 102,300	\$ 102,300
Solid Waste	\$ 25,022,004	\$ 36,944,456	\$ 11,922,452	\$ 23,082,799	\$ (13,861,657)
Airport	\$ 542,752	\$ 402,072	\$ (140,680)	\$ 83,102	\$ (318,970)
Airport - (Capital Projects)	\$ 1,248,176	\$ 8,405,750	\$ 7,157,574	\$ 987,784	\$ (7,417,966)
Other Special Revenue Funds	\$ 56,063,847	\$ 62,992,222	\$ 6,928,375	\$ 54,632,322	\$ (8,359,900)
Total Non-General Funds	\$ 106,046,098	\$ 133,147,551	\$ 27,101,453	\$ 100,948,715	\$ (32,198,836)
County of Lexington Total Appropriations	\$ 314,746,387	\$ 395,799,747	\$ 81,053,360	\$ 305,250,242	\$ (90,549,505)

	#	Requested
NEW PROGRAMS:		
Ord. General Fund	57	\$ 16,695,073
Fire Service	13	\$ 1,814,680
Law Enforcement	16	\$ 972,090
**Total General Fund	86	\$ 19,481,843
Non-General Fund - Programs	19	\$ 1,052,830
ToTal all New Program	105	\$ 20,534,673

	Mills	4% Value	6% Value
CPI - 2.63%	2.4	\$ 9.60	\$ 14.40
Pop - %		\$ -	\$ -
Total - %	2.4	9.60	14.40

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

Fund 1000	Personnel	Operating	Capital	Transfers	Total
101100 County Council	618,470	225,029	11,800	0	855,299
101101 County Council - Agencies	0	1,596,638	0	0	1,596,638
101200 County Administrator	921,473	53,869	7,612	0	982,954
101300 County Attorney	0	562,812	0	0	562,812
101400 Finance	920,643	279,476	12,707	0	1,212,826
101410 Procurement Services	541,277	83,264	7,179	0	631,720
101420 Central Stores	566,902	105,817	84,198	0	756,917
101500 Human Resources	889,276	197,956	9,928	0	1,097,160
101600 Planning & GIS	737,896	269,103	503,854	0	1,510,853
101610 Community Development	2,697,318	916,287	95,740	225,000	3,934,345
101611 Land Development	1,112,894	106,648	95,553	0	1,315,095
101700 Treasurer	941,793	593,220	11,302	0	1,546,315
101800 Auditor	1,105,546	302,406	3,466	0	1,411,418
101900 Assessor	2,503,599	332,364	12,329	0	2,848,292
102000 Register of Deeds	725,536	191,677	71,014	0	988,227
102100 Technology Services	1,946,723	2,504,466	1,977,041	0	6,428,230
102110 Microfilming	187,589	46,282	1,536	0	235,407
Total Administrative	16,416,935	8,367,314	2,905,259	225,000	27,914,508
111300 Building Services	2,546,984	963,004	1,684,685	0	5,194,673
111400 Fleet Services	1,742,572	374,922	660,828	0	2,778,322
Total General Services	4,289,556	1,337,926	2,345,513	0	7,972,995
121100 Public Works - Administration/Engineering	2,004,834	275,970	94,590	0	2,375,394
121300 Public Works - Transportation	6,516,945	11,578,614	3,036,499	0	21,132,058
Total Public Works	8,521,779	11,854,584	3,131,089	0	23,507,452
131101 Emergency Preparedness	271,890	248,389	154,031	0	674,310
131200 Animal Services	1,998,765	612,106	2,594,400	0	5,205,271
131300 Communications	5,627,316	140,550	0	0	5,767,866
131400 Emergency Medical Services	21,554,286	5,207,715	5,086,722	1,180	31,849,903
131500 Fire Service	27,447,099	4,663,277	7,760,520	0	39,870,896
131599 Fire Service Non-Departmental Cost	0	300,000	0	0	300,000
Total Public Safety	56,899,356	11,172,037	15,595,673	1,180	83,668,246
141100 Clerk of Court	1,405,242	557,437	300,230	0	2,262,909
141101 Clerk of Court - Family Court	307,056	149,865	14,072	0	470,993
141200 Solicitor - Eleventh Judicial Circuit	4,310,588	1,168,463	312,927	159,412	5,951,390
141299 Circuit Court Services	0	253,481	0	0	253,481
141300 Coroner	1,388,972	1,239,180	250,619	0	2,878,771
141400 Public Defender	0	0	0	2,084,215	2,084,215
141500 Probate Court	1,480,817	131,434	11,090	0	1,623,341
141600 Master-In-Equity	469,812	29,720	1,436	0	500,968
142000 Magistrate Court Services	3,048,112	784,320	4,146,142	0	7,978,574
149000 Judicial Case Management System	0	134,271	0	0	134,271
149900 Other Judicial Services	0	81,582	0	0	81,582
Total Judicial	12,410,599	4,529,753	5,036,516	2,243,627	24,220,495

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

Fund 1000	Personnel	Operating	Capital	Transfers	Total
151100 Law Enforcement - Administration	1,925,951	376,407	500	0	2,302,858
151105 Law Enforcement - Support Services	2,163,236	107,952	8,000	0	2,279,188
151110 Law Enforcement - Training	951,146	306,329	216,342	0	1,473,817
151115 Law Enforcement - Information, Technology Svcs	2,003,276	3,992,905	1,419,964	0	7,416,145
151200 Law Enforcement - Operations	584,836	292,473	500	0	877,809
151205 Law Enforcement - North Region	5,676,711	180,210	4,579	0	5,861,500
151206 Law Enforcement - South Region	5,744,441	180,170	6,324	0	5,930,935
151207 Law Enforcement - West Region	3,966,381	161,306	10,571	0	4,138,258
151225 Law Enforcement - Fleet & Special Unit Svcs	477,883	2,566,952	3,257,211	0	6,302,046
151235 Law Enforcement - Traffic	1,088,555	50,086	23,521	0	1,162,162
151240 Law Enforcement - Marine Patrol	238,962	50,230	463,810	0	753,002
151245 Law Enforcement - K-9 Unit	1,054,224	63,543	52,588	0	1,170,355
151260 Law Enforcement - Major Crimes	3,551,994	113,403	979	0	3,666,376
151265 Law Enforcement - Forensic Services	834,255	77,012	13,109	0	924,376
151280 Law Enforcement - Narcotics	3,276,443	271,971	545,680	0	4,094,094
151300 Law Enforcement - Detention	12,600,206	10,258,452	873,983	0	23,732,641
151400 Law Enforcement - Judicial Services	3,734,955	143,223	2,877	0	3,881,055
151401 Law Enforcement - Magistrates Services	562,227	87,288	15,600	0	665,115
151500 Law Enforcement - Community Services	606,418	65,333	500	0	672,251
159900 Law Enforcement - Non-Departmental	3,138,810	0	0	1,588,436	4,727,246
Total Law Enforcement	54,180,910	19,345,245	6,916,638	1,588,436	82,031,229
161100 Legislative Delegation	57,637	15,216	0	0	72,853
161200 Registration & Elections	854,925	1,639,444	322,321	0	2,816,690
169900 Other Agencies	0	39,512	0	0	39,512
Total Boards and Commissions	912,562	1,694,172	322,321	0	2,929,055
171100 Health Department	0	366,141	3,440	0	369,581
171200 Social Services	0	326,370	3,440	0	329,810
171500 Veteran's Affairs	440,186	54,232	12,990	0	507,408
171700 Museum	365,723	41,428	142,000	0	549,151
171800 Vector Control	151,501	36,289	6,569	0	194,359
171900 Soil & Water Conservation District	145,803	2,670	0	0	148,473
179900 Other Health & Human Services	0	209,497	0	0	209,497
Total Health and Human Services	1,103,213	1,036,627	168,439	0	2,308,279
** Subtotal	154,734,910	59,337,658	36,421,448	4,058,243	254,552,259
999900 Non-Departmental	3,389,819	(1,270,421)	0	0	2,119,398
999905 Emergency Incidents	0	0	0	0	0
000000 Transfers To Other Funds	0	0	0	5,980,539	5,980,539
Total Non-Departmental	3,389,819	(1,270,421)	0	5,980,539	8,099,937
*** Total Budget Requested	158,124,729	58,067,237	36,421,448	10,038,782	262,652,196

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

Fund 1000	Personnel	Operating	Capital	Transfers	Total
101100 County Council	618,470	225,029	11,800	0	855,299
101101 County Council - Agencies	0	1,596,638	0	0	1,596,638
101200 County Administrator	921,473	53,869	7,612	0	982,954
101300 County Attorney	0	562,812	0	0	562,812
101400 Finance	920,643	279,476	12,707	0	1,212,826
101410 Procurement Services	541,277	83,264	7,179	0	631,720
101420 Central Stores	491,185	105,057	84,198	0	680,440
101500 Human Resources	880,076	197,956	9,928	0	1,087,960
101600 Planning & GIS	737,896	269,103	490,854	0	1,497,853
101610 Community Development	2,611,079	907,805	53,487	225,000	3,797,371
101611 Land Development	990,866	94,091	40,300	0	1,125,257
101700 Treasurer	941,793	593,220	11,302	0	1,546,315
101800 Auditor	1,048,203	301,721	3,466	0	1,353,390
101900 Assessor	2,444,261	302,364	12,329	0	2,758,954
102000 Register of Deeds	712,433	191,677	71,014	0	975,124
102100 Technology Services	1,719,361	2,501,402	1,970,081	0	6,190,844
102110 Microfilming	187,589	46,282	1,536	0	235,407
Total Administrative	15,766,605	8,311,766	2,787,793	225,000	27,091,164
111300 Building Services	2,511,902	963,004	1,684,685	0	5,159,591
111400 Fleet Services	1,742,572	374,922	660,828	0	2,778,322
Total General Services	4,254,474	1,337,926	2,345,513	0	7,937,913
121100 Public Works - Administration/Engineering	1,963,257	275,970	94,590	0	2,333,817
121300 Public Works - Transportation	6,513,112	5,578,614	3,036,499	0	15,128,225
Total Public Works	8,476,369	5,854,584	3,131,089	0	17,462,042
131101 Emergency Preparedness	271,890	194,201	4,442	0	470,533
131200 Animal Services	1,863,959	606,068	93,900	0	2,563,927
131300 Communications	5,627,316	140,550	0	0	5,767,866
131400 Emergency Medical Services	19,378,918	5,132,270	4,777,745	1,180	29,290,113
131500 Fire Service	26,707,558	4,595,038	6,753,620	0	38,056,216
131599 Fire Service Non-Departmental Cost	0	300,000	0	0	300,000
Total Public Safety	53,849,641	10,968,127	11,629,707	1,180	76,448,655
141100 Clerk of Court	1,405,242	557,437	300,230	0	2,262,909
141101 Clerk of Court - Family Court	307,056	149,865	14,072	0	470,993
141200 Solicitor - Eleventh Judicial Circuit	4,310,588	1,094,512	312,927	159,412	5,877,439
141299 Circuit Court Services	0	253,481	0	0	253,481
141300 Coroner	1,388,972	1,239,180	250,619	0	2,878,771
141400 Public Defender	0	0	0	2,084,215	2,084,215
141500 Probate Court	1,343,003	131,434	11,090	0	1,485,527
141600 Master-In-Equity	469,812	29,720	1,436	0	500,968
142000 Magistrate Court Services	2,976,814	783,830	55,090	0	3,815,734
149000 Judicial Case Management System	0	134,271	0	0	134,271
149900 Other Judicial Services	0	81,582	0	0	81,582
Total Judicial	12,201,487	4,455,312	945,464	2,243,627	19,845,890

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

Fund 1000	Personnel	Operating	Capital	Transfers	Total
151100 Law Enforcement - Administration	1,925,951	376,407	500	0	2,302,858
151105 Law Enforcement - Support Services	2,303,669	132,144	8,000	0	2,443,813
151110 Law Enforcement - Training	868,748	288,435	105,083	0	1,262,266
151115 Law Enforcement - Information, Technology Svcs	1,935,762	3,990,966	1,415,021	0	7,341,749
151200 Law Enforcement - Operations	580,842	292,473	500	0	873,815
151205 Law Enforcement - North Region	5,676,711	180,210	4,579	0	5,861,500
151206 Law Enforcement - South Region	5,744,441	180,170	6,324	0	5,930,935
151207 Law Enforcement - West Region	3,966,381	161,306	10,571	0	4,138,258
151225 Law Enforcement - Fleet & Special Unit Svcs	477,883	2,566,952	3,257,211	0	6,302,046
151235 Law Enforcement - Traffic	1,088,555	50,086	23,521	0	1,162,162
151240 Law Enforcement - Marine Patrol	238,962	50,230	463,810	0	753,002
151245 Law Enforcement - K-9 Unit	1,054,224	63,543	52,588	0	1,170,355
151260 Law Enforcement - Major Crimes	3,551,994	113,403	979	0	3,666,376
151265 Law Enforcement - Forensic Services	1,268,929	93,402	6,745	0	1,369,076
151280 Law Enforcement - Narcotics	3,042,086	218,289	211,903	0	3,472,278
151300 Law Enforcement - Detention	12,257,601	10,232,773	794,540	0	23,284,914
151400 Law Enforcement - Judicial Services	3,692,257	142,584	200	0	3,835,041
151401 Law Enforcement - Magistrates Services	562,227	87,288	15,600	0	665,115
151500 Law Enforcement - Community Services	457,930	41,141	500	0	499,571
159900 Law Enforcement - Non-Departmental	3,138,810	0	0	1,588,436	4,727,246
Total Law Enforcement	53,833,963	19,261,802	6,378,175	1,588,436	81,062,376
161100 Legislative Delegation	57,637	15,216	0	0	72,853
161200 Registration & Elections	854,925	1,639,444	322,321	0	2,816,690
169900 Other Agencies	0	39,512	0	0	39,512
Total Boards and Commissions	912,562	1,694,172	322,321	0	2,929,055
171100 Health Department	0	366,141	3,440	0	369,581
171200 Social Services	0	326,370	3,440	0	329,810
171500 Veteran's Affairs	440,186	54,232	12,990	0	507,408
171700 Museum	354,002	41,428	142,000	0	537,430
171800 Vector Control	151,501	36,289	6,569	0	194,359
171900 Soil & Water Conservation District	145,803	2,670	0	0	148,473
179900 Other Health & Human Services	0	209,497	0	0	209,497
Total Health and Human Services	1,091,492	1,036,627	168,439	0	2,296,558
** Subtotal	150,386,593	52,920,316	27,708,501	4,058,243	235,073,653
999900 Non-Departmental	3,389,819	(1,270,421)	0	0	2,119,398
999905 Emergency Incidents	0	0	0	0	0
000000 Transfers To Other Funds				5,980,539	5,980,539
Total Non-Departmental	3,389,819	(1,270,421)	0	5,980,539	8,099,937
*** Total Budget Requested	153,776,412	51,649,895	27,708,501	10,038,782	243,173,590

COUNTY OF LEXINGTON

GENERAL FUND
 Appropriation Summary
 Fiscal Year 2026-27
 Requested 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	75,717	760	0	0	76,477
101500 Human Resources	9,200	0	0	0	9,200
101600 Planning & GIS	0	0	13,000	0	13,000
101610 Community Development	86,239	8,482	42,253	0	136,974
101611 Land Development	122,028	12,557	55,253	0	189,838
101700 Treasurer					0
101800 Auditor	57,343	685	0	0	58,028
101900 Assessor	59,338	30,000	0	0	89,338
102000 Register of Deeds	13,103	0	0	0	13,103
102100 Technology Services	227,362	3,064	6,960	0	237,386
102110 Microfilming					0
Total Administrative	650,330	55,548	117,466	0	823,344
111300 Building Services	35,082	0	0	0	35,082
111400 Fleet Services					0
Total General Services	35,082	0	0	0	35,082
121100 Public Works - Administration/Engineering	41,577	0	0	0	41,577
121300 Public Works - Transportation	3,833	6,000,000	0	0	6,003,833
Total Public Works	45,410	6,000,000	0	0	6,045,410
131101 Emergency Preparedness	0	54,188	149,589	0	203,777
131200 Animal Services	134,806	6,038	2,500,500	0	2,641,344
131300 Communications					0
131400 Emergency Medical Services	2,175,368	75,445	308,977	0	2,559,790
131500 Fire Service	739,541	68,239	1,006,900	0	1,814,680
131599 Fire Service Non-Departmental Cost					0
Total Public Safety	3,049,715	203,910	3,965,966	0	7,219,591
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	137,814	0	0	0	137,814
141600 Master-In-Equity					0
142000 Magistrate Court Services	71,298	490	4,091,052	0	4,162,840
149000 Judicial Case Management System					0
149900 Other Judicial Services					0
Total Judicial	209,112	74,441	4,091,052	0	4,374,605

COUNTY OF LEXINGTON

GENERAL FUND
 Appropriation Summary
 Fiscal Year 2026-27
 Requested Budget

NEW PROGRAM

Fund 1000	Personnel	Operating	Capital	Transfers	Total
151100 Law Enforcement - Administration					0
151105 Law Enforcement - Support Services	(140,433)	(24,192)	0	0	(164,625)
151110 Law Enforcement - Training	82,398	17,894	111,259	0	211,551
151115 Law Enforcement - Information, Technology Srvs	67,514	1,939	4,943	0	74,396
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 Srvs					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	(434,674)	(16,390)	6,364	0	(444,700)
151280 Law Enforcement - Narcotics	234,357	53,682	333,777	0	621,816
151300 Law Enforcement - Detention	342,605	25,679	79,443	0	447,727
151400 Law Enforcement - Judicial Services	42,698	639	2,677	0	46,014
151401 Law Enforcement - Magistrates Services					0
151500 Law Enforcement - Community Services	148,488	24,192	0	0	172,680
159900 Law Enforcement - Non-Departmental					0
Total Law Enforcement	346,947	83,443	538,463	0	968,853
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	11,721	0	0	0	11,721
171800 Vector Control					0
171900 Soil & Water Conservation District					0
179900 Other Health & Human Services					0
Total Health and Human Services	11,721	0	0	0	11,721
** Subtotal	4,348,317	6,417,342	8,712,947	0	19,478,606
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	4,348,317	6,417,342	8,712,947	0	19,478,606

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

Fund	Description	Appropriations					Revenue		
		Personnel	Operating	Capital	Transfers Out	Total	Estimated Revenue	Transfers In	Total Revenue
2300	County Library Operations	9,361,945	1,795,308	1,500,669	0	12,657,922	11,475,878	0	11,475,878
	New Program - Admin	8,180	0	0	0	8,180			
	New Program - B-L	69,773	375	61	0	70,209			
	New Program - CWC	56,975	244	0	0	57,219			
	New Program - Chapin	53,770	244	0	0	54,014			
	New Program - Non-Departmental	0	0	237,640	0	237,640			
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	9,550,643	2,032,661	2,331,190	0	13,914,494	12,305,188	0	12,305,188
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	176,588	237,588
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	591,372	2,664,330
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
Requested Budget

Fund	Description	Appropriations					Revenue		
		Personnel	Operating	Capital	Transfers Out	Total	Estimated Revenue	Transfers In	Total Revenue
2400	HUD Entitlement Community Develop	246,844	1,603,665	250	0	1,850,759	1,884,736	125,000	2,009,736
2401	HOME Program	69,526	635,272	0	0	704,798	732,012	100,000	832,012
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	367,056	24,135	0	0	391,191	425,000	0	425,000
2412	Clk of Crt/Title IV-D Incentive	0	0	0	0	0	97,000	0	97,000
2520	DHEC EMS Grant-In-Aid	0	22,632	0	0	22,632	21,452	1,180	22,632
Total Other Miscellaneous Grants		683,426	2,445,877	250	0	3,129,553	3,320,373	226,180	3,546,553
2000	Economic Development	369,786	1,502,755	6,218	0	1,878,759	0	1,878,759	1,878,759
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	710,719	0	0	710,719	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	25,000	0	93,176	118,176	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	604,346	0	0	604,346	913,556	0	913,556
2600	Clk of Crt/Professional Bond Fees	0	0	0	0	0	0	0	0
2605	Emergency Telephone System E-911	745,559	2,732,144	2,831,555	0	6,309,258	2,002,500	0	2,002,500
	New Program - (1) Position Upgrade	4,712	0	0	0	4,712			
	New Program - (1) Position Upgrade	25,524	0	0	0	25,524			
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	4,233,125	418,316	43,173	0	4,694,614	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	130,478	2,599	0	0	133,077			
	Law Enforcement Budget	184,525	9,669	0	0	194,194			
2621	Public Defender Additional Funding	1,415,109	0	0	0	1,415,109	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	34,577	446,289	0	0	480,866	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	601,525	567,833	4,322	0	1,173,680	1,236,000	0	1,236,000
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		8,190,074	14,904,644	2,895,157	93,176	26,083,051	16,226,477	4,089,202	20,315,679

COUNTY OF LEXINGTON
ALL OTHER FUNDS
Appropriation Summary
Fiscal Year - 2026-27
Requested 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	3,688,954	16,567,396	12,800,486	604,338	33,661,174	21,498,218	0	21,498,218
	New Program - (1) Position Reclass.	8,380	0	0	0	8,380			
	New Program - (1) Position Reclass.	14,301	0	0	0	14,301			
	New Program - (1) Position Reclass.	4,915	0	0	0	4,915			
	New Program - (1) Position Reclass.	4,769	0	0	0	4,769			
	New Program - (1) New Position	66,602	16,188	191,100	0	273,890			
	New Program - (1) New Position	66,983	2,301	4,300	0	73,584			
	New Program - (1) Position Upgrade	5,201	0	0	0	5,201			
	New Program - (1) Position Upgrade	5,201	0	0	0	5,201			
	New Program - (1) Position Reclass.	4,915	0	0	0	4,915			
5701	SW Post Closure Sinking Fund	0	2,622,950	30,000	0	2,652,950	200,000	604,338	804,338
5710	Solid Waste Tires	0	160,000	0	0	160,000	160,250	0	160,250
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	169,668	50,500	0	220,168	58,102	25,000	83,102
	New Program - (1) New Position	101,465	1,601	2,628	0	105,694			
	New Program - (1) New Position	59,578	14,004	2,628	0	76,210			
5801	Airport Capital Projects	0	300,000	8,105,750	0	8,405,750	5,821,813	3,285,437	9,107,250
Total Enterprise Fund		4,031,264	19,919,793	21,196,883	604,338	45,752,278	27,784,309	3,914,775	31,699,084
6590	Motor Pool	0	127,621	45,600	0	173,221	66,500	0	66,500
6710	Workers Compensation Insurance Fund	0	4,301,293	0	190,316	4,491,609	5,051,612	0	5,051,612
6730	Employee Insurance Fund	0	28,386,047	6,000	0	28,392,047	24,696,930	0	24,696,930
6731	Post-Employment Insurance Fund	0	532,425	0	0	532,425	750,000	0	750,000
6790	Risk Management Administration	171,321	14,634	4,361	0	190,316	15,000	190,316	205,316
Total Internal Service		171,321	33,362,020	55,961	190,316	33,779,618	30,580,042	190,316	30,770,358
		30,549,283	74,663,013	26,708,641	1,226,614	133,147,551	98,011,367	10,600,281	108,611,648

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

		<i>SOURCE</i>											
		General Fund Revenue					Law Enforce Revenue	Temp Alcohol Beverage	Solicitor Narcotics Forfeiture	Solicitor State Fund	SW Landfill Operation	Workers Comp Insurance	
FUND		1000	1000	1000	1000	1000	1000	2140	2610	2611	5700	6710	
ORGANIZATION		101610	131400	141200	141400	999900	159900	999900	141200	141200	121204	999900	TOTALS
<i>DESTINATION</i>													
1000	LE/General Fund					665,115							665,115
2460	SOL / Drug Court									1,607			1,607
2500	SOL / Victim Witness Program			76,000						99,178			175,178
2501	SOL / Community Juvenile Arbitration			83,412				93,176					176,588
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	125,000											125,000
2401	HOME Program	100,000											100,000
2520	DHEC EMS Grant-In-Aid		1,180										1,180
2000	Economic Development Fund					1,878,759							1,878,759
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					3,285,437							3,285,437
6790	Risk Management Administration										190,316		190,316
* TOTAL TRANSFER OF FUNDS		<u>225,000</u>	<u>1,180</u>	<u>159,412</u>	<u>2,084,215</u>	<u>5,980,539</u>	<u>1,588,436</u>	<u>93,176</u>	<u>50,000</u>	<u>288,784</u>	<u>604,338</u>	<u>190,316</u>	<u>11,265,396</u>

COUNTY OF LEXINGTON
Millage Agency Comparison
Fiscal Year 2026-27

	Fiscal Year 2025-26 Approved Amount/Actual Disbursement				Fiscal Year 2026-27 Requested	
	Fund	Approved Amount	Actual Disbursement ⁽¹⁾	Millage	Amount	Millage
Lexington County Recreation & Aging Commission	7620	\$ 16,877,222	\$ 8,739,142	10.6	\$ 17,187,000	
Irmo Chapin Recreation Commission	7630	\$ 5,628,736	\$ 2,868,692	11.6	\$ 5,825,742	
--Bond Proceeds/Disbursements		\$ 1,320,000	\$ 1,320,000			
Midlands Technical College	7650	\$ 5,886,335	\$ 2,640,760	2.5	\$ 6,004,062 ⁽²⁾	
Midlands Technical College - Capital	7652	\$ 1,595,163	\$ 794,220 ⁽³⁾	0.6	\$ 1,430,709	
Midlands Technical College - Debt Service		\$ 825,989	\$ -	0.5	\$ 825,989	
		\$ 2,421,152	\$ 794,220	1.1	\$ 2,256,698	-
Hollow Creek Watershed	7660	\$ 14,126	\$ 5,581	1.3	\$ 15,545	
Irmo Fire District	7800, 7802	\$ 3,789,737	\$ 1,782,703	19.6	\$ 3,790,000	

(1) Actual disbursements through January 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.