

COUNTY OF LEXINGTON
OPERATING BUDGET
STATEMENT OF REVENUE AND EXPENDITURES
FISCAL YEAR 2024-25 (AS ADOPTED)
VS FISCAL YEAR 2025-26 (AS RECOMMENDED)

	FY 2024-25 Annual Budget	FY 2025-26 Recommended	PERCENT CHANGE
GENERAL FUND:			
Revenue	188,294,429	204,203,037	8.4%
Expenditures	194,267,242	202,687,751	4.3%
Other Financing Uses	7,014,332	5,414,048	-22.8%
Total Expenditures and Other Financing Uses	201,281,574	208,101,799	3.4%
INDIGENT CARE:			
Revenue	908,194	300,585	-66.9%
Expenditures	606,117	623,354	2.8%
LIBRARY:			
Revenue	11,299,326	12,216,429	8.1%
Expenditures	11,890,405	12,801,764	7.7%
SOLID WASTE:			
Total Revenues and Other Financing Sources	21,266,370	23,082,799	8.5%
Expenses	24,349,569	24,422,671	0.3%
Operating Transfer - Post-Closure	88,402	599,333	578.0%
Net Expenses	24,437,971	25,022,004	2.4%
SPECIAL REVENUE FUNDS (NON-MILLAGE FUNDS)			
Revenue	58,771,636	72,440,091	23.3%
Expenditures	63,188,094	77,377,028	22.5%
Fund Balance Contribution	20,864,206	11,683,008	
Total Revenues	280,539,955	312,242,941	
Total Expenditures	(301,404,161)	(323,925,949)	
	0	0	
*MILLAGE LEVIED FOR COUNTY OPERATIONS:			
General Fund			
County Ordinary	25.941	24.1	
Law Enforcement	35.420	32.9	
Fire Service	23.336	21.7	
Total General Fund	84.697	78.7	
Library	5.919	5.5	
Solid Waste	7.544	7.0	
Indigent Care	0.479	0.4	
Total County Operating mills	98.639	91.6	
*MILLAGE LEVIED FOR OTHER AGENCIES:			
Midlands Technical College			
Operations	2.833	2.6	
Capital	1.339	1.2	
Total County-wide Levies	102.811	95.4	
*MILLAGE LEVIED FOR SPECIAL PURPOSE DISTRICTS:			
Lexington Recreation Commission	11.728	10.9	
Irmo-Chapin Recreation Commission	12.682	11.9	
Irmo Fire District	21.275	20.0	
Hollow Creek Water Shed	1.529	1.4	

- * (Current State Statute allows for a CPI adjustment to the millage of 2.95% and population adjustment to the millage of 1.26%, total of 4.21% for budget year, if approved by County Council)
(State Statute allows a three year look back provision on statutory allowed millages increase that were not implemented during those budget years, if approved by County Council.)
Mileage Fees for Fiscal Year 2025-26 does reflect the Resassessment Estimated Rollback.

COUNTY OF LEXINGTON
 DETAIL GENERAL FUND (OPERATING BUDGET)
 STATEMENT OF REVENUE AND EXPENDITURES
 FISCAL YEAR 2024-25 (AS ADOPTED)
 VS FISCAL YEAR 2025-26 (AS RECOMMENDED)

	FY 2024-25 Annual Budget	FY 2025-26 Recommended	PERCENT CHANGE
REVENUE:			
Property Taxes	135,551,203	147,709,075	9.0%
State Shared Revenues	13,836,289	14,252,619	3.0%
Fees, Permits, and Sales	24,858,388	29,115,935	17.1%
County Fines	1,926,323	1,752,215	-9.0%
Intergovernmental Revenues	3,764,127	3,406,126	-9.5%
Other	7,828,390	7,967,067	1.8%
TOTAL REVENUES	187,764,720	204,203,037	8.8%
EXPENDITURES:			
General Administrative	22,630,804	23,204,140	2.5%
General Services	6,071,239	6,601,246	8.7%
Public Works	14,612,835	13,999,595	-4.2%
Department of Emergency Services (PS)	67,152,846	69,909,420	4.1%
Judicial	14,740,338	17,064,811	15.8%
Law Enforcement	65,093,481	67,713,244	4.0%
Boards and Commissions	2,288,942	1,647,997	-28.0%
Health and Human Services	1,987,802	2,106,727	6.0%
Non - Departmental	(311,045)	440,571	-241.6%
TOTAL EXPENDITURES	194,267,242	202,687,751	4.3%
OTHER FINANCING USES:			
Transfers to Special Revenue or Capital Project Funds:			
Administrative	103,108	103,108	0.0%
Public Works	0	0	0.0%
Department of Emergency Services	2,484	1,180	-52.5%
Judicial	2,203,627	2,203,627	0.0%
Law Enforcement	1,404,451	1,425,898	1.5%
Non-Departmental	3,300,662	1,680,235	-49.1%
TOTAL TRANSFERS	7,014,332	5,414,048	-22.8%
TOTAL EXPENDITURES AND OTHER FINANCING USES	201,281,574	208,101,799	3.4%
*MILLAGE LEVIED FOR GENERAL FUND OPERATIONS:			
County Ordinary	25.941	24.1	
Law Enforcement	35.420	32.9	
Fire Service	23.336	21.7	
Total General Fund	84.697	78.7	

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