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

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

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

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
	***County Library Operations 2300:**							
	Revenues:	5.919 Mills		5.919 Mills	5.919 Mills	5.5 Mills	5.3 Mills	5.3 Mills
410000	Current Property Taxes	7,674,249	848,270	8,451,834	8,451,834	8,451,834		
410500	Homestead Exemption	316,477	0	300,000	300,000	300,000		
410520	Manufacturer's Tax Exemption	50,383	0	50,000	50,000	50,000		
410521	Manufacturer Partial Prop Tx Exempt	63,938	0	0	0	0		
410530	State Sales and Use Tax Credit	48,080	8,550	65,000	65,000	65,000		
411000	Current Vehicle Taxes	1,235,213	540,157	1,301,967	1,301,967	1,301,967		
411050	Watercraft Property Taxes	125,691	42,556	130,981	130,981	130,981		
412000	Current Tax Penalties	4,994	0	11,000	11,000	11,000		
413000	Delinquent Tax	166,676	59,698	200,000	200,000	200,000		
414000	Delinquent Tax Penalties	31,573	10,767	30,000	30,000	30,000		
417100	Fee in Lieu of Taxes	420,596	25,492	375,000	375,000	375,000		
417120	Fee in Lieu of Taxes - Prior Year	10,102	20,220	0	0	0		
417130	Fee in Lieu of Taxes - Manuf. Tax Exemption	41,105	0	35,000	35,000	35,000		
417150	Fee in Lieu of Taxes - Fee for Services	2,650	0	2,500	2,500	2,500		
418000	Motor Carrier Payments	35,654	8,585	26,000	26,000	26,000		
418100	Heavy Equip. Rental Surcharge	16,815	10,866	12,000	12,000	12,000		
419000	Merchants Exemptions	28,550	14,275	28,550	28,550	28,550		
	Total Property Tax Revenue	10,272,746	1,589,436	11,019,832	11,019,832	11,019,832	0	0
	Other Revenues:							
437609	Copy Sales - Library	(2,189)	4,924	11,000	11,000	13,280		
437620	Fax Sales - Library	10,571	5,509	11,500	11,500	15,020		
438300	Vending Machine Sales	189	82	250	250	250		
438900	Auction Sales	0	1,202	0	0	0		
449000	Library Book Fines	56,137	28,367	75,000	75,000	81,212		
461000	Investment Interest	406,958	152,216	345,684	345,684	345,684		
469200	Donated Capital Items	0	0	500	500	500		
469900	Miscellaneous Revenues	0	0	100	100	100		
490100	Sale of General Fixed Assets	0	0	0	0	0		
	Total Other Revenue	471,666	192,300	444,034	444,034	456,046	0	0
	**** Total Revenue**	10,744,412	1,781,736	11,463,866	11,463,866	1,475,878 12,657,922	0	0
	Existing Programs					~~11,340,439~~	11,892,844	11,892,844
	New Programs:							
	* New Personnal Cost					~~181,381~~ 189,622		
	* Capital Items					237,640		
	**** Total Appropriations**				13,338,732	13,085,184 ~~12,657,922~~	11,892,844	11,892,844
	Budget Over/(Short)					~~(1,182,044)~~ (1,609,306)	(11,892,844)	(11,892,844)
	Fund Balance							
	** Capital Items							
	Budget Over/(Short)					(1,182,044)	(11,892,844)	(11,892,844)
	FUND BALANCE Beginning of Year				8,769,459	6,894,593	6,894,593	6,894,593
						5,285,287		
	FUND BALANCE - Projected End of Year				6,894,593	~~5,712,549~~	(4,998,251)	(4,998,251)

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

Fund 2300
Division: Library
Organization Recap

Object Code	Expenditure Classification	2026-27 Requested	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
							BUDGET							
	Personnel													
510100	Salaries & Wages	5,281,499	2,148,591	227,659	787,485	666,457	652,457	197,468	147,239	103,983	103,193	131,669	115,298	0
510200	Overtime	2,700	500	500	200	200	200	100	200	200	200	200	200	0
510300	Part Time	1,121,998	70,452	38,583	301,554	187,278	222,848	97,751	18,346	42,435	36,692	58,984	47,075	0
511112	FICA - Employer's Portion	465,988	153,408	18,330	74,980	58,780	60,265	20,326	11,400	10,081	9,631	13,127	11,180	24,480
511113	SCRS - Employer's Portion	1,247,881	411,854	49,414	202,126	158,453	162,457	54,793	30,733	27,175	25,963	35,385	30,136	59,392
511120	Employee Insurance - Employer's Portion	867,500	315,000	42,500	136,000	119,000	119,000	34,000	25,500	17,000	17,000	25,500	17,000	0
511130	Workers Compensation	49,385	32,072	825	3,377	4,318	4,388	916	513	455	434	591	504	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	320,000	0	0	0	0	0	0	0	0	0	0	0	320,000
	*** Total Personnel**	**9,361,945**	**3,131,877**	**377,811**	**1,505,722**	**1,194,486**	**1,221,615**	**405,354**	**233,931**	**201,329**	**193,113**	**270,450**	**221,393**	**404,864**
	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	92,800	0	0	0	0	0	0	0	0	0	0	0	92,800
520702	Technical Currency & Support	255,909	0	0	0	0	0	0	0	0	0	0	0	255,909
520703	Computer Hardware Maintenance	42,231	0	0	0	0	0	0	0	0	0	0	0	42,231
520710	Software Subscriptions	45,727	0	0	0	0	0	0	0	0	0	0	0	45,727
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	6,400	0	0	0	0	0	0	0	0	0	0	0	6,400
524101	Comprehensive Vehicle Insurance	6,667	0	0	0	0	0	0	0	0	0	0	0	6,667
524201	General Tort Liability Insurance	7,230	2,616	291	1,295	968	968	242	170	146	146	242	146	0
524212	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	53,075	0	0	0	0	0	0	0	0	0	0	0	53,075
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

Object Expenditure Code	Classification	2026-27 Requested	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
						BUDGET								
	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**	**1,795,308**	**53,231**	**29,855**	**178,704**	**151,744**	**172,576**	**29,389**	**26,135**	**15,822**	**18,762**	**23,255**	**18,809**	**1,077,026**
	*** Total Personnel & Operating**	**11,157,253**	**3,185,108**	**407,666**	**1,684,426**	**1,346,230**	**1,394,191**	**434,743**	**260,066**	**217,151**	**211,875**	**293,705**	**240,202**	**1,481,890**
	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)	1,200,000	0	0	0	0	0	0	0	0	0	0	0	1,200,000
540010	Minor Software	0	0	0	0	0	0	0	0	0	0	0	0	0
	All other equipment	295,669	0	0	0	0	0	0	0	0	0	0	0	295,669
	**** Total Capital**	**1,500,669**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**1,500,669**
	***** Total Budget Appropriation**	**12,657,922**	**3,185,108**	**407,666**	**1,684,426**	**1,346,230**	**1,394,191**	**434,743**	**260,066**	**217,151**	**211,875**	**293,705**	**240,202**	**2,982,559**

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

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

Object Code	Expenditure Classification	2024-25 Expenditure	2025-26 Expend (Nov)	2025-26 Amended (Nov)	2026-27 Requested	BUDGET 2026-27 Recommend	BUDGET 2026-27 Approved
	Personnel						
510100	Salaries & Wages	4,982,434	2,134,634	5,281,499	5,281,499	0	0
510200	Overtime	2,307	252	2,000	2,700	0	0
510300	Part Time	1,055,176	459,902	1,121,998	1,121,998	0	0
511112	FICA - Employer's Portion	439,435	189,636	462,182	465,988	0	0
511113	State Retirement - Employer's Portion	1,072,609	477,055	1,244,219	1,247,881	0	0
511120	Insurance Fund Contribution	815,000	357,707	858,100	867,500	0	0
511130	Workers Compensation	35,341	16,256	49,360	49,385	0	0
519999	Personnel Contingency	0	0	300,271	320,000	0	0
511213	SCRS - Emplr. Port. (Retiree)	5,798	3,768	0	4,994	0	0
	*** Total Personnel**	**8,408,100**	**3,639,210**	**9,319,629**	**9,361,945**	**0**	**0**
	Operating Expenses						
520100	Contracted Maintenance	25,065	17,569	24,149	24,769	0	0
520103	Landscape/Grounds Maintenance	54,944	21,733	67,553	52,156	0	0
520200	Contracted Services	116,316	56,392	142,820	134,554	0	0
520213	Contracted Literacy Programs	13,847	0	23,000	22,000	0	0
520220	Book Binding	457	0	1,000	1,000	0	0
520231	Garbage Pickup Charges	6,057	2,662	6,159	9,019	0	0
520233	Towing Service	0	0	90	90	0	0
520300	Professional Services	0	0	9,350	5,000	0	0
520303	Accounting/Auditing Services	5,000	5,000	5,000	5,000	0	0
520400	Advertising & Publicity	8,069	0	5,000	26,245	0	0
520700	Technical Services	0	55,762	142,000	92,800	0	0
520702	Technical Currency & Support	178,944	165,662	292,335	255,909	0	0
520703	Computer Hardware Maintenance	36,899	13,950	39,929	42,231	0	0
520710	Software Subscriptions	0	26,737	36,989	45,727	0	0
521000	Office Supplies	37,293	10,491	36,650	38,800	0	0
521100	Duplicating	9,878	3,994	5,940	7,400	0	0
521200	Operating Supplies	59,382	20,987	54,460	70,200	0	0
522000	Building Repairs & Maintenance	46,507	52,266	93,453	50,000	0	0
522001	Carpet/Floor Cleaning	2,535	260	7,500	5,000	0	0
522200	Small Equipment Repairs & Maintenance	343	0	2,000	2,000	0	0
522300	Vehicle Repairs & Maintenance	1,717	2,125	2,800	2,800	0	0
524000	Building Insurance	48,567	51,740	51,032	56,140	0	0
524100	Vehicle Insurance	4,305	5,600	6,335	6,400	0	0
524101	Comprehensive Vehicle Insurance	6,167	8,281	6,349	6,667	0	0
524201	General Tort Liability Insurance	7,787	7,773	6,569	7,230	0	0
524202	Surety Bonds	0	0	0	1,541	0	0
524900	Data Processing Equip. Insurance	1,849	1,905	1,899	1,899	0	0
525000	Telephone	46,025	20,259	49,031	48,807	0	0
525006	GPS Monitoring Charges	1,088	296	1,018	1,018	0	0
525021	Smart Phones Charges	7,275	3,146	9,968	14,620	0	0
525041	E-mail Service Charges	28,941	37,521	69,176	53,075	0	0
525100	Postage	6,178	2,969	4,865	5,625	0	0
525110	Other Parcel Delivery Service	0	0	0	0	0	0
525210	Conference, Meeting & Training Expenses	9	141	7,500	30,000	0	0
525211	Library Board Expenses	347	258	2,000	2,000	0	0
525230	Subscriptions, Dues, & Books	228,246	229,020	262,000	290,290	0	0

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

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

Object Code	Expenditure Classification	2024-25 Expenditure	2025-26 Expend (Nov)	2025-26 Amended (Nov)	BUDGET 2026-27 Requested	BUDGET 2026-27 Recommend	BUDGET 2026-27 Approved
	Cont'd Operating Expenditures						
525240	Personal Mileage Reimbursement	10,833	3,580	15,000	15,000	0	0
525250	Motor Pool Reimbursement	0	0	0	0	0	0
525377	Utilities - County Branch Library	332,285	148,467	324,380	334,306	0	0
525400	Gas, Fuel, & Oil	10,574	4,161	12,000	12,000	0	0
525600	Uniforms & Clothing	901	488	1,000	700	0	0
525700	Employee Service Awards	126	94	200	200	0	0
526500	License & Permits	5,580	150	200	250	0	0
529903	Contingency	0	0	1,975,717	0	0	0
537699	Cost of Copy Sales	0	5,447	14,840	14,840	0	0
538000	Claims & Judgements (Litigation)	658	0	0			
538300	Retainage Payable Expense	0	0	0	0	0	0
	*** Total Operating**	**1,350,994**	**986,886**	**3,819,256**	**1,795,308**	**0**	**0**
	****Total Personnel & Operating**	**9,759,094**	**4,626,096**	**13,138,885**	**11,157,253**	**0**	**0**
	Capital						
540000	Small Tools & Minor Equipment	3,374	0	5,000	5,000	0	0
540002	Microforms	0	0	0	0	0	0
540006	Library Materials (Book, Audio Visual)	911,112	226,165	962,621	1,200,000	0	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	140,765	848,436	295,669	0	0
	Library Materials (Books, Audio Visual)	**1,466,258**	**366,930**	**2,567,237**	**1,500,669**	**0**	**0**
	Other Financing Uses						
812340	Op Trn to Library Federal Funds	102	0	0	0	0	0
812350	Op Trn to Library E-Rate Program	705	6,372	6,372	0	0	0
	****Total Other Financing Uses**	**807**	**6,372**	**6,372**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**11,226,159**	**4,999,398**	**15,712,494**	**12,657,922**	**0**	**0**

COUNTY OF LEXINGTON
LIBRARY
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Fund 2300
Division: Library
Organization: 230005 - Administration

Object Code	Expenditure Classification	2024-25 Expenditure	2025-26 Expend (Nov)	2025-26 Amended (Nov)	BUDGET 2026-27 Requested	BUDGET 2026-27 Recommend	BUDGET 2026-27 Approved
	Personnel						
510100	Salaries & Wages - 36	1,981,103	874,075	2,148,591	2,148,591		
510200	Overtime	1,896	14	0	500		
510300	Part Time - 4 (2 - FTE)	53,583	29,023	70,452	70,452		
511112	FICA - Employer's Portion	145,363	64,982	153,408	153,408		
511113	State Retirement - Employer's Portion	365,083	167,555	411,854	411,854		
511120	Insurance Fund Contribution - 36	285,250	127,500	305,600	315,000		
511130	Workers Compensation	20,327	9,005	32,072	32,072		
519999	Personnel Contingency	0	0	0			
	*** Total Personnel**	**2,852,605**	**1,272,154**	**3,121,977**	**3,131,877**	**0**	**0**
	Operating Expenses						
520702	Technical Currency & Support	0	0	0	0		
521000	Office Supplies	8,886	1,914	8,400	8,400		
521100	Duplicating	2,949	1,339	2,000	2,000		
521200	Operating Supplies	24,854	10,813	24,000	25,000		
524201	General Tort Liability Insurance	2,161	3,769	2,378	2,616		
524202	Surety Bonds	0	0	0	215		
525000	Telephone	12,459	5,571	15,805	12,500		
525021	Smart Phone Charges	0	0	360	0		
525041	E-mail Service Charges - 40	7,583	10,503	17,065	0		
525100	Postage	2,899	882	1,800	2,500		
525110	Other Parcel Delivery Service	0	0	0	0		
525240	Personal Mileage Reimbursement	0	0	0	0		
	*** Total Operating**	**61,791**	**34,791**	**71,808**	**53,231**	**0**	**0**
	****Total Personnel & Operating**	**2,914,396**	**1,306,945**	**3,193,785**	**3,185,108**	**0**	**0**
	Capital						
540010	Minor Software	0	0	61	0		
	All Other Equipment	0	1,116	1,216	0		
	****Total Capital**	**0**	**1,116**	**1,277**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**2,914,396**	**1,308,061**	**3,195,062**	**3,185,108**	**0**	**0**

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

Object Code	Expenditure Classification	2024-25 Expenditure	2025-26 Expend (Nov)	2025-26 Amended (Nov)	BUDGET 2026-27 Requested	BUDGET 2026-27 Recommend	BUDGET 2026-27 Approved
	Personnel						
510100	Salaries & Wages - 5	227,551	96,174	227,659	227,659		
510200	Overtime	263	0	0	500		
510300	Part Time - 2 (1 - FTE)	38,837	16,253	38,583	38,583		
511112	FICA - Employer's Portion	19,308	8,171	18,330	18,330		
511113	State Retirement - Employer's Portion	47,743	20,866	49,414	49,414		
511120	Insurance Fund Contribution - 5	40,750	17,708	42,500	42,500		
511130	Workers Compensation	828	349	825	825		
	*** Total Personnel**	**375,280**	**159,521**	**377,311**	**377,811**	**0**	**0**
	Operating Expenses						
520103	Landscape/Grounds Maintenance	6,000	2,400	7,085	7,854		
520200	Contracted Services	0	0	0	0		
520231	Garbage Pickup Service	660	275	644	835		
521000	Office Supplies	1,886	768	1,250	1,400		
521100	Duplicating	382	110	350	350		
521200	Operating Supplies	1,288	675	910	1,200		
524000	Building Insurance	3,567	3,743	3,746	4,121		
524201	General Tort Liability Insurance	240	264	264	291		
524202	Surety Bonds	0	0	0	39		
525000	Telephone	1,863	802	1,888	1,900		
525041	E-mail Service Charges - 7	1,311	1,587	3,040	0		
525100	Postage	65	14	90	65		
525377	Utilities - County Branch Library	11,836	4,844	12,000	11,800		
537699	Cost of Copy Sales	0	150	0	0		
	*** Total Operating**	**29,098**	**15,632**	**31,267**	**29,855**	**0**	**0**
	****Total Personnel & Operating**	**404,378**	**175,153**	**408,578**	**407,666**	**0**	**0**
	Capital						
	****Total Capital**	**0**	**0**	**0**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**404,378**	**175,153**	**408,578**	**407,666**	**0**	**0**

COUNTY OF LEXINGTON
LIBRARY
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Fund 2300
Division: Library
Organization: 230020 - Lexington Branch

Object Code	Expenditure Classification	2024-25 Expenditure	2025-26 Expend (Nov)	2025-26 Amended (Nov)	BUDGET 2026-27 Requested	2026-27 Recommend	2026-27 Approved
	Personnel						
510100	Salaries & Wages - 16	746,863	309,742	787,485	787,485		
510200	Overtime	0	0	0	200		
510300	Part Time - 16 (7.25 - FTE)	282,547	123,663	301,554	301,554		
511112	FICA - Employer's Portion	75,642	32,037	74,980	74,980		
511113	State Retirement - Employer's Portion	182,399	79,794	202,126	202,126		
511120	Insurance Fund Contribution - 16	130,400	56,667	136,000	136,000		
511130	Workers Compensation	3,196	1,929	3,377	3,377		
	*** Total Personnel**	**1,421,047**	**603,832**	**1,505,522**	**1,505,722**	**0**	**0**
	Operating Expenses						
520103	Landscape/Grounds Maintenance	6,880	2,740	8,084	11,970		
520200	Contracted Services	3,125	3,135	3,135	3,140		
520231	Garbage Pickup Service	900	375	943	1,665		
521000	Office Supplies	8,176	1,899	8,500	8,500		
521100	Duplicating	1,727	502	1,350	1,500		
521200	Operating Supplies	2,764	879	1,800	2,000		
524000	Building Insurance	8,203	8,798	8,614	9,476		
524201	General Tort Liability Insurance	1,070	1,056	1,177	1,295		
524202	Surety Bonds	0	0	0	158		
525000	Telephone	10,237	4,653	8,116	10,100		
525041	E-mail Service Charges - 32	5,654	7,407	13,896	0		
525100	Postage	1,055	601	700	900		
525110	Other Parcel Delivery Service	0	0	0	0		
525377	Utilities - County Branch Library	126,415	57,644	125,000	128,000		
537699	Cost of Copy Sales	0	150	0	0		
	*** Total Operating**	**176,206**	**89,839**	**181,315**	**178,704**	**0**	**0**
	****Total Personnel & Operating**	**1,597,253**	**693,671**	**1,686,837**	**1,684,426**	**0**	**0**
	Capital						
540006	Library Materials (Book, Audio Visual)	0	0	0	0		
	****Total Capital**	**0**	**0**	**0**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**1,597,253**	**693,671**	**1,686,837**	**1,684,426**	**0**	**0**

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

Object Code	Expenditure Classification	2024-25 Expenditure	2025-26 Expend (Nov)	2025-26 Amended (Nov)	2026-27 Requested	*BUDGET* 2026-27 Recommend	2026-27 Approved
	Personnel						
510100	Salaries & Wages - 14	619,249	278,021	666,457	666,457		
510200	Overtime	28	0	0	200		
510300	Part Time - 10 (5.0 - FTE)	178,917	74,570	187,278	187,278		
511112	FICA - Employer's Portion	58,741	26,055	58,780	58,780		
511113	State Retirement - Employer's Portion	142,089	65,441	158,453	158,453		
511120	Insurance Fund Contribution - 14	114,100	49,583	119,000	119,000		
511130	Workers Compensation	4,158	1,795	4,318	4,318		
	*** Total Personnel**	**1,117,282**	**495,465**	**1,194,286**	**1,194,486**	**0**	**0**
	Operating Expenses						
520103	Landscape/Grounds Maintenance	5,016	2,008	5,925	4,326		
520200	Contracted Services	51,073	23,724	57,477	54,707		
520231	Garbage Pickup Service	900	375	943	1,665		
521000	Office Supplies	6,157	2,641	5,300	6,800		
521100	Duplicating	1,626	703	480	900		
521200	Operating Supplies	5,902	2,850	6,000	6,800		
524000	Building Insurance	0	0	13,220	14,542		
524201	General Tort Liability Insurance	800	836	880	968		
524202	Surety Bonds	0	0	0	836		
525000	Telephone	7,604	2,527	5,989	7,000		
525041	E-mail Service Charges - 24	4,295	5,385	10,422	0		
525100	Postage	1,161	666	1,390	1,200		
525377	Utilities - County Branch Library	52,694	26,332	52,000	52,000		
537699	Cost of Copy Sales	0	241	0	0		
	*** Total Operating**	**137,228**	**68,288**	**160,026**	**151,744**	**0**	**0**
	****Total Personnel & Operating**	**1,254,510**	**563,753**	**1,354,312**	**1,346,230**	**0**	**0**
	Capital						
	****Total Capital**	**0**	**0**	**0**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**1,254,510**	**563,753**	**1,354,312**	**1,346,230**	**0**	**0**

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Fund 2300
Division: Library
Organization: 230040 - Irmo Branch

Object Code	Expenditure Classification	2024-25 Expenditure	2025-26 Expend (Nov)	2025-26 Amended (Nov)	2026-27 Requested	*BUDGET* 2026-27 Recommend	2026-27 Approved
	Personnel						
510100	Salaries & Wages - 14	624,087	248,722	652,457	652,457		
510200	Overtime	14	238	0	200		
510300	Part Time - 12 (6.0 - FTE)	204,385	88,459	222,848	222,848		
511112	FICA - Employer's Portion	60,140	24,654	60,265	60,265		
511113	State Retirement - Employer's Portion	147,410	61,223	162,457	162,457		
511120	Insurance Fund Contribution - 14	114,100	49,583	119,000	119,000		
511130	Workers Compensation	3,477	1,765	4,388	4,388		
511213	SCRS - Emplr. Port. (Retiree)	804	1,402	0			
	*** Total Personnel**	**1,154,417**	**476,046**	**1,221,415**	**1,221,615**	**0**	**0**
	Operating Expenses						
520103	Landscape/Grounds Maintenance	6,000	2,400	7,085	8,400		
520200	Contracted Services	49,543	22,610	57,408	54,707		
520231	Garbage Pickup Service	720	300	787	1,248		
521000	Office Supplies	4,004	947	5,200	5,200		
521100	Duplicating	1,346	512	820	1,000		
521200	Operating Supplies	4,929	3,312	4,950	6,800		
524000	Building Insurance	8,780	9,293	9,221	10,144		
524201	General Tort Liability Insurance	800	880	880	968		
524202	Surety Bonds	0	0	0	139		
525000	Telephone	5,386	2,003	5,241	5,390		
525041	E-mail Service Charges - 26	4,946	5,838	11,291	0		
525100	Postage	574	482	530	580		
525377	Utilities - County Branch Library	78,490	31,451	68,000	78,000		
537699	Cost of Copy Sales	0	133	0	0		
	*** Total Operating**	**165,518**	**80,161**	**171,413**	**172,576**	**0**	**0**
	****Total Personnel & Operating**	**1,319,935**	**556,207**	**1,392,828**	**1,394,191**	**0**	**0**
	Capital						
	****Total Capital**	**0**	**0**	**0**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**1,319,935**	**556,207**	**1,392,828**	**1,394,191**	**0**	**0**

COUNTY OF LEXINGTON
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Fund 2300
Division: Library
Organization: 230050 - Chapin Branch

Object Code	Expenditure Classification	2024-25 Expenditure	2025-26 Expend (Nov)	2025-26 Amended (Nov)	2026-27 Requested	*BUDGET* 2026-27 Recommend	2026-27 Approved
	Personnel						
510100	Salaries & Wages - 4	186,507	82,939	197,468	197,468		
510200	Overtime				100		
510300	Part Time - 4 (1.75 - FTE)	95,387	41,176	97,751	97,751		
511112	FICA - Employer's Portion	21,287	9,363	20,326	20,326		
511113	State Retirement - Employer's Portion	50,511	23,035	54,793	54,793		
511120	Insurance Fund Contribution - 4	32,600	14,167	34,000	34,000		
511130	Workers Compensation	875	385	916	916		
	*** Total Personnel**	**387,167**	**171,065**	**405,254**	**405,354**	**0**	**0**
	Operating Expenses						
520103	Landscape/Grounds Maintenance	5,000	2,000	5,902	1,806		
520200	Contracted Services	0	0	0	0		
520231	Garbage Pickup Service	660	275	644	835		
521000	Office Supplies	1,764	365	1,700	1,700		
521100	Duplicating	711	339	300	700		
521200	Operating Supplies	1,732	733	1,600	1,700		
524000	Building Insurance	4,848	5,192	5,092	5,602		
524201	General Tort Liability Insurance	200	264	220	242		
524202	Surety Bonds	0	0	0	33		
525000	Telephone	2,602	1,112	2,621	2,621		
525041	E-mail Service Charges - 8	1,389	1,813	3,474	0		
525100	Postage	231	193	85	150		
525377	Utilities - County Branch Library	13,957	5,969	15,260	14,000		
537699	Cost of Copy Sales	0	34	0	0		
	*** Total Operating**	**33,094**	**18,289**	**36,898**	**29,389**	**0**	**0**
	****Total Personnel & Operating**	**420,261**	**189,354**	**442,152**	**434,743**	**0**	**0**
	Capital						
	****Total Capital**	**0**	**0**	**0**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**420,261**	**189,354**	**442,152**	**434,743**	**0**	**0**

COUNTY OF LEXINGTON
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Fund 2300
Division: Library
Organization: 230055 - South Congaree Branch

Object Code	Expenditure Classification	2024-25 Expenditure	2025-26 Expend (Nov)	2025-26 Amended (Nov)	BUDGET 2026-27 Requested	BUDGET 2026-27 Recommend	BUDGET 2026-27 Approved
	Personnel						
510100	Salaries & Wages - 3	147,832	53,868	147,239	147,239		
510200	Overtime	106	0	0	200		
510300	Part Time - 1 (1.0 - FTE)	18,312	8,747	18,346	18,346		
511112	FICA - Employer's Portion	12,187	4,669	11,400	11,400		
511113	State Retirement - Employer's Portion	29,874	11,561	30,733	30,733		
511120	Insurance Fund Contribution - 3	24,450	10,625	25,500	25,500		
511130	Workers Compensation	516	194	513	513		
	*** Total Personnel**	**233,277**	**89,664**	**233,731**	**233,931**	**0**	**0**
	Operating Expenses						
520103	Landscape/Grounds Maintenance	5,000	2,000	5,902	5,250		
520200	Contracted Services	0	0	0	0		
520231	Garbage Pickup Service	660	275	644	835		
521000	Office Supplies	1,920	163	1,700	1,700		
521100	Duplicating	236	56	85	150		
521200	Operating Supplies	862	439	1,100	1,100		
524000	Building Insurance	2,069	2,171	2,174	2,392		
524201	General Tort Liability Insurance	140	132	154	170		
524202	Surety Bonds	0	0	0	28		
525000	Telephone	1,154	1,017	1,514	2,030		
525041	E-mail Service Charges - 5	775	907	2,171	0		
525100	Postage	52	31	80	80		
525377	Utilities - County Branch Library	12,419	5,063	11,900	12,400		
537699	Cost of Copy Sales	0	46	0	0		
	*** Total Operating**	**25,287**	**12,300**	**27,424**	**26,135**	**0**	**0**
	****Total Personnel & Operating**	**258,564**	**101,964**	**261,155**	**260,066**	**0**	**0**
	Capital						
	****Total Capital**	**0**	**0**	**0**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**258,564**	**101,964**	**261,155**	**260,066**	**0**	**0**

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Fund 2300
Division: Library
Organization: 230060 - Swansea Branch

Object Code	Expenditure Classification	2024-25 Expenditure	2025-26 Expend (Nov)	2025-26 Amended (Nov)	BUDGET 2026-27 Requested	2026-27 Recommend	2026-27 Approved
	Personnel						
510100	Salaries & Wages - 2	105,793	43,042	103,983	103,983		
510200	Overtime	0	0	0	200		
510300	Part Time - 2 (1.25 - FTE)	39,987	18,843	42,435	42,435		
511112	FICA - Employer's Portion	11,030	4,683	10,081	10,081		
511113	State Retirement - Employer's Portion	26,069	11,486	27,175	27,175		
511120	Insurance Fund Contribution - 2	16,300	7,083	17,000	17,000		
511130	Workers Compensation	453	192	455	455		
	*** Total Personnel**	**199,632**	**85,329**	**201,129**	**201,329**	**0**	**0**
	Operating Expenses						
520103	Landscape/Grounds Maintenance	5,000	2,000	5,902	1,470		
520200	Contracted Services	0	0	0	0		
521000	Office Supplies	983	288	1,100	1,100		
521100	Duplicating	229	92	130	140		
521200	Operating Supplies	696	301	500	650		
524000	Building Insurance	2,401	2,520	2,521	2,774		
524201	General Tort Liability Insurance	120	132	132	146		
524202	Surety Bonds	0	0	0	22		
525000	Telephone	1,071	498	1,172	1,100		
525041	E-mail Service Charges - 4	689	907	1,737	0		
525100	Postage	11	19	30	20		
525377	Utilities - County Branch Library	8,394	3,660	8,200	8,400		
537699	Cost of Copy Sales	0	54	0	0		
	*** Total Operating**	**19,594**	**10,471**	**21,424**	**15,822**	**0**	**0**
	****Total Personnel & Operating**	**219,226**	**95,800**	**222,553**	**217,151**	**0**	**0**
	Capital						
	****Total Capital**	**0**	**0**	**0**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**219,226**	**95,800**	**222,553**	**217,151**	**0**	**0**

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LIBRARY
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Fund 2300
Division: Library
Organization: 230070 - Gaston Branch

Object Code	Expenditure Classification	2024-25 Expenditure	2025-26 Expend (Nov)	2025-26 Amended (Nov)	2026-27 Requested	*BUDGET* 2026-27 Recommend	*BUDGET* 2026-27 Approved
	Personnel						
510100	Salaries & Wages - 2	107,455	43,515	103,193	103,193		
510200	Overtime	0	0	0	200		
510300	Part Time - 2 (0.5 - FTE)	37,299	12,755	36,692	36,692		
511112	FICA - Employer's Portion	10,595	4,039	9,631	9,631		
511113	State Retirement - Employer's Portion	25,703	10,427	25,963	25,963		
511120	Insurance Fund Contribution - 2	16,300	7,083	17,000	17,000		
511130	Workers Compensation	449	174	434	434		
511213	SCRS - Emplr. Port. (Retiree)	0	17	0	0		
	*** Total Personnel**	**197,801**	**78,010**	**192,913**	**193,113**	**0**	**0**
	Operating Expenses						
520103	Landscape/Grounds Maintenance	5,080	2,030	5,993	3,570		
520200	Contracted Services	0	0	0	0		
520231	Garbage Pickup Service	660	275	644	835		
521000	Office Supplies	1,452	1,127	1,300	1,300		
521100	Duplicating	183	97	120	160		
521200	Operating Supplies	1,083	373	1,000	1,100		
524000	Building Insurance	14,366	15,432	1,893	2,083		
524201	General Tort Liability Insurance	120	132	132	146		
524202	Surety Bonds	0	0	0	18		
525000	Telephone	829	799	1,179	1,000		
525041	E-mail Service Charges - 4	657	907	1,737	0		
525100	Postage	51	18	50	50		
525377	Utilities - County Branch Library	8,406	3,917	9,000	8,500		
537699	Cost of Copy Sales	0	78	0	0		
	*** Total Operating**	**32,887**	**25,185**	**23,048**	**18,762**	**0**	**0**
	****Total Personnel & Operating**	**230,688**	**103,195**	**215,961**	**211,875**	**0**	**0**
	Capital						
	****Total Capital**	**0**	**0**	**0**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**230,688**	**103,195**	**215,961**	**211,875**	**0**	**0**

COUNTY OF LEXINGTON
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Fund 2300
Division: Library
Organization: 230080 - Pelion Branch

Object Code	Expenditure Classification	2024-25 Expenditure	2025-26 Expend (Nov)	2025-26 Amended (Nov)	2026-27 Requested	*BUDGET* 2026-27 Recommend	2026-27 Approved
	Personnel						
510100	Salaries & Wages - 3	120,066	51,911	131,669	131,669		
510200	Overtime	0	0	0	200		
510300	Part Time - 3 (1.5 - FTE)	59,843	26,181	58,984	58,984		
511112	FICA - Employer's Portion	13,045	5,644	13,127	13,127		
511113	State Retirement - Employer's Portion	26,911	12,145	35,385	35,385		
511120	Insurance Fund Contribution - 3	24,450	10,625	25,500	25,500		
511130	Workers Compensation	559	242	591	591		
511213	SCRS - Emplr. Port. (Retiree)	4,994	2,349	0	4,994		
	*** Total Personnel**	**249,868**	**109,097**	**265,256**	**270,450**	**0**	**0**
	Operating Expenses						
520103	Landscape/Grounds Maintenance	5,160	2,060	6,082	3,570		
520200	Contracted Services	0	0	0	0		
520231	Garbage Pickup Service	660	275	644	835		
521000	Office Supplies	1,689	285	1,700	1,700		
521100	Duplicating	422	225	250	430		
521200	Operating Supplies	1,171	463	1,200	1,200		
524000	Building Insurance	2,352	2,467	2,470	2,717		
524201	General Tort Liability Insurance	200	176	220	242		
524202	Surety Bonds	0	0	0	31		
525000	Telephone	1,351	659	1,547	1,200		
525041	E-mail Service Charges - 6	867	1,360	2,606	0		
525100	Postage	30	50	50	30		
525377	Utilities - County Branch Library	11,015	5,628	13,420	11,300		
537699	Cost of Copy Sales	0	57	0	0		
	*** Total Operating**	**24,917**	**13,705**	**30,189**	**23,255**	**0**	**0**
	****Total Personnel & Operating**	**274,785**	**122,802**	**295,445**	**293,705**	**0**	**0**
	Capital						
	****Total Capital**	**0**	**0**	**0**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**274,785**	**122,802**	**295,445**	**293,705**	**0**	**0**

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

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

Object Code	Expenditure Classification	2024-25 Expenditure	2025-26 Expend (Nov)	2025-26 Amended (Nov)	2026-27 Requested	*BUDGET* 2026-27 Recommend	2026-27 Approved
	Personnel						
510100	Salaries & Wages - 2	115,928	52,625	115,298	115,298		
510200	Overtime	0	0	0	200		
510300	Part Time - 2 (1.25 - FTE)	46,079	20,232	47,075	47,075		
511112	FICA - Employer's Portion	12,097	5,339	11,180	11,180		
511113	State Retirement - Employer's Portion	28,817	13,522	30,136	30,136		
511120	Insurance Fund Contribution - 2	16,300	7,083	17,000	17,000		
511130	Workers Compensation	503	226	504	504		
	*** Total Personnel**	**219,724**	**99,027**	**221,193**	**221,393**	**0**	**0**
	Operating Expenses						
520103	Landscape/Grounds Maintenance	5,080	2,030	5,993	2,940		
520200	Contracted Services	0	0	0	0		
520231	Garbage Pickup Service	237	237	266	266		
521000	Office Supplies	376	94	500	1,000		
521100	Duplicating	67	19	55	70		
521200	Operating Supplies	478	86	400	650		
524000	Building Insurance	1,981	2,124	2,081	2,289		
524201	General Tort Liability Insurance	120	132	132	146		
524202	Surety Bonds	0	0	0	22		
525000	Telephone	1,469	618	1,463	1,470		
525041	E-mail Service Charges - 4	775	907	1,737	0		
525100	Postage	49	13	60	50		
525377	Utilities - County Branch Library	8,659	3,959	9,600	9,906		
537699	Cost of Copy Sales	0	19	0	0		
	*** Total Operating**	**19,291**	**10,238**	**22,287**	**18,809**	**0**	**0**
	****Total Personnel & Operating**	**239,015**	**109,265**	**243,480**	**240,202**	**0**	**0**
	Capital						
	****Total Capital**	**0**	**0**	**0**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**239,015**	**109,265**	**243,480**	**240,202**	**0**	**0**

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

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

Object Code	Expenditure Classification	2024-25 Expenditure	2025-26 Expend (Nov)	2025-26 Amended (Nov)	2026-27 Requested	BUDGET 2026-27 Recommend	BUDGET 2026-27 Approved
	Personnel						
510200	Overtime	0	0	2,000	0		
511112	FICA - Employer's Portion	0	0	20,674	24,480		
511113	SCRS - Employer's Portion	0	0	55,730	59,392		
511130	Workers Compensation	0	0	967	992		
519999	Personnel Contingency	0	0	300,271	320,000		
	*** Total Personnel**	**0**	**0**	**379,642**	**404,864**	**0**	**0**
	Operating Expenses						
520100	Contracted Maintenance	25,065	17,569	24,149	24,769		
520103	Landscape/Grounds Maintenance	728	65	3,600	1,000		
520200	Contracted Services	12,575	6,923	24,800	22,000		
520213	Contracted Literacy Programs	13,847	0	23,000	22,000		
520220	Book Binding	457	0	1,000	1,000		
520233	Towing Service	0	0	90	90		
520300	Professional Services	0	0	9,350	5,000		
520303	Accounting/Auditing Services	5,000	5,000	5,000	5,000		
520400	Advertising & Publicity	8,069	0	5,000	26,245		
520700	Technical Services	0	55,762	142,000	92,800		
520702	Technical Currency & Support	178,944	165,662	292,335	255,909		
520703	Computer Hardware Maintenance	36,899	13,950	39,929	42,231		
520710	Software Subscriptions	0	26,737	36,989	45,727		
521200	Operating Supplies	13,623	63	11,000	22,000		
522000	Building Repairs & Maintenance	46,507	52,266	93,453	50,000		
522001	Carpet/Floor Cleaning	2,535	260	7,500	5,000		
522200	Small Equipment Repairs & Maintenance	343	0	2,000	2,000		
522300	Vehicle Repairs & Maintenance	1,717	2,125	2,800	2,800		
524100	Vehicle Insurance - 7	4,305	5,600	6,335	6,400		
524101	Comprehensive Vehicle Insurance	6,167	8,281	6,349	6,667		
524201	General Tort Liability Insurance	1,816	0	0	0		
524900	Data Processing Equip. Insurance	1,849	1,905	1,899	1,899		
525000	Telephone	0	0	2,496	2,496		
525006	GPS Monitoring Charges - 4	1,088	296	1,018	1,018		
525021	Smart Phone Charges - 9	7,275	3,146	9,608	14,620		
525041	E-mail Service Charges				53,075		
525210	Conference, Meeting & Training Expenses	9	141	7,500	30,000		
525211	Library Board Expenses	347	258	2,000	2,000		
525230	Subscriptions, Dues, & Books	228,246	229,020	262,000	290,290		
525240	Personal Mileage Reimbursement	10,833	3,580	15,000	15,000		
525400	Gas, Fuel, & Oil	10,574	4,161	12,000	12,000		
525600	Uniforms & Clothing	901	488	1,000	700		
525700	Employee Service Awards	126	94	200	200		
526500	License & Permits	5,580	150	200	250		
529903	Contingency	0	0	1,975,717			
537699	Cost of Copy Sales	0	4,485	14,840	14,840		
538000	Claims & Judgements (Litigation)	658	0	0			
	*** Total Operating**	**626,083**	**607,987**	**3,042,157**	**1,077,026**	**0**	**0**
	****Total Personnel & Operating**	**626,083**	**607,987**	**3,421,799**	**1,481,890**	**0**	**0**

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

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

Object Code	Expenditure Classification	2024-25 Expenditure	2025-26 Expend (Nov)	2025-26 Amended (Nov)	BUDGET 2026-27 Requested	BUDGET 2026-27 Recommend	BUDGET 2026-27 Approved
	Capital						
540000	Small Tools & Minor Equipment	3,374	0	5,000	5,000		
540002	Microforms	0	0	0	0		
540006	Library Materials (Book, Audio Visual)	911,112	226,165	962,621	1,200,000		
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	139,649	847,220	295,669		
	****Total Capital**	**1,466,258**	**365,814**	**2,565,960**	**1,500,669**	**0**	**0**
	Other Financing Uses						
812340	Op Trn to Library Federal Funds	102	0	0			
812350	Op Trn to Library E-Rate Program	705	6,372	6,372			
	****Total Other Financing Uses**	**807**	**6,372**	**6,372**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**2,093,148**	**980,173**	**5,994,131**	**2,982,559**	**0**	**0**

SECTION IV

COUNTY OF LEXINGTON
Capital Item Summary
Fiscal Year - 2026-27

Fund # 2300 Fund Title: Library Local Funds
Organization # 230099 Organization Title: Library/Non-Department
Program # Program Title:

Qty	Item Description	***BUDGET*** 2026-2027 Requested Amount
540000	Small Tools & Minor Equipment	5,000
540002	Microforms	0
540006	Library Materials (Books, Audio Visual)	1,200,000
540010	Minor Software	0
5A	Servers (3) Rpl (may be grant funded)	111,100
5A	Self Check (3) Rpl	30,041
5A	F1 Standard Computers Staff (46) Rpl	62,284
5A	F3 Standard Laptop Staff (19) Rpl	35,587
5A	F7 Detachable Laptop Staff (2) Addnl	3,636
5A	P1 Standard Network B & W Printer (3) Rpl	5,150
5A	F5 Standard Rugged Laptop - Outreach (1) Rpl	2,761
5A	P2 Standard Network Color Printer (3) Rpl	3,705
5A	P6 LaserJet Printer Staff (3) Rpl	828
5A	Sound System - LML (1) Addnl	9,208
		31,369
		295,669
	**** Total Capital (Transfer Total to Section III)**	**1,500,669**
		1,500,669

SECTION IV

COUNTY OF LEXINGTON
Capital Item Summary
Fiscal Year - 2026-27

Fund # 2300 Fund Title: Library Local Funds
Organization # 230099 Organization Title: Library/Non-Department
Program # Program Title:

Qty	Item Description	***BUDGET*** 2026-27 Requested Amount
5A	Water Fountain with Bottle Filler - Batesburg-Leesville Rpl	5,000
5A	Water Fountain with Bottle Filler - Gaston Rpl	5,000
5A	Water Fountain with Bottle Filler - Gilbert-Summit Rpl	5,000
5A	Chairs - Lexington (4) - Rpl	1,720
5A	Table - Lexington (3) - Rpl	4,549
5A	Shed - Pelion	5,500
5A	Meeting Room Cabinetry - Gilbert-Summit	3,000
5A	Outdoor Lights - Gaston Rpl	1,600
	**** Total Capital (Transfer Total to Section III)**	**31,369**

SECTION V. - PROGRAM OVERVIEW

The Lexington County Public Library exists to provide library and information services to the citizens of Lexington County. (SC 1976 Code 60-1-80) The Library Board of Trustees adopted the following mission statement in 2026:

Promote a culture of life-long learning by connecting people, resources, and opportunities.

Library services take many formats: traditional library resources such as hard copy materials and literary programs, online resources, technology training, and meeting spaces. These are vital services that enhance the quality of life for all residents. The Library System consists of the Main Library, nine community branches, and one Mobile Library. Library facilities are open a combined total of 478.5 hours per week, including evening and weekend hours. In addition, the Mobile Library provides outreach services to a multitude of childcare and senior centers. The Library has only 159 library service staff, including 101 full time and 58 part-time, for a total of 130.75 library FTEs. Knowledgeable and well-trained staff are the library's most vital asset.

The Library is the community's primary resource for equal access to authoritative information and literary resources. Library staff judiciously evaluate library services, resources and hard copy materials, ensuring that the residents have the best available to them. The community's reliance on these core services are reflected by the fact that 116,091 are active cardholders and use the library on a regular basis. The Library's research databases and reference assistance are an invaluable resource for our citizens and business owners. In FY 24, new databases were added focusing on language learning and professional development to accommodate the needs of local business professionals and lifelong learners. And in, FY 25, the Library introduced its digital local history platform.

The current strategic plan focused on increasing and improving access to and awareness of library services. creating new opportunities that have been incorporated into regular library services. Establishing more options and service points for patrons better meets their unique needs and expectations but also exacerbates current staffing levels and resources. Service levels are on track to exceed pre-pandemic rates, this is especially evident in door counts, program attendance, and circulation statistics. Early literacy and STEAM programs continue to be a mainstay of services and adult programming is stronger than ever before. Programs with community partners, such as the Lexington County Museum and Master Gardeners provide opportunities to meet citizens' interest in local history and green spaces as noted in the Lexington County Comprehensive plan. Program attendance continues to grow with over 100,00 people attending library events in the last fiscal year, with the current fiscal year set to exceed the previous.

In addition to providing programs, our staff are actively engaged in assisting and instructing individuals and organizations in developing and enhancing their technology and workforce skills. The Library provides technology workshops and individual assistance to help patrons navigate new technologies, including software, personal devices and digital content. Meeting and study rooms are in high demand as citizens seek safe, public spaces to study and collaborate with others.

In FY 2026-27, the Library will continue to provide a core of knowledgeable and well-trained staff, a balanced collection of resources, literacy and life-long learning programs, and facilities with meeting rooms and technology resources.

Goals and objectives as part of the Library's Strategic Plan spanning 2022-2024.

Goal 1: Increase Library Services
Objectives:
Provide online payment system
Expand materials types to meet broader needs of the community
Improve functionality of, and access to, patron-facing technology
Augment Local History collection
Provide a broader range of programs and events that reflect the community
Support local businesses and increase business-related services

Goal 2: Provide Easier Access to Library Resources
Objectives
Improve access to library card ownership
Improve access to services for non-English speaking community
Improve online access to library services
Provide library facilities that are appealing and accessible to a wider range of patrons
Improve customer service experience
Promote a culture of inclusivity

Goal 3: Improve Community Awareness of Library Services
Objectives
Increase social media presence
Increase Advocacy, Outreach and Partnerships
Increase non-social media marketing presence

Goal 4: Support & Develop Trained, Knowledgeable Staff
Objectives
Improve retention in order to reduce turnover and to retain trained and knowledgeable staff
Expand recruitment efforts to attract more qualified applicants
Expand the Staff Development Program to support new succession development opportunities

Key Service Levels	Actual FY23/24	Actual FY 24/25	YTD Dec FY 25/26	Estimated FY 25/26	Projected FY 26/27
Active Library Card Holders	103,097	109,724	116,091	120,000	130,000
New Cards	14,138	13,676	6,500	14,000	14,500
Reference Services					
Research Assistance	97,206	79,758	39,100	80,000	80,000
Job-Related Assistance	2,643	1,048	640	1,300	1,300
Technology Assistance	9,424	12,102	4,980	12,000	12,000
Downloads Assistance	2,770	1,823	663	1,400	1,400
Via Email/Chat	324	41	15	40	40
Public Programs and Training					
Literacy and Learning Programs	4,602	4746	2,609	4,800	4,800
Literacy and Learning Programs Attendance	100,598	116,712	49,224	101,400	105,000
1 on 1 Appointment Attendance	221	162	90	190	200
Outreach Programs	1,362	1,160	645	1,550	1,600
Outreach Programs Attendance	51,259	42,823	15,137	40,000	40,000
Materials and Resources					
Downloadable books & databases	1,623,525	1,947,521	60,556 *	64,000	68,000
Downloads (checked out)	411,645	445,856	228,802	470,000	515,000
Database retrievals	1,078,114	437,533	280,622	581,000	590,000
Hard copy materials (owned)	653,126	655,337	645,325	660,000	660,000
Hard copy circulation	1,211,880	1,179,565	596,547	1,240,000	1,300,000
Interlibrary Loan requests	753	757	496	1,200	1,250
Website Visits	381,525	382,299	192,495	410,000	420,000
Computer usage	34,226	27,684	15,358	32,000	32,000
Children's Computer Usage	18,554	0	0	0	20,000
Wi-Fi usage	61,658	64,687	36,275	72,000	75,000
Mobile Printing (Jobs)	10,587	19,536	10,356	21,000	23,000
Meeting and Study Room usage	5,518	10,047	5,266	11,000	12,000
Notary	2,302	3,054	2,217	4,500	4,800
Door Count	627,728	610,292	311,332	625,000	630,000
Staff Training					
Training attendance	2,056	2,239	1,194	2,200	2,200
Training hours	2,923	3,272	1,836	3,300	3,300

*Hoopla cancelled in FY 25/26.

SECTION VI. - LINE ITEM NARRATIVES

SECTION VI. A. - LISTING OF REVENUES

437609 – COST OF COPY **$13,280**

The Library provides photocopies for the public for both personal, educational and/or business needs. The Library charges $.25 per page for B & W and $1.00 per page color. (estimated)

437620 – FAX SALES **$15,020**

Facsimile (FAX) transmission is often required for medical, legal and financial documents. The Library provides FAX service for the public at $1.00 per page. (estimated)

438300 – VENDING MACHINE SALES **$250**

Contracted sales of vending machines in staff breakroom at 3 branches. (estimated)

449000 – LIBRARY BOOK FINES **$81,212**

Fees from lost or damaged library materials. Miscellaneous fees. The charges for a lost or damaged item are the price listed in the Library's database plus a $5.00 processing fee.

461000 – INVESTMENT INTEREST **$345,684**

Revenue based on estimate of FY 25-26 interest.

469200 – DONATED CAPITAL ITEMS **$500**

The Library receives capital item donations from the Friends of the Library and/or the public, such as computer hardware, technology equipment and/or furniture. (estimated)

469900 – MISCELLANEOUS REVENUE **$100**

Revenue from rebates and refunds. (estimated)

SECTION VI. B. - PERSONNEL LINE ITEM NARRATIVES

510100 – SALARIES AND WAGES **$5,281,499**

Salaries and wages for 101 full-time staff in Library Administration, Main Library, 9 branches and 2 Mobile Libraries. The staff covers 478.5 service hours per week in addition to the Mobile Library service hours.

510200 – OVERTIME **$2,700**

In the event of an emergency full-time staff may need to work overtime to continue services to the public.

510300 – PART-TIME **$1,121,998**

Salaries for 58 regular part-time employees plus 1 Student Intern.

511112 - FICA – EMPLOYER'S PORTION **$465,988**

511113 – SCRS – EMPLOYER'S PORTION **$1,247,881**

511120 – EMPLOYEE INSURANCE – EMPLOYER'S PORTION	**$867,500**
511130 – WORKER'S COMPENSATION	**$49,385**
511131 - SC UNEMPLOYMENT	**$0**
511213 – STATE RETIREMENT - RETIREE	**$4,994**
511214 – POLICE RETIREMENT – RETIREE	**$0**
519901 – SALARY & WAGES ADJUSTMENT ACCOUNT	**$0**
519999 – PERSONNEL CONTINGENCY	**$320,000**

SECTION VI. B - LISTING OF POSITIONS

Current Staffing Level: 159 Total – 101 full time and 58 part time

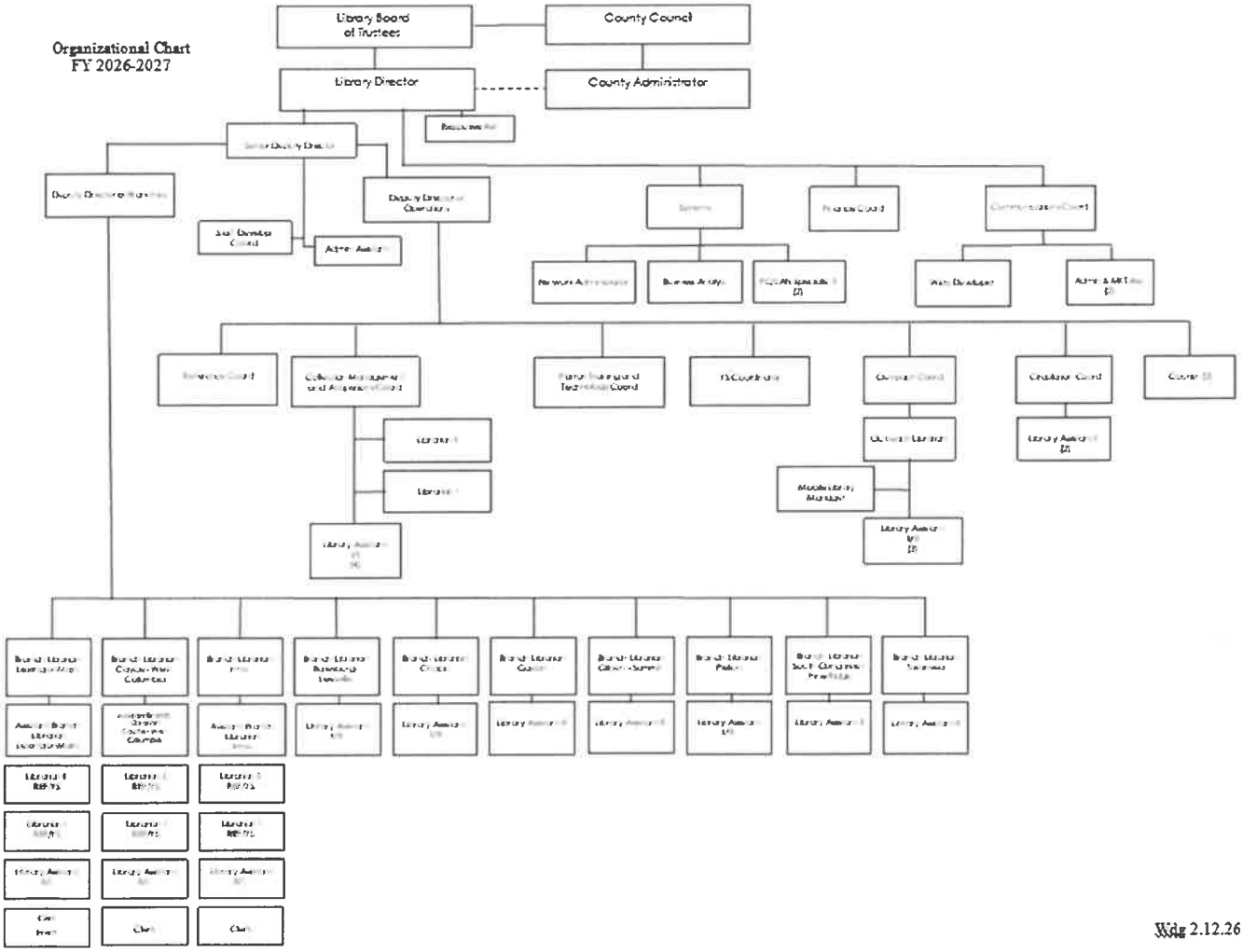
Location	Job Title	Positions	FTE	Grade
Administration				
	Director	1	1	217
	Senior Deputy Director	1	1	216
	Deputy Director	2	2	215
	Systems Librarian	1	1	213
	Staff Development Coordinator	1	1	212
	Library Administrator	7	7	211
	Network Administrator	1	1	210
	Web Developer	1	1	209
	Librarian III	2	2	209
	Business Analyst	1	1	209
	Executive Assistant	1	1	208
	Librarian I	1	1	207
	Financial Coordinator	1	1	112
	PC/LAN Specialist II	2	2	112
	Outreach Librarian	1	1	110
	Admin & Marketing Coordinator	2	2	107
	Library Assistant III - Bookmobile	3	3	107
	Library Assistant II – Floater	2	1	105
	Cataloger	2	2	105
	Library Assistant II – Tech/Acq	1	0.5	105
	Administrative Assistant II	1	1	106
	Library Assistant I – Tech/Acq	1	0.5	103
	Custodial Worker	2	2	102
	Library Courier	2	2	101
	Total	40	38	

Location	Job Title	Positions	FTE	Grade
Batesburg-Leesville Branch				
	Branch Librarian III	1	1	209
	Library Assistant III	2	2	107
	Library Assistant II	4	3	105
	Total	7	6	
Lexington Main Library				
	Librarian IV	1	1	210
	Librarian III	1	1	209
	Librarian II	2	2	208
	Librarian I	4	4	207
	Circulation Coordinator	1	1	107
	Library Assistant III	8	6	107
	Library Assistant I	10	6.5	103
	Clerk	4	2	101
	Student Intern	1	0.25	101
	Total	32	23.75	

Location	Job Title	Positions	FTE	Grade
Cayce-West Columbia Branch				
	Librarian IV	1	1	210
	Librarian III	1	1	209
	Librarian II	2	2	208
	Librarian I	2	2	207
	Circulation Coordinator	1	1	107
	Library Assistant III	6	4.5	107
	Library Assistant I	7	5	103
	Custodian	1	1	102
	Clerk	3	1.5	101
	Total	24	19	
Irmo Branch				
	Librarian IV	1	1	210
	Librarian III	1	1	209
	Librarian II	2	2	208
	Librarian I	2	2	207
	Circulation Coordinator	1	1	107
	Library Assistant III	6	4.5	107
	Library Assistant I	9	6	103
	Custodian	1	1	102
	Clerk	3	1.5	101
	Total	26	20	
Chapin Branch				
	Branch Librarian III	1	1	209
	Librarian I	1	1	207
	Library Assistant III	3	2.25	107
	Library Assistant II	3	2.0	105
	Total	8	6.25	
South Congaree-Pine Ridge Branch				
	Branch Librarian III	1	1	209
	Library Assistant III	3	2.5	107
	Total	4	3.5	
Swansea Branch				
	Branch Librarian III	1	1	209
	Library Assistant III	3	2.25	107
	Total	4	3.25	
Gaston Branch				
	Branch Librarian III	1	1	209
	Library Assistant III	3	52.2	107
	Total	4	3.25	

Location	Positions		FTE	Job Title Grade
Pelion Branch				
	Branch Librarian III	1	1	209
	Library Assistant III	3	2	107
	Library Assistant II	2	1.5	105
	Total	6	4.5	
Gilbert-Summit Branch				
	Branch Librarian III	1	1	209
	Library Assistant III	3	2.25	107
	Total	4	3.25	
	Total Library	159	130.75	

ORGANIZATIONAL CHART



Wdg 2.12.26

SECTION VI. C. - OPERATING LINE ITEM NARRATIVES

ORGANIZATION 230099 – LIBRARY/NON-DEPARTMENTAL

520100 – CONTRACTED MAINTENANCE **$24,769**

Costs obtained from quotes provided by maintenance vendors or county contracts.

(3) Microfilm Reader/Printers – $3,325
(10) Security and Fire System and panic button monitoring and maintenance for 10 buildings – $10,219
(1) Elevator (3) Lifts (2) Dumbwaiters - $7,725
Lowman (Open PO) - $2,000
Fire Extinguishers – $1,500
Garage Doors

520103 – LANDSCAPING/GROUNDS/MAINTENANCE **$1,000**

520200 – CONTRACTED SERVICES **$22,000**

DNS - $2,000
UMS - $18,000
Terminix - $200

520213 – CONTRACTED LITERACY PROGRAMS **$22,000**

The Library utilizes professional contracted presenters, including authors to present literary programs and special events especially for larger audiences. These programs promote literature and library services for children and adults. Such programs help establish early literacy skills and maintain common core skills for students of all ages, especially during the Summer Reading Program. The budgeted amount reflects that need and costs increases due to inflation. (Additional funds in SC State Aid)

Children's Programs: $12,000
Tween Programs: $5,000
Teen Programs: $5,000

520220 – BOOK BINDING **$1,000**

For professional bookbinding of periodicals and books of historical value or significant importance that cannot be cost effectively replaced. Cost quoted by vendor for number of items scheduled to be bound in FY 27.

520233 – TOWING SERVICE **$90**

Towing services for Library vehicles

520242 – HAZARDOUS MATERIALS DISPOSAL **$0**

Professional cleanup of bio-hazardous materials.

ORGANIZATION 230099 – LIBRARY/NON-DEPARTMENTAL

520300 –PROFESSIONAL SERVICES **$5,000**

Professional services such as facility studies, E-rate and Strategic Planning Consulting is based on percentage of grant application. It is important to include these consulting services in the regular, local budget request. Previously, State Aid was utilized.

520303 – ACCOUNTING/AUDITING SERVICES **$5,000**

520400 – ADVERTISING & PUBLICITY **$26,245**

Public relations are vital to inform citizens and businesses of all the library services available. These funds will be used to pay printing costs for program brochures (3 seasons), flyers, digital advertising, annual reports, etc. Request includes utilization of county print shop. (Additional funds in SC State Aid)

520700 – TECHNICAL SERVICES **$92,800**

Professional services specifically for technology + $500 for inflation.

Unit 42 XDR + MDR Addon - $45,832
NGuard - $46,989

520702 – TECHNICAL CURRENCY & SUPPORT **$255,909**

Costs obtained from quotes provided by maintenance/service vendors. Change in line item is due to increase in maintenance fees as quoted by vendors. + plus 5% for inflation.

Polaris - Integrated Library System (Software Maintenance and Upgrades) – $187,725
Business Oriented Software (BOSS Ticketing System) – $8,027
Solarwinds - $1,208
CDWG-VMware Support – $19,069
Envisionware selfcheck kiosks and PC Reservation - $15,708
Envisionware Mobile Print $8,989
PDQ - $5,200
Deepfreeze - $1,694
NS/Domain Forwarding - $14
37 Gears – $6,500

520703 – COMPUTER HARDWARE MAINTENANCE **$42,231**

Maintenance of library computer hardware, including switches, firewall, Wi-Fi, router.

520710 – SOFTWARE SUBSCRIPTIONS **$45,727**

Costs obtained from quotes provided by vendors.

Cortex – $28,083
Duo – $10,482
KnowB4 – $7,163

521200 – OPERATING SUPPLIES **$22,000**

Operating costs for system literacy initiatives for children and adults. Includes Summer Reading Program supplies and incentives for participating in the Summer Reading Program as well as printing costs for Summer Reading Programs. Includes:

Reading Program tracking sheets
Adult Program and incentives
Youth Services Program and incentives
Mobile Library incentives

522000 – BUILDING REPAIRS AND MAINTENANCE **$50,000**

The Library works with the Building Services Department of Lexington County to maintain the inside and outside of the Main Library and 9 branches. These funds are necessary to purchase materials and services to make repairs to any of the 10 buildings in the library system, which are heavily used by the public. Library branches vary in age, the majority being between 15 and 45 years old. Replacement or addition of items, such as, outside wall-pack lights; parking bollards; fencing, etc. Based on 5-year trend.

522001 – CARPET/FLOOR CLEANING **$5,000**

Professional carpet, tile and laminate floor cleaning and/buffing is scheduled for 10 facilities on a 2–3-year rotation throughout the Library System. The quote is based on the County contract cost per square foot. Priority is placed on the heavy traffic areas. (some services were under building maintenance in previous years)

522200 – SMALL EQUIPMENT REPAIRS & MAINTENANCE **$2,000**

Repairs to equipment such as office equipment (computer, printers, etc.) and appliances are necessary and prolongs the life expectancy before needed replacement.

522300 – VEHICLE REPAIRS & MAINTENANCE **$2,800**

The Library has 7 vehicles: 2 mobile libraries, 2 vans, and 3 utility vehicles that staff use to conduct programs and services, as well as, distribute library materials and equipment. (Cost estimate based on trend analysis)

524100 – VEHICLE INSURANCE **$6,400**

This amount will cover 7 vehicles: 2 mobile libraries, 2 vans, and 3 utility vehicles. Amount based on information provided by Risk Manager.

524101 – COMPREHENSIVE INSURANCE **$6,667**

Amount based on information provided by Risk Manager.

524900 – DATA PROCESSING EQUIPMENT INSURANCE **$1,899**

Insures computers, servers, and network devices. Amount based on information provided by Risk Manager.

525000 – TELEPHONE **$2,496**

VOIP circuit.

525006 – GPS MONITORING CHARGES **$1,018**

Monitoring charges for (5) Library vehicles.

525020 – PAGERS AND CELL PHONES **$0**

525021 – SMART PHONE **$14,620**

Smart phone (13) service and hotspots for Library Admin and support services. Necessary to communicate and conduct business with staff and other agencies throughout the day and night when needed and smart phone services for Mobile Library staff in order to access library data to assist patrons, including the Library's electronic resources and website, as well as maps and to communicate with patrons throughout the day while on route.

525041 – EMAIL SERVICE CHARGES **$53,073**

Microsoft Office 365 system wide.

525210 – CONFERENCE, MEETING AND TRAINING EXPENSES **$30,000**

Staff development is necessary to provide optimal services. State, regional, and national conferences and other meetings directly related to library services, including the annual conference of the SC Library Association, American Library Association and SC Association of School Librarians. It also includes funds for educational workshops, training courses, and continuing education programs, especially but not limited to the SC State Library, Midlands Technical College and the USC-School of Library and Information Science. These programs allow staff to update their skills and keep abreast of current developments in libraries and their services, including management and administration of libraries and may be held on-site.

Selected staff may attend training classes related to their field of expertise from literacy to computer/network. Specific conference information and course descriptions are made available throughout the year, and staff are approved based on the benefits to their current job and specific area of specialization.

525211 – LIBRARY BOARD EXPENSES **$2,000**

The Library Board meets monthly, with specially called meetings on occasion. These funds provide a lunch during regular meetings, travel expenses on Library business, costs for workshops or conferences, and other expenses directly related to Board business.

525230 – SUBSCRIPTIONS, DUES, AND BOOKS **$290,290**

The largest expenditure in this account is for periodicals, magazines and newspapers that the Library purchases for public use at 10 branches and Mobile Libraries. It also includes the cost of subscribing to and maintaining cataloging databases, platforms for downloadable books and magazines) and subscriptions to research databases that are made available online to the public within each branch as well as from a personal computing device. Includes dues to professional organizations such as the South Carolina Library Association and the Association of Public Library Administrators.

Periodicals (print and online)
- Database - $172,947
- Service Fees - $15,802
- Periodicals - $82,806
- Memberships - $7,225
- Marketing - $5,914

525240 – PERSONAL MILEAGE REIMBURSEMENT **$15,000**

Mileage reimbursement for Library staff who are required to travel within the service area as part of their job as well as for those attending local and regional meetings and workshops. $.72.5/mile. (Adjustment due to service level changes and increase in rate/mile.)

525250 – MOTOR POOL REIMBURSEMENT **$0**

If one or more library assigned vehicles were unavailable, library staff may need to utilize the motor pool to continue to provide resources and programs to the branches and the public in a timely manner.

525400 – GAS, FUEL & OIL **$12,000**

Provides funds for gas, diesel fuel, and oil for 7 vehicles utilized to provide consistent library services and programs. Cost estimate based on $3.10 (gas) and $3.95 (diesel) and $2.49 DEF per gallon from Fleet Services Manager. Based on 5-year trend analysis and additional mobile library, increased cost per gallon.

525600 – UNIFORMS & CLOTHING **$700**

Provides uniforms for the library's custodial workers and uniform shirts for staff representing the library at outreach programs and events.

525700– EMPLOYEE SERVICE AWARDS **$200**

This is the cost of related awards and incentives as outlined in the Library's Strategic Plan, Goal 4.

526500 – LICENSES & PERMITS **$250**

Department of Labor, Licensing and Regulations total - $150
- (2) boilers at Lexington Main - $25 each for total of $50
- (1) elevator at Lexington Main - $50

529903 – CONTINGENCY **$0**

Contingency funds to address emergency building maintenance and general operations, including unforeseen changes in pricing due to the change in supply and demand, i.e. inflation. FY 25 funds will be carried over.

537699 – COST OF COPY SALE **$14,840**

Cost of leasing Coin-Op machine and price/copy.

LIBRARY ACCOUNTS BY BRANCH

520103 – LANDSCAPE/GROUNDS MAINTENANCE **$51,156**

Annual contracted landscaping and ground maintenance costs for 10 library facilities. (with 4.1% CPI)

230005 – $0
230010 – $7,854
230020 – $11,970
230030 – $4,326
230040 – $8,400
230050 – $1,806
230055 – $5,250
230060 – $1,470
230070 – $3,570
230080 – $3,570
230090 – $2,940

520200 – CONTRACTED SERVICES **$112,554**

Contracted costs for recycling, security guard services and elevator inspections.

230005 – $0
230010 – $0
230020 – $3,140
230030 – $54,707
230040 – $54,707
230050 – $0
230055 – $0
230060 – $0
230070 – $0
230080 – $0
230090 – $0

520231 – GARBAGE PICKUP SERVICE **$9,019**

Contracted weekly garbage service pick up for 10 branches.

230005 - $0
230010 - $835
230020 - $1,665
230030 - $1,665
230040 - $1,248
230050 - $835
230055 - $835
230060 - $0
230070 - $835
230080 - $835
230090 - $266 (with rec center)

521000 – OFFICE SUPPLIES **$38,800**

Office supplies include all necessary supplies for daily operation, including pens, pencils, printer ribbons, printed forms, toner, computer paper, file folders, and other miscellaneous items. Shifts in amounts allocated to each account reflect 5-year trend analysis, high increase in services and costs post Covid.

230005 - $8,400
230010 - $1,400
230020 - $8,500
230030 - $6,800
230040 - $5,200
230050 - $1,700
230055 - $1,700
230060 - $1,100
230070 - $1,300
230080 - $1,700
230090 - $1,000

521100 – DUPLICATING **$7,400**

Pays for the contracted per-copy cost for the public photocopiers. Cost based on public usage. Changes due to usage reports from FY25.

230005 $2,000
230010 $350
230055 $150
230060 $140

230020	$1,500	230070	$160
230030	$900	230080	$430
230040	$1,000	230090	$70
230050	$700		

521200 – OPERATING SUPPLIES **$48,200**

The amount in #230005 (Administration) is for supplies such as all housekeeping and cleaning supplies for the Main Library building, and all cataloging and processing supplies for the books and audiovisual materials that are purchased each year for the centralized services of the Library System (book covers, labels, tapes and glues, repair materials, cases for DVDs and Audio Books, security strips, etc.) and library cards for the patrons. Increase based on inflation rates for cataloging supplies.

All general housekeeping supplies for each building, for both staff and patrons. The items are distributed by library staff and contracted cleaning services. Based on post-COVID trend analysis, plus increases cost of household items.

230005	$25,000	230055	$1,100
230010	$1,200	230060	$650
230020	$2,000	230070	$1,100
230030	$6,800	230080	$1,200
230040	$6,800	230090	$650
230050	$1,700		

524000 – BUILDING INSURANCE **$56,140**

Premiums for 10 facilities based on information from Risk Management.

230005	$0	230055	$2,392
230010	$4,121	230060	$2,774
230020	$9,476	230070	$2,083
230030	$14,542	230080	$2,717
230040	$10,144	230090	$2,289
230050	$5,602		

524201 – GENERAL TORT LIABILITY INSURANCE **$7,230**

Premiums based on information from Risk Management.

230005	$2,616	230055	$170
230010	$291	230060	$146
230020	$1,295	230070	$146
230030	$968	230080	$242
230040	$968	230090	$146
230050	$242		

524202 – SURETY BONDS **$1,541**

Premiums based on information from Risk Management. Paid every three years. (budgeted FY 2024)

230005	$215	230055	$ 28
230010	$ 39	230060	$ 22
230020	$158	230070	$ 18
230030	$836	230080	$ 31
230040	$139	230090	$ 22
230050	$ 33		

525000 – TELEPHONE **$46,311**

Telephone services for Library Administration, Main Library and 9 branch facilities. Extra lines

230005	$12,500	230055	$2,030
230010	$1,900	230060	$1,100
230020	$10,100	230070	$1,000
230030	$7,000	230080	$1,200
230040	$5,390	230090	$1,470
230050	$2,621		

525100 - POSTAGE **$5,625**

The Library mails letters and notices to patrons about overdue items and promotes public programs. Postage also includes the cost to ship books for interlibrary loan (ILL). Based on 5-year trend analysis.

230005	$2,500	230055	$80
230010	$65	230060	$20
230020	$900	230070	$50
230030	$1,200	230080	$30
230040	$580	230090	$50
230050	$150		

525377 - UTILITIES **$334,306**

Cost of utilities at 10 library branches. Based on current 5-year trend.

230005	$0	230055	$12,400
230010	$11,800	230060	$8,400
230020	$128,000	230070	$8,500
230030	$52,000	230080	$11,300
230040	$78,000	230090	$9,906
230050	$14,000		

SECTION VI. D. – CAPITAL LINE ITEM NARRATIVES

ORGANIZATION 230099 – LIBRARY/NON-DEPARTMENTAL

540000 – SMALL TOOLS & MINOR EQUIPMENT **$5,000**

Funds are used to purchase office and library machines and equipment in order to move and display library materials and resources.

540002 - MICROFORMS **$0**

Funds are used to purchase periodicals, magazines, and newspapers on microfilm and microfiche and genealogical material on microfilm, ex. census records.

540006 – LIBRARY MATERIALS **$1,200,000**

Funds are used to purchase hard copy and e-materials. Includes books, DVDs and audio materials. Unexpended funds from FY 26 will be carried over and supplemented by funds from SC State Aid.

540010 –MINOR SOFTWARE **$0**

Funds are used to purchase software applications, such as Adobe Creative Suite and MS Office.

5A	CAPITAL ITEMS	$295,669
5A	Servers (3) Rpl (may be grant funded)	$111,100
5A	Self Check (3) Rpl	$ 30,041
5A	F1 Standard Computers Staff (46) - Rpl	$ 62,284
5A	F3 Standard Laptop Staff (19) Rpl	$ 35,587
5A	F7 Detachable Laptop Staff (2) Addnl	$ 3,636
5A	P1 Standard Network B & W Printer (3) Rpl	$ 5,150
5A	F5 Standard Rugged Laptop - Outreach (1) Rpl	$ 2,761
5A	P2 Standard Network Color Printer (3) Rpl	$ 3,705
5A	P6 LaserJet Printer Staff (3) Rpl	$ 828
5A	Sound System - LML (1)	$ 9,208
5A	Water Fountain with Bottle Filler - Batesburg-Leesville Rpl	$ 5,000
5A	Water Fountain with Bottle Filler - Gaston Rpl	$ 5,000
5A	Water Fountain with Bottle Filler - Rpl	$ 5,000
5A	Chairs - Lexington (4) - Rpl	$ 1,720
5A	Table - Lexington (3) (CR 3&4) - Rpl	$ 4,549
5A	Shed - Pelion	$ 5,500
5A	Meeting Room Cabinetry – Gilbert-Summit	$ 3,000
5A	Outdoor Lights – Gaston Rpl	$ 1,600
		$295,669

**** Total Capital** **$1,480,170**

SECTION V. – NEW PROGRAMS
PROGRAM OVERVIEW

The Library is a significant contributor to the quality of life in Lexington County. The Library actively seeks input from residents and strives to provide requested services, programs, and materials. Residents expect quality resources to be available to them in a timely manner. In recent years, Library Services have expanded to include self-checkout kiosks, circulating laptops, iMacs, mobile printing, new databases, a mobile App, adventure kits, square foot gardens, winter reading programs, bi-lingual services/programming, notary services, and an additional Mobile Library with technical capabilities. The Library is fiscally responsible and creates new partnerships throughout the community to improve efforts towards shared goals, has multiple MOUs and has sought and received more grants in the last 5 years than ever before. New services require additional planning and evaluation from library leadership. Each new resource and/or service requires a review of funds, updates of existing policies and procedures, and staff training.

Library administration continues to work towards ensuring the Library is positioned to serve the long-term needs of Lexington County. In doing so, the Library strives to keep pace with the growing service expectations throughout the County. The Strategic Plan for 2026 – 2028 focuses on enhancing library programs and services, improving accessibility of library services, developing a comprehensive facilities plan, and strengthening the Library's organizational capacity.

At the time of the 2024 Census the population of Lexington County had grown to 309,528; SC Demographics by Cubit reports Lexington County's population in 2025 as 317,720. To best serve the Citizens of Lexington County, additional staffing and facility enhancements will be needed. Addressing this annually continues with the request to add three additional staff. These additions will allow for expanded hours of operation, increased literacy programs, and expanded accessibility to services such as Wi-Fi, computer equipment, meeting rooms, study spaces, and notary service.

To maintain current service levels and to meet expectations regarding needed services, it's crucial that the Library improve its staffing levels. South Carolina Public Library Standards indicate minimum staffing levels of .5 FTE per 1000 capita and a target staffing rate of .75 FTE per 1000. The Library currently has 101 full time staff and 58 part-time staff. This reflects a total of 130.75 FTEs; however, only 126 are library service FTEs. Utilizing 2024 Census data of a population for Lexington County estimated at 309,528, the Library should have a minimum of 155 FTEs with a target of 232 FTEs. This leaves the Library with a deficit of at least 29 FTEs.

The Library is requesting a reclassification of the Director position, a Librarian I, a Library Assistant III, and a Library Assistant II. This is a total increase of 3 FTEs, bringing the Library Service FTEs from 126 to 129 and closer to the minimum recommendation of 155. The total cost of the personnel request is ~~$181,381~~ 189,622.

SECTION III

COUNTY OF LEXINGTON
NEW PROGRAM - Reclassification 217 to 218
2300
Annual Budget
Fiscal Year - 2026-27

Fund: 2300
Division: Library
Organization: 230005 (Admin)

Object Code	Expenditure Classification			BUDGET 2026-27 Requested	2026-27 Recommend	2026-27 Approved
	Personnel					
510100	Salaries & Wages -	90,364	96,690	6,326		
510200	Overtime			0		
511112	FICA Cost			484		
511113	State Retirement			1,174		
511120	Insurance Fund Contribution -					
511130	Workers Compensation			196		
511213	State Retirement - Retiree					
	*** Total Personnel**			**8,180**		
	Operating Expenses					
520300	Professional Services					
520702	Technical Currency & Support					
520800	Outside Printing					
521000	Office Supplies					
521100	Duplicating					
521200	Operating Supplies					
524000	Building Insurance					
524201	General Tort Liability Insurance					
524202	Surety Bonds -					
525000	Telephone					
525021	Smart Phone Charges					
525041	E-mail Service Charges -					
525100	Postage					
525110	Other Parcel Delivery Service					
525210	Conference & Meeting Expense					
525230	Subscriptions, Dues, & Books					
525240	Personal Mileage Reimbursement					
525300	Utilities - Admin. Bldg.					
	*** Total Operating**			**0**		
	**** Total Personnel & Operating**			**8,180**		
	Capital					
540000	Small Tools & Minor Equipment					
540010	Minor Software					
	All Other Equipment					
	**** Total Capital**			**0**		
	***** Total Budget Appropriation**			**8,180**		

230005 - New Program
Library Director
Reclassification
Band 217 to 218

The Library's past Strategic Plan included a focus on succession development that will continue in the Strategic Plan for 2026 – 2028. Several key positions have seen recent retirements and several others are held by staff who are eligible for retirement, including the Director and the Senior Deputy Director. It has become evident in filling those positions that have already been vacated that we are not able to recruit and offer a competitive pay package to those who are most qualified.

The Library Director is responsible for the leadership of the library system and its daily operations. This includes the supervision of all library system staff (158) and the oversight of all library facilities (10 branches) and mobile libraries (2) and vehicles (5). The Director is responsible for the development and evaluation of all library system services and programs. They spearhead the future of the library by developing and implementing strategic plans and service goals and advocating for the library on a local, state and national level. The Director plans, prepares, and oversees the library's budget.

The scope of responsibility requires working knowledge of professional library standards, non-profit guidelines, state laws, and local ordinances to ensure local, state and national standards are met. In the past 15 years, Library Services have grown exponentially. The Director must have a keen understanding of federal and state laws and guidelines related to budgeting and operating the library. This includes advanced knowledge and expertise in the Code of Conduct for the public, confidentiality of records, Child Internet Protection Act, copyright, gifts and donations, ADA compliances for the public, and budgetary provisos.

The Director leads the future of library services, including the planning and evaluation of the library's collection, resources, programs, and integrated technologies. She reports to the Library Board and acclimates them to library operations and standards. She provides information to them to empower them to advocate and approve policies for the Library. She guides the Library Leadership Team to incorporate innovative services and programs to support the library's mission. Continuously evaluates, develops, and formulates the mission, goals, objectives, policies, and procedures of the library system. She plans, develops, and implements library services using community analysis and ensures goals are integrated into all aspects of library operations. Examples include the growth of the mobile library and outreach department, the addition of iMacs, circulating laptops, ADA and Spanish computers & technologies. She establishes library performance indicators and evaluates related service levels to ensure goals are achieved. Researches nationwide public library trends, laws and guidelines that may affect the library and its community. Has advanced library resources and platforms, including digital historical collections and library apps to improve customer service.

Develops a facilities plan based on community analysis that includes building improvements, renovations, and new construction. Establishes and oversees plans for facility management and maintenance for each library branch, including contracted support services. Includes renovations and future expansions for each branch library. Manages related contracted support services. Oversees safety and security plans and staff training for emergencies, including active threats.

The Director garners community support and actively seeks fundraising and grant opportunities. She advises 10 Friends organizations and provides guidelines for their 501c3 status. She also forges partnerships and establishes Memorandum of Understandings with educational and recreational organizations with similar goals. Has developed donor and gift policies and guidelines to increase donations and revenues.

Responsible for the planning, administration and fiscal management of the library system. Develops, prepares and oversees the annual budget. Forecasts annual local and state revenue for the library; monitors current revenue and

expenditures and adjusts accordingly. Makes and maintains allocations within state guidelines. Oversees the Library System's operating budget expenditures, approves capital expenditures, and initiates budget transfers as needed throughout the fiscal year; administers and coordinates special funds such as State Aid, federal grants, and lottery monies. Has consistently initiated and received federal and state E-rate grant fund the last 5 years.

Develops partnerships with local businesses, non-profits, educational institutions, etc. Represents the library in the community and participates in local initiatives that have common goals. Advocates for the library system at a local, state, and national level.

The Library Director reports to the Library Board. The cost to reclassify this position to Band 218 is $8,180.

230030 - New Program

SECTION III

COUNTY OF LEXINGTON
NEW PROGRAM - Librarian I - Pay Band 207
2300
Annual Budget
Fiscal Year - 2026-27

Fund: 2300
Division: Library
Organization: 230010 (Batesburg-Leesville

Object Code	Expenditure Classification	BUDGET 2026-27 Requested	2026-27 Recommend	2026-27 Approved
	Personnel			
510100	Salaries & Wages -	47,694		
510200	Overtime	0		
511112	FICA Cost	3,649		
511113	State Retirement	8,852		
511120	Insurance Fund Contribution -	8,100		
511130	Workers Compensation	1,478		
511213	State Retirement - Retiree			
	*** Total Personnel**	**69,773**		
	Operating Expenses			
520209	Drivers History			
520300	Professional Services			
520702	Technical Currency & Support			
520800	Outside Printing			
521000	Office Supplies			
521100	Duplicating			
521200	Operating Supplies			
524000	Building Insurance			
524201	General Tort Liability Insurance			
524202	Surety Bonds -			
525000	Telephone			
525021	Smart Phone Charges			
525041	E-mail Service Charges -	375		
525100	Postage			
525110	Other Parcel Delivery Service			
525210	Conference & Meeting Expense			
525230	Subscriptions, Dues, & Books			
525240	Personal Mileage Reimbursement			
525300	Utilities - Admin. Bldg.			
	*** Total Operating**	**375**		
	**** Total Personnel & Operating**	**70,148**		
	Capital			
540000	Small Tools & Minor Equipment			
540010	Minor Software	61		
	All Other Equipment			
5A	Computer 7010			
5A	Monitor			
	**** Total Capital**	**61**		
	***** Total Budget Appropriation**	**70,209**		

230010 - New Program
Librarian I
New
Band 207

The Batesburg-Leesville Library has the 5th highest circulation of all Library branches circulating 45,989 items last fiscal year. 351 literacy, technology, and outreach programs were offered reaching 4,079 participants. The current staff allocation is 6 FTEs. There are 5 full-time staff and 2 part-time staff. The branch is currently open seven days a week for a total of 56 hours resulting in insufficient staffing at times.

Currently the branch has two full-time Library Assistant IIIs who are tasked with programming and outreach. To meet demand for additional programming and to be able to participate in community events and outreach, the Branch Librarian III often steps in to fill the gap and frequently works beyond 40 hours a week. The Branch Librarian III is also integral to reference and notary service. Notary service is often a lengthy customer service transaction and increased 77% this past fiscal year at this branch.

The Branch Librarian III has the sole responsibility for Collection Development for the circulating collection, with input from the full-time LA III for the youth collections. The Branch Librarian III is responsible for not only managing the staff (training, coaching, evaluating, scheduling) but is also responsible for managing the facility, reporting issues as they arise with housekeeping, maintenance, and lawn care. They are tasked with identifying and prioritizing the needs of the branch regarding staffing, services, and facility upgrades in an annual report to the Director and Library Board members. These tasks leave little room for supplementing programming and outreach requests from the community.

Needs that have been identified for the Batesburg-Leesville branch include additional staffing, a professional Librarian to share collection development and facility management duties, a staff member dedicated to programming and outreach to local schools, childcare facilities, senior centers, recreational organizations and local businesses. Also greatly needed is flexible interior space for patron use and programming, adequate coverage of public areas, and the capacity to offer more evening and weekend programs. The Branch Librarian would like to reestablish Family Reading Nights, a former partnership with Lexington School District 3.

The need for a larger library facility to serve the Batesburg-Leesville community in the next few years to keep up with the growth in this area of the County is evident. The addition of a Librarian I will assist in the management of the current facility, plan and conduct programs, expand outreach efforts in the community and assist in collection development for the branch. A Librarian I will help the Librarian III in establishing and maintaining partnerships and long-range planning that will help ensure the Library meets the current and future demands for this community.

The Librarian I (band 207) would report to the Branch Librarian. The cost to add this position is $70,209.

SECTION III

COUNTY OF LEXINGTON
NEW PROGRAM - Library Assistant III - Pay Band 107
2300
Annual Budget
Fiscal Year - 2026-27

Fund: 2300
Division: Library
Organization: 230030 (CWC)

Object Code	Expenditure Classification	BUDGET 2026-27 Requested	2026-27 Recommend	2026-27 Approved
	Personnel			
510100	Salaries & Wages -	37,797		
510200	Overtime	0		
511112	FICA Cost	2,891		
511113	State Retirement	7,015		
511120	Insurance Fund Contribution -	8,100		
511130	Workers Compensation	1,172		
511213	State Retirement - Retiree			
	*** Total Personnel**	**56,975**		
	Operating Expenses			
520209	Drivers History			
520300	Professional Services			
520702	Technical Currency & Support			
520800	Outside Printing			
521000	Office Supplies			
521100	Duplicating			
521200	Operating Supplies			
524000	Building Insurance			
524201	General Tort Liability Insurance			
524202	Surety Bonds -			
525000	Telephone			
525021	Smart Phone Charges			
525041	E-mail Service Charges -	244		
525100	Postage			
525110	Other Parcel Delivery Service			
525210	Conference & Meeting Expense			
525230	Subscriptions, Dues, & Books			
525240	Personal Mileage Reimbursement			
525300	Utilities - Admin. Bldg.			
	*** Total Operating**	**244**		
	**** Total Personnel & Operating**	**57,219**		
	Capital			
540000	Small Tools & Minor Equipment			
540010	Minor Software			
	All Other Equipment			
5A	Computer 7010			
5A	Monitor			
	**** Total Capital**	**0**		
	***** Total Budget Appropriation**	**57,219**		

Library Assistant III
New
Band 107

The Cayce-West Columbia Library has the 3rd highest circulation of all Library branches circulating 148,625 items last fiscal year. A large portion of this is the Children and Teen materials. 645 literacy, technology, and outreach programs were offered reaching 8,941 participants. Half of these were Youth Services programs and outreach.

Each year the Branch Librarians are tasked with identifying and prioritizing the needs of their branch regarding staffing, services, and facility upgrades in a report to the Director and Library Board members. The need for an additional Youth Services staff member was noted as a priority. One of the upper levels of the branch is being refitted to accommodate the growing teen collection. Additional staff would allow for staff to man the area during peak times in addition to providing programming and outreach. The branch's Youth Services department also supports both public and private schools in the area and offers early literacy programming at area childcare centers.

The current Youth Services staff allocation is 3.5 FTEs. There are 3 full-time staff and 1 part-time staff. The branch is currently open seven days a week for a total of 67 hours resulting in insufficient staffing at times. Staff from other departments are relied on heavily to cover the Youth Services public desk when YS staff are in programs or out of the building at outreach. This past year other department staff covered the Youth Services department 780.25 hours.

This past fiscal year the YS staff offered 230 Early Literacy and Children's programs and 32 Teen programs. There were 48 all age programs offered to families. Bi-lingual programming has been expanded to include an ongoing storytime in addition to the annual community Block Party. 41 outreach literacy programs at area schools and childcare centers. The branch currently serves 12 Lexington School District 2 schools and 4 private schools. They serve 20 community childcare centers. There are an additional 32 childcare centers and schools they could offer literacy programming to if they had more personnel. Additional personnel would also allow for adequate desk coverage with improved Readers Advisory and customer service. Currently the staff who substitute at the desk are not trained in early literacy and child development. A dedicated YS staff member will receive this training.

An additional full-time Library Assistant III would provide adequate desk coverage, improved customer service, the ability to increase literacy-based programming, and the potential to expand services to more childcare centers and schools in the growing community.

The Library Assistant III (band 107) would report to the Youth Services Librarian.

The cost to add this position is $57,219.

SECTION III

COUNTY OF LEXINGTON
NEW PROGRAM - Library Assistant II - Pay Band 105
2300
Annual Budget
Fiscal Year - 2026-27

Fund: 2300
Division: Library
Organization: 230050 (Chapin)

Object Code	Expenditure Classification	BUDGET 2026-27 Requested	2026-27 Recommend	2026-27 Approved
	Personnel			
510100	Salaries & Wages -	35,318		
510200	Overtime	0		
511112	FICA Cost	2,702		
511113	State Retirement	6,555		
511120	Insurance Fund Contribution -	8,100		
511130	Workers Compensation	1,095		
511213	State Retirement - Retiree			
	*** Total Personnel**	**53,770**		
	Operating Expenses			
520209	Drivers History			
520300	Professional Services			
520702	Technical Currency & Support			
520800	Outside Printing			
521000	Office Supplies			
521100	Duplicating			
521200	Operating Supplies			
524000	Building Insurance			
524201	General Tort Liability Insurance			
524202	Surety Bonds -			
525000	Telephone			
525021	Smart Phone Charges			
525041	E-mail Service Charges -	244		
525100	Postage			
525110	Other Parcel Delivery Service			
525210	Conference & Meeting Expense			
525230	Subscriptions, Dues, & Books			
525240	Personal Mileage Reimbursement			
525300	Utilities - Admin. Bldg.			
	*** Total Operating**	**244**		
	**** Total Personnel & Operating**	**54,014**		
	Capital			
540000	Small Tools & Minor Equipment			
540010	Minor Software			
	All Other Equipment			
5A	Computer 7010			
5A	Monitor			
	**** Total Capital**	**0**		
	***** Total Budget Appropriation**	**54,014**		

230050 - New Program
Library Assistant II
New
Band 105

The Chapin Library continues to have the 4th highest circulation of all Library branches circulating 91,959 items last fiscal year. Their program attendance was 10,845 with an offering of 460 literacy, technology, and outreach programs. The current staff allocation is 5.6 FTEs. There are 4 full-time staff and 4 part-time staff. The branch is currently open 44.5 hours a week. Additional operating hours are needed to adequately serve the needs of the rapidly growing community. This will require additional staffing.

Each year the Branch Librarians are tasked with identifying and prioritizing the needs of their branch regarding staffing, services, and facility upgrades in a report to the Director and Library Board members. Currently there is inadequate space for parking, patron use, and programming. Meeting and study room availability for public use is limited due to high internal usage for programming and staff meetings.

The addition of a Library Assistant II will provide the staffing needed to increase hours to include an additional morning and evening. It will improve customer service at the Circulation desk and allow staff to provide individual assistance for lengthier transactions such as notary services and technology One on One's. Library Assistant IIIs can shift their time on the Circulation Desk to cover the Youth Services Desk which often goes unmanned and to better meet outreach and programming requests.

The Library Assistant II (band 105) would report to the Branch Librarian. The cost to add this position is $54,014. With the addition of this new personnel member, the Library will expand Chapin's public service hours per week from 44.5 to 48.5 to better serve the community.

SECTION III

COUNTY OF LEXINGTON
New Program - Chapin Branch needs 1 FTE (LAII) to be open 4 more hours per week
2300
Annual Budget
Fiscal Year - 2026-27

Fund: 2300
Division: Library
Organization: 2300050

Object Code	Expenditure Classification		BUDGET 2026-27 Requested	2026-27 Recommend	2026-27 Approved
	Personnel				
510100	Salaries & Wages -				
510200	Overtime				
511112	FICA Cost				
511113	State Retirement				
511120	Insurance Fund Contribution -				
511130	Workers Compensation				
511213	State Retirement - Retiree				
	*** Total Personnel**				
	Operating Expenses				
520300	Professional Services				
520702	Technical Currency & Support				
520800	Outside Printing				
521000	Office Supplies				
521100	Duplicating				
521200	Operating Supplies				
524000	Building Insurance				
524201	General Tort Liability Insurance				
524202	Surety Bonds -				
525000	Telephone				
525021	Smart Phone Charges				
525041	E-mail Service Charges -				
525100	Postage				
525110	Other Parcel Delivery Service				
525210	Conference & Meeting Expense				
525230	Subscriptions, Dues, & Books				
525240	Personal Mileage Reimbursement				
525300	Utilities - Admin. Bldg.				
	*** Total Operating**		**0**		
	**** Total Personnel & Operating**		**54,014**	**must add 1 posn to be op**	
	Capital				
540000	Small Tools & Minor Equipment				
540010	Minor Software				
	All Other Equipment				
	**** Total Capital**		**0**		
	***** Total Budget Appropriation**		**54,014**		

230050 - New Program
4 additional operating hours per week

The Chapin Library continues to have the 4th highest circulation of all Library branches circulating 91,959 items last fiscal year. Their program attendance was 10,845 with an offering of 460 literacy, technology, and outreach programs. The current staff allocation is 5.6 FTEs. There are 4 full-time staff and 4 part-time staff. The branch is currently open 44.5 hours a week. Additional operating hours are needed to adequately serve the needs of the rapidly growing community. This will require additional staffing.

Currently there is inadequate space for parking, patron use, and programming. Meeting and study room availability for public use is limited due to high internal usage for programming and staff meetings. Additional hours will allow for better distribution of patronage, allowing for improved accessibility to services such as meeting room use, study areas or quiet times, shorter wait times at the Circulation Desk and will improve parking density. With the rapidly growing community this is a priority.

The addition of a Library Assistant II will provide the staffing needed for increasing hours to include an additional morning and evening. It will improve customer service at the Circulation desk and allow the ability for staff to provide individual assistance for lengthier transactions such as Notary and technology One on One's. Library Assistant IIIs can shift their time to the Circulation Desk to cover the Youth Services Desk which often goes unattended.

With the addition of the Library Assistant II (new program on previous page) the Library will expand public service from 44.5 to 48.5 hours at the Chapin Branch. Any other additional operating costs would be negligible.

SECTION III **COUNTY OF LEXINGTON**

2300
Annual Budget
Fiscal Year - 2026-27

Fund: 2300
Division: Library
Organization: 2300099

Object Code	Expenditure Classification		*BUDGET* 2026-27 Requested	2026-27 Recommend	2026-27 Approved
	Personnel				
510100	Salaries & Wages -				
510200	Overtime				
511112	FICA Cost				
511113	State Retirement				
511120	Insurance Fund Contribution -				
511130	Workers Compensation				
511213	State Retirement - Retiree				
	*** Total Personnel**				
	Operating Expenses				
520300	Professional Services				
520702	Technical Currency & Support				
520800	Outside Printing				
521000	Office Supplies				
521100	Duplicating				
521200	Operating Supplies				
524000	Building Insurance				
524201	General Tort Liability Insurance				
524202	Surety Bonds -				
525000	Telephone				
525021	Smart Phone Charges				
525041	E-mail Service Charges -				
525100	Postage				
525110	Other Parcel Delivery Service				
525210	Conference & Meeting Expense				
525230	Subscriptions, Dues, & Books				
525240	Personal Mileage Reimbursement				
525300	Utilities - Admin. Bldg.				
	*** Total Operating**		**0**		
	**** Total Personnel & Operating**		**0**		
	Capital				
540000	Small Tools & Minor Equipment				
540010	Minor Software				
	All Other Equipment				
5A	VAV Controls - Main Library - Rpl		61,240		
5A	HVAC / Package unit - CWC - Rpl		52,000		
5A	Restroom renovation - CWC		35,000		
5A	Mini Split - Swansea		5,200		
5A	Mini Split - South Congaree - Pine Ridge		5,200		
5A	Restroom renovation - Batesburg-Leesville		10,000		
5A	Public Service Desk - renovation - Batesburg-Leesville		35,000		
5A	Public Service Desk - renovation - Gaston		17,000		
5A	Public Service Desk - renovation - Gilbert-Summit		17,000		
	**** Total Capital**		**237,640**		
	***** Total Budget Appropriation**		**237,640**		

SECTION IV - NP

COUNTY OF LEXINGTON
Capital Item Summary
Fiscal Year - 2026-27

Fund # 2300 Fund Title: Library Local Funds
Organization # 230099 Organization Title: Library/Non-Department
Program # Program Title:

Qty	Item Description	***BUDGET*** 2026-2027 Requested Amount
540000	Small Tools & Minor Equipment	
540002	Microforms	0
540006	Library Materials (Books, Audio Visual)	0
540010	Minor Software	0
5A	VAV Controls - Main Library - Rpl	61,240
5A	HVAC / Package unit - CWC - Rpl	52,000
5A	Restroom renovation - CWC	35,000
5A	Mini Split - Swansea	5,200
5A	Mini Split - South Congaree - Pine Ridge	5,200
5A	Restroom renovation - Batesburg-Leesville	10,000
5A	Public Service Desk - renovation - Batesburg-Leesville	35,000
5A	Public Service Desk - renovation - Gaston	17,000
5A	Public Service Desk - renovation - Gilbert-Summit	17,000
		237,640
	**** Total Capital (Transfer Total to Section III)**	**237,640**
		237,640

COUNTY OF LEXINGTON
LIBRARY ESCROW
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
	***Library Escrow 2310:**							
	Revenues:							
417100	Fee in Lieu of Taxes	68	0	900	900	900		
417130	FILOT - Manufacturers Tax Exemption	9	0	125	125	125		
	Total Property Tax Revenue	77	0	1,025	1,025	1,025	0	0
	Other Revenues:							
434900	Library Non-Resident User Fee	17,391	6,120	15,000	15,000	18,540		
461000	Investment Interest	1,331	530	125	125	125		
469100	Gifts & Donations	1,204	3,035	500	500	500		
	Total Other Revenue	19,926	9,685	15,625	15,625	19,165	0	0
	**** Total Revenue**	20,003	9,685	16,650	16,650	20,190	0	0
	*****Total Appropriation**				58,350	20,190	0	0
	Capital Contingency - Add-Back					53,350		
	FUND BALANCE Beginning of Year				110,759	69,059	69,059	69,059
	FUND BALANCE - Projected End of Year				69,059	122,409	69,059	69,059

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

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

SECTION V. ESCROW OVERVIEW

The Library's escrow account includes revenue from non-resident fees as well as monetary gifts and donations to the Library. This account is used to initiate small facility and landscaping improvements as well as support branch services.

SECTION VI. - LINE ITEM NARRATIVES

SECTION VI. A. - LISTING OF REVENUES

434900 – LIBRARY NON-RESIDENT FEES **$18,540**

This fee of $35.00 per person is collected from non-residents of Lexington County who wish to get a library card. The amount of the fee is based on the amount of taxes the average household in Lexington County pays for library services, including operating budget.

461000 – INVESTMENT INTEREST **$125**

469100 – GIFTS AND DONATIONS **$500**

The library receives gifts and donations often to purchase an item in memory or honor of an individual.

SECTION VI. C. - OPERATING LINE ITEM NARRATIVES

520103 – LANDSCAPING/GROUND MAINTENANCE **$5,000**

521200 – OPERATING SUPPLIES **$0**

SECTION VI. D. - CAPITAL LINE ITEM NARRATIVES

540000 – SMALL TOOLS AND EQUIPMENT **$5,000**

Items to support the services and programs of the library. Includes book carts, display boards, small appliances, etc. These funds are non-designated.

549904 – CAPITAL CONTINGENCY **$10,190**

Total Capital **$15,190**

COUNTY OF LEXINGTON
LIBRARY STATE FUNDS
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
	***Library State Funds 2330:**							
	Revenues:							
429000	State Aid	735,913	809,120	809,120	809,120	809,120		
469900	Miscellaneous Revenues	0	0	0	0	0		
	**** Total Revenue**	735,913	809,120	809,120	809,120	809,120	0	0
	*****Appropriation Total**				868,909	809,120	0	0
	FUND BALANCE Beginning of Year				70,878	11,089	11,089	11,089
	FUND BALANCE - Projected End of Year				11,089	11,089	11,089	11,089

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

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

Object Code	Expenditure Classification	2024-25 Expenditure	2025-26 Expend. (Nov)	2025-26 Amended (Nov)	BUDGET 2026-27 Requested	2026-27 Recommend	2026-27 Approved
	Operating Expenses						
520100	Contracted Maintenance	7,600	0	0	0		
520213	Contracted Literacy Programs	33,975	26,397	49,900	54,500		
520300	Professional Services	800	11,854	28,100	1,000		
520400	Advertising & Publicity	26,219	11,059	43,445	23,325		
520702	Technical Currency & Support	99,852	1,317	51,304	16,813		
521200	Operating Supplies	27,657	3,541	49,740	54,782		
525000	Telephone	325	0	2,078	0		
525210	Conference, Meeting & Training Expenses	44,776	17,815	59,390	30,000		
525211	Library Board Expenses	962	382	1,000	1,000		
525230	Subscriptions, Dues, & Books	50,933	32,228	52,863	20,430		
525600	Uniforms & Clothing	1,972	0	2,000	4,000		
526500	Licenses & Permits	0	5,340	8,686	5,500		
529903	Contingency	0	0	51,288	20,140		
	**** Total Operating Expenses**	**295,071**	**109,933**	**399,794**	**231,490**	**0**	**0**
	Capital						
540000	Small Tools & Minor Equipment	18,320	7,145	19,000	19,000		
540002	Microforms	0	0	0	0		
540006	Library Materials (Books, Audio Mat.)	294,888	186,411	250,033	500,000		
540010	Minor Software	15,257	24,887	33,055	11,800		
	All Other Equipment	103,980	13,209	167,027	46,830		
	**** Total Capital**	**432,445**	**231,652**	**469,115**	**577,630**	**0**	**0**
	Other Financing Uses						
812340	Op Trn to Library Federal Funds	36	0	0			
	****Total Other Financing Uses**	**36**	**0**	**0**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**727,552**	**341,585**	**868,909**	**809,120**	**0**	**0**

SECTION IV

COUNTY OF LEXINGTON
Capital Item Summary
Fiscal Year - 2026-27

Fund # 2330 Fund Title: Library State Funds
Organization # 230099 Organization Title: Library/Non-Department
Program # Program Title:

Qty	Item Description	***BUDGET*** 2026-27 Requested Amount
540000	Small Tools & Equipment	19,000
540006	Library Materials	500,000
540010	Minor Software	11,800
5A	F1 Standard Computer - Patron (17) Rpl	23,018
5A	F3 Standard Laptops – Patron (10) Rpl	18,730
5A	iMac - Patron (1) Rpl	2,541
5A	iMac - Staff (1) Rpl	2,541
		46,830

**** Total Capital (Transfer Total to Section III)** **577,630**

SECTION V. – STATE AID PROGRAM OVERVIEW

State Aid provides additional funding for public libraries to assist them in maintaining basic service levels to South Carolina citizens. Funds can be allocated towards technology, literacy programs, staff training and library materials. Funds can also be used to purchase a vehicle to support public services. The Library system is compliant with all statutory regulations set forth in the South Carolina Code of Laws, Section 60-1-90, and the South Carolina Code of Regulations, Vol. 26, Chapter 75-1-2 (Supp 2005.)

In FY 26-27, the Library will use the SC State Aid to continue our scheduled replacement program of PCs, laptops and related equipment. A portion of the FY 26-27 State Aid funds will be used to supplement the local fund, focusing on literacy programs and training and conference attendance for our staff. State Aid funds always supplement our local budget for books, eBooks, and other library materials. The revenue amount used for budget purposes for State Aid is $2.75 per capita.

SECTION VI - LINE ITEM NARRATIVES

ORGANIZATION 230099 – LIBRARY/NON-DEPARTMENTAL
SECTION VI A - LISTING OF REVENUES

429000 –STATE AID **$809,120**

This amount of State Aid is based on the SC Legislature's estimated approval of $2.75 per capita. 2020 Census figures reflect Lexington County population was 293,991.

ORGANIZATION 230099 – LIBRARY/NON-DEPARTMENTAL
SECTION VI C - OPERATING LINE ITEM NARRATIVES

520213 - CONTRACTED LITERACY PROGRAMS **$54,500**

The Library utilizes professional contracted presenters, including authors to present literary programs and special events especially for larger audiences. These programs promote literature and library services for children and adults. Such programs help establish early literacy skills and maintain common core skills for students of all ages, especially during the Summer Reading Program. Programs may be in-person or virtual.

Children's Programs - $12,000
Tween Programs - $5,000
Teen Programs - $5,000
Adult Programs - $8,000
SC Revolutionary War 250 Program - $10,000

520300 – PROFESSIONAL SERVICES **$1,000**

Consultations for E-Rate projects, Strategic Planning, facilities and fundraising.

520400 – ADVERTISING & PUBLICITY **$23,325**

Public relations are vital to inform citizens and businesses of all the library services and resources available. Advertising may be in print or online, includes radio, social media and billboards. May include:

Annual Reports
Posters/Bookmarks
Media advertising
Billboards
Promotional Items

520702 –TECHNICAL CURRENCY AND SUPPORT **$16,813**

Envisionware ecommerce - $16,658
Simple Com - $155

521200 – OPERATING SUPPLIES **$54,782**

Operating costs for literacy programs including Summer Reading Program supplies and incentives for patrons and promotional materials to support literacy programs.

525000 – TELEPHONE **$0**

Mobile hot spots used for outreach and training programs.

525210 – CONFERENCE, MEETING & TRAINING EXPENSES **$30,000**

This appropriation is used for staff to attend state, regional, and national conferences and other meetings directly related to library services, including the annual meeting and training conference of the SC Library Association and SC Association of School Media Specialists. It also includes funds for educational workshops, training courses, and continuing education programs, especially though but not limited to, the SC State Library, Midlands Technical College and the USC-School of Library and Information Science. These programs allow staff to update their skills and keep abreast of current developments in libraries and their services, including management and administration of libraries and may be held on-site. Selected staff may attend training classes related to their field of expertise from literacy to computer/network. Specific conference information and course descriptions are made available throughout the year, and staff is approved based on the benefits to their current job and their specific area of specialization.

525211 – LIBRARY BOARD EXPENSES **$1,000**

The Library Board meets monthly, with specially called meetings on occasion. These funds provide a lunch during regular meetings, travel expenses on Library business, costs for workshops or conferences, and other expenses directly related to Board business.

525230 – SUBSCRIPTIONS, DUES, AND BOOKS **$20,430**

The largest expenditure in this account is for periodicals, magazines and newspapers that the Library purchases for public use at 10 branches and the Bookmobile. It also includes the cost of subscribing to and maintaining cataloging databases, platforms for downloadable books and subscriptions to research databases that are made available online to the public within each branch as well as from a personal computing device. Includes dues to professional organizations such as the South Carolina Library Association and the Association of Public Library Administrators. + 3% for inflation

Some costs include:
LinkedIn Learning - $20,000
Other - $430

525600 – UNIFORMS **$4,000**

Summer Reading t-shirts for staff to promote and advocate programs and services, and outerwear for admin staff.

526500 – LICENSES & PERMITS **$5,500**

Annual licensing fees for public performances during literacy programs.
Movie Licensing and Labor – $5,450

529903 – CONTINGENCY **$20,140**

State Aid to public libraries is approved each year as part of the South Carolina State Budget. Because the revenue is not a consistent amount, the Library budgets slightly under the projected revenue. The Library will allocate and expend contingency funds for technology, operating, and books and material costs after the state budget is approved.

ORGANIZATION 230099 – LIBRARY/NON-DEPARTMENTAL

SECTION VI D - CAPITAL LINE ITEM NARRATIVES

540000 SMALL TOOLS & MINOR EQUIPMENT **$19,000**
Books carts, storage kits, small office equipment or appliances.

540006 LIBRARY MATERIALS **$500,000**
Books and audio/visual materials requested and used by the public. Print or electronic.

540010 MINOR SOFTWARE **$11,800**
Software needs include Adobe Creative Suite and MS Office renewals

5A CAPITAL ITEMS **$46,830**

5A	F1 Standard Computer - Patron (17) Rpl	$23,018
5A	F3 Standard Laptops – Patron (10) – Rpl	$18,730
5A	iMac – Patron (1) Rpl	$2,541
5A	iMac - Staff (1) Rpl	$2,541

**** Total Capital (Transfer Total to Section III)** **$577,630**

COUNTY OF LEXINGTON
LIBRARY LOTTERY FUNDS
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
	***Library Lottery Funds 2331:**							
	Revenues:							
429100	State Lottery Funds	0	0	0	0	0		
461000	Investment Interest	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 Code	Expenditure Classification	2024-25 Expenditure	2025-26 Expend. (Nov)	2025-26 Amended (Nov)	*BUDGET* 2026-27 Requested	2026-27 Recommend	2026-27 Approved
	Operating Expenses						
520300	Professional Services	0	0	0			
520400	Advertising & Publicity	0	0	0			
529903	Contingency	0	0	0			
	*** Total Operating**	**0**	**0**	**0**	**0**	**0**	**0**
	**** Total Personnel & Operating**	**0**	**0**	**0**	**0**	**0**	**0**
	Capital						
540000	Small Tools & Minor Equipment	0	0	0			
540006	Library Materials (Books, Audio Mat.)	0	0	0			
540010	Minor Software	0	0	0			
	All other Equipment	0	0	0			
	**** Total Capital**	**0**	**0**	**0**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**0**	**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 Nov 2025-26	Amended Budget Thru Nov 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	0	1,472	1,472	0		
469100	Gifts & Donations	0	0	0	0	0		
802300	Op Trn from Library Operations	102	0	0	0	0		
802330	Op Trn from Library State Funds	36	0	0	0	0		
	**** Total Revenue**	9,593	0	1,472	1,472	0	0	0
	*****Appropriation Total**				1,472	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 Code	Expenditure Classification	2024-25 Expenditure	2025-26 Expend. (Nov)	2025-26 Amended (Nov)	*BUDGET* 2026-27 Requested	2026-27 Recommend	2026-27 Approved
	Operating Expenses						
520213	Contracted Literacy Programs	200	0	200			
521200	Operating Supplies	2,003	0	33			
525210	Conference, Meeting, & Training Expense	7,557	0	1,239			
525230	Subscriptions, Dues, & Books	0	0	0			
529903	Contingency	0	0	0			
	*** Total Operating**	**9,760**	**0**	**1,472**	**0**	**0**	**0**
	**** Total Personnel & Operating**	**9,760**	**0**	**1,472**	**0**	**0**	**0**
	Capital						
540000	Small Tools & Minor Equipment	0	0	0			
540006	Library Materials (Books, Audio Mat.)	0	0	0			
540010	Minor Software	0	0	0			
	All other Equipment	0	0	0			
	**** Total Capital**	**0**	**0**	**0**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**9,760**	**0**	**1,472**	**0**	**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 Nov 2025-26	Amended Budget Thru Nov 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		
458020	Library E-Rate - State Reimb.	5,670	0	58,751	58,751	0		
463300	Warranty Coverage	7,200	0	0	0	0		
802300	Op Trn from Library Operations	705	6,372	6,372	6,372	0		
802330	Op Trn from Library State Funds	0	0	0	0	0		
	**** Total Revenue**	22,065	13,009	202,208	202,208	0	0	0
	*****Appropriation Total**				202,208	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 Code	Expenditure Classification	2024-25 Expenditure	2025-26 Expend. (Nov)	2025-26 Amended (Nov)	*BUDGET* 2026-27 Requested	2026-27 Recommend	2026-27 Approved
	Operating Expenses						
520703	Computer Hardware Maintenance	14,426	15,068	45,729			
525021	Smart Phone Charges	912	0	0			
	*** Total Operating**	**15,338**	**15,068**	**45,729**	0	**0**	**0**
	**** Total Personnel & Operating**	**15,338**	**15,068**	**45,729**	0	**0**	**0**
	Capital						
540000	Small Tools & Minor Equipment	0	0	0			
540006	Library Materials (Books, Audio Mat.)	0	0	0			
	All other Equipment	7,200	155,288	156,479			
	**** Total Capital**	**7,200**	**155,288**	**156,479**	0	**0**	**0**
	***** Total Budget Appropriation**	**22,538**	**170,356**	**202,208**	0	**0**	**0**

SECTION I

COUNTY OF LEXINGTON
SOL / DRUG COURT
SUMMARY OF DEPARTMENTAL REVENUES
Annual Budget
FY 2026-27
Estimated Revenue

Fund: 2460
Division: JUDICIAL
Organization: 141200 - SOLICITOR

Object Code	Revenue Account Title	Actual 2023-24	Actual 2024-25	Anticipated 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
	Revenues:						
431002	Drug Court Application Fee	780	320	1,500	1,500		
461000	Investment Interest	0	0	0	0		
802611	Op Trn from Solicitor State Funds	7	243	2,340	1,607		
	**** Total Revenue (Section II)**	787	563	3,840	3,107		
	***** Total Appropriation (Section III)**			3,235	3,575		
	FUND BALANCE Beginning of Year			(137)	468		
	FUND BALANCE - Projected End of Year			468	0		

SECTION II

COUNTY OF LEXINGTON
Proposed Revenues
Fines, Fees, and Other
Budget FY - 2026-27

Fund #: 2460 Fund Name: Sol / Drug Court

Organ. #: 141200 Organ. Name: Solicitor

Revenue Code	Fee Title	Actual Fees FY 2023-24	Actual Fees FY 2024-25	11/30/25 Year-to-Date FY 2025-26	Anticipated Fiscal Year Total FY 2025-26	Budget: Units of Service	Budget: Current Fee	Budget: Current Total Estimated Fees FY 2026-27	Budget: Proposed Fee Change	Budget: Total Proposed Estimated Fees FY 2026-27
431002	Drug Court Application Fee	$780	$320	$500	$1,500			$1,500		$1,500
461000	Investment Interest	$0	$0	$0	$0			$0		$0
802611	Op Trn from Solicitor State Funds	$7	$243	$0	$2,340			$1,607		$1,607

SECTION III

COUNTY OF LEXINGTON
DRUG COURT
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
	***Solicitor / Drug Court 2460:**							
	Revenues:							
431002	Drug Court Application Fee	320	500	1,500	1,500	1,500		
802611	Op Trn from Sol/State Fund	243	0	2,340	2,340	1,607		
	****Total Revenue**	563	500	3,840	3,840	3,107		
	*****Total Appropriations**				3,235	3,575		
	FUND BALANCE Beginning of Year				(137)	468		
	FUND BALANCE - Projected End of Year				468	0		

Fund 2460
Division: Judicial
Organization: 141200 - Solicitor

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	***BUDGET*** 2026-27 Requested	2026-27 Recommend	2026-27 Approved
	Personnel						
	*** Total Personnel**	**0**	**0**	**0**	**0**		
	Operating Expenses						
521000	Office Supplies	0	0	500	300		
521100	Duplicating	201	85	300	250		
524202	Surety Bonds - 0	0	0	0	0		
524302	Court Ref Volunteer Liability Insurance	147	0	180	155		
525041	E-mail Service Charges -1	230	0	0	0		
525210	Conference, Meeting & Training Expense	187	195	2,155	2,500		
525230	Subscriptions, Dues, & Books	0	0	0	270		
	*** Total Operating**	**765**	**280**	**3,135**	**3,475**		
	**** Total Personnel & Operating**	**765**	**280**	**3,135**	**3,475**		
	Capital						
540000	Small Tools & Minor Equipment	0	0	100	100		
	All Other Equipment	0	0	0	0		
	**** Total Capital**	**0**	**0**	**100**	**100**		
	***** Total Budget Appropriation**	**765**	**280**	**3,235**	**3,575**		

SECTION IV

COUNTY OF LEXINGTON
Capital Item Summary
Fiscal Year – 2026-2027

Fund #	2460	Fund Title:	Sol / Drug Court
Organization #	141200	Organization Title:	Solicitor
Program #		Program Title:	Sol / Drug Court

Qty	Item Description	**BUDGET** 2026-27 Requested Amount
	Small Tools & Minor Equipment	$ 100

**** Total Capital (Transfer Total to Section III)** **$ 100**

SECTION V. - PROGRAM OVERVIEW

Summary of Programs:

Solicitor's Drug Court Program

Program:

Objectives:

To operate a non-traditional, multi-agency approach to drug-addicted, non-violent offenders referred from the Solicitor through a deferred sentence by placing such persons in an intensive drug treatment program with judicial oversight to promote participant sobriety, responsibility, and accountability. Upon completion, a withdrawal of the offender's plea will occur, in addition to a dismissal of their charges and the opportunity to have their criminal record expunged.

Service Standards:

- To assist and advise the Solicitor's Office and Probation Agents with referrals to the program.
- To maintain accurate information on all referred and participating clients.

SERVICE LEVELS

Service Level Indicators:	Actual FY 23-24	Actual FY 24-25	Actual July - Dec FY 25-26	Estimated FY 25-26	Projected FY 26-27
Accepted	10	11	10	13	15
Active Cases	27	27	25	28	28
Terminated	8	2	4	6	7
Graduated	4	6	3	7	8

Glossary of Terms

- **Accepted** - Individuals who are deemed eligible for participation in the program and subsequently plead into the program.
- **Active Cases** - Individuals who are currently participating in the program.
- **Terminated** - Individuals who are discharged unsuccessfully from the program and sent to the South Carolina Department of Corrections to serve their prison sentence.
- **Graduated** - Individuals who successfully complete all requirements of the program.

SECTION VI. LINE ITEM NARRATIVES

SECTION VI. A. - SUMMARY OF REVENUES

431002 – DRUG COURT APPLICATION FEE **$ 1,500**

The Solicitor's Drug Court charges an application fee of $100. The fee is due within 45 days of pleading into the program. However, the fee can be delayed in cases of indigence, or if the defendant is still incarcerated at the time of the plea. Revenues are projected for 15 applicants being accepted into the program and pleading into the program.

802611 – OP TRANSFER FROM SOLICITOR STATE FUNDS **$ 1,607**

The Solicitor's State funding for the Drug Court Program.

SECTION VI. B. - LISTING OF POSITIONS

Current Staffing Level:

This fund does not have any personnel.

SECTION VI. C. - OPERATING LINE ITEM NARRATIVES

521000 – OFFICE SUPPLIES **$300**

To cover routine office supplies used in the preparation, management, and closure of drug court cases.

521100 – DUPLICATING **$ 250**

This account is used to cover the cost of duplicating case files and reports.

524302 – SURETY BONDS - 0 **$ 0**

There are no employees in this fund for which surety bonds need to be purchased.

524302 – COURT REFERRED VOLUNTEER LIABILITY INSURANCE **$ 155**

The Solicitor's Office Diversion Programs have one policy with CIMA for volunteer liability insurance. This one policy is shared between the Pre-Trial Intervention, Drug Court, AEP, and Juvenile Arbitration programs to reduce membership fees. The cost to each program is: Pre-Trial Intervention pays 50%, Juvenile Arbitration pays 35%, Drug Court pays 5%, and AEP pays 10%. The estimated premium is $3,082.87. The cost to the Drug Court program is $155 ($3,082.87 x 0.05).

525210 – CONFERENCE, MEETING & TRAINING EXPENSE **$ 2,500**

To cover the cost of the Drug Court graduation ceremonies and to send the Director of the Drug Court program, as well as another employee, if deemed necessary, to the annual South Carolina Association of Treatment Court Professionals Conference.

525230 – SUBSCRIPTIONS, DUES, & BOOKS **$ 270**

To cover the cost of Narcotics Anonymous books provided to Drug Court participants as they graduate phases of the Solicitor's Office Drug Court program.

SECTION VI. D. - CAPITAL LINE ITEM NARRATIVES

CAPITAL REQUEST:

540000 – SMALL TOOLS & MINOR EQUIPMENT **$ 100**

This request is to cover the normal replacement or purchase of items such as staplers, office phones, ergonomic keyboards/mice, USB flash drives, etc.

SECTION I

COUNTY OF LEXINGTON
VICTIM WITNESS PROGRAM
SUMMARY OF DEPARTMENTAL REVENUES
Annual Budget
FY 2026-27 Estimated Revenue

Fund: 2500
Division: JUDICIAL
Organization: 141200 - SOLICITOR

Object Code	Revenue Account Title	Actual 2023-24	Actual 2024-25	Anticipated 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
	Revenues:						
456100	Program Income	48,919	48,919	48,919	48,919		
801000	Op Trn from General Fund	76,000	76,000	76,000	76,000		
802611	Op Trn from Solicitor State Funds	62,080	86,620	83,552	99,178		
	**** Total Revenue (Section II)**	186,999	211,539	208,471	224,097		
	***** Total Appropriation (Section III)**			213,668	218,156		
	FUND BALANCE Beginning of Year			(744)	(5,941)		
	FUND BALANCE - Projected End of Year			(5,941)	0		

SECTION II

COUNTY OF LEXINGTON
Proposed Revenues
Fines, Fees, and Other
Budget FY - 2026-27

Fund #: 2500 Fund Name: Victim Witness Program

Organ. #: 141200 Organ. Name: Solicitor

Revenue Code	Fee Title	Actual Fees FY 2023-24	Actual Fees FY 2024-25	11/30/25 Year-to-Date FY 2025-26	Anticipated Fiscal Year Total FY 2025-26	Budget: Units of Service	Budget: Current Fee	Budget: Current Total Estimated Fees FY 2026-27	Budget: Proposed Fee Change	Budget: Total Proposed Estimated Fees FY 2026-27
456100	Program Income	$48,919	$48,919	$48,919	$48,919			$48,919		$48,919
801000	Op Trn from General Fund	$76,000	$76,000	$76,000	$76,000			$76,000		$76,000
802611	Solicitor State Funds	$62,080	$86,620	$0	$83,552			$99,178		$99,178

SECTION III

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

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
	***Solicitor / Victim Witness Program 2500:**							
	Revenues:							
456100	Program Income	48,919	18,450	48,919	48,919	48,919		
801000	Op Trn from General Fund	76,000	76,000	76,000	76,000	76,000		
802611	Op Trn from Solicitor State Fund	86,620	0	83,552	83,552	99,178		
	**** Total Revenue**	211,539	94,450	208,471	208,471	224,097		
	**** Total Appropriation**				213,668	218,156		
	FUND BALANCE Beginning of Year				(744)	(5,941)		
	FUND BALANCE - Projected End of Year				(5,941)	0		

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

Fund: 2500
Division: Judicial
Organization: 141200 - Solicitor

Object Code	Expenditure Classification	2024-25 Expenditure	2025-26 Expend (Nov)	2025-26 Amended (Nov)	2026-27 Requested	*BUDGET* 2026-27 Recommend	2026-27 Approved
	Personnel						
510100	Salaries & Wages - 3	139,179	25,862	138,627	140,581		
510200	Overtime	3,978	79	0	0		
511112	FICA - Employer's Portion	9,856	1,846	10,605	10,754		
511113	State Retirement - Employer's Portion	25,658	4,815	25,729	26,092		
511120	Employee Insurance - 3	22,413	7,615	23,375	26,250		
511130	Workers Compensation	530	96	513	520		
519999	Personnel Contingency	0	0	8,773	8,898		
	*** Total Personnel**	**201,614**	**40,313**	**207,622**	**213,095**		
	Operating Expenses						
524201	General Tort Liability Insurance	390	429	429	472		
524202	Surety Bonds - 3	0	0	0	19		
525041	E-mail Service Charges - 3	690	0	0	0		
525210	Conference, Meeting & Training Expense	4,112	1,167	4,752	4,570		
525230	Subscriptions, Dues, & Books	0	0	865	0		
	*** Total Operating**	**5,192**	**1,596**	**6,046**	**5,061**		
	**** Total Personnel & Operating**	**206,806**	**41,909**	**213,668**	**218,156**		
	Capital						
	**** Total Capital**	**0**	**0**	**0**	**0**		
	***** Total Budget Appropriation**	**206,806**	**41,909**	**213,668**	**218,156**		

SECTION IV

COUNTY OF LEXINGTON
Capital Item Summary
Fiscal Year – 2026-27

Fund #	2500	Fund Title:	Victim Witness Program
Organization #	141200	Organization Title:	Solicitor
Program #		Program Title:	Victim Witness Program

Qty	Item Description	**BUDGET** 2026-27 Requested Amount
	Small Tools & Minor Equipment	$ 0

**** Total Capital (Transfer Total to Section III)** **$ 0**

SECTION V. - PROGRAM OVERVIEW

Summary of Programs:

Victim Witness Program

Program:

Objectives:

Our mission is to fully comply with South Carolina's constitutional and statutory laws governing provision of rights and services to crime victims in the Eleventh Judicial Circuit. These rights include, but are not limited to, the right to be treated with dignity and respect, the right to consult with the Solicitor's Office regarding disposition of a case, the right to be notified of court hearings, the right to have an escort to and from court, the right to have all options and services available explained, the right to be referred to appropriate agencies, and the right to be reimbursed for certain expenses incurred as a result of the crime. The Victim Witness Program seeks to provide these services in a comprehensive yet cost-effective manner.

SECTION VI. LINE ITME NARRATIVES

SECTION VI. A. – LISTING OF REVENUES

451600 – PROGRAM INCOME **$ 48,919**

The South Carolina Office of Attorney General Department of Crime Victim Compensation Funding and the South Carolina Commission on Prosecution Coordination, through annual budget provisos by the General Assembly, distribute funds to support victim services in Solicitors' Offices statewide. These provisos are not guaranteed annually, resulting in potential shortfalls in victim service funding.

801000 – OP TRN FROM GENERAL FUND **$ 76,000**

Since Fiscal Year 2004-05, the Lexington County Council has authorized operational transfers from the General Fund to help support mandated victim services within the County due to the lack of sufficient funds from other sources. Victim Service Providers are funded through the Victim Witness Program (Fund 2500), the General Fund, and the Victims' Bill of Rights (Fund 2620).

802611 – OP TRN FROM SOLICITOR STATE FUNDS **$ 99,178**

The Solicitor's State Funds contribution to assist with State required services to victims of crimes.

SECTION VI. B. - LISTING OF POSITIONS

Current Staffing Level:

		Full Time Equivalent			
Job Title	**Positions**	**General Fund**	**Other Fund**	**Total**	**Band**
Victim Service Provider	3		3	3	109
Total Positions	3		3	3	

All the above positions require insurance.

Organization chart is displayed in Fund 1000 of the Solicitor's (141200) Budget Request.

SECTION VI. C. - OPERATING LINE ITEM NARRATIVES

524201 – GENERAL TORT LIABILITY INSURANCE **$ 472**

To cover the cost of general tort liability insurance coverage.

524202 – SURETY BONDS - 3 **$ 19**

This account is used to cover the cost of employee dishonesty bonds. Employee dishonesty bonds act as insurance for financial losses due to internal crime, such as employee theft, embezzlement, or fraudulent acts. Risk Management has quoted the cost of the dishonesty bond at $6.29 per individual. This is the cost to cover three employees.

525210 – CONFERENCE, MEETING & TRAINING EXPENSE **$ 4,570**

State law requires Victim Service Providers to be certified by completing a set number of hours of annual training. The requested amount is to cover the cost to attend the S.C. Victims' Rights Week Conference, as well as the Annual South Carolina Solicitors' Association Conference.

525230 – SUBSCRIPTIONS, DUES, & BOOKS **$ 0**

All required costs for annual dues are covered in other accounts. There are no additional subscriptions or books.

SECTION VI. D. – CAPITAL LINE ITEM NARRATIVES

CAPITAL REQUEST:

None.

SECTION I

COUNTY OF LEXINGTON
JUVENILE ARBITRATION PROGRAM
SUMMARY OF DEPARTMENTAL REVENUES
Annual Budget
FY 2026-27 Estimated Revenue

Fund: 2501
Division: JUDICIAL
Organization: 141200 - SOLICITOR

Object Code	Revenue Account Title	Actual 2023-24	Actual 2024-25	Anticipated 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
	Revenues:						
458000	State Grant Income	60,000	60,000	60,000	60,000		
461000	Investment Interest	2,005	1,850	1,200	1,000		
801000	Op Trn from General Fund	43,412	43,412	43,412	83,412		
802140	Op Trn from Temporary Alcohol Bev	53,176	53,176	53,176	93,176		
	**** Total Revenue (Section II)**	158,593	158,438	157,788	237,588		
	***** Total Appropriation (Section III)**			200,892	203,774		
	FUND BALANCE Beginning of Year			59,648	16,544		
	FUND BALANCE - Projected End of Year			16,544	50,358		

SECTION II

COUNTY OF LEXINGTON
Proposed Revenues
Fines, Fees, and Other
Budget FY - 2026-27

Fund #: 2501 Fund Name: Juvenile Arbitration Program

Organ. #: 141200 Organ. Name: Solicitor

Revenue Code	Fee Title	Actual Fees FY 2023-24	Actual Fees FY 2024-25	11/30/25 Year-to-Date FY 2025-26	Anticipated Fiscal Year Total FY 2025-26	Budget: Units of Service	Budget: Current Fee	Budget: Current Total Estimated Fees FY 2026-27	Budget: Proposed Fee Change	Budget: Total Proposed Estimated Fees FY 2026-27
458000	State Grant Income	$60,000	$60,000	$30,000	$60,000			$60,000		$60,000
461000	Investment Interest	$2,005	$1,850	$661	$1,200			$1,000		$1,000
801000	Op Trn from General Fund	$43,412	$43,412	$43,412	$43,412			$83,412		$83,412
802140	Op Trn from Temporary Alcohol Bev	$53,176	$53,176	$53,176	$53,176			$93,176		$93,176

SECTION III

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

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
	***Solicitor / Juvenile Arbitration 2501:**							
	Revenues:							
458000	State Grant Income	60,000	30,000	60,000	60,000	60,000		
461000	Investment Interest	1,850	661	1,200	1,200	1,000		
801000	Op Trn from General Fund	43,412	43,412	43,412	43,412	83,412		
802140	Op Trn from Temporary Alcohol Bev	53,176	53,176	53,176	53,176	93,176		
	**** Total Revenue**	158,438	127,249	157,788	157,788	237,588		
	*****Total Appropriation**				200,892	203,774		
	FUND BALANCE Beginning of Year				59,648	16,544		
	FUND BALANCE - Projected End of Year				16,544	50,358		

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

Fund: 2501
Division: Judicial
Organization: 141200 - Solicitor

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	2026-27 Requested	*BUDGET* 2026-27 Recommend	2026-27 Approved
	Personnel						
510100	Salaries & Wages - 2	126,814	53,397	126,455	133,776		
510300	Part-time - 1 (0.5 - FTE)	0	0	0	0		
511112	FICA - Employer's Portion	9,078	3,839	9,674	10,234		
511113	State Retirement - Employer's Portion	22,707	9,911	23,470	24,829		
511120	Employee Insurance - 2	16,300	7,083	17,000	17,500		
511130	Workers Compensation	469	198	468	495		
511213	State Retirement - Employer's Portion (Retiree)	0	0	0	0		
519999	Personnel Contingency	0	0	8,004	8,467		
	*** Total Personnel**	**175,368**	**74,428**	**185,071**	**195,301**		
	Operating Expenses						
520703	Computer Hardware Maintenance	0	0	0	0		
521000	Office Supplies	130	247	1,610	1,000		
521100	Duplicating	580	153	1,380	1,000		
524201	General Tort Liability Insurance	260	286	286	315		
524202	Surety Bonds - 2	0	0	0	13		
524302	Court Ref Volunteer Liab Ins	1,028	0	1,260	1,079		
525000	Telephone - 3	507	177	585	0		
525021	Smart Phone Charges - 1	489	152	665	648		
525041	E-mail Service Charges - 2	432	0	0	0		
525100	Postage	804	401	950	950		
525210	Conference, Meeting & Training Expense	3,748	1,912	4,465	3,188		
525230	Subscriptions, Dues, & Books	100	0	160	80		
525240	Personal Mileage Reimbursement	0	0	150	0		
	*** Total Operating**	**8,078**	**3,328**	**11,511**	**8,273**		
	**** Total Personnel & Operating**	**183,446**	**77,756**	**196,582**	**203,574**		
	Capital						
540000	Small Tools & Minor Equipment	49	0	200	200		
540010	Minor Software	0	0	0	0		
	All Other Equipment	0	4,107	4,110	0		
	**** Total Capital**	**49**	**4,107**	**4,310**	**200**		
	***** Total Budget Appropriation**	**183,495**	**81,863**	**200,892**	**203,774**		

SECTION IV

COUNTY OF LEXINGTON
Capital Item Summary
Fiscal Year – 2026-27

Fund #	2501	Fund Title:	Juvenile Arbitration Program
Organization #	141200	Organization Title:	Solicitor
Program #		Program Title:	Juvenile Arbitration Program

Qty	Item Description	**BUDGET** 2026-27 Requested Amount
	Small Tools & Minor Equipment	$ 200

**** Total Capital (Transfer Total to Section III)** **$ 200**

SECTION V. - PROGRAM OVERVIEW

Summary of Programs:

Juvenile Arbitration Program

Program:

Objectives:

To provide a model community-based mediation/arbitration program that successfully diverts non-violent, first-time juvenile offenders from the juvenile justice system, while promoting offender accountability, protecting the public, and reducing recidivism rates. The program uses trained volunteer arbitrators to conduct informal hearings in the community between law enforcement officers, victims, and juvenile offenders. These arbitrators act as mentors to many of the juvenile offenders by offering direction, guidance, and sanctions, if necessary. The program must recruit, train, monitor, and supervise an adequate number of community volunteers, in addition to recruiting community service sites where juvenile offenders can repay the community by performing community service work. The Program offers restitution, community service, and restorative justice to victims of crime. The restorative justice process is accomplished through engaging the victims throughout the arbitration process.

Service Standards:

SERVICE LEVELS

Service Level Indicators:	**Actual FY 23-24**	**Actual FY 24-25**	**Actual July - Dec FY 25-26**	**Estimated FY 25-26**	**Projected FY 26-27**
Cases referred	282	163	69	280	150
Number of arbitration hearings	271	177	90	260	180
Number of community service hours completed	672	1,373	1,034	1,200	1,000
Amount of victim restitution collected	$4,366	$3,880	$5,686	$8,000	$4,000
Charitable donations to local charities	$200	$60	$720	$500	$500

* *Statistics reflect closed cases.*

SECTION VI. LINE ITEM NARRATIVES

SECTION VI. A. - LISTING OF REVENUES

458000 – STATE GRANT INCOME **$ 60,000**

Each year, a contract for services is entered into with the State Department of Juvenile Justice for the purpose of providing partial funding for the Juvenile Arbitration Program.

461000 – INVESTMENT INTEREST **$ 1,000**

Interest earned.

801000 – OP TRN FROM GENERAL FUND **$ 83,412**

In Fiscal Year 2018-19, Lexington County Council agreed to contribute $63,412 from its General Fund to The Solicitor's Office Fund 2501 to assist in funding its Juvenile Arbitration program. In Fiscal Year 2019-20, the General Fund contribution was cut by $20,000 to $43, 412. The contribution amount from the General Fund remained stagnant through Fiscal Year 2025-26. This amount is to offset increased costs incurred by the Solicitor's Office in order to operate this program.

802140 – OP TRN FROM TEMPORARY ALCOHOL BEVERAGE FEE **$ 93,176**

South Carolina Code of Laws § 61-6-2010(B)(1)(d) allows revenue to be collected and used by the municipality or county for "local youth mentor programs to serve juvenile offenders under the jurisdiction of family court." In Fiscal Year 2016-17, County Council began to fluctuate the amount provided by the Temporary Alcohol Beverage Fee based on the monies available in the fund. The amount provided by the Temporary Alcohol Beverage Fee, however, remained stagnant at $53,176 from Fiscal Year 2020-21 to Fiscal Year 2025-26. This amount is to offset increased costs incurred by the Solicitor's Office in order to operate the Juvenile Arbitration program.

SECTION VI. B. – LISTING OF POSITIONS

Current Staffing Level:

		Full Time Equivalent			
Job Title	**Positions**	**General Fund**	**Other Fund**	**Total**	**Band**
Director	1		1	1	210
Case Manager I	1		1	1	111
Total Positions	2		2	2	

All the above positions require insurance.

Organization chart is displayed in Fund 1000 of the Solicitor's (141200) Budget Request.

SECTION VI. C. - OPERATING LINE ITEM NARRATIVES

521000 – OFFICE SUPPLIES **$ 1,000**

To cover routine office supplies used in the preparation, management, and closure of Juvenile Arbitration cases.

Office Supplies, to include ..... $ 1,000

- Printer paper and labels
- Pens, markers, and highlighters
- Staples, binders, paper clips, legal pads, post-its, folders, etc.
- Envelopes

521100 – DUPLICATING **$ 1,000**

This account is used to cover the cost of duplicating newsletters, incident reports, and files for volunteer Arbitrators, law enforcement, and victims. These copies are used during arbitration hearings.

524201 – GENERAL TORT LIABILITY INSURANCE **$ 315**

To cover the cost of general tort liability insurance coverage, per Risk Management.

524202 – SURETY BONDS – 2 **$ 13**

This account is used to cover the cost of employee dishonesty bonds. Employee dishonesty bonds act as insurance for financial losses due to internal crime, such as employee theft, embezzlement, or fraudulent acts. Risk Management has quoted the cost of the dishonesty bonds at $6.29 per individual. This is the cost to cover two employees.

524302 – COURT REF VOLUNTEER LIABILITY INSURANCE **$ 1,079**

The Solicitor's Office Diversion Programs have one policy with CIMA for volunteer liability insurance. This one policy is shared between the Pre-Trial Intervention Program, Drug Court, AEP and Juvenile Arbitration to reduce membership fees. The cost to each program is: Pre-Trial Intervention pays 50%, Juvenile Arbitration pays 35%, Drug Court pays 5%, and AEP pays 10%. The estimated premium is $3,082.87. The cost to the Juvenile Arbitration program is $1,079 ($3,082.87 x 0.35).

525000 – TELEPHONE **$ 0**

None.

525021 – SMART PHONE CHARGES -1 **$ 648**

To cover the cost of service for one (1) smart phone used by the Juvenile Arbitration staff.

525100 – POSTAGE **$ 950**

To cover the cost of postage used to correspond with different parties such as victims, juveniles, arbitrators, law enforcement, etc.

525210 – CONFERENCE, MEETING & TRAINING EXPENSE **$ 3,188**

The Director and Case Manager attend conferences and training in the areas of PTI, volunteer management, victim services, and social work. The Juvenile Arbitration program also hosts several trainings for arbitrators. Estimated costs to attend conferences and training are as follows:

Training for Arbitrators	$ 1,600
Victim's Right Week Conference	$ 400
Pre-Trial Intervention Workshop	$ 80
Annual Solicitor's Conference	$ 1,108

525230 – SUBSCRIPTIONS, DUES, & BOOKS **$ 80**

This account will pay for dues to the Pre-Trial Intervention Association. Dues are approximately $80 per member.

525240 – PERSONAL MILEAGE REIMBURSEMENT **$ 0**

None.

SECTION VI. D. - CAPITAL LINE ITEM NARRATIVES

CAPITAL REQUEST:

540000 – SMALL TOOLS & MINOR EQUIPMENT **$ 200**

This request is to cover the cost of small tools and equipment such as office telephones, calculators, staplers, keyboards, mice, etc.

SECTION I

COUNTY OF LEXINGTON
SOLICITOR / FORFEITURE (NARCOTICS) FUND
SUMMARY OF DEPARTMENTAL REVENUES
Annual Budget
FY 2026-27 Estimated Revenue

Fund: 2610
Division: JUDICIAL
Organization: 141200 - SOLICITOR

Object Code	Revenue Account Title	Actual 2023-24	Actual 2024-25	Anticipated 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
	Revenues:						
456400	Narcotics Confiscation	19,971	12,269	10,000	15,000		
461000	Investment Interest	5,478	5,056	3,200	2,800		
	**** Total Revenue (Section II)**	25,449	17,325	13,200	17,800		
	***** Total Appropriation (Section III)**			237,764	259,489		
	Contingency: Unused			(237,764)			
	FUND BALANCE Beginning of Year			228,489	241,689		
	FUND BALANCE - Projected End of Year			241,689	0		

SECTION II

COUNTY OF LEXINGTON
Proposed Revenues
Fines, Fees, and Other
Budget FY - 2026-27

Fund #: 2610 Fund Name: Solicitor Forfeiture (Narcotics) Fund

Organ. #: 141200 Organ. Name: Solicitor

						Budget				
Revenue Code	Fee Title	Actual Fees FY 2023-24	Actual Fees FY 2024-25	11/30/25 Year-to-Date FY 2025-26	Anticipated Fiscal Year Total FY 2025-26	Units of Service	Current Fee	Current Total Estimated Fees FY 2026-27	Proposed Fee Change	Total Proposed Estimated Fees FY 2026-27
456400	Narcotics Confiscation	$19,971	$12,269	$30,094	$10,000			$15,000		$15,000
461000	Investment Interest	$5,478	$5,056	$2,011	$3,200			$2,800		$2,800

SECTION III

COUNTY OF LEXINGTON
SOLICITOR / FORFEITURE (NARCOTICS) FUND
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
	***Solicitor / Forfeiture (Narcotics) Fund 2610:**							
	Revenues:							
456400	Narcotics Confiscation	12,269	30,094	10,000	10,000	15,000		
461000	Investment Interest	5,056	2,011	3,200	3,200	2,800		
	**** Total Revenue**	17,325	32,105	13,200	13,200	17,800		
	*****Appropriation Total**				237,764	259,489		
	Contingency:							
	Unused				237,764			
	FUND BALANCE Beginning of Year				228,489	241,689		
	FUND BALANCE - Projected End of Year				241,689	0		

Fund: 2610
Division: Judicial
Organization: 141200 - Solicitor

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

SECTION IV

COUNTY OF LEXINGTON
Capital Item Summary
Fiscal Year – 2026-27

Fund #	2610	Fund Title:	Sol / Forfeiture (Narcotics) Fund
Organization #	141200	Organization Title:	Solicitor
Program #		Program Title:	Sol / Forfeiture (Narcotics) Fund

Qty	Item Description	**BUDGET** 2026-27 Requested Amount
		$0

**** Total Capital (Transfer Total to Section III)** **$0**

SECTION V. - PROGRAM OVERVIEW

Summary of Program:

Forfeiture (Narcotics) Fund

Program:

Objectives:

The South Carolina General Assembly enacted legislation directing that forfeitures from narcotics cases – after liquidating to cash – are to be shared according to a set formula between the arresting law enforcement agency, the Solicitor's Office, and the State Treasurer. The law limits the Solicitor's use of these proceeds to cover costs related only to those associated with drug prosecutions and any litigation that may arise from them.

SECTION VI. LINE ITEM NARRATIVES

SECTION VI. A. – LISTING OF REVENUES

456400 – NARCOTICS CONFISCATION **$ 15,000**

These revenues are received from successful forfeiture actions arising out of narcotics cases. These forfeited funds are divided between the initiating law enforcement agency, the Solicitor, and the State Treasurer according to a statutory formula.

461000 – INVESTMENT INTEREST **$ 2,800**

Interest earned on Solicitor's Forfeiture (Narcotics) funds.

SECTION VI. B. – LISTING OF POSITIONS

Current Staffing Level:

This fund does not have any personnel.

SECTION VI. C. - OPERATING LINE ITEM NARRATIVES

529903 – CONTINGENCY **$ 209,489**

To cover the cost of any unanticipated expenditures associated with the prosecution of narcotics cases.

SECTION VI. D. - CAPITAL LINE ITEM NARRATIVES

CAPITAL REQUEST:

No capital items are requested.

OTHER FINANCING USES:

812611 – OP TRN TO SOLICITOR STATE FUNDS	**$ 50,000**

Narcotics Forfeiture funding for drug-related prosecution in Solicitor State Funds.

SECTION I

COUNTY OF LEXINGTON
SOLICITOR STATE FUNDS
SUMMARY OF DEPARTMENTAL REVENUES
Annual Budget
FY 2026-27 Estimated Revenue

Fund: 2611
Division: JUDICIAL
Organization: 141200 - SOLICITOR

Object Code	Revenue Account Title	Actual 2023-24	Actual 2024-25	Anticipated 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
	Revenues:						
443500	Bond Estreatments	38,753	40,337	5,000	30,000		
451500	Circuit Solicitor - State Supplement	701,470	1,125,743	1,689,203	1,764,680		
802610	Op Trn from Narcotics Fund	0	0	50,000	50,000		
	**** Total Revenue (Section II)**	740,223	1,166,080	1,744,203	1,844,680		
	***** Total Appropriation (Section III)**			1,744,203	1,844,432		
	Contingency						
	FUND BALANCE Beginning of Year			(248)	(248)		
	FUND BALANCE - Projected End of Year			(248)	0		

SECTION II

COUNTY OF LEXINGTON
Proposed Revenues
Fines, Fees, and Other
Budget FY - 2026-27

Fund #: 2611 Fund Name: Solicitor State Funds

Organ. #: 141200 Organ. Name: Solicitor

Revenue Code	Fee Title	Actual Fees FY 2023-24	Actual Fees FY 2024-25	11/30/25 Year-to-Date FY 2025-26	Anticipated Fiscal Year Total FY 2025-26	Budget				
						Units of Service	Current Fee	Current Total Estimated Fees FY 2026-27	Proposed Fee Change	Total Proposed Estimated Fees FY 2026-27
443500	Bond Estreatments	$38,753	$40,337	$5,080	$5,000			$30,000		$30,000
451500	Circuit Solicitor - State Supplement	$701,470	$1,125,743	$680,269	$1,689,203			$ 1,764,680		$1,764,680
802610	Op Trn from Narcotics Fund	$0	$0	$0	$50,000			$50,000		$50,000

SECTION III

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

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
	***Solicitor / State Funds 2611:**							
	Revenues:							
443500	Bond Estreatments	40,337	5,080	5,000	5,000	30,000		
451500	Circuit Solicitor - State Supplement	1,125,743	680,269	1,689,203	1,689,203	1,764,680		
802610	Op Trn from Narcotics Fund	0	0	50,000	50,000	50,000		
	**** Total Revenue**	1,166,080	685,349	1,744,203	1,744,203	1,844,680		
	*****Appropriation Total**				1,744,203	1,844,432		
	FUND BALANCE Beginning of Year				(248)	(248)		
	FUND BALANCE - Projected End of Year				(248)	0		

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

Fund: 2611
Division: Judicial
Organization: 141200 - Solicitor

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	2026-27 Requested	*BUDGET* 2026-27 Recommend	2026-27 Approved
	Personnel						
510100	Salaries & Wages - 16	681,398	263,499	1,002,885	1,046,245		
510200	Overtime	1,247	1,920	0	0		
511112	FICA - Employer's Portion	50,337	19,576	76,721	80,038		
511113	State Retirement - Employer's Portion	122,893	48,236	186,135	194,183		
511120	Employee Insurance - 15	81,500	32,583	127,500	131,250		
511130	Workers Compensation	2,974	1,148	3,711	3,871		
519999	Personnel Contingency	0	0	63,473	66,217		
	*** Total Personnel**	**940,349**	**366,962**	**1,460,425**	**1,521,804**		
	Operating Expenses						
520233	Towing	0	0	100	100		
521000	Office Supplies	0	0	600	500		
522300	Vehicle Repairs & Maintenance - 1	1,621	5	1,825	500		
524100	Vehicle Insurance - 1	1,845	2,400	1,845	800		
524101	Comprehensive Insurance - 1	327	1,124	376	646		
524201	General Tort Liability Insurance	860	1,804	1,240	1,985		
524202	Surety Bonds - 15	0	0	0	95		
525021	Smart Phone Charges	0	0	0	0		
525041	E-mail Service Charges - 32	6,094	0	0	0		
525210	Conference, Meeting & Training Expense	12,746	10,532	17,409	21,419		
525230	Subscriptions, Dues, & Books	3,604	2,400	8,095	6,579		
525400	Gas, Fuel, & Oil	1,186	18	4,650	720		
529903	Contingency	0	0	0	0		
	*** Total Operating**	**28,283**	**18,283**	**36,140**	**33,344**		
	**** Total Personnel & Operating**	**968,632**	**385,245**	**1,496,565**	**1,555,148**		
	Capital						
540000	Small Tools & Minor Equipment	0	0	500	500		
	All Other Equipment	0	0	0	0		
	**** Total Capital**	**0**	**0**	**500**	**500**		
	Other Financing Uses						
812460	Op Trn to Drug Court	243	0	2,340	1,607		
812500	Op Trn to Sol/Victim Witness	86,620	0	83,552	99,178		
812612	Op Trn to Pre-Trial Intervention Program	110,833	0	161,246	187,999		
	*****Total Other Financing Uses**	**197,696**	**0**	**247,138**	**288,784**		
	***** Total Budget Appropriation**	**1,166,328**	**385,245**	**1,744,203**	**1,844,432**		

SECTION IV

COUNTY OF LEXINGTON
Capital Item Summary
Fiscal Year – 2026-27

Fund #	2611	Fund Title:	Solicitor State Funds
Organization #	141200	Organization Title:	Solicitor
Program #		Program Title:	Solicitor State Funds

Qty	Item Description	**BUDGET** 2026-27 Requested Amount
	Small Tools & Minor Equipment	$ 500

**** Total Capital (Transfer Total to Section III)** **$ 500**

SECTION V. - PROGRAM OVERVIEW

Summary of Programs:

Solicitor State Funds

Program:

Objective:

Funds appropriated for Solicitor State Support are allocated to the South Carolina Commission on Prosecution Coordination to be distributed to the sixteen (16) Circuit Solicitors. Any balance remaining at the end of a fiscal year is carried over to the next year.

SECTION VI. LINE ITEM NARRATIVES

SECTION VI. A. - SUMMARY OF REVENUES

443500 – BOND ESTREATMENTS **$ 30,000**

Pursuant to S.C. Code of Laws § 17-15-260, the Solicitor's Office receives 25% of the total revenue collected from the estreatment of surety bonds. The County General Fund receives a 50% share of the revenue, unless the case was generated within a municipality. When this occurs, the County General Fund and the municipality each get a 25% share. The remaining 25% goes to the State General Fund. Thus, if the Solicitor's portion is $25,000, the County General Fund will receive between $5,000 and $10,000, depending on which law enforcement agency generated the underlying case. The Solicitor's Office has been diligent in seeking the estreatment of bonds, which has led to bonding companies being more vigorous in finding defendants who have bench warrants for failing to appear in court issued against them. It is estimated the Solicitor's Office share of these bond estreatments will be approximately $30,000.

451500 – CIRCUIT SOLICITOR – STATE SUPPLEMENT **$ 1,764,680**

State appropriation to provide supplemental funding for the Eleventh Judicial Circuit Solicitor's Office.

802610 – OP TRANSFER FROM SOLICITOR/FORFEITURE (NARCOTICS) FUND **$ 50,000**

Narcotics Forfeiture funding for drug-related prosecution in Solicitor State Funds.

SECTION VI. B. - LISTING OF POSITIONS

Current Staffing Level:

		Full Time Equivalent			
Job Title	**Positions**	**General Fund**	**Other Fund**	**Total**	**Band**
Attorney II	6		6	6	215
Attorney I	6		6	6	213
Paralegal	1		1	1	108
Administrative Assistant III	1		1	1	107
Administrative Assistant II	1		1	1	106
Total Positions	15		15	15	

All the above positions require insurance.

Organization chart is displayed in Fund 1000 of the Solicitor's (141200) Budget Request.

SECTION VI. C. - OPERATING LINE ITEM NARRATIVES

520233 – TOWING **$ 100**

To cover the cost of any needed towing services.

521000 – OFFICE SUPPLIES **$ 500**

To cover the cost of office supplies such as pens, paper, envelopes, etc.

522300 – VEHICLE REPAIRS & MAINTENANCE - 1 **$ 500**

To cover the cost of routine repairs and maintenance for one Solicitor's Office vehicle, a 2025 Chevrolet Tahoe, based on Fleet Service's repair and maintenance schedule. This account previously covered three vehicles—two have been sold at auction and only one vehicle remains in this account.

524100 – VEHICLE INSURANCE – 1 **$ 800**

To cover the cost of insurance on one Solicitor's Office vehicle, a 2025 Chevrolet Tahoe.

524101 – COMPREHENSIVE INSURANCE – 1 **$ 646**

To cover the cost of comprehensive insurance on the Solicitor's Office 2025 Chevrolet Tahoe. This account previously covered three vehicles, two of which have been sold at auction and, therefore, no longer require comprehensive insurance.

524201 – GENERAL TORT LIABILITY INSURANCE **$ 1,985**

To cover the cost of general tort liability insurance coverage, per Risk Management.

524202 – SURETY BONDS - 15 **$ 95**

This account is used to cover the cost of employee dishonesty bonds. Employee dishonesty bonds act as insurance for financial losses due to internal crime, such as employee theft, embezzlement, or fraudulent acts. Risk Management has quoted the cost of the dishonesty bond at $6.29 per individual. This is the cost to cover fifteen employees.

525210 – CONFERENCE, MEETING & TRAINING EXPENSE **$ 21,419**

To cover the cost of conferences and training for attorneys to maintain their licenses, such as the Prosecution Bootcamp for new attorneys, the Annual Solicitor's Conference for all attorney employees, and various other conferences the Solicitor attends.

525230 – SUBSCRIPTIONS, DUES & BOOKS **$ 6,579**

This account covers the costs associated with law books and annual updates, reference books and journals, subscriptions, S.C. Bar Association dues, S.C. Solicitors' Association dues, S.C. Commission on CLE fees, and other fees and legal materials.

525400 – GAS, FUEL, & OIL **$ 720**

To cover the cost of gas, fuel, and oil for one Solicitor's Office vehicle, a 2025 Chevrolet Tahoe.

SECTION VI. D. - CAPITAL LINE ITEM NARRATIVES

CAPITAL REQUESTS:

540000 – SMALL TOOLS & MINOR EQUIPMENT **$ 500**

This request is to cover the purchase of items such as staplers, office phones, ergonomic keyboards/mice, USB flash drives, etc.

OPERATING TRANSFERS:

812460 – OP TRN TO DRUG COURT **$ 1,607**

The Solicitor's State funding for the Drug Court Program.

812500 – OP TRN TO SOL/VICTIM WITNESS **$ 99,178**

The Solicitor's State Funds contribution to assist with State required services to victims of crimes.

812613 – OP TRN TO PRE-TRIAL INTERVENTION PROGRAM **$ 187,999**

The Solicitor's State Funds for the Pre-Trial Intervention Program.

812613 – OP TRN TO WORTHLESS CHECK UNIT **$ 0**

The Solicitor's State Funds for the Worthless Check Unit.

SECTION I

COUNTY OF LEXINGTON
PRE-TRIAL INTERVENTION PROGRAM
SUMMARY OF DEPARTMENTAL REVENUES
Annual Budget
FY 2026-27 Estimated Revenue

Fund: 2612
Division: JUDICIAL
Organization: 141200 - SOLICITOR

Object Code	Revenue Account Title	Actual 2023-24	Actual 2024-25	Anticipated 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
	Revenues:						
456100	Program Income	128,586	116,384	126,500	135,750		
802611	Op Trn from Solicitor State Funds	85,794	110,833	161,246	187,999		
	**** Total Revenue (Section II)**	214,380	227,217	287,746	323,749		
	***** Total Appropriation (Section III)**			300,158	311,337		
	FUND BALANCE Beginning of Year			0	(12,412)		
	FUND BALANCE - Projected End of Year			(12,412)	0		

SECTION II

COUNTY OF LEXINGTON
Proposed Revenues
Fines, Fees, and Other
Budget FY - 2026-27

Fund #: 2612 Fund Name: Pre-Trial Intervention Program

Organ. #: 141200 Organ. Name: Solicitor

Revenue Code	Fee Title	Actual Fees FY 2023-24	Actual Fees FY 2024-25	11/30/2025 Year-to-Date FY 2025-26	Anticipated Fiscal Year Total FY 2025-26	Budget				
						Units of Service	Current Fee	Current Total Estimated Fees FY 2026-27	Proposed Fee Change	Total Proposed Estimated Fees FY 2026-27
456100	Program Income	$128,586	$116,384	$78,868	$126,500			$135,750		$135,750
802611	Op Trn from Solicitor State Funds	$85,794	$110,833	$0	$161,246			$187,999		$187,999

SECTION III

COUNTY OF LEXINGTON
PRE-TRIAL INTERVENTION 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
	***Solicitor / Pre-Trial Intervention Fund 2612:**							
	Revenue:							
456100	Program Income	116,384	78,868	126,500	126,500	135,750		
802611	Op Trn from Solicitor State Funds	110,833	0	161,246	161,246	187,999		
	**** Total Revenue**	227,217	78,868	287,746	287,746	323,749		
	*****Total Appropriation**				300,158	311,337		
	FUND BALANCE Beginning of Year				0	(12,412)		
	FUND BALANCE - Projected End of Year				(12,412)	0		

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

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	2026-27 Requested	***BUDGET*** 2026-27 Recommend	2026-27 Approved
	Personnel						
510100	Salaries & Wages - 3	164,359	68,406	200,597	209,092		
511112	FICA - Employer's Portion	11,952	4,993	15,346	15,996		
511113	State Retirement - Employer's Portion	29,433	12,696	37,231	38,807		
511120	Employee Insurance - 3	16,300	7,083	25,500	26,250		
511130	Workers Compensation	609	253	742	774		
519999	Personnel Contingency	0	0	12,696	13,234		
	*** Total Personnel**	**222,653**	**93,431**	**292,112**	**304,153**		
	Operating Expenses						
521000	Office Supplies	0	0	400	400		
521100	Duplicating	754	397	1,500	2,000		
524201	General Tort Liability Insurance	260	330	286	363		
524202	Surety Bonds - 3	0	0	0	19		
524302	Court Ref Volunteer Liab Ins	1,468	0	1,800	1,542		
525041	E-mail Service Charges - 5	86	0	0	0		
525210	Conference, Meeting & Training Expense	1,897	1,145	3,635	2,500		
525230	Subscription, Dues & Book	100	0	225	160		
	*** Total Operating**	**4,565**	**1,872**	**7,846**	**6,984**		
	**** Total Personnel & Operating**	**227,218**	**95,303**	**299,958**	**311,137**		
	Capital						
540000	Small Tools & Minor Equipment	0	0	200	200		
	All Other Equipment	0	0	0	0		
	**** Total Capital**	**0**	**0**	**200**	**200**		
	***** Total Budget Appropriation**	**227,218**	**95,303**	**300,158**	**311,337**		

SECTION IV

COUNTY OF LEXINGTON
Capital Item Summary
Fiscal Year – 2026-27

Fund #	2612	Fund Title:	Pre-Trial Intervention Program
Organization #	141200	Organization Title:	Solicitor
Program #		Program Title:	Pre-Trial Intervention Program

Qty	Item Description	BUDGET 2026-27 Requested Amount
	Small Tools & Minor Equipment	$ 200

**** Total Capital (Transfer Total to Section III)** **$ 200**

SECTION V. - PROGRAM OVERVIEW

Summary of Programs:

Pre-Trial Intervention Program

Program:

Objectives:

To assist the Circuit Solicitor, Magistrate Judges, and Municipal Judges in the handling of criminal cases by diverting offenders with no significant criminal history as specified by law from the traditional criminal justice system into a program that promotes accountability and responsibility through counseling, community service, and restitution to the victim. Successful completion of the program results in dismissal of criminal charges and the opportunity for the offender to have their criminal record expunged.

Service Standards:

a. To assist the Circuit Solicitor, Magistrate Judges, and Municipal Judges in the diversion of appropriate cases to the Pre-Trial Intervention (PTI) program.
b. To review the application, conduct application interviews, perform criminal history checks, and access the State PTI database to ensure that the applicant has not previously been accepted into a PTI program.
c. To determine eligibility and present the case to the Solicitor for approval. Upon approval, to schedule orientation dates. Upon rejection, to complete proper paperwork to return case to court.
d. To accept defendants into the program, assign program requirements, create counseling and drug testing schedule, and determine restitution amount and create payment schedule.
e. To monitor progress throughout the program and recommend successful completion or termination to the Solicitor.
f. To complete proper paperwork and documentation of case in compliance with State statutes.

Service Level Indicators:	Actual FY 23-24	Actual FY 24-25	Actual July - Dec. FY 25-26	Estimated FY 25-26	Projected FY 26-27
Applications	389	410	215	400	420
Accepted	368	303	213	350	375
Terminated	64	49	24	60	50
Completed	337	272	168	325	340

SECTION VI. LINE ITEM NARRATIVES

SECTION VI. A. - LISTING OF REVENUES

456100 – PROGRAM INCOME **$ 135,750**

The Pre-Trial Intervention program charges fees as set by SC Code of Laws Section 17-22-110. The application fee is $100 and the participation fee is $250. The application fees are estimated to be $42,000 (420 applicants x $100) and the participation fees are estimated at $93,750 (375 accepted applications x $250).

802611 – OP TRANSFER FROM SOLICITOR STATE FUNDS **$ 187,999**

The Solicitor's State funding for the Pre-Trial Intervention program.

SECTION VI. B. – LISTING OF POSITIONS

Current Staffing Level:

Job Title	Positions	Full Time Equivalent General Fund	Other Fund	Total	Band
Director	1		1	1	210
Case Manager II	1		1	1	113
Administrative Assistant III	1		1	1	107
Total Positions	3		3	3	

All the above positions require insurance.

Organization chart is displayed in Fund 1000 of the Solicitor's (141200) Budget Request.

SECTION VI. C. - OPERATING LINE ITEM NARRATIVES

521000 – OFFICE SUPPLIES **$ 400**

To cover routine office supplies used in the preparation, management, and closure of diversion cases.

Office Supplies, to include.....$ 400

- Printer paper and labels
- Pens, markers, and highlighters
- Staples, binders, paper clips, legal pads, post-its, folders, etc.
- Calendars, batteries, and computer cleaning supplies
- Pre-printed forms
- Letterhead
- Envelopes

521100 – DUPLICATING **$ 2,000**

This account is used to cover the cost of duplicating diversion applications, client requirement instructions, client identification, state forms, restitution information, client letters, law enforcement letters, diversion completion packages, and other diversion related items.

524201 – GENERAL TORT LIABILITY INSURANCE **$ 363**

To cover the cost of general tort liability insurance coverage, per Risk Management.

524202 – SURETY BONDS - 3 **$ 19**

This account is used to cover the cost of employee dishonesty bonds. Employee dishonesty bonds act as insurance for financial losses due to internal crime, such as employee theft, embezzlement, or fraudulent acts. Risk Management has quoted the cost of the dishonesty bond at $6.29 per individual. This is the cost to cover three employees.

524302 – COURT REF VOLUNTEER LIABILITY INSURANCE **$ 1,542**

The Solicitor's Office Diversion Programs have one policy with CIMA for volunteer liability insurance. This one policy is shared between the Pre-Trial Intervention Program, Drug Court, AEP and Juvenile Arbitration to reduce membership fees. The cost to each program is: Pre-Trial Intervention pays 50%, Juvenile Arbitration pays 35%, Drug Court pays 5%, and AEP pays 10%. The estimated premium is $3,082.87. The cost to the Pre-Trial Intervention Program is $1,542 ($3,082.87 x 0.50).

525210 – CONFERENCE, MEETING & TRAINING EXPENSE **$ 2,500**

To cover the cost of conferences and training, such as the PTI statewide conference and the Annual Solicitor's Conference.

525230 – SUBSCRIPTIONS, DUES, & BOOKS **$ 160**

To cover the membership dues of the South Carolina Association of Pre-Trial Intervention Programs.

SECTION VI. D. - CAPITAL LINE ITEM NARRATIVES

CAPITAL REQUEST:

540000 – SMALL TOOLS & MINOR EQUIPMENT **$ 200**

This request is to cover the normal replacement or purchase of items such as staplers, office phones, ergonomic keyboards/mice, USB flash drives, etc.

SECTION I

COUNTY OF LEXINGTON
WORTHLESS CHECK UNIT
SUMMARY OF DEPARTMENTAL REVENUES
Annual Budget
FY 2026-27 Estimated Revenue

Fund: 2613
Division: JUDICIAL
Organization: 141200 - SOLICITOR

Object Code	Revenue Account Title	Actual 2023-24	Actual 2024-25	Anticipated 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
	Revenues:						
431004	Worthless Check Fees	14,500	14,600	11,500	12,000		
802611	Op Trn from Solicitor State Funds	0	0	0	0		
	**** Total Revenue (Section II)**	14,500	14,600	11,500	12,000		
	***** Total Appropriation (Section III)**			10,850	4,679		
	FUND BALANCE Beginning of Year			44,247	44,897		
	FUND BALANCE - Projected End of Year			44,897	52,218		

SECTION II

COUNTY OF LEXINGTON
Proposed Revenues
Fines, Fees, and Other
Budget FY - 2026-27

Fund #: 2613 Fund Name: Worthless Check Unit

Organ. #: 141200 Organ. Name: Solicitor

Revenue Code	Fee Title	Actual Fees FY 2023-24	Actual Fees FY 2024-25	11/30/25 Year-to-Date FY 2025-26	Anticipated Fiscal Year Total FY 2025-26	Budget Units of Service	Budget Current Fee	Budget Current Total Estimated Fees FY 2026-27	Budget Proposed Fee Change	Budget Total Proposed Estimated Fees FY 2026-27
431004	Worthless Check Fees	$14,500	$14,600	$6,150	$11,500			$12,000		$12,000
802611	Op Trn from Solicitor State Funds	$0	$0	$0	$0			$0		$0

SECTION III

COUNTY OF LEXINGTON
WORTHLESS CHECK UNIT
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
	***Solicitor / Worthless Check Unit 2613:**							
	Revenues:							
431004	Worthless Check Fees	14,600	6,150	11,500	11,500	12,000		
802611	Op Trn from Solicitor State Funds	0	0	0	0	0		
	**** Total Revenue**	14,600	6,150	11,500	11,500	12,000		
	*****Total Appropriation**				10,850	4,679		
	FUND BALANCE Beginning of Year				44,247	44,897		
	FUND BALANCE - Projected End of Year				44,897	52,218		

Fund: 2613
Division: Judicial
Organization: 141200 - Solicitor

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	2026-27 Requested	*BUDGET* 2026-27 Recommend	2026-27 Approved
	Personnel						
	*** Total Personnel**	**0**	**0**	**0**	**0**		
	Operating Expenses						
520200	Contracted Services	2,126	730	2,300	2,279		
521000	Office Supplies	223	0	750	500		
521100	Duplicating	0	0	200	200		
524202	Surety Bonds	0	0	0	0		
525100	Postage	805	402	2,000	1,500		
527040	Outside Personnel (Temporary)	0	0	5,000	0		
	*** Total Operating**	**3,154**	**1,132**	**10,250**	**4,479**		
	**** Total Personnel & Operating**	**3,154**	**1,132**	**10,250**	**4,479**		
	Capital						
540000	Small Tools & Minor Equipment	0	0	600	200		
540010	Minor Software	0	0	0	0		
	All Other Equipment	0	0	0	0		
	**** Total Capital**	**0**	**0**	**600**	**200**		
	***** Total Budget Appropriation**	**3,154**	**1,132**	**10,850**	**4,679**		

SECTION IV

COUNTY OF LEXINGTON
Capital Item Summary
Fiscal Year – 2026-27

Fund #	2613	Fund Title:	Worthless Check Unit
Organization #	141200	Organization Title:	Solicitor
Program #		Program Title:	Worthless Check Unit

Qty	Item Description	**BUDGET** 2026-27 Requested Amount
	Small Tools & Minor Equipment	$ 200

**** Total Capital (Transfer Total to Section III)** **$ 200**

SECTION V. - PROGRAM OVERVIEW

Summary of Program:

Worthless Check Unit

Program:

Objectives:

The Worthless Check Unit was established by the Solicitor's Office under authority of FY 2003-04 State Budget Proviso 33.6 and is currently operating pursuant to S.C. Code of Laws § 17-22-710. It is designed to assist victims of fraudulent checks in collecting restitution. This program is provided at no cost to the victims.

The program is self-supporting and provides additional revenue to Lexington County through fees added to each fraudulent check processed by the Worthless Check Unit. Depending on the amount of the fraudulent check, the Worthless Check Unit receives between $50-$150 on each paid check, while Lexington County receives $41 on each paid check.

Processed check cases by fiscal year (July 1 to June 30):

	SERVICE LEVELS				
Service Level Indicators:	**Actual FY 23-24**	**Actual FY 24-25**	**Actual July - Dec. FY 25-26**	**Anticipated FY 25-26**	**Estimated FY 26-27**
New Check Cases	167	131	87	160	180
Solicitor Fee	$14,550	$14,500	$5,950	$11,500	$ 12,000

SECTION VI. LINE ITEM NARRATIVES

SECTION VI. A. – LISTING OF REVENUES

431004 – WORTHLESS CHECK FEES **$ 12,000**

The Worthless Check Fees are established in S.C. Code of Laws § 17-22-710. It states that for every check, the fee to the Solicitor's Office ranges from $50 to $150 depending on the amount of the check. This estimated revenue is based on current trends observed in the Worthless Check Unit.

802611 – OP TRANSFER FROM SOLICITOR STATE FUNDS **$ 0**

The Solicitor's State funding for the Worthless Check Unit.

SECTION VI. B. – LISTING OF POSITIONS

Current Staffing Level:

This fund does not have any personnel.

SECTION VI. C. - OPERATING LINE ITEM NARRATIVES

520200 – CONTRACTED SERVICES **$ 2,279**

To cover the cost of West's CLEAR (Consolidated Lead Evaluation and Reporting). This service allows for a detailed search of public records and public utilities to aid the Worthless Check Unit in locating check writers. This cost is based off of the contract signed by Procurement Services in February of 2025, which lists the cost per month in Year 2 of the contract as $175.70 and the cost per month in Year 3 of the contract as $180.97. Therefore, eight months of FY 26-27 (June 2026 – January 2027) would be covered under the Year 2 price and four months (February 2027 – May 2027) would be covered under the Year 3 price. This cost also includes 7% sales tax.

521000 – OFFICE SUPPLIES **$ 500**

To cover the cost of office supplies and toners.

521100 – DUPLICATING **$ 200**

This account will cover the cost of duplicating forms, letters, applications, warrants, receipts, police reports and other documents.

525100 – POSTAGE **$ 1,500**

To cover the cost of postage for mailing first class mail, certified letters and large envelopes.

527040 – OUTSIDE PERSONNEL (TEMPORARY) **$ 0**

This request is to cover the cost of any temporary personnel.

SECTION VI. D. - CAPITAL LINE ITEM NARRATIVES

CAPITAL REQUEST:

540000 – SMALL TOOLS & MINOR EQUIPMENT **$ 200**

This request is to cover the cost of small tools and equipment such as office telephones, staplers, keyboards, mice, etc.

SECTION I

COUNTY OF LEXINGTON
ALCOHOL EDUCATION PROGRAM
SUMMARY OF DEPARTMENTAL REVENUES
Annual Budget
FY 2026-27 Estimated Revenue

Fund: 2615
Division: JUDICIAL
Organization: 141200 - SOLICITOR

Object Code	Revenue Account Title	Actual 2023-24	Actual 2024-25	Anticipated 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
	Revenues:						
456100	Program Income	306	294	710	659		
	**** Total Revenue (Section II)**	306	294	710	659		
	***** Total Appropriation (Section III)**			710	659		
	FUND BALANCE Beginning Year			0	0		
	FUND BALANCE - Projected End of Year			0	0		

SECTION II

COUNTY OF LEXINGTON
Proposed Revenues
Fines, Fees, and Other
Budget FY - 2026-27

Fund #: 2615 Fund Name: Alcohol Education Program

Organ. #: 141200 Organ. Name: Solicitor

Revenue Code	Fee Title	Actual Fees FY 2023-24	Actual Fees FY 2024-25	11/30/25 Year-to-Date FY 2025-26	Anticipated Fiscal Year Total FY 2025-26	Budget Units of Service	Budget Current Fee	Budget Current Total Estimated Fees FY 2026-27	Budget Proposed Fee Change	Budget Total Proposed Estimated Fees FY 2026-27
456100	Program Income	$306	$294	$0	$710			$659		$659

SECTION III

COUNTY OF LEXINGTON
ALCOHOL EDUCATION PROGRAM
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
	***Solicitor / Alcohol Education Program 2615:**							
	Revenues:							
456100	Program Income	294	0	710	710	659		
	**** Total Revenue**	294	0	710	710	659		
	*****Total Appropriation**				710	659		
	FUND BALANCE Beginning of Year				0	0		
	FUND BALANCE - Projected End of Year				0	0		

Fund: 2615
Division: Judicial
Organization: 141200 - Solicitor

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

SECTION IV

COUNTY OF LEXINGTON
Capital Item Summary
Fiscal Year – 2026-27

Fund #	2615	Fund Title:	Alcohol Education Program
Organization #	141200	Organization Title:	Solicitor
Program #		Program Title:	Alcohol Education Program

Qty	Item Description	BUDGET 2026-27 Requested Amount
		$ 0

**** Total Capital (Transfer Total to Section III)** **$ 0**

SECTION V. - PROGRAM OVERVIEW

Summary of Programs:

Alcohol Education Program

Program:

Objectives:

To facilitate the handling of alcohol related criminal cases by diverting offenders from both Magistrate Court and Municipal Court with no significant criminal history from the traditional criminal justice system. The Alcohol Education Program (AEP) promotes accountability and responsibility through educational counseling, community service, and a defensive driving/practical skills course. The program serves in aiding courts with the burden of these cases.

Service Standards:

- To assist Magistrate and Municipal Court Judges in the diversion of appropriate cases into AEP.
- To conduct application interviews and perform criminal history checks.
- To determine eligibility and present applications to the Solicitor for approval.
- To accept defendants into the program, assign program requirements, create a counseling schedule, and schedule defensive driving/practical skills appointments.
- To recruit community service sites that will provide meaningful experiences for the young adults.
- To monitor progress throughout the program and recommend successful completion or termination to the Solicitor.
- To complete proper paperwork and documentation of cases in the Solicitor's case management system in compliance with state statute.

SERVICE LEVELS

Service Level Indicators:	**Actual FY 23-24**	**Actual FY 24-25**	**Actual July –Dec. FY 25-26**	**Estimated FY 25-26**	**Projected FY 26-27**
Enrolled	27	9	9	15	17
Successful	25	13	5	10	12
Terminated	1	1	2	2	2

*** All Enrolled participants in the AEP program must successfully complete the Alive at 25 program administered by the South Carolina National Safety Council. ***

SECTION VI. LINE ITEM NARRATIVES

SECTION VI. A. - LISTING OF REVENUES

456100 – PROGRAM INCOME **$ 659**

The Alcohol Education Program charges an enrollment fee set by South Carolina Code of Laws § 17-22-550. The enrollment fee is $250. Scheduled payment plans are utilized. The Solicitor can waive fees in cases of indigence. The Alcohol Education Program is a reimbursement program and the revenues received by Lexington County are based on expenditures occurred within the program. Therefore, the projected program income requested matches the anticipated operating expenditures.

SECTION VI. B. – LISTING OF POSITIONS

Current Staffing Level:

This fund does not have any personnel.

SECTION VI. C. - OPERATING LINE ITEM NARRATIVES

521000 – OFFICE SUPPLIES **$ 250**

To cover the cost of routine office supplies used in the preparation, management, and closure of alcohol education program cases.

521100 – DUPLICATING **$ 100**

This account is used to cover the cost of duplicating case files and reports.

524302 – COURT REFERRED VOLUNTEER LIABILITY INSURANCE **$ 309**

The Solicitor's Office Diversion Programs have one policy with CIMA for volunteer liability insurance. This one policy is shared between the Pre-Trial Intervention, Drug Court, AEP and Juvenile Arbitration programs to reduce membership fees. The cost to each program is: Pre-Trial Intervention pays 50%, Juvenile Arbitration pays 35%, Drug Court pays 5%, and AEP pays 10%. The estimated premium is $3,082.87. The cost to THE Alcohol education program is $309 ($3,082.87 x 0.10).

SECTION VI. D. - CAPITAL LINE ITEM NARRATIVES

CAPITAL REQUEST:

No capital items are requested.

SECTION I

COUNTY OF LEXINGTON
BROKER DISCLOSURE PENALTY
SUMMARY OF DEPARTMENTAL REVENUES
Annual Budget
FY 2026-27 Estimated Revenue

Fund: 2616
Division: JUDICIAL
Organization: 141200-SOLICITOR

Object Code	Revenue Account Title	Actual 2023-24	Actual 2024-25	Anticipated 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
	Revenues:						
461000	Investment Interest	4,308	3,976	2,500	650		
	Sale of Vehicles	0	0	9,300	0		
	**** Total Revenue (Section II)**	4,308	3,976	11,800	650		
	***** Total Appropriation (Section III)**			85,613	0		
	Contingency:						
	Unused			(23,305)			
	FUND BALANCE						
	Beginning of Year			84,589	34,081		
	FUND BALANCE - Projected						
	End of Year			34,081	34,731		

SECTION II

COUNTY OF LEXINGTON
Proposed Revenues
Fines, Fees, and Other
Budget FY - 2026-27

Fund #: 2616 Fund Name: Broker Disclosure Penalty

Organ. #: 141200 Organ. Name: Solicitor

Revenue Code	Fee Title	Actual Fees FY 2023-24	Actual Fees FY 2024-25	11/30/25 Year-to-Date FY 2025-26	Anticipated Fiscal Year Total FY 2025-26	Budget Units of Service	Budget Current Fee	Budget Current Total Estimated Fees FY 2026-27	Budget Proposed Fee Change	Budget Total Proposed Estimated Fees FY 2026-27
461000	Investment Interest	$4,308	$3,976	$602	$2,500			$650		$650
	Sale of Vehicles	$0	$0	$0	$9,300			$0		

SECTION III

COUNTY OF LEXINGTON
BROKER DISCLOSURE PENALTY
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
	***Solicitor / Broker Disclosure Penalty 2616:**							
	Revenues:							
461000	Investment Interest	3,976	602	2,500	2,500	650		
	Sale of Vehicles	0	0	0	9,300	0		
	**** Total Revenue**	3,976	602	2,500	11,800	650		
	*****Total Appropriation**				85,613	0		
	Contingency:							
	Unused				23,305			
	FUND BALANCE							
	Beginning of Year				84,589	34,081		
	FUND BALANCE - Projected							
	End of Year				34,081	34,731		

Fund: 2616
Division: Judicial
Organization: 141200 - Solicitor

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

SECTION IV

COUNTY OF LEXINGTON
Capital Item Summary
Fiscal Year – 2026-27

Fund #	2616	Fund Title:	Broker Disclosure Penalty
Organization #	141200	Organization Title:	Solicitor
Program #		Program Title:	Broker Disclosure Penalty

Qty	Item Description	**BUDGET** 2026-27 Requested Amount
		$ 0

**** Total Capital (Transfer Total to Section III)** **$ 0**

SECTION V. - PROGRAM OVERVIEW

Summary of Program:

Broker Disclosure Penalty

Program:

Objectives:

This program is the result of a mortgage broker disclosure settlement. The funds in this account reflect the portion of the settlement that the Solicitor's Office received.

SECTION VI. LINE ITEM NARRATIVES

SECTION VI. A. – LISTING OF REVENUES

461000 – INVESTMENT INTEREST **$650**

Interest earned on Broker Disclosure Penalty funds.

SECTION VI. B. – LISTING OF POSITIONS

Current Staffing Level:

This fund does not have any personnel.

SECTION VI. C. - OPERATING LINE ITEM NARRATIVES

None.

SECTION VI. D. - CAPITAL LINE ITEM NARRATIVES

CAPITAL REQUEST:

None.

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 Nov 2025-26	Amended Budget Thru Nov 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	5,478	11,292	11,292	11,292		
461000	Investment Interest	17,160	6,827	0	0	0		
	**** Total Revenue**	30,442	12,305	11,292	11,292	11,292	0	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	176,730	176,730

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

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

SECTION V. – PROGRAM OVERVIEW

The Lexington County Sheriff's Department has a contract to serve non-support papers initiated by SC Department of Social Services. This contracted service generates revenue of $16.50 per service and $16.50 per warrant of failure to comply. The revenue generated by this contract is used to fund the operating expenses associated with the investigation of Title IV-D papers and the service of them.

SECTION VI. A. - SUMMARY OF REVENUES

451803 – IV-D SERVICE OF PROCESS PAYMENTS **$ 11,292**

This revenue is generated from a contract with SC Department of Social Services for LCSD to serve non-support papers. This contracted service generates revenue of $16.50 per service and $16.50 per warrant of failure to comply. This revenue is used to fund the operating expenses associated with the investigation of Title IV-D papers and the service of them.

COUNTY OF LEXINGTON
MULTIJURISDICTIONAL NARCOTICS TASK FORCE
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
	***L/E - Multijurisdictional Narcotics Task Force 2436:**							
	Revenues:							
456400	Narcotics Confiscation	8,289	26,374	6,000	6,000	15,549		
461000	Investment Interest	1,900	756	0	0			
490110	Sale of General Fixed Assets - LE	0	0	0	0			
	**** Total Revenue**	10,189	27,130	6,000	6,000	15,549	0	0
	*****Total Appropriation**				83,395	0	0	0
	Contingency: Unused							
	FUND BALANCE Beginning of Year				119,587	42,192	42,192	42,192
	FUND BALANCE - Projected End of Year				42,192	57,741	42,192	42,192

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

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

SECTION V. – PROGRAM OVERVIEW

The primary purpose for the Narcotics MJTF is to enhance existing efforts in law enforcement, and to prosecute and convict major drug and violent crime offenders by eliminating jurisdictional problems and by sharing critical resources. By coordinating resources, law enforcement agencies can concentrate their efforts on drug trafficking and on violent criminal offenders, which transcend jurisdictional boundaries without duplicating efforts and wasting critical resources. The overall objective of a NMJTF is to identify, investigate, and prosecute members of mid or high-level criminal organizations that participate in illicit drug distribution, street sales, financial backing, crop cultivation, manufacturing, diversion, importation, violent crime, money laundering, official corruption and gang activity.

Since the narcotics Multi-Jurisdictional Task Force "NET" have established its own identity, it has its own central office and administrative staff, headed by the lead agency, the Lexington County Sheriff's Department. The success of the narcotics task force relies on its formation as a true, separate and distinct entity, which operates through the pooling of work force, equipment, intelligence and other pertinent resources. Success has also relied heavily upon the governing board of the task force and its commitment to ensuring full implementation of the project. The governing board is composed of representatives from each agency participating in the NMJTF, as well as a representative from the prosecuting agency and meets at least once a month. At these meetings, the Lexington County Sheriff's Department presents case progress reports including significant developments or changes, and problems.

The program income revenue is estimated for the year and the accounts have been established for anticipated expenditures. Additional requests may arise during the year from all agencies involved in the task force; however, the governing board must discuss the purchases and approve the purchases for expenditures of program income funds.

SECTION VI. A. - SUMMARY OF REVENUES

456400 –NARCOTICS CONFISCATION **$ 15,549**

Program Income results from seizures that are placed into the narcotic program income account for expenditures of equipment and operational costs for the task force. All expenditures must be voted upon by the Multi-Jurisdictional Narcotic Board of Directors for approval to purchase. The amount budgeted is estimated based on the average for last five years of revenue collection including the estimated revenue for the current fiscal year.

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

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
	***L/E - Victims of Crime Act 2448:**							
	Revenues:							
457000	Federal Grant Income	202,898	26,392	173,542	173,542	173,542		
801000	Op Trn from General Fund/LE	204,106	0	191,539	191,539	219,922		
	**** Total Revenue**	407,004	26,392	365,081	365,081	393,464	0	0
	*****Total Appropriation**				545,663	393,464 5	0	0
	FUND BALANCE Beginning of Year				352,822	172,240	172,240	172,240
	FUND BALANCE - Projected End of Year				172,240	172,240 39	172,240	172,240

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

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

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	2026-27 Requested	BUDGET 2026-27 Recommend	BUDGET 2026-27 Approved
	Personnel						
510100	Salaries & Wages - 3	203,785	85,342	222,171	204,561		
510199	Special Overtime	19,592	11,517	15,000	23,000		
511112	FICA - Employer's Portion	16,397	7,094	18,754	17,408		
511114	Police Retirement - Employer's Portion	31,387	13,924	87,107	48,334		
511120	Insurance Fund Contribution - 3	24,450	10,625	31,600	26,250		
511130	Workers Compensation	7,859	3,382	7,310	7,874		
511214	PORS - Employer Portion (Retiree)	15,452	6,840	6,880	0		
515600	Clothing Allowance	3,600	900	5,300	3,600		
519999	Personnel Contingency	0	0	0	18,071		
	*** Total Personnel**	**322,522**	**139,624**	**394,122**	**349,098**	**0**	**0**
	Operating Expenses						
520110	Officer Safety Equipment	0	0	17,568	0		
520233	Towing Service	0	0	630	90		
520510	Interpreting Services	0	0	19,000	2,000		
520710	Software Subscriptions	0	0	0	1,770		
520800	Outside Printing	0	0	7,859	2,000		
521000	Office Supplies	0	0	11,000	1,000		
521200	Operating Supplies	0	0	5,000	1,000		
521208	Police Supplies	0	0	5,000	1,000		
522300	Vehicle Repairs & Maintenance	2,269	551	13,462	3,381		
524100	Vehicle Insurance	1,845	2,400	1,845	2,400		
524101	Comprehensive Insurance	450	518	1,689	1,689		
524201	General Tort Liability Insurance	4,677	5,145	4,911	5,660		
524202	Surety Bonds	0	0	0	21		
525021	Smart Phone Charges	1,620	675	3,940	1,620		
525030	800 MHz Radio Service Changes	2,109	879	2,684	2,124		
525031	800 MHz Radio Maintenance Fee	255	0	523	255		
525041	E-mail Service Charges	11	0	508	0		
525210	Conference, Meeting & Training Expense	2,692	396	20,308	6,000		
525230	Subscriptions, Dues & Books	165	0	1,972	600		
525400	Gas, Fuel and Oil	6,083	1,960	22,697	9,357		
525600	Uniforms & Clothing	0	0	8,845	2,400		
529903	Contingency	0	0	0			
	*** Total Operating**	**22,176**	**12,524**	**149,441**	**44,367**	**0**	**0**
	**** Total Personnel & Operating**	**344,698**	**152,148**	**543,563**	**393,465**	**0**	**0**
	Capital						
540000	Small Tools & Minor Equipment	0	0	2,100	0		
540010	Minor Software	0	0	0	0		
	All Other Equipment	0	0	0			
	**** Total Capital**	**0**	**0**	**2,100**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**344,698**	**152,148**	**545,663**	**393,465**	**0**	**0**

SECTION V. - PROGRAM OVERVIEW

The primary duties of a LEVA are to support the provision of direct services: (1) respond to the emotional and physical needs of crime victims; (2) assist primary and secondary victims of crime to stabilize their lives after victimization; (3) assist victims to understand and participate in the criminal justice system; and (4) provide victims of crime with a measure of safety. Many cases involve more than one victim and in many instances, those individuals are not the primary victim, but were present during the crime; therefore, they become secondary victims.

The Domestic Violence Law Enforcement Victim Advocate (LEVA) will work with the victims of crime with special attention to victims of domestic violence including school-aged victims. The LEVA will work closely with the county school resource officers (SRO) to ensure all school-aged victims are identified so that the children can be monitored for behavioral problems or domestic issues that may spill over to the school setting. The LEVA will improve coordination between LCSD and the various agencies responsible for child protection and welfare. A secondary purpose is to proactively prevent further abuse by raising public awareness regarding these problems. The LEVA will receive specialized training and establish and maintain constructive relationships with entities and service providers, such as such as the Department of Social Services, child advocacy centers, and school officials.

The Lexington County Sheriff's Department (LCSD) has seen a continued increase in criminal cases regarding the victimization, abuse, and exploitation of vulnerable adults. The SC population is aging.* Vulnerable adult means a person eighteen years of age or older who has a physical or mental condition that substantially impairs the person from adequately providing for his or her care or protection. This includes a person who is impaired in the ability to adequately provide for the person's care or protection because of the infirmities of aging including, but not limited to, organic brain damage, advanced age, and physical, mental, or emotional dysfunction. A resident of a facility (e.g. nursing home, residential care facility, hospital, etc.) is a vulnerable adult. The complex and sensitive nature of these cases, along with the virtuous need to protect these sometimes helpless and vulnerable victims dictates the need for resources to enhance the assistance for vulnerable adult cases. The goal of this continuing LEVA program is to complement the investigation of cases, serve as an advocate for victims, improve coordination with the various agencies responsible for vulnerable adult/elder welfare, and to take a proactive stance to prevent further abuse by raising public awareness regarding these problems.

The Spanish-speaking bi-lingual LEVA works with victims of crime in the Hispanic communities to build trust with the people and to bridge the language barrier to serve the needs of the victims.
The LEVA offers services to prevent further abuse, neglect, and criminal acts in the Hispanic communities and will coordinate with other agencies to provide services to non-English speaking victims. All LEVAs will continue to work with all victims of criminal cases regarding victimization, abuse, and exploitation. The LEVA will improve coordination within LCSD and with various agencies responsible for the welfare of Hispanic victims. The LEVAs will receive specialized training and will establish and maintain constructive relationships with entities and service providers by raising public awareness regarding these problems that exist with DV cases, children, vulnerable adults, and all victims including victims with limited English proficiency.

SECTION VI. B. – LISTING OF POSITIONS

Current Staffing Level:

	Positions	Full Time Equivalent General Fund	Other Fund	Total	Grade
VOCA Law Enforcement Victim Advocate (LEVA)	3		3	3	SO3
Totals:	3	0	3	3	

SECTION VI. C. - OPERATING LINE ITEM NARRATIVES

520110 – OFFICER SAFETY EQUIPMENT **$ 0**
Currently, this equipment is only issued to uniformed officers.

520233 – TOWING SERVICE **$ 90**
Wrecker services must be paid for the towing of County Vehicles and seized vehicles. The cost for a County Vehicle is $90. The amount budgeted assumes that one vehicle assigned will be towed at least once during the fiscal year.

520510 – INTERPRETING SERVICES **$ 2,000**
These services are integral in servicing victims of all nationalities and languages. This service is rare.

520710 – SOFTWARE SUBSCRIPTION **$ 1,770**
Emails are required for communication.

520800 – OUTSIDE PRINTING **$ 2,000**
An outside printing company is now printing the pamphlets handed out to victims. It has been determined that the cost per pamphlet, plus the personnel cost to reproduce these pamphlets was greater than outsourcing.

521000 - OFFICE SUPPLIES **$ 1,000**
Major expenditures in this account are folders, pens, laser printer cartridges, etc. required for preparation of investigation case files. The amount budgeted is based on the expenditure projection for this fiscal year.

521200 - OPERATING SUPPLIES **$ 1,000**
This account will be used to cover expenses relating to records management. The monthly average cost cannot be used to calculate the budget amount due to spikes in expenditures during the second half of the fiscal year. The budget amount is based on the projected expenditures for the current fiscal year.

521208 - POLICE SUPPLIES **$ 1,000**
Officers must be supplied with items such as flashlights, batteries, handcuffs, summons books, holders, etc. to perform daily job duties.

522300 - VEHICLE REPAIRS AND MAINTENANCE **$ 3,381**
The amount budgeted is based on the first estimated expenditures for the current fiscal year.

524100 - VEHICLE INSURANCE **$ 2,400**
The budget amount per vehicle is the estimate provided by the County's Risk Manager.

524101 - COMPREHENSIVE INSURANCE **$ 1,689**
The budget amount per vehicle is the estimate provided by the County's Risk Manager.

524201 - GENERAL TORT LIABILITY INSURANCE **$ 5,660**
General tort liability insurance amounts are allocated based on the number and liability classification of personnel. The amount per officer is $1,637.

524202 – SURETY BONDS **$ 21**
Surety bonds are paid every three fiscal years and will not be paid again until fiscal year 2027.

525021 – SMART PHONE CHARGES **$ 1,620**

All vital communications cannot occur over the 800 MHz radio system. Therefore, mobile telephones are required for immediate response. The Smart Phone is a technology that enables data transmissions in addition to other services available with our current cell phone plan. The amount budgeted is based on: three phones @ $45 per month.

525030 – 800 MHz RADIO SERVICE CHARGES **$ 2,124**

The 800 MHz radios are required for communication. We have five sites to obtain complete coverage. The amount budgeted does not consider the 16% legislative discount we are currently receiving because we have no guarantee that this will continue next fiscal year. The budgeted amount is for the three portable radios.

525031 – 800 MHz RADIO MAINTENANCE CONTRACTS **$ 255**

The 800 MHz radios are covered under a maintenance contract that covers some repairs that are required due to age and excessive use. Please see the 800 MHz radio detail schedule in the appendixes for cost allocation.

525210 – CONFERENCE, MEETING & TRAINING EXPENSE **$ 6,000**

To meet requirements for certification, SC Code of Laws, Section 23-23-10 training must be attended. These include Class I enforcement personnel (40 hours/3 years), Class III dispatch personnel (in-service legal updates), and reserve officer (in-service once a month). This reflects in-house training needs required by law and Accreditation standards to provide to personnel. The academy does not teach these courses, and in many cases, employees must be sent outside the county for training so that they may maintain their certification and acquire advancement in technical fields. Training seminars requested during the year may vary as they are offered.

525230 - SUBSCRIPTIONS, DUES & BOOKS **$ 600**

Brochures are required for the LEVA to provide to victims. Various subscriptions and memberships are needed as they relate to law enforcement statistics, training, and legal updates. These subscriptions and organizational memberships provide information that assists with the daily management, operations, and industry trends.

525400 - GAS, FUEL & OIL **$ 9,357**

The budget amount is calculated using the average monthly expenditures for the current fiscal year annualized with an additional 15% increase for the unstable fuel market. The mileage is estimated based on use by other investigators. This account will be reimbursed from personal miles allowable on the grant.

525600 - UNIFORMS & CLOTHING **$ 2,400**

Uniforms are required under Section 23-13-30 of the SC Code of Laws. Each officer will require a duty uniform and a dress uniform for special events. Body armor is required as a standard issue. Uniforms are unallowable grant expenditures and this cost will be taken from the general operating budget.

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

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
	***L/E - Violence Against Women Act 2456:**							
	Revenues:							
457000	Federal Grant Income	111,083	34,798	152,398	152,398	152,398		
801000	Op Trn from General Fund/LE	115,069	0	85,757	85,757	92,789		
	**** Total Revenue**	226,152	34,798	238,155	238,155	245,187	0	0
	*****Total Appropriation**				250,950	245,187	0	0
	FUND BALANCE Beginning of Year				125,808	113,013	113,013	113,013
	FUND BALANCE - Projected End of Year				113,013	113,013	113,013	113,013

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

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

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	2026-27 Requested	BUDGET 2026-27 Recommend	BUDGET 2026-27 Approved
	Personnel						
510100	Salaries & Wages - 2	147,699	66,828	141,173	135,000		
510199	Special Overtime	3,472	5,222	8,928	12,000		
510200	Overtime	4,807	3,001	7,193	6,500		
511112	FICA - Employer's Portion	11,143	5,531	12,245	11,743		
511113	State Retirement - Employer's Portion	12,443	6,538	12,773	10,580		
511114	Police Retirement - Employer's Portion	18,018	8,522	19,650	20,496		
511120	Insurance Fund Contribution - 2	16,300	6,375	17,000	17,500		
511130	Workers Compensation	3,249	1,497	6,063	3,516		
515600	Clothing Allowance	1,200	300	1,200	1,200		
519999	Personnel Contingency	0	0	0	11,990		
	*** Total Personnel**	**218,331**	**103,814**	**226,225**	**230,524** 5	**0**	**0**
	Operating Expenses						
520233	Towing Service	0	0	420	90		
520710	Software Subscription	0	0	0	1,180		
521000	Office Supplies	0	0	960	150		
521200	Operating Supplies	0	0	500	200		
522300	Vehicle Repairs & Maintenance	127	0	3,724	1,708		
524100	Vehicle Insurance	615	0	615	815		
524101	Comprehensive Insurance	0	0	563	700		
524201	General Tort Liability Insurance	1,563	1,759	1,679	1,935		
524202	Surety Bonds	0	0	0	14		
525021	Smart Phone Charges	1,080	450	1,080	1,080		
525030	800 MHz Radio Service Changes	703	293	1,258	708		
525031	800 MHz Radio Maintenance Fee	85	0	458	85		
525041	E-mail Service Charges	0	0	388	0		
525210	Conference, Meeting & Training Expense	2,249	0	2,500	2,500		
525230	Subscriptions, Dues & Books	55	0	475	265		
525240	Personal Mileage Reimbursement	0	0	1,100	150		
525400	Gas, Fuel and Oil	434	0	9,005	3,083		
529903	Contingency	0	0	0			
	*** Total Operating**	**6,911**	**2,502**	**24,725**	**14,663**	**0**	**0**
	**** Total Personnel & Operating**	**225,242**	**106,316**	**250,950**	**245,187** 8	**0**	**0**
	Capital						
540000	Small Tools & Minor Equipment	0	0	0			
540010	Minor Software	0	0	0			
	All Other Equipment	0	0	0			
	**** Total Capital**	**0**	**0**	**0**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**225,242**	**106,316**	**250,950**	**245,187** 8	**0**	**0**

SECTION V. - PROGRAM OVERVIEW

Three decisions made by the United States Supreme Court (Washington v. Crawford, Davis v. Washington, and Hammon v. Indiana) changed the way prosecutors proceed with domestic violence prosecution, especially when victims do not appear for court. Statistics for The Lexington County Sheriff's Department revealed at least 80% of victims, do not appear in court and/or have reconciled with the offender before the first appearance date. This court date is usually held within six weeks of arrest. These statistics demonstrate the need to proceed with evidence-based or offender-based prosecution. Increasing the level of pre-trial contact with the victims through telephone calls, letters, and, home visits is beneficial to the victim. As a result of the increased pre-trial contact, the participation and appearance of victims during the prosecutorial process increased.

SECTION VI. B. – LISTING OF POSITIONS

Current Staffing Level:

		Full Time Equivalent			
	Positions	General Fund	Other Fund	Total	Grade
Law Enforcement/Major Crimes:					
Investigator	1		1	1	SO3
Program Coordinator	1		1	1	109
Totals	2	0.000	2	2	

SECTION VI. C. - OPERATING LINE ITEM NARRATIVES

520110 – OFFICER SAFETY EQUIPMENT **$ 0**
This equipment is issued to uniformed officers.

520233 – TOWING SERVICE **$ 90**
Wrecker services must be paid for the towing of County Vehicles. The cost for a County Vehicle is $90 estimating that one vehicle will be towed this year.

520710 – SOFTWARE SUBSCRIPTION **$ 1,180**
Emails are required for communication.

521000 – OFFICE SUPPLIES **$ 150**
Routine office supplies are needed for operation (paper, pencils, ribbons, file folders, printer cartridges, etc.). The amount budgeted is based on the projected expenditures for the current fiscal year.

521200 – OPERATING SUPPLIES **$ 200**
This account will be used to cover expenses relating to records management. The monthly average cost cannot be used to calculate the budget amount due to spikes in expenditures during the second half of the fiscal year. The budget amount is based on the projected expenditures for the current fiscal year.

522300 - VEHICLE REPAIRS & MAINTENANCE **$ 1,708**
The amount budgeted is based on first estimated expenditures for the current fiscal year.

524100 - VEHICLE INSURANCE **$ 815**
The budget amount per vehicle is the estimate provided by the County's Risk Manager.

524101 – COMPREHENSIVE INSURANCE **$ 700**
The budget amount per vehicle is the estimate provided by the County's Risk Manager approximately $700 per vehicle.

524201 - GENERAL TORT LIABILITY INSURANCE **$ 1,935**
General tort liability insurance amounts are allocated based on the number and liability classification of personnel. Officers are $1,637 per year and clerical is $42 per year.

524202 – SURETY BOND **$ 14**
Surety bonds are paid every three fiscal years and will be paid again in fiscal year 2027.

525021 – SMARTPHONES **$ 1,080**
This account is used to pay cell phone charges for communication that should not be exchanged over the radio. The cost per year per phone is $540.

525030 – 800 MHz RADIO SERVICE CHARGES **$ 708**
The 800 MHz radios are required for communication. We have five sites to obtain complete coverage. The amount budgeted does not consider the 16% legislative discount we are currently receiving because we have no guarantee that this will continue next fiscal year. The cost per radio is $708.

525031 – 800 MHz RADIO MAINTENANCE CONTRACTS **$ 85**
The 800 MHz radios are covered under a maintenance contract that covers some repairs that are required due to age and excessive use. Please see the 800 MHz radio detail schedule in the appendixes for cost allocation. The yearly estimated maintenance cost per radio is $85.

525210 – CONFERENCE, MEETING & TRAINING EXPENSE **$ 2,500**

To meet requirements for certification, SC Code of Laws, Section 23-23-10 training must be attended. These include Class I enforcement personnel (40 hours/3 years), Class III dispatch personnel (in-service legal updates), and reserve officer (in-service once a month). This reflects in-house training needs required by law and Accreditation standards to provide to personnel. The academy does not teach these courses, and in many cases, employees must be sent outside the county for training so that they may maintain their certification and acquire advancement in technical fields. Training seminars requested during the year may vary as they are offered.

525230 - SUBSCRIPTIONS, DUES & BOOKS **$ 265**

Various subscriptions and memberships are needed as they relate to law enforcement statistics, training, and legal updates. These subscriptions and organizational memberships provide information that assists with the daily management, operations, and industry trends. The amount budgeted is based on the projected expenditures for the current fiscal year.

525240 – PERSONAL MILEAGE REIMBURSEMENT **$ 150**

The mileage expense in previous years was travel from LCSD Headquarters to the Judicial Center. The staff has been relocated to the Judicial Center thus eliminating the need for the daily commute. There may be occasions when travel is needed to some of the outlying magistrate's offices. It is estimated that the $150 should cover that expense.

525400 - GAS, FUEL & OIL **$ 3,083**

The budget amount is calculated using the average monthly expenditures for the current fiscal year annualized with an additional 15% increase for the unstable fuel market. The budget amount is prorated equally among all vehicles assigned to the organization. Individual vehicle costs are not calculated due to the reassignment of vehicles with different job functions. The reassignment allows for efficient utilization of all fleet vehicles.

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

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
	***L/E - Forfeiture Funds (Narcotics) 2630:**							
	Revenues:							
438906	Auction Sales/Law Enforcement	10	452	0	0	0		
456400	Narcotics Confiscation	30,876	73,775	12,580	12,580	58,093		
461000	Investment Interest	20,174	8,026	0	0			
	**** Total Revenue**	51,060	82,253	12,580	12,580	58,093	0	0
	*****Total Appropriations**				220,778	0	0	0
	Contingency: Unused							
	FUND BALANCE Beginning of Year				516,931	308,733	308,733	308,733
	FUND BALANCE - Projected End of Year				308,733	366,826	308,733	308,733

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

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

SECTION V. – PROGRAM OVERVIEW

The State forfeiture fund is a collection of money from narcotics seized and forfeited through the court process. State law mandates that these funds be used specifically for narcotics law enforcement.

SECTION VI. A. - SUMMARY OF REVENUES

438906 – AUCTION SALES/LAW ENFORCEMENT **$ 0**

The proceeds from the sale of property forfeited by the owner is placed in this revenue account. The property was seized as part of a drug seizure. The amount is minimal each year.

456400 –NARCOTICS CONFISCATION **$ 58,093**

Narcotic confiscation revenue results from seizures related to drug cases. After the case has been through the court process, a portion or all of the seized funds are forfeited and by SC State law a portion remains with the Lexington County Sheriff's Department to fund future law enforcement expenses as it relates to narcotic drug cases.

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

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
	***L/E - Inmate Services 2632:**							
	Revenues:							
438201	Inmate Phone System	557,932	9,285	783,836	783,836	162,529		
438203	LE Canteen Proceeds	296,610	144,815	308,732	308,732	347,556		
438208	LE Inmate Medical Services Fees	7,422	5,531	9,820	9,820	13,275		
461000	Investment Interest	85,845	29,696	0	0			
	**** Total Revenue**	947,809	189,327	1,102,388	1,102,388	523,360	0	0
	*****Total Appropriation**				1,630,402	1,034,449	0	0
	Contingency: Unused							
	FUND BALANCE Beginning of Year				1,678,293	1,150,279	1,150,279	1,150,279
	FUND BALANCE - Projected End of Year				1,150,279	639,190	1,150,279	1,150,279

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	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	2026-27 Requested	BUDGET 2026-27 Recommend	BUDGET 2026-27 Approved
	Personnel						
510100	Salaries & Wages - 1	79,862	32,312	73,860	78,031		
510199	Special Overtime	4,698	471	10,000	5,000		
511112	FICA - Employer's Portion	6,171	2,391	6,416	6,352		
511114	Police Retirement - Employer Portion	17,391	6,963	17,812	17,636		
511120	Employee Insurance - 1	8,150	3,542	8,500	8,750		
511130	Workers Compensation	2,928	1,134	2,902	2,873		
519999	Personnel Contingency	0	0	0	6,594		
	*** Total Personnel**	**119,200**	**46,813**	**119,490**	**125,236**	**0**	**0**
	Operating Expenses						
520200	Contracted Services	5,669	2,712	7,752	7,752		
520300	Professional Services	988,046	342,523	1,047,568	871,174		
520318	Drug & Alcohol Abuse Counseling	24,500	10,208	25,000	25,000		
520710	Software Subscription	0	0	0	590		
521200	Operating Supplies	865	1,709	2,500	2,500		
524201	General Tort Liability Insurance	0	1,715	1,637	1,715		
524202	Surety Bonds	0	0	0	7		
525021	Smart Phone Charges	540	225	590	420		
525041	E-mail Service Charges	0	0	0	0		
525210	Conference, Meeting & Training Expenses	0	0	0	0		
525230	Subscriptions, Dues, & Books	55	0	55	55		
529903	Contingency	0	0	424,098			
	*** Total Operating**	**1,019,675**	**359,092**	**1,509,200**	**909,213**	**0**	**0**
	**** Total Personnel & Operating**	**1,138,875**	**405,905**	**1,628,690**	**1,034,449**	**0**	**0**
	Capital						
540000	Small Tools & Minor Equipment	0	1,572	1,712	0		
540010	Minor Software	0	0	0	0		
	All Other Equipment	0	0	0	0		
	**** Total Capital**	**0**	**1,572**	**1,712**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**1,138,875**	**407,477**	**1,630,402**	**1,034,449**	**0**	**0**

SECTION V. - PROGRAM OVERVIEW

The Inmate Services Program is a special revenue fund that is used to provide for the various needs of inmates which are not required under SC Minimum Standards for Correctional Facilities. Revenue generated from inmate canteen sales, phone calls, and medical visits are deposited into this account.

SECTION VI.A. - LISTING OF REVENUE

438201 INMATE PHONE SYSTEM **$ 162,529**

This revenue is generated through the inmate phone system vendor.

438203 LE CANTEEN PROCEEDS **$ 347,556**

This is the commission earned by the LCSD from inmates purchasing items such as snacks, drinks, socks, and shoes from our contracted canteen vendor. The LCSD earns 41.1% from the commissionable sales.

438208 INMATE MEDICAL SERVICES FEES **$ 13,275**

Each time an inmate sees the doctor or nurse, they are charged a $5.00 co-pay, which is deducted from their canteen commissary fund.

SECTION VI. B. – LISTING OF POSITIONS

Current Staffing Level:

	Positions	Full Time Equivalent General Fund	Other Fund	Total	Grade
Law Enforcement/Detention:					
Detention Sergeant	1		1	1	SO5
Totals	1	0	1	1	

SECTION VI. C. - OPERATING LINE ITEM NARRATIVES

520200 – CONTRACTED SERVICES **$ 7,752**

Cable service is needed for the inmates. The monthly cost has increased to $646 per month; therefore, the annual cost is $7,752.

520300 – PROFESSIONAL SERVICES **$ 871,174**

This contract is to provide mental health services for inmates. The current annual cost for contracted services is $851,174. The other professional services are estimated at $20,000.

520318 – DRUG & ALCOHOL ABUSE COUNSELING **$ 25,000**

Drug and alcohol abuse counseling is provided through a contract with the Lexington Richland Drug Abuse Counseling Agency. This counseling is purposed to reduce the number of repeat offenders.

520710 – SOFTWARE SUBSCRIPTION **$ 590**

E-mail service is a vital tool for communication among all individuals not just within Lexington County.

521200 – OPERATING SUPPLIES **$ 2,500**

This account is used to pay operating supply expenses for the Training officer assigned to this fund items used as incentives for good inmate behavior.

524201 - GENERAL TORT LIABILITY INSURANCE **$ 1,715**

General tort liability insurance amounts are allocated based on the number and liability classification of personnel. The County's Risk Manager recommends the budget amount.

524202 – SURETY BONDS **$ 7**

Surety bonds are due this year and the cost per employee is $7. Surety bonds are paid every three fiscal years and the next payment will be due fiscal year 2027.

525020 – SMARTPHONE CHARGES **$ 420**

The training officer assigned to this fund requires a smartphone, and the estimated annual cost is $420.

525230 – SUBSCRIPTIONS, DUES & BOOKS **$ 55**

Various subscriptions and memberships are needed regarding law enforcement statistics, training, and legal updates. These subscriptions and organizational memberships provide information that assists with the daily management, operations, and industry trends.

SC Sheriff's Association	$ 25
SC Law Enforcement Officers Association	$ 30

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 Nov 2025-26	Amended Budget Thru Nov 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		
456100	Program Income	1,704,831	779,462	1,956,531	1,956,531	2,082,221		
457000	Federal Grant Income	0	0	0	0	0		
458007	State SRO Program	320,710	73,045	491,384	491,384	446,500		
461000	Investment Interest	0	0	0	0	0		
801000	Op Trn from General Fund/LE	645,740	0	652,177	652,177	728,407		
	**** Total Revenue**	2,730,318	911,544	3,151,977	3,151,977	3,310,839	0	0
	*****Total Appropriation**				3,194,403	3,295,969 20	0	0
	Contingency: Unused							
	FUND BALANCE Beginning of Year				385,276	342,850	342,850	342,850
	FUND BALANCE - Projected End of Year				342,850	357,720 19	342,850	342,850

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 Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	2026-27 Requested	BUDGET 2026-27 Recommend	BUDGET 2026-27 Approved
	Personnel						
510100	Salaries & Wages - 23	1,181,628	464,379	1,321,415	1,366,539		
510199	Special Overtime	109,182	60,288	100,000	120,000		
510200	Overtime	0	0	0	0		
511112	FICA - Employer's Portion	94,505	38,794	108,739	113,720		
511114	Police Retirement - Employer's Portion	264,741	111,092	301,909	315,741		
511120	Employee Insurance - 23	169,112	81,458	195,500	201,250		
511130	Workers Compensation	44,695	18,153	49,181	51,434		
519999	Personnel Contingency	0	0	0	130,121		
	*** Total Personnel**	**1,863,863**	**774,164**	**2,076,744**	**2,298,805**	**0**	**0**
	Operating Expenses						
520110	Officer Safety Equipment	32,639	32,639	80,661	80,661		
520233	Towing Service	0	0	180	180		
520710	Software Subscription	0	0	0	13,570		
521000	Office Supplies	0	0	0	0		
521200	Operating Supplies	0	0	0	0		
521208	Police Supplies	0	0	250	250		
522300	Vehicle Repairs & Maintenance	12,499	9,635	25,921	25,921		
522301	Vehicle Repairs - Insurance/Other	0	0	0	0		
524100	Vehicle Insurance - 23	12,300	14,400	14,145	18,745		
524101	Comprehensive Insurance - 23	7,437	8,160	9,008	16,100		
524201	General Tort Liability Insurance	31,180	39,445	37,651	43,390		
524202	Surety Bonds - 23	0	0	0	161		
525004	WAN Service Charges	9,122	3,801	10,764	10,764		
525021	Smart Phone Charges	10,800	4,500	12,420	12,420		
525030	800 MHz Radio Service Charges - 23	14,938	6,737	16,284	16,284		
525031	800 MHz Radio Maintenance Contracts	1,870	1,955	1,955	1,955		
525041	E-mail Service Charges - 23	0	0	13,570	0		
525210	Conference, Meeting & Training Expense	1,408	702	2,800	2,800		
525230	Subscriptions, Dues, and Books	1,045	1,100	1,380	1,380		
525400	Gas, Fuel, & Oil	38,063	10,521	71,737	70,909		
525600	Uniforms & Clothing	10,592	2,175	17,902	10,000		
529903	Contingency	0	0	30,000			
	*** Total Operating**	**183,893**	**135,770**	**346,628**	**325,490**	**0**	**0**
	**** Total Personnel & Operating**	**2,047,756**	**909,934**	**2,423,372**	**2,624,295**	**0**	**0**
	Capital						
540000	Small Tools & Minor Equipment	0	0	0	0		
	All Other Equipment	208,422	107,796	164,000			
2	Marked SUV w/Equipment - RPL				152,000		
	**** Total Capital**	**208,422**	**107,796**	**164,000**	**152,000**	**0**	**0**
	***** Total Budget Appropriation**	**2,256,178**	**1,017,730**	**2,587,372**	**2,776,295**	**0**	**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	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	BUDGET 2026-27 Requested	2026-27 Recommend	2026-27 Approved
	Personnel						
510100	Salaries & Wages - 4	173,918	94,226	222,181	235,864		
510199	Special Overtime	24,078	11,052	15,000	26,525		
510200	Overtime	45	0	0	0		
511112	FICA - Employer's Portion	14,250	7,736	18,117	20,073		
511114	Police Retirement - Employer's Portion	40,749	22,361	50,119	55,731		
511120	Employee Insurance - 4	24,450	14,167	34,000	35,000		
511130	Workers Compensation	6,857	3,643	8,164	9,079		
519999	Personnel Contingency	0	0	0	17,364		
	*** Total Personnel**	**284,347**	**153,185**	**347,581**	**399,636**	**0**	**0**
	Operating Expenses						
520110	Officer Safety Equipment	4,257	4,257	21,217	14,028		
520233	Towing Service	0	0	90	90		
520702	Technical Currency & Support	0	0	12,000	0		
520710	Software Subscription	0	0	590	2,360		
521000	Office Supplies	0	0	50	0		
521200	Operating Supplies	0	0	200	0		
521208	Police Supplies	1,523	0	2,652	1,616		
522300	Vehicle Repairs & Maintenance	1,441	437	8,667	6,832		
524100	Vehicle Insurance - 4	1,845	3,200	3,075	3,260		
524101	Comprehensive Insurance - 4	750	2,264	2,815	2,800		
524201	General Tort Liability Insurance	1,559	5,145	11,537	6,860		
524202	Surety Bonds - 4	0	0	0	28		
525004	WAN Service Charges	1,368	646	1,908	1,872		
525021	Smart Phone Charges	1,620	765	2,140	2,160		
525030	800 MHz Radio Service Charges - 4	4,042	1,816	5,886	5,664		
525031	800 MHz Radio Maintenance Contract - 1	0	0	1,190	680		
525041	E-mail Service Charges - 4	0	0	0	0		
525210	Conference, Meeting & Training Expense	5,864	0	11,136	8,800		
525230	Subscriptions, Dues, and Books	165	0	300	240		
525400	Gas, Fuel, & Oil	10,234	3,226	27,761	21,908		
525600	Uniforms & Clothing	1,073	190	9,684	2,000		
	*** Total Operating**	**35,741**	**21,946**	**122,898**	**81,198**	**0**	**0**
	**** Total Personnel & Operating**	**320,088**	**175,131**	**470,479**	**480,833**	**0**	**0**
	Capital						
540000	Small Tools & Minor Equipment	0	0	150	0		
540015	Minor Furniture	0	0	600	0		
	All Other Equipment	6,972	64,817	96,990			
	**** Total Capital**	**6,972**	**64,817**	**97,740**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**327,060**	**239,948**	**568,219**	**480,833**	**0**	**0**

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

Fund 2633
Division: Law Enforcement
Organization: 151250 - School Crossing Guards

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	BUDGET 2026-27 Requested	2026-27 Recommend	2026-27 Approved
	Personnel						
510300	Part Time - (LS)	32,406	14,587	28,728	28,728		
511112	FICA - Employer's Portion	2,498	1,116	2,198	2,198		
511113	State Retirement - Employer's Portion	5,802	2,707	5,332	5,332		
511130	Workers Compensation	1,020	456	850	851		
519999	Personnel Contingency	0	0	0			
	*** Total Personnel**	**41,726**	**18,866**	**37,108**	**37,109**	**0**	**0**
	Operating Expenses						
521209	School Patrol Supplies	55	0	600	600		
524201	General Tort Liability Insurance	845	0	1,080	1,080		
524202	Surety Bonds	0	0	0	28		
525100	Postage	0	0	24	24		
	*** Total Operating**	**900**	**0**	**1,704**	**1,732**	**0**	**0**
	**** Total Personnel & Operating**	**42,626**	**18,866**	**38,812**	**38,841**	**0**	**0**
	Capital						
	**** Total Capital**	**0**	**0**	**0**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**42,626**	**18,866**	**38,812**	**38,841**	**0**	**0**

SECTION IV

COUNTY OF LEXINGTON
Capital Item Summary
Fiscal Year - 2026-27

Fund #	2633	Fund Title:	LE/School District #1
Organization #	151202	Organization Title:	LE/School Resource Officers 75/25
Program	150	Program Title:	Law Enforcement

Qty	Item Description	***BUDGET*** 2026-27 Requested Amount
	Small Tools and Minor Equipment	0
2	Marked SUV w/Equipment - RPL	152,000

**** Grand Total Capital (Transfer Total to Section I and II)** **152,000**

SECTION V. - PROGRAM OVERVIEW

The School Resource Officer program is designed to ensure the safety and security of students in all high schools, most middle schools, and elementary schools in Lexington County. The program is provided by the Lexington County Sheriff's Department in collaboration with school officials to create a secure learning environment for students. With the increasing rate of crime in the state of South Carolina, there has been a rise in school-related incidents such as gang and drug activities in Lexington County. However, the presence of law enforcement officers in the schools helps to deter such criminal activities. The school district covers 75% of the costs associated with the program, while the remaining 25% is covered by the Lexington County Sheriff's Department.

SECTION VI. B. – LISTING OF POSITIONS

Current Staffing Level:

		Full Time Equivalent			
	Positions	General Fund	Other Fund	Total	Grade
Law Enforcement/School Resource Officers:					
Senior Deputy	23		23	23	SO2
Totals	23	0	23	23.000	

SECTION VI. C. – OPERATING LINE ITEM NARRATIVES

520110 – OFFICER SAFETY EQUIPMENT **$ 80,661**

This account is for the department's maintenance plan for an electronic control device and body camera. These devices are critical to the officer by providing an accurate account of incidents and a non-lethal weapon during incidents.

520233 – TOWING SERVICE **$ 180**

Wrecker services must be paid for the towing of County Vehicles. The budget estimates two (2) vehicles at $90 each.

520710 – SOFTWARE SUBSCRIPTION **$ 13,570**

E-mail service is a vital tool for communication among all individuals not just within Lexington County.

521208 – POLICE SUPPLIES **$ 250**

Officers need items such as handcuffs, pepper spray, ASP batons, restraints, leg irons, transport belts, summons books, etc. to perform daily job duties. Some of these items are not replaced regularly, so expenditures vary from year to year. The amount budgeted is based on the expenditure projection for this fiscal year.

522300 - VEHICLE REPAIRS AND MAINTENANCE **$ 25,921**

The amount budgeted is based on estimated expenditures. Please see the vehicle detail schedule in the appendixes for cost allocation.

524100 - VEHICLE INSURANCE **$ 18,745**

The budget amount is the estimate provided by the County's Risk Manager. Please see the vehicle detail schedule in the appendixes for cost allocation.

524101 – COMPREHENSIVE INSURANCE **$ 16,100**

Comprehensive insurance is placed on 23 of the 23 vehicles assigned to this organization.

524201 - GENERAL TORT LIABILITY INSURANCE **$ 43,390**

General tort liability insurance amounts are allocated based on personnel's number and liability classification. The amount per officer is $1,637.

524202 – SURETY BONDS **$ 161**

Surety bonds are paid every three fiscal years; the next payment will be due in 2027.

525004 – WAN SERVICE CHARGES **$ 10,764**

This account is used to pay connection charges for wide-area networks. This enables connections to the Records Management System. The annual cost per deputy is $468. There are 23 SROs in this cost center.

525021 – SMART PHONE CHARGES **$ 12,420**

All vital communications cannot occur over the 800 MHz radio system. Therefore, mobile telephones are required for immediate response when required. The Smart Phone enables data transmissions in addition to the other services available with our current cell phone plan and can will replace the point-and-shoot camera currently issued to deputies. The annual cost per deputy is $540. There are 23 SROs in this cost center.

525030 – 800 MHz RADIO SERVICE CHARGES **$ 16,284**

The 800 MHz radios are required for communication. Please see the 800 MHz radio detail schedule in the appendixes for cost allocation. This includes the cost of two additional in-car radios.

525031 – 800 MHz RADIO MAINTENANCE CHARGES **$ 1,955**

The 800 MHz radios are required for communication. Please see the 800 MHz radio detail schedule in the appendixes for cost allocation.

525210 – CONFERENCE, MEETING & TRAINING EXPENSE **$ 2,800**

School Resource officers must be sent to SCCJA for SRO certification. It is estimated that five from this district will be sent this year at $140 per officer. In addition, there is an annual conference of all SROs around the state with an estimated cost of $1,050. Every SRO does not attend the conference every year, historically, two have attended each year.

525230 – SUBSCRIPTIONS, DUES, & BOOKS **$ 1,380**

Dues are paid for every law enforcement officer. Dues to the South Carolina Law Enforcement Association are $35 each and the Sheriff's Association is $25 each. The cost for dues per SRO is $60.

525400 - GAS, FUEL, & OIL **$ 70,909**

The budget amount is based on the projected expenditures for the current fiscal year. The budget amount is prorated equally among all vehicles assigned to the organization. Individual vehicle costs are not calculated due to the reassignment of vehicles with different job functions.

525600 – UNIFORMS & CLOTHING **$ 10,000**

Uniforms are required under Section 23-13-30 of the SC Code of Laws. Each officer receives replacement uniforms once a year, replacement body armor every five years, and boots every other year. The items needed this year are as follows:

(36) Replacement uniforms $130 ea. - $4,680
(11) Pairs of boots $110 ea. - $1,210
Replacement body armor w/external carriers - $4,110

SECTION VI. D. – CAPITAL LINE ITEM NARRATIVES

(2) MARKED SUV W/EQUIP RPL **$ 152,000**

Vehicle replacements as recommended by County Fleet Manager.

SECTION V. - PROGRAM OVERVIEW

The State-Funded School Resource Officer (SRO) Program was transferred from the South Carolina Department of Education (SCDE) to the South Carolina Department of Public Safety (SCDPS) effective July 1, 2021 because of proviso 63.9 of the 2021-2022 South Carolina Appropriations Act. The purpose of the SRO Program is to fund full-time certified law enforcement officers to serve as SROs in schools that otherwise would lack the adequate resources to hire their own SROs. The State of South Carolina, the School Districts and the Lexington County Sheriff's Department are working to provide a safe learning environment for the students.

The main functions of the School Resource Officer are law enforcement officer, teacher, and counselor. First, as a law enforcement officer, the SRO maintains a safe and secure environment on the school campus that will be conducive to an educationally stimulating atmosphere and serve as a means of preventing criminal activities and disturbances. Second, as a teacher, the SRO promotes positive attitudes regarding the police role in society and informs the students of their rights and responsibilities as lawful citizens. Third, as a counselor, the SRO establishes a more complete liaison with school personnel and students in a cooperative effort to prevent juvenile delinquency.

The most effective way an SRO can accomplish these goals is to be a positive role model. Students learn from every interaction they have with an SRO. It is essential for an SRO to be a positive role model who endorses high moral standards, uses good judgment and discretion, is consistent and fair, respects all students, and displays a sincere concern for the school community. The SRO must maintain a professional appearance, and be visible, accessible, and willing to talk to the students. In addition, the SRO must attend and participate in school activities during both the school year and the summer months; interact positively with the students and the community while addressing their concerns seriously; maintain a relationship with the student's parents by attending PTO meetings and parent conferences; and maintain a relationship with the faculty and school administrators.

The SRO Program funds will be used to pay for the salaries and fringe benefits of the State-funded SROs as well as law enforcement equipment and training. The School Districts will apply for the number of School Resource Officer positions they are seeking. While the grant does not require matching funds, the expenses that are not covered under the grant award will be paid 75% by the School District and the Sheriff's Department will pay 25%.

SECTION VI. B. – LISTING OF POSITIONS

Current Staffing Level:

		Full Time Equivalent				
		Positions	General Fund	Other Fund	Total	Grade
	Senior Deputy	4		4	4	SO2
Totals		4	0	4	4.000	

SECTION VI. C - OPERATING LINE ITEM NARRATIVES

520110 – OFFICER SAFETY EQUIPMENT **$ 14,028**

The body camera and the electronic control device are now being combined into an annual service for the two devices to work simultaneously to store information continually. Law enforcement is required to use body cameras for recording purposes and electronic control devices for the safety of the officers. These devices are critical to the officer by providing an accurate account of incidents and a non-lethal weapon during incidents.

520233 – TOWING SERVICE **$ 90**

Wrecker services must be paid for the towing of County Vehicles. The minimum cost for a County Vehicle is $75. The amount budgeted is based on the projected expenditures for the current fiscal year plus 3% for complex tows that have additional charges for winching.

520710 – SOFTWARE SUBSCRIPTION **$ 2,360**

E-mail service is a vital tool for communication among all individuals, not just within Lexington County.

521208 - POLICE SUPPLIES **$ 1,616**

Police supplies are needed to perform daily job duties. Examples of items purchased from this account include pepper gel, flashlights, handcuffs, summons books, holders, and batons. The amount budgeted is based on the expenditure projection.

522300 - VEHICLE REPAIRS & MAINTENANCE **$ 6,832**

The amount budgeted is based on the projected expenditures for the vehicle.

524100 - VEHICLE INSURANCE **$ 3,260**

The budgeted amount per vehicle is the estimate provided by the County's Risk Manager.

524101 - COMPREHENSIVE INSURANCE **$ 2,800**

The budgeted amount per vehicle is the estimate provided by the County's Risk Manager.

524201 - GENERAL TORT LIABILITY INSURANCE **$ 6,860**

General tort liability insurance is needed for all personnel. There are several liability classifications for the personnel and the amount budgeted is determined by the County's Risk Manager.

524202 – SURETY BONDS **$ 28**

Surety bonds are paid every three fiscal years, and the next payment will be due in the fiscal year 2027.

525004 – WAN SERVICE CHARGES **$ 1,872**

This account is used to pay connection charges for wide-area networks. This includes the mi-fi fee to connect officers when they are not in the main office to access the in-house law enforcement network to obtain and view critical law enforcement information.

525021 – SMARTPHONE CHARGES **$ 2,160**

All vital communications cannot occur over the 800 MHz radio system. Therefore, mobile telephones are required for immediate response when required. The Smart Phone enables officers to upload photos of evidence to case files to make documentation more efficient. The Smart Phone is a new technology that enables data transmission in addition to the other services available with our current cell phone plan.

525030 – 800 MHz RADIO SERVICE CHARGES **$ 5,664**

The 800 MHz portable and in-car radios are required for communication. This communication enables the Communication Center to convey to officers' vital information regarding the call for service.

525031 – 800 MHz RADIO MAINTENANCE CONTRACTS **$ 680**

The 800 MHz portable and in-car radios are required for communication. This communication must be available at all times.

525210 – CONFERENCE, MEETING & TRAINING EXPENSE **$ 8,800**

To meet requirements for certification, SC Code of Laws, Section 23-23-10 training must be attended. These include Class I enforcement personnel (40 hours/3 years), Class III dispatch personnel (in-service legal updates), and reserve officer (in-service once a month). This reflects in-house training needs required by law and Accreditation standards to provide to personnel. The academy does not teach these courses, and in many cases, employees must be sent outside the county for training so that they may maintain their certification and acquire advancement in technical fields.

(8) Grant Required Trainings are estimated.

525230 - SUBSCRIPTIONS, DUES & BOOKS **$ 240**

Various subscriptions and memberships are needed as they relate to law enforcement statistics, training, and legal updates. These subscriptions and organizational memberships provide information that assists with the daily management, operations, and industry trends.

525400 – GAS, FUEL & OIL **$ 21,908**

The budget amount is based on the amount allowed by the grant per officer per year. The grant reimburses the travel amount based on the Federal Mileage Rate.

525600 – UNIFORMS & CLOTHING **$ 2,000**

Uniforms and specialized clothing are worn for safety and quick identification. Each officer receives replacement uniforms once a year. The number of uniforms ordered each replacement cycle depends on the job function. The budget includes the estimated cost for body armor and equipment holders.

SECTION V. – PROGRAM OVERVIEW

School Crossing Guards ensure the safety of our children during arrival and departure from school. Lexington County School Districts #1, #3, and #5 have requested school crossing guards. The school crossing guards are hired and maintained by the Lexington County Sheriff's Department and substitutes on an as-needed basis. The school districts pay 100% of the cost associated with scheduled hours for school crossing guards as well as an administrative fee that covers our cost for management of the program.

SECTION VI. B. – LISTING OF POSITIONS

Current Staffing Level:

		Full Time Equivalent			
	Positions	General Fund	Other Fund	Total	Grade
Law Enforcement/School Crossing Guards:					
School Crossing Guard	13		3.50	3.50	101 L/S
Totals	13	0	3.50	3.50	

SECTION VI. C. – OPERATING LINE ITEM NARRATIVES

521209 – SCHOOL PATROL SUPPLIES **$ 600**

Supplies such as vests, signs, lights, rain gear, batteries, and other safety equipment are required for the school crossing guards to be visible for the safety of the children and awareness purposes of citizens.

524201 – GENERAL TORT INSURANCE **$ 1,080**

General tort liability insurance amounts are allocated based on the number and liability classification of personnel. The budgeted amount is 5% above current FY expenditure, as recommended by the County's Risk Manager.

524202 – SURETY BONDS **$ 28**

Surety bonds are paid every three fiscal years and will not be paid again until fiscal year 2027.

525100 – POSTAGE **$ 24**

Postage is required for the bi-weekly mailing of the payroll deposit amounts to the school crossing guards. Most school crossing guards obtain their payroll information via the Internet and the mailing of this information is no longer needed.

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 Nov 2025-26	Amended Budget Thru Nov 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		
801000	Op Trn from General Fund/LE	58,236	0	70,610	70,610	54,798		
	**** Total Revenue**	183,094	31,053	282,440	282,440	219,192	0	0
	*****Total Appropriation**				412,440	219,192	0	0
	Contingency: Unused							
	FUND BALANCE Beginning of Year				147,366	17,366	17,366	17,366
	FUND BALANCE - Projected End of Year				17,366	17,366	17,366	17,366

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	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	BUDGET 2026-27 Requested	2026-27 Recommend	2026-27 Approved
	Personnel						
510100	Salaries & Wages - 2	85,945	30,194	109,095	113,269		
510199	Special Overtime	5,902	1,861	7,000	7,000		
510200	Overtime	0	0	0	0		
511112	FICA - Employer's Portion	6,512	2,233	8,882	9,201		
511114	Police Retirement - Employer's Portion	19,118	6,808	24,659	25,545		
511120	Employee Insurance - 2	15,621	7,083	17,000	17,500		
511130	Workers Compensation	3,180	1,109	4,017	4,161		
519999	Personnel Contingency	0	0	0	10,601		
	*** Total Personnel**	**136,278**	**49,288**	**170,653**	**187,277**	**0**	**0**
	Operating Expenses						
520110	Officer Safety Equipment	2,838	2,838	7,014	7,014		
520710	Software Subscription	0	0	0	1,180		
521000	Office Supplies	0	0	0	0		
521200	Operating Supplies	0	0	0	0		
521208	Police Supplies	0	0	0	0		
522300	Vehicle Repairs & Maintenance	881	1,711	2,254	3,416		
524100	Vehicle Insurance - 2	1,230	1,600	1,230	1,630		
524101	Comprehensive Insurance - 2	0	681	563	1,400		
524201	General Tort Liability Insurance	3,118	3,430	3,274	3,773		
524202	Surety Bonds - 2	0	0	0	14		
525000	Telephone	0	0	0	0		
525004	WAN Service Charges - 2	456	190	936	936		
525021	Smart Phone Charges - 2	540	225	540	1,080		
525030	800 MHz Radio Service Charges - 2	996	586	1,416	1,416		
525031	800 MHz Radio Maintenance Contracts	85	85	170	170		
525041	E-mail Service Charges - 2	0	0	1,180	0		
525210	Conference, Meeting & Training Expense	140	0	600	600		
525230	Subscriptions, Dues, and Books	55	55	120	120		
525400	Gas, Fuel, & Oil	4,486	1,524	6,238	6,166		
525600	Uniforms & Clothing	4,567	0	2,252	3,000		
529903	Contingency	0	0	130,000	0		
	*** Total Operating**	**19,392**	**12,925**	**157,787**	**31,915**	**0**	**0**
	**** Total Personnel & Operating**	**155,670**	**62,213**	**328,440**	**219,192**	**0**	**0**
	Capital						
540000	Small Tools & Minor Equipment	0	0	0	0		
540010	Minor Software	0	0	0	0		
	All Other Equipment	10,829	54,715	84,000	0		
	**** Total Capital**	**10,829**	**54,715**	**84,000**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**166,499**	**116,928**	**412,440**	**219,192**	**0**	**0**

SECTION V. - PROGRAM OVERVIEW

The Lexington County Sheriff's Department offers contracted services for school resource officers (SROs) and school crossing guards. The School Resource Officer program ensures the safety and security of students in every high school, most middle schools, and some elementary schools across all of Lexington County's school districts. School Crossing Guards are responsible for keeping children safe during arrival and departure from school. Although not all schools in Lexington County have a school crossing guard, School District Two municipalities provide crossing guards. The Lexington County Sheriff's Department and School Officials are working together to create a safe learning environment for students. The State of South Carolina has seen a rise in crime rates, and Lexington County has experienced an increase in school-related incidents such as gang and drug activity. The presence of law enforcement officers in schools is expected to deter such criminal activity, and school crossing guards help slow traffic to ensure the safe arrival and departure of students.

SECTION VI. B. – LISTING OF POSITIONS

Current Staffing Level:

	Positions	Full Time Equivalent General Fund	Other Fund	Total	Grade
Law Enforcement/School Resource Officers:					
Senior Deputy	2		2	2	SO2
Totals	2	0	2	2.000	

SECTION VI. C. – OPERATING LINE ITEM NARRATIVES

520110 – OFFICER SAFETY EQUIPMENT **$ 7,014**

These devices are critical to the officer by providing an accurate account of incidents and a non-lethal weapon during incidents.

520710 – SOFTWARE SUBSCRIPTION **$ 1,180**

E-mail service is a vital tool for communication among all individuals not just within Lexington County.

522300 - VEHICLE REPAIRS & MAINTENANCE **$ 3,416**

The amount budgeted is based on estimated expenditures for the current fiscal year plus an additional 10% for extraordinary maintenance. The extraordinary maintenance includes transmission overhauls, rear-end replacements and deer collisions. The budget amount is prorated equally among all vehicles assigned to the organization.

524100 - VEHICLE INSURANCE **$ 1,630**

The budget amount is the estimate provided by the County's Risk Manager. Please see the vehicle detail schedule in the appendixes for cost allocation.

524101 – COMPREHENSIVE INSURANCE **$ 1,400**

Comprehensive insurance was placed on both of the school resource officer vehicles.

524201 - GENERAL TORT LIABILITY INSURANCE **$ 3,773**

General tort liability insurance amounts are allocated based on the number and liability classification of personnel. The amount per officer is $1,637.

524202 – SURETY BONDS **$ 14**

Surety bonds are paid every three fiscal years and the next payment will be due fiscal year 2027.

525004 – WAN SERVICE CHARGES **$ 936**

This account is used to pay connection charges for wide-area networks. This enables connections to the Records Management System. The annual cost per deputy is $468.

525021 – SMART PHONE CHARGES **$ 1,080**

All vital communications cannot occur over the 800 MHz radio system. Therefore, mobile telephones are required for immediate response when required. The Smart Phone enables data transmissions in addition to the other services available with our current cell phone plan and can replace the point-and-shoot camera currently issued to deputies. The annual cost per smartphone is $540.

525030 – 800 MHz RADIO SERVICE CHARGES **$ 1,416**

The 800 MHz radios are required for communication. Please see the 800 MHz radio detail schedule in the appendixes for cost allocation.

525031 – 800 MHz RADIO MAINTENANCE CHARGES **$ 170**

The 800 MHz radios are required for communication. Please see the 800 MHz radio detail schedule in the appendixes for cost allocation.

525210 – CONFERENCE, MEETING & TRAINING EXPENSE **$ 600**

School Resource officers must be sent for training so that they may maintain their certification and acquire advancement in technical fields. The certification class is $140 per officer through SCCJA. The budget amount per officer is $140.

525230 – SUBSCRIPTIONS, DUES, & BOOKS **$ 120**

Dues are paid to the South Carolina Law Enforcement Association and the Sheriff's Association. The total cost is $60 per SRO.

525400 - GAS, FUEL, & OIL **$ 6,166**

The budget amount is based on the projected expenditures for the current fiscal year plus an additional 10% increase for the unstable fuel market. The budget amount is prorated equally among all vehicles assigned to the organization. Individual vehicle costs are not calculated due to the reassignment of vehicles with different job functions.

525600 – UNIFORMS & CLOTHING **$ 3,000**

Uniforms are required under Section 23-13-30 of the SC Code of Laws. Each officer receives replacement uniforms once a year, replacement body armor every five years, and boots every other year. The items needed this year are as follows:

(4) Replacement uniforms $130 ea. - $520
(1) Pairs of boots $100 ea. - $100
(1) Replacement body armor w/external carriers $1,092 ea. - $1,092

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

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
	***L/E - Federal Narcotic Forfeitures 2637:**							
	Revenues:							
456400	Narcotics Confiscation	22,634	24,572	11,436	11,436	23,985		
461000	Investment Interest	6,579	1,813	0	0	0		
	**** Total Revenue**	29,213	26,385	11,436	11,436	23,985	0	0
	*****Total Appropriations**				161,194	31,649	0	0
	Unused Contingency				85,657			
	FUND BALANCE Beginning of Year				107,798	43,697	43,697	43,697
	FUND BALANCE - Projected End of Year				43,697	36,033	43,697	43,697

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 (Nov)	2025-26 Amended (Nov)	BUDGET 2026-27 Requested	BUDGET 2026-27 Recommend	BUDGET 2026-27 Approved
	Operating Expenses						
520100	Contracted Maintenance	9,697	11,565	12,890	9,783		
520200	Contracted Service	4,102	3,953	6,963	2,020		
520307	Accreditation Services	7,121	0	5,380	4,546		
521200	Operating Supplies	7,140	7,841	12,984	11,000		
522200	Small Equipment Repairs & Maint.	0	245	3,000	1,000		
525004	WAN Service Charges	0	0	600	0		
525210	Conference, Meeting & Training Expense	13,750	718	6,000	2,000		
525240	Personal Mileage Reimbursement	196	0	600	300		
525600	Uniforms & Clothing	1,977	0	5,000	1,000		
529000	Unclassified	0	0	0			
529903	Contingency	0	0	85,657	0		
	*** Total Operating**	**43,983**	**24,322**	**139,074**	**31,649**	**0**	**0**
	**** Total Operating**	**43,983**	**24,322**	**139,074**	**31,649**	**0**	**0**
	Capital						
540000	Small Tools & Minor Equipment	4,025	2,514	5,000	0		
	All Other Equipment	69,071	0	17,120	0		
	**** Total Capital**	**73,096**	**2,514**	**22,120**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**117,079**	**26,836**	**161,194**	**31,649**	**0**	**0**

SECTION V. – PROGRAM OVERVIEW

An equitable sharing program agreement along with compliance and participation allows our department to benefit from the forfeiture of narcotic-related seizures processed through the federal court system. These funds must be used per the US Department of Justice's guide for equitable sharing proceeds.

SECTION VI. A. - SUMMARY OF REVENUES

456400 –NARCOTICS CONFISCATION **$23,985**

Narcotic confiscation funds are obtained from unlawful activities related to illegal substances. These funds are distributed according to the court order received from the federal court system. LCSD (Lexington County Sheriff's Department) receives a share of these funds which is deposited in a dedicated account. The funds from this account are used for the expenses related to running the narcotics unit. The budgeted amount for this account is based on the five-year average of actual revenue as one year is not enough to estimate the amount realistically.

SECTION VI. C. - OPERATING LINE ITEM NARRATIVES

520100 – CONTRACTED MAINTENANCE **$ 9,783**

Maintenance is required for the GC/MS/DS & the FTIR systems. The GCMS maintenance agreement includes the replacement of parts due to normal use.

520200 – CONTRACTED SERVICES **$ 2,020**

Monitoring and mapping services are needed for undercover equipment. The annual cost for 3 devices is $1,620. The budget includes additional funds to move from 4g to 5 g service with an estimated cost of $400.

520307 – ACCREDITATION SERVICES **$ 4,546**

This is the initial fee to start the application process for our drug lab to become accredited. The fee will cover the cost of the application, pre-audit assessment, standards compliance audit, and accreditation hearing. Accreditation will assist with the establishment of measurable criteria for operations. The re-accreditation schedule will not be established until after the initial accreditation is obtained.

521200 - OPERATING SUPPLIES **$ 11,000**

The majority of this account must pay for various items used during narcotics investigations and the analysis of seized drugs. There are solvents/reagents, standards, and gases for the instrument. The amount budgeted is based on the estimated cost for the current fiscal year.

522200 - SMALL EQUIPMENT REPAIRS & MAINTENANCE **$ 1,000**

Required inspections and repair of various audio and video equipment used during narcotics surveillance operations. The amount budgeted is an estimate because this year is the first year we will need to service all of the surveillance equipment.

525210 – CONFERENCE, MEETING & TRAINING EXPENSE **$ 2,000**

Specialized training is required for this specialized field of law enforcement. Some certifications must be maintained along with conferences relating to current trends in illegal substance abuse. Training seminars requested during the year may vary as they are offered.

525240 – PERSONNEL MILEAGE **$ 300**

Reimbursement for mileage incurred from the use of a personal vehicle is required. Travel to peer-reviews of drug lab cases is required. The amount budgeted is an estimate.

525600 – UNIFORMS & CLOTHING **$ 1,000**

The officers will need to purchase replacement uniforms, jackets, and uniforms for tactical operations. This year the officers will need complete sets of daily uniforms and raid uniforms.

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

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
	***L/E - Civil Process Server 2638:**							
	Revenues:							
441000	Sheriff's Fees & Fines	37,160	18,507	34,680	34,680	44,417		
801000	Op Trn from General Fund	3,333	0	0	0			
	**** Total Revenue**	40,493	18,507	34,680	34,680	44,417	0	0
	*****Total Appropriation**				34,115	39,735	0	0
	Contingency:							
	Unused							
	FUND BALANCE							
	Beginning of Year				14,975	15,540	15,540	15,540
	FUND BALANCE - Projected							
	End of Year				15,540	20,222	15,540	15,540

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

Object Code	Expenditure Classification	2024-25 Expenditure	2025-26 Expenditure (Nov)	2025-26 Amended (Nov)	***BUDGET*** 2026-27 Requested	2026-27 Recommend	2026-27 Approved
	Personnel						
510200	Overtime	0	0	0			
510300	Part Time - 1 (.625 - FTE)	29,067	11,386	26,475	28,087		
511112	FICA - Employers Portion	2,216	867	2,026	2,149		
511113	State Retirement - Employers Portion	5,011	2,113	4,914	5,213		
511130	Workers Compensation	90	35	83	87		
519999	Personnel Contingency	0	0	0	3,554		
	*** Total Personnel**	**36,384**	**14,401**	**33,498**	39,090	**0**	**0**
	Operating Expenses						
520710	Software Subscription	0	0	0	590		
524201	General Tort Liability Insurance	0	44	27	49		
524202	Surety Bonds	0	0	0	7		
525041	E-mail Service Charges - 2	0	0	590	0		
529903	Contingency	0	0	0	0		
	*** Total Operating**	**0**	**44**	**617**	**646**	**0**	**0**
	**** Total Personnel & Operating**	**36,384**	**14,445**	**34,115**	39,735	**0**	**0**
	Capital						
540000	Small Tools & Minor Equipment	0	0	0			
	All Other Equipment	0	0	0			
	**** Total Capital**	**0**	**0**	**0**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**36,384**	**14,445**	**34,115**	39,735	**0**	**0**

SECTION V. - PROGRAM OVERVIEW

This program is for the service of civil papers to include Family Court bench warrants, evictions, executions, liens, and judgments for civil process. The party requesting service pays an amount of $0 to $25. The amount paid depends on varying circumstances. The revenue generated by this program will be used to fund three part-time clerical positions to enter the papers into a database, which tracks the service and attempted service of these documents.

SECTION VI. A. - SUMMARY OF REVENUES

441000 – SHERIFF'S FEES & FINES **$ 44,417**

This revenue is generated from the service of all common pleas papers. The party requesting the service pays an amount of $0 to $25. The amount paid depends on varying circumstances. The estimated revenue is calculated based projections for the current fiscal year.

SECTION VI. B. – LISTING OF POSITIONS

Current Staffing Level:

	Positions	Full Time Equivalent General Fund	Other Fund	Total	Grade
Law Enforcement/Judicial Services:					
Records Technician	1		0.625	0.625	106
Totals	1	0	0.625	1.250	

SECTION VI. C. - OPERATING LINE ITEM NARRATIVES

520710 – SOFTWARE SUBSCRIPTION **$ 590**

E-mail service is a vital tool for communication among all individuals not just within Lexington County.

524201 - GENERAL TORT LIABILITY INSURANCE **$ 49**

General tort liability insurance amounts are allocated based on the number and liability classification of personnel. The County's Risk Manager recommends the budget amount.

524202 – SURETY BOND **$ 7**

Surety bonds are paid every three fiscal years and they are due this year with a cost of $7 per employee. The next payment will be due in fiscal year 2027.

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 Nov 2025-26	Amended Budget Thru Nov 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		
	**** Total Revenue**	28,666	28,666	30,843	30,843	31,006	0	0
	*****Total Appropriation**				36,787	19,853	0	0
	Contingency: Unused							
	FUND BALANCE Beginning of Year				56,378	50,434	50,434	50,434
	FUND BALANCE - Projected End of Year				50,434	61,587	50,434	50,434

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 (Nov)	2025-26 Amended (Nov)	BUDGET 2026-27 Requested	BUDGET 2026-27 Recommend	BUDGET 2026-27 Approved
	Personnel						
510300	Part Time - (LS)	14,189	6,693	15,000	14,364		
511112	FICA - Employer's Portion	1,097	512	1,148	1,099		
511113	State Retirement - Employer's Portion	2,529	1,242	2,736	2,666		
511130	Workers Compensation	448	208	444	425		
519999	Personnel Contingency	0	0	1,207	0		
	*** Total Personnel**	**18,263**	**8,655**	**20,535**	**18,554**	**0**	**0**
	Operating Expenses						
521209	School Patrol Supplies	36	0	450	450		
524201	General Tort Liability Insurance	520	358	810	810		
524202	Surety Bonds	0	0	0	21		
525100	Postage	0	0	18	18		
525400	Gas, Fuel, & Oil	0	0	0	0		
529903	Contingency	0	0	14,974	0		
	*** Total Operating**	**556**	**358**	**16,252**	**1,299**	**0**	**0**
	**** Total Personnel & Operating**	**18,819**	**9,013**	**36,787**	**19,853**	**0**	**0**
	Capital						
540000	Small Tools & Minor Equipment	0	0	0			
	**** Total Capital**	**0**	**0**	**0**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**18,819**	**9,013**	**36,787**	**19,853**	**0**	**0**

SECTION V. – PROGRAM OVERVIEW

School Crossing Guards ensure the safety of our children during arrival and departure from school. Lexington County School Districts # 1, #3, and #5 have requested school crossing guards. The school crossing guards are hired and maintained by the Lexington County Sheriff's Department and substitutes on an as-needed basis. The school districts pay 100% of the cost associated with scheduled hours for school crossing guards as well as an administrative fee that covers our cost for management of the program.

SECTION VI. B. – LISTING OF POSITIONS

Current Staffing Level:

		Full Time Equivalent			
	Positions	General Fund	Other Fund	Total	Grade
Law Enforcement/School Crossing Guards:					
School Crossing Guard	5		1.25	1.25	101 L/S
Totals	5	0	1.25	1.25	

SECTION VI. C. – OPERATING LINE ITEM NARRATIVES

521209 – SCHOOL PATROL SUPPLIES **$ 450**

Supplies such as vests, signs, lights, rain gear, batteries and other safety equipment is required for the school crossing guards to be visible for the safety of the children and awareness purposes of citizens.

524201 – GENERAL TORT INSURANCE **$ 810**

General tort liability insurance amounts are allocated based on the number and liability classification of personnel. The budgeted amount is 5% above current FY expenditure, as recommended by the County's Risk Manager.

524202 – SURETY BONDS **$ 21**

Surety bonds are due this fiscal year at $7 per employee. The bonds are due every three years and will not be paid again until fiscal year 2027.

525100 – POSTAGE **$ 18**

Postage is required for the bi-weekly mailing of the payroll deposit amounts to the school crossing guards. Most school crossing guards obtain their payroll information via the Internet and the mailing of this information is no longer needed.

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

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
	***L/E - School District #4 2640:**							
	Revenues:							
456100	Program Income	409,486	167,055	331,635	331,635	350,237		
458007	State SRO Program	0	0	257,907	257,907	224,861		
461000	Investment Interest	0	0	0	0			
801000	Op Trn from General Fund/LE	155,439	0	110,791	110,791	132,471		
	**** Total Revenue**	564,925	167,055	700,333	700,333	707,569	0	0
	*****Total Appropriation**				719,398	707,569	0	0
	Unused Contingency							
	FUND BALANCE Beginning of Year				29,931	10,866	10,866	10,866
	FUND BALANCE - Projected End of Year				10,866	10,866	10,866	10,866

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 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	BUDGET 2026-27 Requested	BUDGET 2026-27 Recommend	BUDGET 2026-27 Approved
	Personnel						
510100	Salaries & Wages - 4	232,301	83,470	235,494	239,672		
510199	Special Overtime	26,746	13,054	25,000	27,000		
510200	Overtime	0	0	0	0		
511112	FICA - Employer's Portion	18,880	7,145	19,928	20,400		
511114	Police Retirement - Employer's Portion	36,038	12,748	55,329	56,641		
511120	Employee Insurance - 4	30,563	14,167	34,000	35,000		
511130	Workers Compensation	8,968	3,340	9,014	9,227		
511131	S.C. Unemployment	0	0	0			
511214	Police Retirement - Emplr. Port. (Retiree)	17,534	7,754	0			
519999	Personnel Contingency	0	0	0	21,176		
	*** Total Personnel**	**371,030**	**141,678**	**378,765**	**409,117** 6	**0**	**0**
	Operating Expenses						
520110	Officer Safety Equipment	5,677	5,676	14,028	14,028		
520710	Software Subscription	0	0	0	2,360		
521000	Office Supplies	0	0	0	0		
521200	Operating Supplies	0	0	0	0		
521208	Police Supplies	0	0	0	0		
522300	Vehicle Repairs & Maintenance	1,161	1,013	4,508	4,508		
524100	Vehicle Insurance - 4	1,845	3,200	2,460	3,260		
524101	Comprehensive Insurance - 4	1,259	2,265	2,252	2,800		
524201	General Tort Liability Insurance	6,236	6,860	6,548	7,546		
524202	Surety Bonds - 4	0	0	0	28		
525004	WAN Service Charges	1,406	570	1,872	1,872		
525021	Smart Phone Charges - 4	1,665	675	2,160	2,160		
525030	800 MHz Radio Service Charges - 4	2,402	1,172	2,832	2,832		
525031	800 MHz Radio Maintenance Contracts - 4	255	255	340	340		
525041	E-mail Service Charges - 4	0	0	2,360	0		
525210	Conference, Meeting & Training Expense	0	140	560	560		
525230	Subscriptions, Dues, & Books	165	165	240	240		
525400	Gas, Fuel, & Oil	7,949	3,217	12,476	12,332		
525600	Uniforms & Clothing	2,956	0	2,332	3,000		
529903	Contingency	0	0	8,077			
	*** Total Operating**	**32,976**	**25,208**	**63,045**	**57,866**	**0**	**0**
	**** Total Personnel & Operating**	**404,006**	**166,886**	**441,810**	**466,983** 2	**0**	**0**
	Capital						
540000	Small Tools & Minor Equipment	0	0	0			
	All Other Equipment	141,976	0	11,234			
	**** Total Capital**	**141,976**	**0**	**11,234**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**545,982**	**166,886**	**453,044**	**466,983** 2	**0**	**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	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	2026-27 Requested	*BUDGET* 2026-27 Recommend	2026-27 Approved
	Personnel						
510100	Salaries & Wages - 2	0	19,300	81,521	116,949		
510199	Special Overtime	0	5,973	0	14,335		
510200	Overtime	0	0	6,000	0		
511112	FICA - Employer's Portion	0	1,875	6,695	10,043		
511114	Police Retirement - Employer's Portion	0	5,368	12,315	27,885		
511120	Employee Insurance - 2	0	2,833	12,750	17,500		
511130	Workers Compensation	0	874	3,028	4,542		
519999	Personnel Contingency	0	0	0	8,688		
	*** Total Personnel**	**0**	**36,223**	**122,309**	**199,942**	**0**	**0**
	Operating Expenses						
520110	Officer Safety Equipment	0	0	7,928	7,014		
520233	Towing Service	0	0	90	90		
520710	Software Subscription	0	0	590	1,180		
521000	Office Supplies	0	0	50	0		
521200	Operating Supplies	0	0	200	0		
521208	Police Supplies	0	0	1,126	808		
522300	Vehicle Repairs & Maintenance	0	2	2,247	3,416		
524100	Vehicle Insurance - 1	0	0	615	1,630		
524101	Comprehensive Insurance - 1	0	953	563	1,400		
524201	General Tort Insurance	0	1,715	1,637	3,430		
524202	Surety Bonds	0	0	0	14		
525004	WAN Service Charges	0	76	0	936		
525021	Smart Phone Charges	0	90	790	1,080		
525030	800 MHz Radio Service Charges - 1	0	59	1,774	2,832		
525031	800 MHz Radio Maintenance Contracts	0	0	0	340		
525041	E-mail Service Charges - 1	0	0	0	0		
525210	Conference, Meeting & Training Exp.	0	0	5,100	4,400		
525230	Subscriptions, Dues, & Books	0	0	60	120		
525400	Gas, Fuel, & Oil	0	54	11,475	10,954		
525600	Uniforms & Clothing	0	0	4,500	1,000		
	*** Total Operating**	**0**	**2,949**	**38,745**	**40,644**	**0**	**0**
	**** Total Personnel & Operating**	**0**	**39,172**	**161,054**	**240,586**	**0**	**0**
	Capital						
540000	Small Tools & Minor Equipment	0	0	150	0		
540015	Minor Furniture	0	0	600	0		
	All Other Equipment	6,658	54,950	104,550	0		
	**** Total Capital**	**6,658**	**54,950**	**105,300**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**6,658**	**94,122**	**266,354**	**240,586**	**0**	**0**

SECTION V. - PROGRAM OVERVIEW

The Lexington County Sheriff's Department provides contracted services for school resource officers (SROs) and school crossing guards. The School Resource Officer program provides for the safety and security of the students in every high school, most middle schools, and some elementary schools in all of Lexington County's school districts. School Crossing Guards ensure the safety of our children during arrival and departure from school. Not all schools in Lexington County have a school crossing guard and in school district two, the municipalities provide the crossing guards. The Lexington County Sheriff's Department and the School Officials are working together to provide a learning environment for the students that will be safe. The State of South Carolina has seen the crime rate rise and Lexington County experiences an increase of school-related incidents such as gang and drug activity. The presence of law enforcement officers in the schools should deter such criminal activity and the presence of school crossing guards assist with slowing traffic to allow the students to arrive and depart school safely.

SECTION VI. B. – LISTING OF POSITIONS

Current Staffing Level:

		Full Time Equivalent				
		Positions	General Fund	Other Fund	Total	Grade
	Senior Deputy	4		4	4	SO2
Totals		4	0	4	4.000	

SECTION VI. C. – OPERATING LINE ITEM NARRATIVES

520110 – OFFICER SAFETY EQUIPMENT **$ 14,028**

This account is for the department's maintenance plan for an electronic control device and body camera. These devices are critical to the officer by providing an accurate account of incidents and a non-lethal weapon during incidents.

520710 – SOFTWARE SUBSCRIPTION **$2,360**

E-mail service is a vital tool for communication among all individuals not just within Lexington County.

522300 - VEHICLE REPAIRS & MAINTENANCE **$ 4,508**

The amount budgeted is based on estimated expenditures for the current fiscal year. The extraordinary maintenance includes transmission overhauls, rear-end replacements and deer collisions. The budget amount is prorated equally among all vehicles assigned to the organization.

524100 - VEHICLE INSURANCE **$ 3,260**

The budget amount is the estimate provided by the County's Risk Manager. Please see the vehicle detail schedule in the appendixes for cost allocation.

524101 – COMPREHENSIVE INSURANCE **$ 2,800**

Comprehensive insurance was not placed on the school resource officer's vehicles.

524201 - GENERAL TORT LIABILITY INSURANCE **$ 7,546**

General tort liability insurance amounts are allocated based on the number and liability classification of personnel. The amount per officer is $1,637.

524202 – SURETY BONDS **$ 28**

Surety bonds are due this fiscal year with a cost of $10 per employee. Surety bonds are paid every three fiscal years and the next payment will be due in fiscal year 2027.

525004 – WAN SERVICE CHARGES **$ 1,872**

This account is used to pay connection charges for wide-area networks. This enables connections to the Records Management System. The annual cost per deputy is $468.

525021 – SMART PHONE CHARGES **$ 2,160**

All vital communications cannot occur over the 800 MHz radio system. Therefore, mobile telephones are required for immediate response when required. The Smart Phone enables data transmissions in addition to the other services available with our current cell phone plan and can will replace the point-and-shoot camera currently issued to deputies. The annual cost per deputy is $540.

525030 – 800 MHz RADIO SERVICE CHARGES **$ 2,832**

The 800 MHz radios are required for communication. Please see the 800 MHz radio detail schedule in the appendixes for cost allocation. This includes one in-car radio.

525031 – 800 MHz RADIO MAINTENANCE CHARGES **$ 340**

The 800 MHz radios are required for communication. Please see the 800 MHz radio detail schedule in the appendixes for cost allocation. This does not include maintenance for one new in-car radio.

525210 – CONFERENCE, MEETING & TRAINING EXPENSE **$ 560**

School Resource officers must be sent for training so that they may maintain their certification and acquire advancement in technical fields. The certification class is $140 per officer through SCCJA. The budget amount per officer is $140.

525230 – SUBSCRIPTIONS, DUES, & BOOKS **$ 240**

Dues for the South Carolina Law Enforcement Association at $35 per officer and dues for the Sheriff's Association are paid at $25. The cost for dues per SRO is $60.

525400 - GAS, FUEL, & OIL **$ 12,332**

The budget amount is based on the projected expenditures. The budget amount is prorated equally among all vehicles assigned to the organization. Individual vehicle costs are not calculated due to the reassignment of vehicles with different job functions. The reassignment allows for efficient utilization of all fleet vehicles.

525600 – UNIFORMS & CLOTHING **$ 3,000**

Uniforms are required under Section 23-13-30 of the SC Code of Laws. Each officer receives replacement uniforms once a year, replacement body armor every five years, and boots every other year. The items needed this year are as follows:

(8) Replacement uniforms $130 ea. - $1,040
(2) Pairs of boots $100 ea. - $200
(1) Replacement body armor w/external carriers $1,092 ea. - $1,092

SECTION V. - PROGRAM OVERVIEW

The State-Funded School Resource Officer (SRO) Program was transferred from the South Carolina Department of Education (SCDE) to the South Carolina Department of Public Safety (SCDPS) effective July 1, 2021 because of proviso 63.9 of the 2021-2022 South Carolina Appropriations Act. The purpose of the SRO Program is to fund full-time certified law enforcement officers to serve as SROs in schools that otherwise would lack the adequate resources to hire their own SROs. The State of South Carolina, the School Districts and the Lexington County Sheriff's Department are working to provide a safe learning environment for the students.

The main functions of the School Resource Officer are law enforcement officer, teacher, and counselor. First, as a law enforcement officer, the SRO maintains a safe and secure environment on the school campus that will be conducive to an educationally stimulating atmosphere and serve as a means of preventing criminal activities and disturbances. Second, as a teacher, the SRO promotes positive attitudes regarding the police role in society and informs the students of their rights and responsibilities as lawful citizens. Third, as a counselor, the SRO establishes a more complete liaison with school personnel and students in a cooperative effort to prevent juvenile delinquency.

The most effective way an SRO can accomplish these goals is to be a positive role model. Students learn from every interaction they have with an SRO. It is essential for an SRO to be a positive role model who endorses high moral standards, uses good judgment and discretion, is consistent and fair, respects all students, and displays a sincere concern for the school community. The SRO must maintain a professional appearance, and be visible, accessible, and willing to talk to the students. In addition, the SRO must attend and participate in school activities during both the school year and the summer months; interact positively with the students and the community while addressing their concerns seriously; maintain a relationship with the student's parents by attending PTO meetings and parent conferences; and maintain a relationship with the faculty and school administrators.

The SRO Program funds will be used to pay for the salaries and fringe benefits of the State-funded SROs as well as law enforcement equipment and training. The School Districts will apply for the number of School Resource Officer positions they are seeking. While the grant does not require matching funds, the expenses that are not covered under the grant award will be paid 75% by the School District and the Sheriff's Department will pay 25%.

SECTION VI. B. – LISTING OF POSITIONS

Current Staffing Level:

	Positions	Full Time Equivalent General Fund	Other Fund	Total	Grade
Senior Deputy	2		2	2	SO2
Totals	2	0	2	2.000	

SECTION VI. C - OPERATING LINE ITEM NARRATIVES

520110 – OFFICER SAFETY EQUIPMENT **$ 7,014**

The body camera and the electronic control device are now being combined into an annual service for the two devices to work simultaneously to store information continually. Law enforcement is required to use body cameras for recording purposes and electronic control devices for the safety of the officers. These devices are critical to the officer by providing an accurate account of incidents and a non-lethal weapon during incidents.

520233 – TOWING SERVICE **$ 90**

Wrecker services must be paid for the towing of County Vehicles. The minimum cost for a County Vehicle is $75. The amount budgeted is based on the projected expenditures for the current fiscal year plus 3% for complex tows that have additional charges for winching.

520710 – SOFTWARE SUBSCRIPTION **$ 1,180**

E-mail service is a vital tool for communication among all individuals not just within Lexington County.

521208 - POLICE SUPPLIES **$ 808**

Police supplies are needed to perform daily job duties. Examples of items purchased from this account include pepper gel, flashlights, handcuffs, summons books, holders, and batons. The amount budgeted is based on the expenditure projection.

522300 - VEHICLE REPAIRS & MAINTENANCE **$ 3,416**

The amount budgeted is based on the projected expenditures for the vehicle.

524100 - VEHICLE INSURANCE **$ 1,630**

The budgeted amount per vehicle is the estimate provided by the County's Risk Manager.

524101 - COMPREHENSIVE INSURANCE **$ 1,400**

The budgeted amount per vehicle is the estimate provided by the County's Risk Manager.

524201 - GENERAL TORT LIABILITY INSURANCE **$ 3,430**

General tort liability insurance is needed for all personnel. There are several liability classifications for the personnel and the amount budgeted is determined by the County's Risk Manager.

524202 – SURETY BONDS **$ 14**

Surety bonds are paid every three fiscal years, and the next payment will be due in fiscal year 2027.

525004 – WAN SERVICE CHARGES **$ 936**

This account is used to pay connection charges for wide-area networks. This includes the mi-fi fee to connect officers when they are not in the main office to access the in-house law enforcement network to obtain and view critical law enforcement information.

525021 – SMARTPHONE CHARGES **$ 1,080**

All vital communications cannot occur over the 800 MHz radio system. Therefore, mobile telephones are required for immediate response when required. The Smart Phone enables officers to upload photos of evidence to case files to make documentation more efficient. The Smart Phone is a new technology that enables data transmission in addition to the other services available with our current cell phone plan.

525030 – 800 MHz RADIO SERVICE CHARGES **$ 2,832**

The 800 MHz portable and in-car radios are required for communication. This communication enables the Communication Center to convey to officers' vital information regarding the call for service.

525031 – 800 MHz RADIO MAINTENANCE CONTRACTS **$ 340**

The 800 MHz portable and in-car radios are required for communication. This communication must be available at all times.

525210 – CONFERENCE, MEETING & TRAINING EXPENSE **$ 4,400**

To meet requirements for certification, SC Code of Laws, Section 23-23-10 training must be attended. These include Class I enforcement personnel (40 hours/3 years), Class III dispatch personnel (in-service legal updates), and reserve officer (in-service once a month). This reflects in-house training needs required by law and Accreditation standards to provide to personnel. The academy does not teach these courses, and in many cases, employees must be sent outside the county for training so that they may maintain their certification and acquire advancement in technical fields.

(4) Grant Required Training is estimated.

525230 - SUBSCRIPTIONS, DUES & BOOKS **$ 120**

Various subscriptions and memberships are needed as they relate to law enforcement statistics, training, and legal updates. These subscriptions and organizational memberships provide information that assists with the daily management, operations, and industry trends.

525400 – GAS, FUEL & OIL **$ 10,954**

The budget amount is based on the amount allowed by the grant per officer per year. The grant reimburses the travel amount based on the Federal Mileage Rate.

525600 – UNIFORMS & CLOTHING **$ 1,000**

Uniforms and specialized clothing are worn for safety and quick identification. Each officer receives replacement uniforms once a year. The number of uniforms ordered each replacement cycle depends on the job function. The budget includes the estimated cost for body armor and equipment holders.

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 Nov 2025-26	Amended Budget Thru Nov 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		
456100	Program Income	998,223	486,039	987,571	987,571	1,080,148		
461000	Investment Interest	0	0	0	0			
801000	Op Trn from General Fund/LE	366,888	0	329,190	329,190	360,049		
	**** Total Revenue**	1,483,759	604,687	1,457,310	1,457,310	1,584,853	0	0
	*****Total Appropriation**				1,396,761	1,551,397	0	0
	CONTINGENCY Unused							
	FUND BALANCE Beginning of Year				394,181	454,730	454,730	454,730
	FUND BALANCE - Projected End of Year				454,730	488,186	454,730	454,730

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	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	2026-27 Requested	*BUDGET* 2026-27 Recommend	2026-27 Approved
	Personnel						
510100	Salaries & Wages - 12	716,209	263,419	711,242	714,324		
510199	Special Overtime	38,405	25,203	45,000	51,000		
510200	Overtime	0	0	0	0		
511112	FICA - Employer's Portion	55,429	21,151	57,853	58,547		
511114	Police Retirement - Employer's Portion	140,071	55,508	16,626	162,555		
511120	Employee Insurance -12	97,800	42,500	102,000	105,000		
511130	Workers Compensation	26,130	9,986	26,166	26,480		
511214	PORS - Employer Portion (Retiree)	15,032	5,796	0			
519999	Personnel Contingency	0	0	0	67,074		
	*** Total Personnel**	**1,089,076**	**423,563**	**958,887**	**1,184,981**	**0**	**0**
	Operating Expenses						
520110	Officer Safety Equipment	17,029	17,029	42,084	42,084		
520710	Software Subscription	0	0	0	7,080		
521208	Police Supplies	38	0	650	650		
522300	Vehicle Repairs & Maintenance	9,304	3,326	13,524	20,496		
524100	Vehicle Insurance - 12	7,380	9,600	7,380	9,780		
524101	Comprehensive Insurance - 7	6,012	4,401	3,941	8,400		
524201	General Tort Liability Insurance	20,267	20,580	19,644	22,638		
524202	Surety Bonds - 12	0	0	0	84		
525004	WAN Service Charges	5,473	2,281	5,616	5,616		
525021	Smart Phone Charges	6,480	2,700	6,480	6,480		
525030	800 MHz Radio Service Charges - 12	8,436	3,515	8,496	8,496		
525031	800 MHz Radio Maintenance Contracts	935	850	1,020	1,020		
525041	E-mail Service Charges - 12	0	0	7,080	0		
525210	Conference, Meeting & Training Expense	25	320	1,680	1,680		
525230	Subscriptions, Dues, & Books	605	660	720	720		
525400	Gas, Fuel, & Oil	21,414	5,894	37,428	36,996		
525600	Uniforms & Clothing	5,598	1,460	6,996	6,996		
529903	Contingency	0	0	80,000			
	*** Total Operating**	**108,996**	**72,616**	**242,739**	**179,216**	**0**	**0**
	**** Total Personnel & Operating**	**1,198,072**	**496,179**	**1,201,626**	**1,364,197**	**0**	**0**
	Capital						
540000	Small Tools & Minor Equipment	0	0	0			
540010	Minor Software	0	0	0			
	All Other Equipment	132,893	53,898	84,000			
1	Marked SUV w/Equipment - RPL				76,000		
	**** Total Capital**	**132,893**	**53,898**	**84,000**	**76,000**	**0**	**0**
	***** Total Budget Appropriation**	**1,330,965**	**550,077**	**1,285,626**	**1,440,197**	**0**	**0**

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 (Nov)	2025-26 Amended (Nov)	2026-27 Requested	*BUDGET* 2026-27 Recommend	*BUDGET* 2026-27 Approved
	Personnel						
510300	Part Time - (LS)	61,115	25,666	82,080	82,080		
511112	FICA - Employer's Portion	4,710	1,963	6,279	6,280		
511113	State Retirement - Employer's Portion	9,813	4,676	15,234	15,235		
511114	Police Retirement - Employer's Portion	(34)	0	0	0		
511130	Workers Compensation	1,990	819	2,430	2,430		
511214	PORS - Employer's Portion (Retiree)	1,273	100	0	0		
519999	Personnel Contingency	0	0	0	0		
	*** Total Personnel**	**78,867**	**33,224**	**106,023**	**106,025**	**0**	**0**
	Operating Expenses						
521209	School Patrol Supplies	109	0	1,800	1,800		
524201	General Tort Liability Insurance	1,560	1,645	3,240	3,240		
524202	Surety Bonds	0	0	0	63		
525100	Postage	0	0	72	72		
	*** Total Operating**	**1,669**	**1,645**	**5,112**	**5,175**	**0**	**0**
	**** Total Personnel & Operating**	**80,536**	**34,869**	**111,135**	**111,200**	**0**	**0**
	Capital						
540000	Small Tools & Minor Equipment	0	0	0	0		
540010	Minor Software	0	0	0	0		
	All Other Equipment	0	0	0			
	**** Total Capital**	**0**	**0**	**0**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**80,536**	**34,869**	**111,135**	**111,200**	**0**	**0**

SECTION IV

COUNTY OF LEXINGTON
Capital Item Summary
Fiscal Year - 2026-27

Fund #	2641	Fund Title:	LE/School District #5
Organization #	151202	Organization Title:	LE/School Resource Officers 75/25
Program	150	Program Title:	Law Enforcement

Qty	Item Description	***BUDGET*** 2026-27 Requested Amount
	Small Tools and Minor Equipment	0
1	Marked SUV w/Equipment - RPL	76,000

**** Grand Total Capital (Transfer Total to Section I and II)** **76,000**

SECTION V. - PROGRAM OVERVIEW

The Lexington County Sheriff's Department provides contracted services for school resource officers (SROs) and school crossing guards. The School Resource Officer program provides for the safety and security of the students in every high school, most middle schools, and some elementary schools in all of Lexington County's school districts. School Crossing Guards ensure the safety of our children during arrival and departure from school. Not all schools in Lexington County have a school crossing guard and in school district two, the municipalities provide the crossing guards. The Lexington County Sheriff's Department and the School Officials are working together to provide a learning environment for the students that will be safe. The State of South Carolina has seen the crime rate rise and Lexington County experiences an increase of school-related incidents such as gang and drug activity. The presence of law enforcement officers in the schools should deter such criminal activity and the presence of school crossing guards assist with slowing traffic to allow the students to arrive and depart school safely.

SECTION VI. B. – LISTING OF POSITIONS

Current Staffing Level:

		Full Time Equivalent			
	Positions	General Fund	Other Fund	Total	Grade
Law Enforcement/School Resource Officers:					
Senior Deputy	12		12	12	SO2
Totals	12	0	12	12.000	

SECTION VI. C. – OPERATING LINE ITEM NARRATIVES

520110 – OFFICER SAFETY EQUIPMENT **$ 42,084**

This account is for the department's maintenance plan for an electronic control device and body camera. These devices are critical to the officer by providing an accurate account of incidents and a non-lethal weapon during incidents.

520710 – SOFTWARE SUBSCRIPTION **$ 7,080**

E-mail service is a vital tool for communication among all individuals not just within Lexington County.

521208 – POLICE SUPPLIES **$ 650**

Officers need items such as handcuffs, pepper spray, ASP batons, restraints, leg irons, transport belts, summons books, etc. to perform daily job duties. Some of these items are not replaced regularly, so expenditures vary from year to year. The amount budgeted is based on the expenditure projection for this fiscal year.

522300 - VEHICLE REPAIRS & MAINTENANCE **$ 20,496**

The amount budgeted is based on estimated expenditures for the current fiscal year. The extraordinary maintenance includes transmission overhauls, rear-end replacements and deer collisions. The budget amount is prorated equally among all vehicles assigned to the organization.

524100 - VEHICLE INSURANCE **$ 9,780**

The budget amount is the estimate provided by the County's Risk Manager. Please see the vehicle detail schedule in the appendixes for cost allocation.

524101 – COMPREHENSIVE INSURANCE **$ 8,400**

Comprehensive insurance was placed on the school resource officer vehicles. The County's Risk Manager recommends the budget amount.

524201 - GENERAL TORT LIABILITY INSURANCE **$ 22,638**

General tort liability insurance amounts are allocated based on the number and liability classification of personnel. The amount per law enforcement officer is $ 1,637 annually.

524202 – SURETY BONDS **$ 84**

Surety bonds are due this year at $10 per officer. Surety bonds are paid every three fiscal years and the next payment will be due in fiscal year 2027.

525004 – WAN SERVICE CHARGES **$ 5,616**

This account is used to pay connection charges for wide-area networks. This enables connections to the Records Management System. The annual cost per deputy is $468.

525021 – SMART PHONE CHARGES **$ 6,480**

All vital communications cannot occur over the 800 MHz radio system. Therefore, mobile telephones are required for immediate response when required. The Smart Phone enables data transmissions in addition to the other services available with our current cell phone plan and can will replace the point-and-shoot camera currently issued to deputies. The annual cost per deputy is $540.

525030 – 800 MHz RADIO SERVICE CHARGES **$ 8,496**

The 800 MHz radios are required for communication. Please see the 800 MHz radio detail schedule in the appendixes for cost allocation.

525031 – 800 MHz RADIO MAINTENANCE CHARGES **$ 1,020**

The 800 MHz radios are required for communication. Please see the 800 MHz radio detail schedule in the appendixes for cost allocation. This does not include the cost of one new in-car radio.

525041 – E-MAIL SERVICE CHARGES **$ 0**

The department no longer pays the state for emails.

525210 – CONFERENCE, MEETING & TRAINING EXPENSE **$ 1,680**

School Resource officers must be sent for training so that they may maintain their certification and acquire advancement in technical fields. The certification class is $140 per officer through SCCJA.

525230 – SUBSCRIPTIONS, DUES, & BOOKS **$ 720**

The certified law enforcement officer dues for the South Carolina Law Enforcement Association and Sheriff's Association are paid from this account. The cost for both dues per officer per year is $60.

525400 - GAS, FUEL, & OIL **$ 36,996**

The budget amount is based on the projected expenditures for the current fiscal year. The budget amount is prorated equally among all vehicles assigned to the organization. Individual vehicle costs are not calculated due to the reassignment of vehicles with different job functions. The reassignment allows for efficient utilization of all fleet vehicles.

525600 – UNIFORMS & CLOTHING **$ 6,996**

Uniforms are required under Section 23-13-30 of the SC Code of Laws. Each officer receives replacement uniforms once a year, replacement body armor every five years, and boots every other year. The items needed this year are as follows:

(24) Replacement uniforms $130 ea. - $3,120
(6) Pairs of boots $100 ea. - $600
(3) Replacement body armor w/external carriers $1,092 ea. - $3,276

SECTION VI. D. – CAPITAL LINE ITEM NARRATIVES

(1) MARKED SUV W/EQUIP RPL **$ 76,000**

Vehicle replacement as recommended by County Fleet Manager.

SECTION V. – PROGRAM OVERVIEW

School Crossing Guards play a vital role in ensuring the safety of children during their arrival and departure from school. In response to requests from Lexington County School Districts #1, #3, and #5, school crossing guards have been hired and are being managed by the Lexington County Sheriff's Department. The school districts are responsible for covering 100% of the costs associated with scheduled hours for the crossing guards, as well as an administrative fee that covers the cost of program management. Additionally, substitutes are hired on an as-needed basis to ensure that there is always sufficient coverage. basis. The school districts pay 100% of the cost associated with scheduled hours for school crossing guards as well as an administrative fee that covers our cost for management of the program.

SECTION VI. B. – LISTING OF POSITIONS

Current Staffing Level:

		Positions	Full Time Equivalent General Fund	Other Fund	Total	Grade
	School Crossing Guard	23		3.25	3.25	101 L/S
Totals		23	0	3.25	3.25	

SECTION VI. C. – OPERATING LINE ITEM NARRATIVES

521209 – SCHOOL PATROL SUPPLIES **$ 1,800**

Supplies such as vests, signs, lights, rain gear, batteries, and other safety equipment are required for the school crossing guards to be visible for the safety of the children and awareness purposes of citizens.

524201 – GENERAL TORT INSURANCE **$ 3,240**

General tort liability insurance amounts are allocated based on the number and liability classification of personnel. The budgeted amount is 5% above the current FY expenditure ($3,222), as recommended by the County's Risk Manager.

524202 – SURETY BONDS **$ 63**

Surety bonds will be paid this year and the cost is $10.00 per employee. Surety bonds are paid every three fiscal years and will not be paid again until fiscal year 2024.

525100 – POSTAGE **$ 72**

Postage is required for the bi-weekly mailing of the payroll deposit amounts to the school crossing guards. Most school crossing guards obtain their payroll information via the Internet and the mailing of this information is no longer needed.

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 Nov 2025-26	Amended Budget Thru Nov 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	52,932	109,908	109,908	121,414		
438731	Vehicle Use Fee	0	0	18,318	18,318	20,236		
	**** Total Revenue**	125,673	52,932	128,226	128,226	141,650	0	0
	*****Total Appropriation**				117,002	103,990	0	0
	Unused Contingency				22,823			
	FUND BALANCE Beginning of Year				227,441	261,488	261,488	261,488
	FUND BALANCE - Projected End of Year				261,488	299,148	261,488	261,488

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	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	2026-27 Requested	*BUDGET* 2026-27 Recommend	2026-27 Approved
	Personnel						
510100	Salaries & Wages - 1	66,784	27,999	66,593	70,134		
510200	Overtime	0	0	0	0		
511112	FICA - Employer's Portion	4,618	1,962	5,095	5,366		
511113	State Retirement - Employer's Portion	11,957	5,197	12,360	13,017		
511120	Insurance Fund Contribution - 1	8,150	3,542	8,500	8,750		
511130	Workers Compensation	207	87	207	218		
519999	Personnel Contingency	0	0	0	5,324		
	*** Total Personnel**	**91,716**	**38,787**	**92,755**	**102,809**	**0**	**0**
	Operating Expenses						
520200	Contracted Services	300	0	0	0		
520710	Software Subscription	0	0	0	590		
524201	General Tort Liability Insurance	0	44	42	44		
524202	Surety Bonds - 1	0	0	0	7		
525000	Telephone	0	0	252	0		
525021	Smart Phone Charges	540	225	540	540		
525041	E-mail Service Charges - 1	0	0	590	0		
529903	Contingency	0	0	22,823	0		
	*** Total Operating**	**840**	**269**	**24,247**	**1,181**	**0**	**0**
	**** Total Personnel & Operating**	**92,556**	**39,056**	**117,002**	**103,990**	**0**	**0**
	Capital						
540000	Small Tools & Minor Equipment	0	0	0	0		
540010	Minor Software	0	0	0	0		
	All Other Equipment	0	0	0			
	**** Total Capital**	**0**	**0**	**0**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**92,556**	**39,056**	**117,002**	**103,990**	**0**	**0**

SECTION V. - PROGRAM OVERVIEW

The off-duty program is a special revenue fund that is responsible for the costs associated with scheduling all employment assignments, preparing agreements, and assisting vendors with their set up in the software program, along with the liaison and technical support for the deputies and vendors as it relates to operation of the software.

SECTION VI.A. - LISTING OF REVENUE

438730 – ADMINISTRATION FEE **$ 121,414**

The revenue generated will cover the cost of the Human Resource Specialist position managing the program. This allows the program to be self-sustaining without additional cost to the LCSD. The number of hours worked varies significantly so the revenue is estimated based on the average of revenue for fiscal year 2022, revenue for fiscal year 2023, and the projected revenue for fiscal year 2024 based on actual collections for six months.
The vendor requesting the extra duty hours pays $42 per hour broken down as follows:

- $35.00 is paid directly to the deputies
- $ 6.00 covers the cost of the position and provides additional funds
- $ 1.00 is reimbursed to the County for vehicle costs.

438731 – VEHICLE USE FEE **$ 20,236**

The vendor requesting the extra duty also pays a vehicle use fee. This is reimbursement for use of the vehicle.
The vendor requesting the extra duty hours pays $42 per hour broken down as follows:

- $35.00 is paid directly to the deputies
- $ 6.00 covers the cost of the position and provides additional funds
- $ 1.00 is reimbursed to the County for vehicle costs.

SECTION VI. B. – LISTING OF POSITIONS

Current Staffing Level:

	Positions	Full Time Equivalent General Fund	Other Fund	Total	Grade
Law Enforcement/Support Services:					
Project Coordinator	1		1	1	208
Totals	1	0.000	1	1	

SECTION VI. C. - OPERATING LINE ITEM NARRATIVES

520710 – SOFTWARE SUBSCRIPTION **$ 590**

E-mail service is a vital tool for communication among all individuals not just within Lexington County.

524201 - GENERAL TORT LIABILITY INSURANCE **$ 44**

General tort liability insurance amounts are allocated based on the number and liability classification of personnel. The budget amount is 5% more than the current fiscal year's expenditure ($38), as recommended by the County's Risk Manager.

524202 – SURETY BONDS **$ 7**

The next surety bond will be paid in FYE 2027.

525021 – SMART PHONE CHARGES **$ 540**

All vital communications cannot occur over the 800 MHz radio system. Therefore, mobile telephones and pagers are required for immediate response when required. The Smart Phone is new technology that enables data transmissions in addition to the other services available with our current cell phone plan.

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

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
	*** Community Development Block Grant 2400:**							
	Revenues:							
456100	Program Income	19,699	7,608	33,978	33,978	33,978		
456101	Program Income (Note Receivable)	0	0	0	0	0		
457000	Federal Grant Income	1,806,362	579,405	1,850,758	1,850,758	1,850,758		
461150	Interest Income - Notes	0	0	0	0	0		
801000	Op Trn from General Fund	50,000	50,000	50,000	50,000	125,000		
	****Total Revenue**	1,876,061	637,013	1,934,736	1,934,736	2,009,736	0	0
	*****Total Appropriation**				3,432,752	1,850,758 9	0	0
	FUND BALANCE Beginning of Year				373,505	(1,124,511)	(1,124,511)	(1,124,511)
	FUND BALANCE - Projected End of Year				(1,124,511)	(965,538) 4	(1,124,511)	(1,124,511)

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

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

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	2026-27 Requested	*BUDGET* 2026-27 Recommend	2026-27 Approved
	Personnel						
510100	Salaries & Wages - 2 1/2	203,029	92,409	219,779	173,461		
510200	Overtime	0	0	0	0		
511112	FICA - Employer's Portion	14,524	6,641	15,132	13,269		
511113	State Retirement - Employer's Portion	36,132	17,151	40,791	32,195		
511120	Employee Insurance - 2 1/2	22,413	10,625	34,000	21,875		
511130	Workers Compensation	630	287	682	6,044		
519999	Personnel Contingency	0	0	0	0		
	*** Total Personnel**	**276,728**	**127,113**	**310,384**	**246,844**	**0**	**0**
	Operating Expenses						
520300	Professional Services	66,008	2,073	64,086	67,843		
520400	Advertising & Publicity	4,277	1,188	5,700	2,500		
520500	Legal Services	1,800	962	5,500	2,500		
520510	Interpreting Services	0	0	130	130		
520702	Technical Currency & Support	0	0	0	0		
520710	Software Subscriptions	0	184	238	0		
520800	Outside Printing	0	0	700	200		
521000	Office Supplies	3,962	1,159	4,000	3,815		
521100	Duplicating	2,275	1,225	2,500	2,500		
521200	Operating Supplies	0	0	0	0		
524000	Building Insurance	0	50	103	114		
524201	General Tort Liability Insurance	520	231	337	417		
524202	Surety Bonds	0	0	0	0		
525000	Telephone	1,504	482	843	843		
525021	Smart Phone Charges - 1/2	736	305	972	227		
525041	E-mail Service Charges - 31/2	481	416	717	1,530		
525100	Postage	2,349	1,869	2,750	2,750		
525110	Other Parcel Delivery Services	37	0	250	100		
525210	Conference, Meeting &Training Expense	396	50	3,784	5,000		
525230	Subscriptions, Dues, & Books	2,750	2,750	3,200	3,200		
525240	Personal Mileage Reimbursement	0	0	504	203		
525250	Motor Pool Reimbursement	472	10	1,600	725		
525300	Util / Administration Building	2,637	1,133	2,100	2,310		
529903	Contingency	0	0	34,309	0		
529950	Indirect Costs	23,702	5,851	26,709	24,000		
	*** Total Operating**	**113,906**	**19,938**	**161,032**	**120,906**	**0**	**0**
	**** Total Personnel & Operating**	**390,634**	**147,051**	**471,416**	**367,750**	**0**	**0**
	Capital						
540000	Small Tools & Minor Equipment	46	118	250	250		
540010	Minor Software	5,605	0	8,116	0		
	All Other Equipment	0	0	0	0		
	**** Total Capital**	**5,651**	**118**	**8,366**	**250**	**0**	**0**
	***** Total Budget Appropriation**	**396,285**	**147,169**	**479,782**	**368,000**	**0**	**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 Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	BUDGET 2026-27 Requested	BUDGET 2026-27 Recommend	BUDGET 2026-27 Approved
	Personnel						
	*** Total Personnel**	**0**	**0**	**0**	**0**	**0**	**0**
	Operating Expenses						
529903	Contingency	0	0	41,057	266,229		
534404	Midlands Housing Alliance, Inc.	90,000	22,253	50,986	65,000		
537119	Minor Housing Repair Program	4,860	0	48,000	20,000		
537180	HOME Program Project Delivery	42,401	9,933	60,178	75,000		
537194	State Street Sewer Line	0	0	0	0		
537209	BLEC Roof Replacement	0	0	0	0		
537213	ICRC Afternoon Adventures	60,000	12,361	65,501	42,000		
537216	Central SC Habitat for Humanity	0	0	0	0		
537217	Joint Municipal Water and Sewer	0	0	0	0		
537232	ICRC Athletic Scholarship	25,000	0	20,000	20,000		
537245	Lexington County Fire Services	165,224	0	0	0		
537246	Town of Batesburg-Leesville Pump Station	0	0	0	0		
537250	Boys & Girls Club of America	52,792	29,479	50,050	60,000		
537253	Sistercare	30,000	9,812	25,056	35,000		
537255	Town of Batesburg-Leesville Chemical Feed	0	0	0	0		
537273	Lex School District #1 - Sensory Room	0	0	0	0		
537282	West Columbia Mill Village	376,396	0	0	0		
537283	BLEC Gym Renovation	199,334	13,050	13,064	0		
537286	Lex School District #1 - Rehab Kitchen	189,803	0	0	0		
537287	ICRC Palmetto Enrichment	20,000	0	23,400	32,000		
537288	Palmetto Place Children and Youth Svc.	25,000	0	0	0		
537293	Town of Batesburg-Leesville Valve Enhancement	0	0	399,852	0		
537294	City of Cayce Sewer Line Rehab	0	0	273,642	378,729		
537295	ICRC EEC Deck Renovation	0	0	298,231	0		
537296	Mission Lexington Refrigerator Truck	90,282	0	0	0		
537297	Mission Lexington Walk-In Fridge/Freezer	26,984	0	0	0		
537298	Communities in School of South Carolina	41,500	0	0	0		
537299	Our Place of Hope	20,000	0	0	20,000		
5AP415	BLEC Gym Renovations Phase IV	25,459	31,230	31,430	0		
5AQ457	Town of B-L Fire Dept Support Truck	0	0	82,350	0		
5AQ478	B-L Service Line Improvements	0	0	299,672	0		
537301	Batesburg-Leesville Wastewater Pump Station	0	0	444,753	0		
537302	West Columbia Wastewater Collection System Rehab	0	0	435,748	0		
537303	Growing Home Southeast	0	0	175,000	0		
537304	Mission Lexington	0	0	68,000	118,800		
537305	Brookland Foundation	0	0	47,000	0		
	BLEC Concession Stand & ADA Bathroom				350,000		
	*** Total Operating**	**1,485,035**	**128,118**	**2,952,970**	**1,482,758**	**0**	**0**
	**** Total Personnel & Operating**	**1,485,035**	**128,118**	**2,952,970**	**1,482,758**	**0**	**0**
	Capital						
	**** Total Capital**	**0**	**0**	**0**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**1,485,035**	**128,118**	**2,952,970**	**1,482,758**	**0**	**0**

SECTION V - PROGRAM OVERVIEW

Summary of Programs:

Program 1 – Community Development Block Grant (CDBG) Program
Program 2 – County-wide Title VI Compliance

Program 1 Objectives:

The objectives of the Community Development Block Grant (CDBG) Program are to primarily assist low- and moderate-income (LMI) persons in securing decent housing, suitable living environments and expanded economic opportunities. Every project and activity funded through the CDBG Program must meet one of three national objectives: principally benefit LMI persons, aid in the elimination of slums and blight, and/or meet an urgent or unanticipated need.

The staff of the County's CDBG Program carries out these objectives through administration, implementation and oversight of the Program as established through the regulations of the United States Department of Housing and Urban Development (HUD). These responsibilities include the following:

- Ensuring compliance with applicable regulations
- Maintaining records and files
- Preparing plans and reports
- Managing infrastructure construction and other projects following federal and County guidelines
- Developing and monitoring annual program and individual project budgets
- Analyzing feasibility of potential projects
- Monitoring federal guidelines and recommending changes to program as needed

The Grants Manager, Grants Administrator and Housing Program Coordinator manage the administration of the CDBG Program. The staff works closely with many different groups and individuals to achieve the objectives of the program and successfully implement projects. Community Planning and Development (CPD) Notice 92-19 allows for CDBG funds to be expended for program administrative costs, as defined at 24 CFR 570.206(a), (b), and (e), of the Home Investment Partnership Program (HOME). Accordingly, the CDBG Program operating budget includes some operating expenses for the HOME Program.

Program 2 Objectives:

The Civil Rights Act of 1964 includes a provision named "Title VI," which prohibits discrimination in the access of County programs, activities, services, etc., on the basis of race, color, national origin, sex, disability, and age. As a recipient of federal funding, the County is required to create a Title VI Compliance Plan and must designate a Title VI Coordinator. Through the Title VI Compliance Plan, the County is required to ensure that public funds are not spent in a way that encourages, subsidizes, or results in discrimination. Additionally, the County must ensure that programs, services, and facilities are accessible to citizens with disabilities and other barriers.

The County's Title VI Compliance Plan includes Civil Rights resources, training for county grant managers on Title VI requirements, public notification and outreach, data collection systems, complaint processing in conducted programs, program availability and accessibility to persons with disability, service to limited English proficiency persons, preparing annual reports on county-wide Title VI compliance.

SECTION VI – LINE ITEM NARRATIVES

SECTION VI. A

SUMMARY OF REVENUES

457000 – FEDERAL GRANT INCOME **$1,850,758**

The United States Department of Housing and Urban Development (HUD) establishes the annual award for all Community Development Block Grant (CDBG) Urban Entitlement Counties. HUD has not notified the County of its allocation for FY 2026-27. At the time of budget preparation, HUD has recommended using the previous year's allocation of $1,850,758 for planning purposes. No other revenues are anticipated.

801000 – GENERAL FUND **$125,000**

The Title VI Coordinator/Grant Manager assists with CDBG Program Administration. Additional duties include County-wide Title VI Plan preparation and coordination. Fifty percent (50%) of the personnel and operating budget of the Title VI Coordinator/Grant Manager is provided by the general fund.

SECTION VI. B

LISTING OF POSITIONS

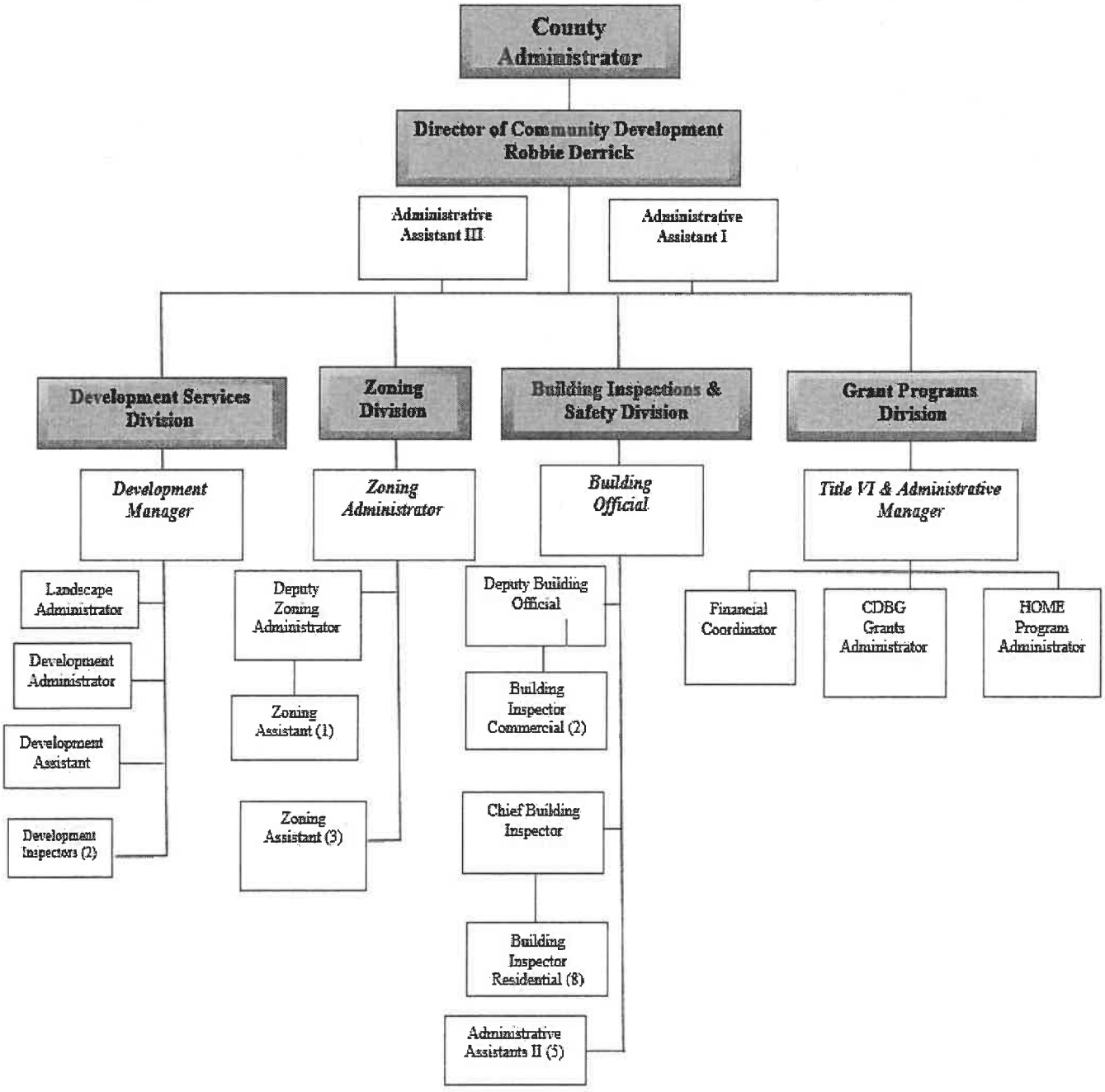
The Community Development Block Grant Division consists of four (4) employees with insurance.

Position	Band
Title VI Coordinator/Grant Manager	213*
Grants Administrator	211
Grants Financial Coordinator	211
Housing Program Coordinator	111

*50% of the personnel and operating costs for this position are funded through the County General Fund.

COMMUNITY DEVELOPMENT DEPARTMENT ORGANIZATIONAL CHART

Community Development Organizational Chart



SECTION VI. C

OPERATING LINE ITEM NARRATIVES

All non-personnel operating costs for the HOME Investment Partnerships (HOME) Program will be provided through Community Development Block Grant (CDBG) funds. Community Planning and Development (CPD) Notice 92-19 allows for CDBG funds to be expended for program administrative costs, as defined at 24 CFR 570.206(a), (b), and (e), of HOME. Accordingly, the CDBG Program operating budget includes operating expenses for the HOME Grant Administrator. Additionally, operating costs associated with County-wide Title VI management are included in this narrative. Title VI operating costs are paid through a match contribution from the general fund.

520300 – PROFESSIONAL SERVICES $67,843

As a recipient of federal funding from the U.S. Department of Housing and Urban Development for CDBG and HOME Programs, the County is required to update many of its plans and reports and may use the services of an outside consultant. The scope of this work includes surveys, data review and projections as well statistical analysis.

520400 – ADVERTISING & PUBLICITY $2,500

Newspaper advertisements are required throughout the year to notify the public of various aspects of the program including environmental findings, public hearings, availability of plans and reports, amendments to plans, and public comment periods. Continuing programs such as the Minor Home Repair program may also be marketed through newspaper advertisements for applicants. Ad costs vary depending upon the size and nature of the advertisements.

Program 1 (CDBG Program): $2,000

Program 2 (Title VI Compliance): $500

520500 – LEGAL SERVICES $2,500

The County Attorney reviews various legal issues arising from implementation of projects. These services are utilized throughout the year as projects are planned and implemented.

Program 1 (CDBG Program): $2,000

Program 2 (Title VI Compliance): $500

520510 – INTERPRETING SERVICES $ 130

This line item is requested to cover the cost for interpreting services provided to individuals who are disabled and/or non-English speaking during presentations and public hearings.

Program 1 (CDBG Program): $65

Program 2 (Title VI Compliance): $65

520702 – TECHNICAL CURRENCY AND SUPPORT $0

This line item is a new security solution to ensure the integrity of each user login.

Program 1(CDBG Program) $0

Program 2 (Title VI Compliance) $0

520800 – OUTSIDE PRINTING $200

This line item is requested to print various brochures and materials to meet federal requirements to affirmatively market affordable housing, fair housing, Title VI requirements, and projects sponsored through the Grant Programs Division. Additionally, the Grant Programs Division has identified the need for brochures that would assist the County in informing our citizens about the County's housing rehabilitation, down payment assistance and septic tank repair and replacement programs.

Program 1 (CDBG Program): $150

Program 2 (Title VI Compliance): $50

521000 - OFFICE SUPPLIES $3,815

Routine office supplies are used (printer toner cartridges, paper, pencils, file folders, etc.) in the course of implementing projects and maintaining compliance with grant requirements each year.

Program 1 (CDBG Program): $3,400

Program 2 (Title VI Compliance): $415

521100 - DUPLICATING $2,500

This account is used for copier machine duplicating of agreements, reports, correspondence, environmental reviews, and other documents used in the daily accomplishment of the department's operations. The laser printer and administrative multi-function machine also now function as the primary printer for staff, per IS configurations.

Program 1 (CDBG Program): $2,211

Program 2 (Title VI Compliance): $289

524000 – BUILDING INSURANCE $114

The amount requested is based on an estimate provided by the County Risk Manager for the CDBG and HOME Programs.

524201 – GENERAL TORT LIABILITY $417

The amount requested is based on an estimate provided by the County for the CDBG ($296.56), HOME ($46.20), and Title VI ($74.14) Programs.

Program 1 (CDBG Program): $296.56

Program 2 (Title VI Compliance): $74.14

524202 – SURETY BONDS $0

This line item is requested to cover the cost of Surety Bond Renewals.

Program 1 (CDBG Program): $0.00
Program 2 (Title VI Compliance): $0.00

(50% of Program 2 costs will be funded by GF)

525000 – TELEPHONE **$843**

The amount requested covers basic phone and fax lines for department staff.

Program 1 (CDBG Program): $722.52

• 3 lines x $19.00/month x 12 months		$684.00
• 3 lines with voice mail x $1.07/month x12 months		$ 38.52
	Total	$722.52

Program 2 (Title VI Compliance):

1 line x $19.00/month x 12 months ÷ 2 *		$114.00
• 1 line with voice mail x $1.07/month x12 months ÷ 2 *		$ 6.42
*	Total	$120.42

***50% of Program 2 cost will be funded through GF**

525020 – PAGERS AND CELL PHONES **$0**

A mobile phone is assigned to the division staff to maintain communication when out of the office conducting inspections, site visits, meetings, attending events, etc.

525021 – SMART PHONE CHARGES 7 **~~$226.74~~**

Smart phones are assigned to the HOME Grant Administrator and the Title VI Coordinator/Grant Manager to maintain communication when out of the office conducting inspections, site visits, meetings, attending events, etc.

Program 2 (Title VI Compliance): $226.74*

• 1 smart phones x $37.79/month x12 months ÷ 2	$226.74

***50% of Program 2 cost will be funded through GF**

525041 – E-MAIL SERVICE 30 **~~$1,529.52~~**

The amount requested covers basic e-mail service for department staff.

Program 1 (CDBG Program): $1,311

- 3 new G3 account x $36.42/month x 12 months = $1,311

Program 2 (Title VI Compliance): $218.52*

- 1 account x $36.42/month x 12 months ÷ 2 = $218.52

***50% of Program 2 cost will be funded through GF**

525100 - POSTAGE **$2,750**

This line item covers the cost of mailing office correspondence, notices, reports, newsletters, and planning materials.

Program 1 (CDBG Program): $2,450

Program 2 (Title VI Compliance): $300

525110 – OTHER PARCEL DELIVERY SERVICES **$100**

This line item covers the cost of mailing UPS and FedEx packages and notices as is required.

Program 1 (CDBG Program): $75

Program 2 (Title VI Compliance): $25

525210 – CONFERENCE, MEETING & TRAINING EXPENSE **$5,000**

This line item covers the cost of attending various HUD training opportunities that may include IDIS, Fair Housing, Wage and Labor compliance, Environmental Review compliance, and general CDBG and HOME program training as well as annual training provided by state and national associations working within the area of housing, planning and community development. Estimated training costs include lodging, transportation, and registration fees. The training events listed below address various aspects of the CDBG and HOME programs, rural development, planning, affordable housing, infrastructure improvements, community revitalization techniques, compliance with HUD, and other federal requirements, as well as best practice presentations from other communities. Locations for HUD training vary and are offered throughout the United States depending on HUD's budget and the availability of trainers, etc. The Title VI Coordinator/Grant Manager will be required to attend various trainings to stay abreast of compliance issues related to management of the County's Title VI program

Program 1 (CDBG Program): $5,000

- HUD Training (estimate) $ 1,000
- National Comm. Dev. Assoc. Legislative Policy Conference $ 1,500
- National Comm. Dev. Assoc. Spring Training $ 500
- SC Comm. Dev. Assoc. Spring Meeting $ -0-
- Palmetto Affordable Housing Forum $ -0-
- Miscellaneous Training $ 2,000

	TOTAL	$ 5,000

525230 - SUBSCRIPTIONS, DUES, & BOOKS **$3,200**

This line item covers the costs of professional association memberships at both the national and state level, recommended by HUD staff and other entitlement counties, and to maintain local resources.

Program 1 (CDBG Program): $3,200

Dues:

National Community Development Association (Agency membership – 1 year)		$2000
SC Association of Community Development Corporation (Agency membership – 1 year)		$ 750
Midlands Area Consortium for the Homeless (Agency membership – 1 year)		$ 200
	TOTAL	$2,950

Subscriptions and Books:

The Lexington Chronical Newspaper (1 year subscription)		$ 45.00
Other subscriptions, Books and Training Manuals (estimate)		$ 205.00
	TOTAL	$ 250.00

525240 - PERSONAL MILEAGE REIMBURSEMENT **$203**

This line item is requested to cover the cost of Personal Mileage Reimbursement. Wherever practical, motor pool vehicles are used. However, there are occasions when it is more feasible for an employee to use their personal vehicle (i.e., unexpected field visits, meetings that begin before or end after the traditional workday, etc).

The reimbursement rate is based on the annual federal rate, which is difficult to predict and may change mid-year. The proposed amount is based on historic driving patterns to project sites and meetings, with a $.725 cents rate as set by the federal government.

Program 1 (CDBG Program): $203

- 280 miles x $0.725= $204

525250 - MOTOR POOL REIMBURSEMENT **$725**

This charge is for use of fleet vehicles and is based on historic usage.

Program 1 (CDBG Program): $725

- 1,000 miles x $.725 = $725

525300 – UTILITIES / ADMINISTRATION BUILDING **$2,310**

The requested amount is an estimate based on historical data.

Program 1 (CDBG Program): $2,066

Program 2 (Title VI Compliance): $244

529903 - CONTINGENCY **$0**

These funds are typically available for unanticipated administration expenses. They may also be reassigned for projects, provided the proper public notice and public hearings have taken place to amend the Consolidated and/or Annual Action Plans.

The U.S. Department of Housing and Urban Development has set a cap of 20% of program award for administrative costs. This contingency allows for unforeseen demands, while keeping the program's administrative costs comfortably below the cap.

529950 - INDIRECT COSTS **$24,000**

These costs are associated with general internal support functions provided by the County to the grant program.

SECTION VI. D

CAPITAL LINE ITEM NARRATIVES

540000 - SMALL TOOLS & MINOR EQUIPMENT **$250**

This line item is used to cover a number of general items ranging from office equipment such as adding machines, dymo labels printers and telephones, to basic office furniture.

Program 1 (CDBG Program): **Miscellaneous Expenses** $250

540010 - MINOR SOFTWARE **$0**

This line item is requested to provide software to be used for grant programs materials and marketing needs.

OPERATING LINE ITEM NARRATIVES

2400-181201
COMMUNITY DEVELOPMENT PROJECTS

Proposed projects for the upcoming year are identified below. The total costs are based on preliminary estimates. Additionally, organizations that receive CDBG funding are required to provide a 10% match of total funds awarded.

IN-HOUSE PROJECT LINE ITEMS

537180 – HOME PROGRAM PROJECT DELIVERY $75,000

CDBG funding is used to pay the project delivery costs associated with implementing the HOME Program. This includes appraisals, work specifications, construction inspections, environmental reviews, legal fees, underwriting and relocation costs etc.

537119 – MINOR HOUSING REPAIR PROGRAM $20,000

This project will continue an existing Lexington County program to assist low- and moderate-income homeowners with minor repairs to their homes. Through the above allocation, we anticipate assisting approximately 3 homeowners.

PUBLIC FACILITY AND INFRASTRUCTURE PROJECTS

537294 - CITY OF CAYCE – SEWER LINE REHAB $378,729

CDBG funds will be used to rehabilitate approximately 1,550 linear feet of deteriorating sewer line between Lafayette Avenue and Park Street in the City of Cayce.

5—BLEC CONSESSION STAND AND ADA BATHROOM $350,000

CDBG funds will be used to build approximately concession stand and ADA compliant bathroom facility at the BLEC recreational field.

537304-MISSIONLEXINGTON $118,800

CDBG funds will be used to purchase a refrigerated truck. The truck will be used to transport perishable food for its food pantry.

PUBLIC SERVICE PROJECTS

537299 – OUR PLACE OF HOPE $20,000

CDBG funds will be used to support two staff positions and to secure essential supplies necessary for the continued operation of their Clubhouse program.

537250 BOYS AND GIRLS CLUB BE GREAT ACADEMY $60,000

CDBG funds will be used to provide 55 full scholarships to be involved in the BE GREAT Academy after school program which offers homework assistance, healthy snacks and over 25 enrichment activities in character and leadership development.

537213 IRMO CHAPIN RECREATION COMMISSION AFTERNOON ADVENTURES $42,000

CDBG funds will be used to continue the therapeutic afterschool care program for children with special needs, and to continue full-day services at both sites for students with special needs. Afternoon Adventures is currently the only affordable afterschool resource in Chapin for students with disabilities.

537232 IRMO CHAPIN RECREATION COMMISSION YOUTH SCHOLARSHIP $20,000

CDBG funds will be used to provide reduced athletic registration fees to low income youth athletes. Participants who meet income qualifications will have the opportunity to play spring, fall and winter youth sports at one half the normal registration fees, while hardship cases may qualify for full scholarships.

537287 IRMO CHAPIN RECREATION COMMISSION PALMETTO ENRICHMENT $32,000

CDBG funds will be used to fill a large void in the special needs adult community. It will provide a nurturing adaptive enrichment day care program for adults with special needs, allowing them to continue to thrive and be cared for while their families are able to maintain full time work schedules.

537253 SISTERCARE $35,000

CDBG funds will be used for Sistercare's 24/7 Crisis Line Program by utilizing two part-time Crisis Line Advocates to improve and increase access to Sistercare and community services.

534404 MIDLANDS HOUSING ALLIANCE, INC $65,000

CDBG funds will be used for Transitions Homeless Center for regular maintenance to address wear and tear, conduct repairs, and secure essential supplies.

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

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
	*** HOME Program 2401:**							
	Revenues:							
456100	Program Income	27,215	8,388	27,215	27,215	27,215		
456101	Program Income (Note Receivable)	0	0	0	0	0		
457000	Federal Grant Income	500,146	210,572	704,797	704,797	704,797		
461150	Interest Income - Notes	0	0	0	0	0		
801000	Op Trn from General Fund	50,000	50,000	50,000	50,000	100,000		
	****Total Revenue**	577,361	268,960	782,012	782,012	832,012	0	0
	*****Total Appropriation**				4,071,678	704,797 8	0	0
	FUND BALANCE Beginning of Year				801,755	(2,487,911)	(2,487,911)	(2,487,911)
	FUND BALANCE - Projected End of Year				(2,487,911)	(2,360,696) 7	(2,487,911)	(2,487,911)

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

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

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	2026-27 Requested	*BUDGET* 2026-27 Recommend	2026-27 Approved
	Personnel						
510100	Salaries & Wages - 1	51,415	21,096	51,262	47,000		
510200	Overtime	0	0	0	0		
511112	FICA - Employer's Portion	3,680	1,513	3,530	3,596		
511113	State Retirement - Employer's Portion	9,199	3,915	9,514	8,723		
511120	Employee Insurance - 1	8,150	3,542	8,500	8,750		
511130	Workers Compensation	159	65	159	1,457		
519999	Personnel Contingency	0	0	0	0		
	*** Total Personnel**	**72,603**	**30,131**	**72,965**	**69,526**	**0**	**0**
	Operating Expenses						
524201	General Tort Liability Insurance	40	44	42	49		
	*** Total Operating**	**40**	**44**	**42**	**49**	**0**	**0**
	**** Total Personnel & Operating**	**72,643**	**30,175**	**73,007**	**69,575**	**0**	**0**
	Capital						
	**** Total Capital**	**0**	**0**	**0**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**72,643**	**30,175**	**73,007**	**69,575**	**0**	**0**

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

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

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	BUDGET 2026-27 Requested	BUDGET 2026-27 Recommend	BUDGET 2026-27 Approved
	Personnel						
	*** Total Personnel**	**0**	**0**	**0**	**0**	**0**	**0**
	Operating Expenses						
529903	Contingency	0	0	636,880	0		
537138	Community Housing Develop Organization	0	219,500	1,042,074	136,173		
537139	Homeownership Assistance Program	0	5,000	255,506	10,000		
537140	Housing Rehabilitation Program	172,454	0	590,209	0		
537192	Acquisition/Affordable Housing	0	0	1,201,010	126,511		
537292	Tenant-Based Rental Assistance	277,790	175,603	272,992	362,539		
	*** Total Operating**	**450,244**	**400,103**	**3,998,671**	**635,223**	**0**	**0**
	**** Total Personnel & Operating**	**450,244**	**400,103**	**3,998,671**	**635,223**	**0**	**0**
	Capital						
	**** Total Capital**	**0**	**0**	**0**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**450,244**	**400,103**	**3,998,671**	**635,223**	**0**	**0**

SECTION V - PROGRAM OVERVIEW

Program Overview:

Program – HOME Investment Partnerships Program

Objectives:

The objective of the HOME Investment Partnerships (HOME) Program is to create affordable housing for low-and moderate-income households. The HOME Program provides formula grants to states and localities to fund a wide range of affordable housing activities through a partnership with local nonprofit and for-profit entities. These activities will provide direct assistance to low-income people through building, buying, and/or rehabilitation of affordable housing for rentals, owner-occupied rehabilitation or homeownership. Examples of HOME Program activities include:

- Community Housing Development Organizations (CHDO's)
- Homeowner Rehabilitation
- Homebuyer Activity (Closing Costs and/or Down payment Assistance to Homebuyers)
- Rental Housing (Acquisition and Rehabilitation Assistance to Owners and Developers)
- New construction, reconstruction or rehabilitation of non-luxury housing
- Site Acquisition and Improvement

The staff of the County's HOME Program carry out the objectives and activities of the Program through administration, implementation, and oversight of the Program as established through the regulations of the United States Department of Housing and Urban Development (HUD). These responsibilities include the following:

- Ensuring compliance with applicable regulations
- Maintaining records and files
- Preparing plans and reports
- Managing infrastructure construction and other projects following federal and County guidelines
- Developing and monitoring annual program and individual project budgets
- Analyzing feasibility of potential projects
- Monitoring federal guidelines and recommending changes to the Program as needed

Community Planning and Development (CPD) Notice 92-19 allows for CDBG funds to be expended for program administrative costs, as defined at 24 CFR 570.206(a), (b), and (c), of the Home Investment Partnership Program (HOME). Accordingly, the CDBG Program operating budget (2400) includes some operating expenses for the HOME Program.

SECTION VI – LINE ITEM NARRATIVES

A. SUMMARY OF REVENUES

457000 – FEDERAL GRANT INCOME **$704,797**

The United States Department of Housing and Urban Development (HUD) establishes the annual award for all HOME Investment Partnerships (HOME) Participating Jurisdictions (PJ). The estimated amount of funds to be released from the United States Department of Housing and Urban Development (HUD) for FY 2026-27 is $704,797.

801000 – GENERAL FUND **$100,000**

This funding will be provided from the County's general fund and will be used to supplement program administration costs and matching funds for the HOME Program, as required by federal regulations. The HOME Investment Partnerships Program authorizes ten percent (10%) of the allocation for administrative costs. Any amount above ten percent must be paid for with non-HOME funds.

SECTION VI. B – PERSONNEL LINE ITEM NARRATIVES

Position	Band
HOME Program Coordinator	111

SECTION V.C

OPERATING LINE ITEM NARRATIVES

All operating costs for the HOME Investment Partnerships Program will be provided through Community Development Block Grant (CDBG) funds. Community Planning and Development (CPD) Notice 92-19 allows for CDBG funds to be expended for program administrative costs, as defined at 24 CFR 570.206(a), (b), and (e), of the Home Investment Partnership Program (HOME). Accordingly, the CDBG Program operating budget includes operating expenses for the HOME Program.

2401-181201
HOME INVESTMENT PARTNERSHIPS PROGRAM PROJECTS

Proposed projects for FY 2026-27 are identified below. The total costs are based on preliminary estimates.

529903 – CONTINGENCY **$0**

These funds will be set aside from the general fund supplement as required for the federal match contribution. Contingency will be used as needed to address budgetary shortfalls for a project or to address unanticipated project needs. Cost estimates may differ significantly from actual bids and needs may arise during the year not anticipated at the time the budget was developed. Additionally, when projects are completed and do not exhaust all funds, the remaining balances are transferred into this line item.

The National Affordable Housing Act requires the County of Lexington (and all Participating Jurisdictions) to provide affordable housing to low-income persons. Additionally, the U.S. Department of Housing and Urban Development (HUD) requires that the County provide a 25% local match to HOME funds.

537138 COMMUNITY HOUSING DEVELOPMENT ORGANIZATION (CHDO) **$136,173**

HUD requires that a minimum of 15% of the County's HOME funds be set aside for organizations designated as Community Housing Development Organizations (CHDO). Funding allocated for CHDOs may be used for eligible development activities that promote affordable housing activities that are owned, developed, or sponsored by CHDOs. The County has established criteria to certify CHDOs to assist the Community Development Department in accomplishing the goals of the HOME Program. County Staff has certified four organizations as CHDO's for Lexington County.

537139 - HOMEOWNERSHIP ASSISTANCE PROGRAM **$10,000**

The Homeownership Assistance Program will provide down payment assistance and/or closing cost assistance to low-and moderate-income first-time homebuyers. Qualifying homebuyers must be employed or must provide income documentation in the form of disability benefits, Social Security benefits, and/or other retirement benefits. Additionally, all qualifying homebuyers must participate in pre-purchase counseling established by the Lexington County HOME Program. The amount of assistance provided will typically not exceed $5,000 per single family dwelling unit. Recapture provisions will be enacted through deferred forgivable loans. Funds will be used to assist approximately 16 first-time homebuyers. The specific guidelines of the Homeownership Assistance Program have been developed by HOME Program staff.

537140 HOUSING REHABILITATION PROGRAM $0

This Housing Rehabilitation Program will assist low- and moderate- income homeowners with qualifying repairs to their primary residence. Funds will be used to assist approximately 5 homeowners with significant repair needs. Dependent upon the types and costs of repairs requested, additional eligible homeowners may be assisted through the Program. Program guidelines are structured to allow repair amounts for each home typically not to exceed $25,000, with limited assistance above $25,000 in certain circumstances. Guidelines for deferred payment loans are included in the specific program policies and procedures. The full guidelines for the Housing Rehabilitation Program have been developed by the Grant Programs staff.

537192 – ACQUISITION/AFFORDABLE HOUSING $126,511

This project will continue an existing Lexington County program to acquire and rehabilitate affordable housing for either homeownership or rental activities. Funds can be used in conjunction with the CHDO funding or for non-profit and for-profit sub-recipients, owners, developers and sponsors. These funds will be made available through the HOME Program (Fund 2401).

537292 –TENANT BASED RENTAL ASSISTANCE $362,539

HOME Tenant Based Rental Assistance would be used to provide rental assistance to Lexington County residents with incomes at or below 60% of the area median income as determined by HUD. Eligible renters could receive rental assistance for up to 24 months to pay a portion of housing cost, security and utility deposits in conjunction with rental assistance for a unit of their choosing within Lexington County. Selected units will be inspected to ensure basic program requirements are met. Funds will be used to assist approximately 120 tenants within Lexington County.

COUNTY OF LEXINGTON
EMERGENCY SOLUTIONS 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
	***Emergency Solutions Grant 2402:**							
	Revenues:							
457000	Federal Grant Income	165,105	36,150	160,713	160,713	160,173		
	**** Total Revenue**	165,105	36,150	160,713	160,713	160,173	0	0
	Total Appropriation:				212,301	160,173	0	0
	FUND BALANCE Beginning of Year				0	(51,588)	(51,588)	(51,588)
	FUND BALANCE - Projected End of Year				(51,588)	(51,588)	(51,588)	(51,588)

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

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	***BUDGET*** 2026-27 Requested	2026-27 Recommend	2026-27 Approved
	Personnel						
	*** Total Personnel**	**0**	**0**	**0**	**0**	**0**	**0**
	Operating Expenses						
537253	Sistercare	53,028	10,869	81,968	36,200		
537254	United Way	23,410	7,916	27,439	30,000		
537259	Transitions	15,000	3,974	21,080	20,000		
537267	One80 Place	25,000	0	19,580	33,773		
537280	Homeless No More	25,000	0	19,600	20,000		
537281	MIRCI	23,666	11,570	21,556	20,200		
537300	Brookland Lakeview	0	1,685	21,078	0		
	*** Total Operating**	**165,104**	**36,014**	**212,301**	**160,173**	**0**	**0**
	**** Total Personnel & Operating**	**165,104**	**36,014**	**212,301**	**160,173**	**0**	**0**
	Capital						
	**** Total Capital**	**0**	**0**	**0**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**165,104**	**36,014**	**212,301**	**160,173**	**0**	**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 Nov 2025-26	Amended Budget Thru Nov 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	212,234	350,000	350,000	425,000		
451801	IV-D Incentive Payments	34,069	2,844	0	0	0		
451804	IV-D Prior Year Audit Incentive	0	0	0	0	0		
	Other Revenues:							
461000	Investment Interest	100,939	43,171	75,000	75,000	0		
	**** Total Revenue**	604,238	258,249	425,000	425,000	425,000	0	0
	Total Appropriation:				802,959	391,191	0	0
	FUND BALANCE Beginning of Year				2,541,984	2,164,025	2,164,025	2,164,025
	FUND BALANCE - Projected End of Year				2,164,025	2,197,834	2,164,025	2,164,025

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 Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	BUDGET 2026-27 Requested	BUDGET 2026-27 Recommend	BUDGET 2026-27 Approved
	Personnel						
510100	Salaries & Wages - 6	209,773	86,928	279,993	197,601		
510300	Part Time - 4 (2.0 - FTE)	33,622	8,362	69,079	60,000		
511112	FICA - Employer's Portion	18,036	7,051	24,034	15,117		
511113	State Retirement - Employer's Portion	43,614	17,686	64,788	36,675		
511120	Employee Insurance - 6	48,900	21,250	51,000	57,050		
511130	Workers Compensation	755	295	1,082	613		
519999	Personnel Contingency	0	0	0	0		
	*** Total Personnel**	**354,700**	**141,572**	**489,976**	**367,056**	**0**	**0**
	Operating Expenses						
520200	Contracted Services	11,788	4,672	13,000	20,000		
520700	Technical Services	0	0	54,141	0		
521000	Office Supplies	0	0	600	600		
522200	Small Equipment Repair & Maint.	0	0	200	200		
524201	General Tort Liability Insurance	280	352	301	355		
524202	Surety Bonds - 5	0	0	0	51		
525000	Telephone	1,813	619	1,690	1,690		
525041	E-mail Service Charges - 4	460	0	1,238	1,239		
529903	Contingency	0	0	241,813	0		
	*** Total Operating**	**14,341**	**5,643**	**312,983**	**24,135**	**0**	**0**
	**** Total Personnel & Operating**	**369,041**	**147,215**	**802,959**	**391,191**	**0**	**0**
	Capital						
540000	Small Tools & Minor Equipment	0	0	0	0		
540010	Minor Software	0	0	0	0		
	All Other Equipment	0	0	0	0		
	**** Total Capital**	**0**	**0**	**0**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**369,041**	**147,215**	**802,959**	**391,191**	**0**	**0**

SECTION V. - PROGRAM OVERVIEW

Summary of Programs:
Program: I-Title IV-D Fund

Objectives:

The Clerk of Court's objective is to ensure that the Federal Child Support Enforcement Act, which sets forth a detailed system in which local authorities must work together to enforce child support obligations, insuring the states whose enforcement provisions meet federal guidelines, receive allocated federal funds. Use of Federal Child Support Enforcement Act funds is controlled by the SC Code of Laws 43-5-235, which provides for reimbursement of local entities for cost of child support collections and paternity determination programs.

DSS enters into an annual agreement with the Clerk of Court to reimburse and to pay federal financial participation and incentives pursuant to the terms of the agreement for a portion of the costs of developing and implementing a child support collection and paternity determination program.

Service Standards:

SERVICE LEVELS				
	Actual FY 23/24	Actual FY 24/25	Estimated FY 25/26	Projected FY 26/27
Rule To Show Cause – Private & Juvenile	1,150	1,145	1,150	1,150
Bench Warrants	515	525	500	500
Orders of Discharge	115	122	120	120
Orders	1,950	2,100	2,000	2,000
Audits & Reviews	150	150	150	150
Files Pulled for Court Proceedings	780	806	800	800
Affidavits of Service/Non-Service	1,112	1,201	1,250	1,250
Correspondence	4,050	3,500	3,575	3,575
Telephone Calls	135,000	120,000	120,000	120,000
Monthly AFDC Report	23/59 pg	24/59 pg	25/59 pg	25/59 pg
Monthly Non-AFDC Report	120/120 pg	120/120 pg	120/120 pg	120/120g
Monthly UNIFSA Report	20/5 pg	20/5 pg	20/5pg	20/5pg
Certified Letters	200	180	200	200

SECTION VI. - LINE-ITEM NARRATIVES

SECTION VI. A - LISTING OF REVENUES

451800 – TITLE IV-D UNIT COST REIMBURSEMENT **$ 425,000.00**

An agreement of cooperation contract was entered into between the Clerk of Court of each county and the South Carolina Department of Social Services. In accordance with Section 43-5-235 of the South Carolina Code of Laws (1976 as Amended), DSS will provide the county's fiscal incentives and federal financial participation. These monies will be paid to the County Treasurer monthly. The Treasurer will deposit these monies into a separate account for the Family Court section of the Office of the Clerk of Court for exclusive use for all activities related to the establishment, collection and enforcement of child support obligations for the fiscal year in which payments are earned. These funds may be used only by the Family Court section. Monies paid to the county may not be used to replace operating funds of the budget with the family court section. Upon determination by DSS that the Treasurer has failed to comply with the full intent of these funding provisions, DSS may escrow the financial incentive and federal financial participation funds until the county complies or terminates this agreement of cooperation. Funds in this separate account not encumbered for child support activities, revert to the general fund of the county at the end of the fiscal year in which they are earned. The amount received thus far for July 1, 2025, through December 31, 2025, is $268,303.00.

451801 – TITLE IV-D INCENTIVE **$32,000.00**

The Child Support Enforcement program under Title IV-D of the Social Security Act provides for the payment of incentives to the eligible political subdivision in which support collections are made. It is treated the same way as the Title IV-D unit cost reimbursement. The amount received for July 1, 2025, through December 31, 2025, is $13,012.00.

451804 – IV-D PRIOR YEAR AUDIT INCENTIVE **$75,000.00**

The revenue generated from the prior DSS yearly audit for July 1, 2025, through December 31, 2025, is $71,189.00.

SECTION VI. B - LISTING OF POSITIONS

Current Staffing Level:

		Full Time Equivalent			
Job Title	Positions	General Fund	Other Fund	Total	Grade
Senior Court Administrator	1		1	1	210
Delinquent Account Manager	1		1	1	208
Family Ct Private Case Coord.	1		1	1	107
Admin Assistant III	1		1	1	107
Admin Assistant I	2		2	2	105
Admin Assistant I- PT	2		2	1	105
Intern	2		1	1	101
	10		8	8	

All of these positions require insurance.

SECTION VI. C - OPERATING LINE ITEM NARRATIVES

520200 – CONTRACTED SERVICE **$ 20,000.00**

Used to pay for security at DSS hearings at Red Bank Crossing. This is in the town limits of Lexington, so we use off-duty town police from Extra Duty Solutions to work within their jurisdiction. The cost for security for July 1, 2025, through December 31, 2025, was $6,290.10.

52100 – OFFICE SUPPLIES **$ 600.00**

This account is used for pens, pencils, printing and paper, miscellaneous supplies, toner cartridges for fax machines and printers as well as maintenance kits.

522200 – SMALL EQUIPMENT REPAIRS & MAINTENANCE **$ 200.00**

This account will be used for maintenance and repair on scanners, electric seals, printers and any other miscellaneous equipment located within the Clerk of Court's office.

524201 – GENERAL TORT LIABILITY INSURANCE **$355.00**

This is based on the fee schedule provided by Human Resources.

524202 – SURETY BONDS **$51.00**

Eight (8) employees at $6.29 per employee.

52500 – TELEPHONE **$1,690.00**

This account is used to pay for telephone services for six (6) employee phones and voice mail service for each.

525041 – E-MAIL SERVICE CHARGE **$1239.00**

Eight (8) employee emails at $12.90 for a monthly charge of $103.20 for an annual fee of $1238.40.

529903 – CONTINGENCY **$ 0.00**

SECTION VI. D - CAPITAL LINEITEM NARRATIVES

CAPITAL REQUEST

540000 - Small Tools & Minor Equipment	**$ 0.00**

COUNTY OF LEXINGTON
DHEC - EMS GRANT-IN-AID
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
	***DHEC - EMS Grant-In-Aid 2520:**							
	Revenues:							
459100	DHEC - EMS Grant-In-Aid	21,452	0	21,452	21,452	21,452		
801000	Op Trn from General Fund	1,180	0	1,180	1,180	1,180		
	****Total Revenue**	22,632	0	22,632	22,632	22,632	0	0
	*****Total Appropriation**				22,632	22,632	0	0
	FUND BALANCE Beginning of Year				22,632	22,632	22,632	22,632
	FUND BALANCE - Estimated End of Year				22,632	22,632	22,632	22,632

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

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

SECTION V – PROGRAM OVERVIEW

EMERGENCY MEDICAL SERVICES DIVISION
GRANT-IN-AID

The Department of Public Health (DPH) Emergency Medical Services (EMS) Grant-in-Aid Program offers financial support to counties across the state. The primary goal of this program is to enhance and modernize local EMS systems, ultimately aiming to decrease both the number of injuries and the loss of life within those communities. Any ambulance service licensed by the DPH and actively providing emergency medical treatment and transportation is eligible to apply for and receive these grant funds. The program operates on a matching fund basis, with the state contributing 94.5% of the project cost and the participating county providing the remaining 5.5%.

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

Object Code	Revenue Account Title	Actual 2024-25	Received Thru Nov 2025-26	Amended Budget Thru Nov 2025-26	Projected Revenue Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
	***Economic Development 2000:**							
	Revenues:							
459900	Miscellaneous Payments & Grants	250,000	0	0	0	0		
461000	Investment Interest	69,630	26,313	0	0	0		
801000	Op Trn from General Fund	1,468,968	385,827	1,543,306	1,543,306	1,878,759		
802006	Op Trn from Econ Dev Project Fund	0	0	0	0	0		
	****Total Revenue**	1,788,598	412,140	1,543,306	1,543,306	1,878,759	0	0
	**** Total Appropriation**				2,544,092	1,878,759	0	0
	Unused Appropriations (FY 23-24)							
	FUND BALANCE Beginning of Year				1,551,385	550,599	550,599	550,599
	FUND BALANCE - Projected End of Year				550,599	550,599	550,599	550,599

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

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

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	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	61,132	181,120	181,120		
520200	Contracted Services	180,571	115,518	81,180	148,200		
520300	Professional Services	90,000	41,000	90,000	90,000		
524999	Other Insurance	0	0	5,371	5,371		
525302	Util/Saxe Gotha Industrial Park	88,781	39,124	80,422	93,898		
525303	Util/Chapin Technology Park	134,268	55,076	123,020	132,182		
525324	Util/Batesburg-Leesville Industrial Park	23,015	9,550	23,575	23,575		
529903	Contingency	0	0	0	50,000		
537010	Certified Sites Program	0	66,500	822,922	250,000		
538300	Retainage Payable	23,393	0	0	0		
	*** Total Operating**	**702,907**	**387,900**	**1,407,610**	**974,346**	**0**	**0**
	**** Total Personnel & Operating**	**702,907**	**387,900**	**1,407,610**	**974,346**	**0**	**0**
	Capital						
5AL480	Chapin Park Stormwater Engineering	0	0	2,000	0		
5AN447	Phase III Roadway & Water Expansion	226,607	23,393	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		
814506	Op Trn to Saxe Gotha Industrial Park	0	0	0	0		
815801	Op Trn to Lex Cty Airport Capital Projects	0	0	0	0		
	****Total Other Financing Uses**	**0**	**0**	**0**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**929,514**	**411,293**	**1,409,610**	**974,346**	**0**	**0**

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

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

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	2026-27 Requested	BUDGET 2026-27 Recommend	BUDGET 2026-27 Approved
	Personnel						
510100	Salaries & Wages - 4	201,061	78,406	249,182	249,182		
510200	Overtime	0	112	0	150		
511112	FICA - Employer's Portion	15,073	5,894	17,156	19,062		
511113	State Retirement - Employer's Portion	35,440	14,573	46,248	46,248		
511120	Employee Insurance - 4	32,600	14,167	34,000	34,000		
511130	Workers Compensation	624	243	3,137	3,150		
519999	Personnel Contingency	0	0	17,994	17,994		
	*** Total Personnel**	**284,798**	**113,395**	**367,717**	**369,786**	**0**	**0**
	Operating Expenses						
520221	Website Service	2,682	294	6,191	6,191		
520319	Engineering Services	118,332	47,435	284,988	100,000		
520400	Advertising & Publicity	78,496	8,445	105,419	95,767		
520500	Legal Services	28,597	7,350	25,083	31,500		
520702	Technical Currency & Support	728	0	0	0		
520710	Software Subscriptions	23,028	10,669	16,848	11,057		
521000	Office Supplies	1,574	73	1,510	2,258		
521100	Duplicating	317	193	191	574		
521200	Operating Supplies	278	0	1,000	1,000		
522300	Vehicle Repairs & Maintenance	(78)	0	400	400		
524000	Building Insurance	5,059	5,315	5,494	5,897		
524100	Vehicle Insurance	615	800	615	800		
524101	Comprehensive Insurance	148	170	148	196		
524201	General Tort Liability Insurance	1,198	1,299	1,240	1,429		
524202	Surety Bonds	0	0	0	0		
525000	Telephone	998	317	1,192	1,192		
525006	GPS Monitoring Charges	200	73	204	204		
525021	Smart Phone Charges	1,549	646	2,304	2,304		
525041	E-mail Service Charges - 4	1,243	1,556	1,748	1,900		
525100	Postage	16	7	57	57		
525110	Other Parcel Delivery Service	0	0	100	100		
525210	Conference, Meeting & Training Expense	7,726	1,484	24,775	30,900		
525230	Subscriptions, Dues, & Books	5,261	4,052	5,278	5,230		
525240	Personal Mileage Reimbursement	1,018	364	3,357	3,000		
525250	Motor Pool Reimbursement	76	0	0	0		
525300	Utilities - Administration	7,931	3,399	7,518	8,158		
525400	Gas, Fuel & Oil	242	108	1,045	1,045		
525600	Uniforms & Clothing	124	0	250	250		
529903	Contingency	0	0	74,702	25,000		
534301	Central Carolina Econ. Develop Alliance	72,000	36,000	72,000	72,000		
534303	Riverfront Alliance	70,000	35,000	70,000	70,000		
537006	USC Incubator Project	50,000	25,000	50,000	50,000		
537190	Engenuity SC	0	0	0	0		
	*** Total Operating**	**479,358**	**190,049**	**763,657**	**528,409**	**0**	**0**
	**** Total Personnel & Operating**	**764,156**	**303,444**	**1,131,374**	**898,195**	**0**	**0**

COUNTY OF LEXINGTON
ECONOMIC DEVELOPMENT
Annual Budget
Fiscal Year - 2025-26

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

Object Expenditure Code	Classification	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	BUDGET 2026-27 Requested	BUDGET 2026-27 Recommend	BUDGET 2026-27 Approved
	Capital						
540000	Small Tools & Minor Equipment	0	0	0	6,218		
	All Other Equipment	0	0	0	0		
	****Total Capital**	**0**	**0**	**0**	**6,218**	**0**	**0**
	Other Financing Uses						
815712	Op Trn to Elevate LexCoSC	3,108	3,108	3,108	0		
	****Total Other Financing Uses**	**3,108**	**3,108**	**3,108**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**767,264**	**306,552**	**1,134,482**	**904,413**	**0**	**0**

SECTION V - PROGRAM OVERVIEW

Summary of Programs:

Program 1 – Economic Development Real Estate Operating Expenses

Objectives:

To provide for on-going operating expenses associated with the maintenance of Lexington County's three (3) business parks. To achieve and maintain status as South Carolina Department of Commerce's Palmetto Sites for all three (3) aforementioned business parks.

The goal is to maintain the grounds and accoutrements in Lexington County's three (3) business parks in a highly presentable fashion in order to keep the appearance attractive to new and existing occupants.

Service Standards:

a. To assist and advise Lexington County Council and the Lexington County Administrator on County-owned economic development real estate.
b. To coordinate the economic development real estate matters with the County's Chief Legal Counsel.
c. To coordinate with other County Departments on maintenance and other related needs in our parks.
d. To ensure that the appearance of our industrial parks are properly maintained.
e. To achieve and maintain designation as South Carolina Palmetto Sites for our three (3) business parks.

SECTION VI. C - OPERATING LINE ITEM NARRATIVES

520103 – LANDSCAPING / GROUND MAINTENANCE / INDUSTRIAL PARKS $181,120

Cost to cover the estimated expense of maintaining the landscaping and streets at the three (3) business parks owned by Lexington County:

- Saxe Gotha Industrial Park North and South
  - Landscaping (to include a separate line item for Litter Control):
    - Cost for 12 months = $53,999.00
  - Street Sweeping / Cleaning:
    - $1,200/each x 1 = $1,200
- Chapin Business & Technology Park at Brighton
  - Landscaping:
    - Cost for 12 months = $65,395.00
  - Fountain Maintenance
    - $2,466.75 Monthly
    - $2,466.75 x 12 = $29,601.00
  - Street Sweeping / Cleaning:
    - $1,200/each x 1 = $1,200
- Batesburg-Leesville Industrial Park
  - Landscaping (to include Litter Control):
    - Cost for 12 months = $28,525.00
  - Street Sweeping / Cleaning:
    - 1,200/each x 1 = $1,200

520200 – CONTRACTED SERVICES $148,200

Cost to cover the estimated expense of completing bi-annual bush hogging and vegetation management services to maintain County-owned industrial parks: Chapin Business & Technology Park, Saxe Gotha Industrial Park, and Batesburg-Leesville Industrial Park

- Chapin Business & Technology Park – approx. 140 acres of timbered property
  - 140 acres x $225/acre x 2 bush hogging cycles = $63,000
- Saxe Gotha Industrial Park – approx. 96 acres of timbered property
  - 96 acres x $225/acre x 2 bush hogging cycles = $43,200
- Batesburg-Leesville Industrial Park – approx. 45 acres of timbered property
  - 50 acres x $225/acre x 2 bush hogging cycles = $22,250
- Forestry Consulting Services @ $3,250/consult
  - $3,250/each x 6 = $19,500

520300 – PROFESSIONAL SERVICES $90,000

Cost to cover specialized services needed for the advancement of Economic Development in Lexington County.

524999 – Other Insurance $5,371

Insurance for the fountain in the Chapin Business & Technology Park at Brighton

525302 – UTILITIES / SAXE GOTHA INDUSTRIAL PARK $93,898

Cost to cover the estimated expense for Saxe Gotha Industrial Park Phase I and Phase II:

- $7,824.80/month x 12 months = $93,897.60

525303 – UTILITIES / CHAPIN BUSINESS & TECHNOLOGY PARK at BRIGHTON $132,182

Cost to cover the estimated expense for Chapin Business & Technology Park at Brighton:

- $11,076/month x 12 months = $132,182.40

525324 – UTILITIES – BATESBURG-LEESVILLE INDUSTRIAL PARK $23,575

Cost to cover the estimated expense for Batesburg-Leesville Industrial Park

- $1,910 x 12 months = $22,920

537010 – CERTIFIED SITES PROGRAM $250,000

Under the South Carolina Department of Commerce's Palmetto Sites Program, the Site and Community Readiness Evaluation Phase cost is covered by SCDOC for publically-owned or controlled sites. Grants to assist for the cost of the remainder of the program (Due Diligence Phase) are available through a competitive process.

*Economic Development staff may have the opportunity to apply for grant monies from SCDOC; however, there is no guarantee that the grant will be awarded. Each county is only allowed to submit one property per calendar year when applying for grant monies through this program.

SECTION V. - PROGRAM OVERVIEW

Program 1 – Economic Development

Program:

Objectives:

To create general wealth in the County of Lexington deriving from new and expanding enterprises and the payrolls and benefits associated there within. To expand and broaden the tax base of the County of Lexington by attracting, sustaining and expanding a diversified mix of enterprises. To cultivate the recruitment of talent. To encourage public and private sector investment in the development of quality sites, buildings and business parks containing the infrastructure necessary to support new and expanding enterprises. To increase the number and diversity of job opportunities in the County. Over the long term, to create a sufficient number of diversified employment opportunities resulting in a meaningful reduction in the level of out-commuting to work by residents of the County.

To achieve these objectives, the Economic Development Department must work collaboratively with economic development allies such as the South Carolina Department of Commerce (SCDOC), the Central South Carolina Alliance, specific statewide organizations such as SC BIO, SCMEP, etc. and the various utilities that serve the County and many other entities. In addition, the Department must develop and maintain strong working relationships with other County Departments, municipal governments, educational institutions and the private sector to ensure that the County of Lexington maintains its positive image as the best place to conduct business.

Service Standards:

a. To assist and advise the County Council, County Administrator and department heads in all aspects of economic development.
b. To coordinate the economic development efforts with the County's Chief Legal Counsel.
c. To be the single point of contact for the County of Lexington on all matters relating to economic development.
d. To be an "impartial broker" and ensure that all real estate options that meet the criteria set forth by prospective new enterprises are exposed to prospects regardless of ownership or location.
e. To catalog and maintain contemporary data on sites, buildings and business parks County-wide.
f. To foster the creation of new product, including business parks and speculative buildings.
g. To proactively pursue certification of available County-owned properties and to assist private property owners in pursuing certification.
h. To provide economic development educational opportunities to staff.
i. To increase the awareness of market trends and update web appearance and information in an effort to better position and market the County.
j. To respond to the inquiries and needs of companies considering the County for a new location or fulfilling the needs of existing industries considering expansions.
k. To implement a focused and systematic Business Expansion and Retention (BRE) program to ensure that our existing employers are appreciated and heard. To be the ombudsman between existing employers, county government and other service providers.
l. To ensure that discretionary incentives at the County's disposal are properly justified by cost-benefit and return on investment analyses. To monitor the level of job creation, capital investment, payrolls and related performance criteria for incentivized projects and to assist as needed in enforcing penalty clauses in performance-based incentive agreements.

SECTION VI. - LINE ITEM NARRATIVES

SECTION VI. A - LISTING OF REVENUES

417100 – Fee in Lieu of Taxes **$0**

Based on discussions with the Finance Department.

461000 – Investment Interest **$0**

Based on discussions with the Finance Department.

1,878,759

821000 – Residual Equity Transfer from General Fund ~~$904,413~~

Based on anticipated fiscal year needs.

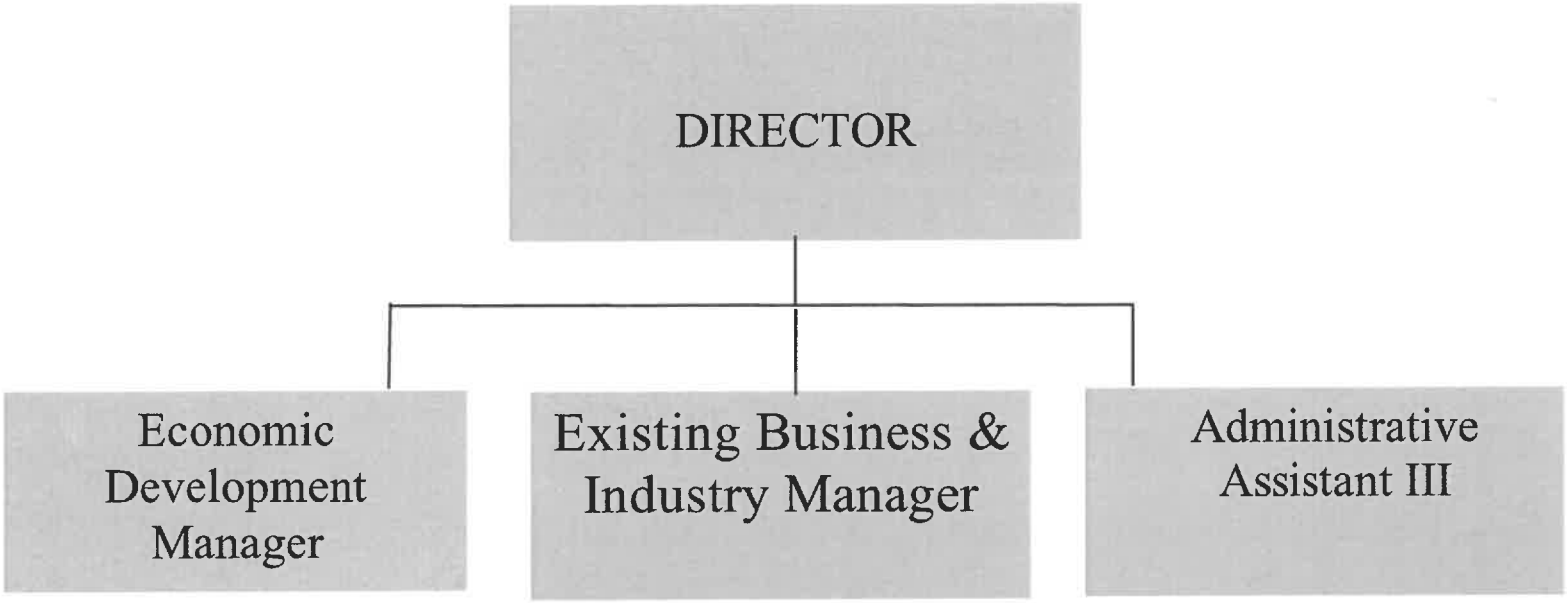
SECTION VI. B - LISTING OF POSITIONS

Current Staffing Level:

Job Title	Positions	Full Time Equivalent General Fund	Other Fund	Total	Grade
Director	1	1		1	217
Economic Development Manager	1	1		1	211
Existing Business & Industry Manager	1	1		1	208
Administrative Assistant III	1	1		1	107

Total Positions	4	4	4

All of these positions require insurance.



SECTION VI. C - OPERATING LINE ITEM NARRATIVES

520221 – WEBSITE SERVICES **$6,191**

Costs to cover the necessary expenses for routine updates on the economic development website.
Maintenance – Annual – 40 hours @ $150.00/hr.
Hosting: Backup and Security – HostGator – 1 year: $141.06
Website Domain – 1 year: $50.00

520319 - ENGINEERING SERVICES **$100,000**

Cost to cover site improvement management; updated Master Development plans; assistance with the preparation of bid documents; project management and direct oversight of construction/development work in progress; site specific renderings; drone videography (when applicable based on specific Request for Information [RFI] requests); and specific due diligence to include but not limited to wetland delineations and requests/submittals to the US Army Corps of Engineers, updated boundary surveys, etc.
**Projected amount based on expenditures from prior fiscal year.

520400 – ADVERTISING & PUBLICITY **$95,767**

Cost to cover targeted marketing to promote Lexington County's three (3) business parks; quarterly newsletters for existing industry and allies; print and digital advertisements promoting Lexington County; subscription for advertising all three (3)-business parks on a national platform:

- Airport Advertisement:
  - 2 - 8 foot wall-wrap in concourse = $10,000
  - QR Code = $75.00
- Quarterly Newsletter – 4 newsletters @ $1500.00/each = $6,000.00 annually
- MailChimp: $48.15/month = $577.80 (12 months)
- Digital, Print, and Promotional Marketing Material to promote the quality of life, workforce, targeted marketing and other economic development assets of the County = $60,0000
- Social Media/Graphic: $75 each, $150/month x 12 = $1,800.00
- LoopNet – 12 months @ $203.15/month (3 business parks) = $7313.40
- Customized materials for Request for Information (RFI) responses, prospect visits, etc. = $10,000

520500 – LEGAL SERVICE **$31,500**

Cost to cover legal advice and document preparation on all economic development projects; based on YTD and historic activity:

- Hourly Rate $175/hour x average of 15/hours per month = $2,625
  - $2,625/month x 12 months = $31,500

520702 - TECHNICAL CURRENCY & SUPPORT **$0**

Subscription to maintain Constant Contact for easy access to contacts for emailing newsletters, event invitations, etc.

520710 – SOFTWARE SUBSCRIPTIONS **$11,057**

CRM Software to utilize to maintain business recruitment, retention, and expansion data and information. As well as contact and organizational information and data for existing companies.

- Salesforce Subscription ($11,056.22)
  - (4 licenses @ $1,987.10) = $7,948.40
  - Salesforce Plan – 1 @ $2,384.52
  - SC Fee = $723.30

521000 - OFFICE SUPPLIES **$2,258**

Costs to cover routine office supplies (paper, ink cartridges, pens, file folders, notebooks, binders, dividers, envelopes, business cards, stationary, forms, etc.)

Toner (black): $171.48
$171.48 x (2) = $342.96
Toner color: $215.01 each
$215.01 x (2) = $430.02
$215.01 x (2) = $430.02
$215.01 x (2) = $430.02
Total all toner = $1,633.02

Miscellaneous office supplies based on four (4) employees = **$625.20**

521100 - DUPLICATING **$574**

Cost to cover copying internal work papers, reports, emails, budget forms, procurement forms, finance forms and other related documents -- $0.048 per copy

$193/5 = $38.60 per month
$38.60 x 12 = $463.20

Printer Paper ($4.42/ream) x 20 = $110.50
$110.50+463.20

521200 - OPERATING SUPPLIES **$1000**

Cost to cover miscellaneous operating supplies for the department (ribbon for Grand Openings, address marker replacements for parcels within the three (3) business parks, specific materials for individualized prospect visits, roll out turf grass for site visit set-up, personalized signs for each prospect visit, etc.)

522300 – VEHICLE REPAIRS & MAINTENANCE **$400**

Cost to cover vehicle repairs and maintenance per Fleet Services.

524000 - BUILDING INSURANCE **$5,897**

Cost to cover allocated building insurance per schedule.

524100 – VEHICLE INSURANC **$800**

Cost to cover allocated vehicle insurance per schedule.

524101 – COMPREHENSIVE INSURANCE **$196**

Cost to cover the allocated comprehensive insurance per schedule.

524201 - GENERAL TORT LIABILITY INSURANCE **$1,429**

Cost to cover general tort liability insurance per schedule.

524202 – SURETY BOND **$0**

No Surety bond FY 26-27 per Finance Department.

525000 - TELEPHONE **$1,192**

Cost to cover all of the telephone services for the Economic Development Department. Total of five (5) lines in the department:

(4) Existing lines with voicemail = $20.07
$20.07 x 4 = $80.28
$80.28 x 12 = $963.36
(1) Existing line without voicemail = $19.01
$19.01 x 12 = $228.12
$963.36 + $228.12 = $1,191.48

525006 – GPS MONITORING SYSTEM **$204**

Cost to cover 12 months of the GPS Monitoring Service
$16.95/month x 12 months = $203.40

525021 – SMART PHONE CHARGES **$2,304**

Cost to cover all of the cellular telephone services for the Economic Development Department. There will be (3) cell phones in the department:

(3) Cell phones (with hot spot) @ $64/month = $192
$192 x 12 = $2,304

525041 EMAIL SERVICE CHARGES # $1,900

Costs to cover all of the email services for the Economic Development Department. There are a total of (4) email accounts in the department:

- OG3 License @ $375 each x 2 = $750
- MG3 License @ $437 each x 2 = $874
- Duo License @ $69 each x 4 = $276

525100 - POSTAGE $57

Cost to cover routine mailings, to include reports, office correspondence, event mailings, etc.

$28.45 = 7 Months
$28.45 x 2 = $56.90

525110 – OTHER PARCEL DELIVERY SERVICE $100

Cost to cover occasional delivery by UPS or FEDEX for specialized RFI's (Request for Information) from prospects looking to locate in Lexington County.

525210 – CONFERENCE, MEETING & TRAINING EXPENSE $30,900

Cost to cover attendance at national and South Carolina economic development conferences/meetings, training workshops, local development workshops and targeted marketing trips.

Conferences & Meetings:

SCEDA (SC Economic Developers Association) - Annual Conference
(2 @ $1,500) = $3,000
SCEDA – Fall Conference
(2 @ 1000) = $2,000
South Carolina Power Team Economic Development Review
(1 @ $800)
South Carolina Economic Development Institute
(1 @ $4,100) = $4,100
Economic Development Targeted Marketing & Prospect travel
(2 @ $2,000) x 5 = $20,000
Networking Events
(4 @ $250) = $1,000

525230 - SUBSCRIPTIONS, DUES & BOOKS $5,230

Cost to cover annual membership dues to Economic Development professional organizations, both locally and nationally, to include the following:

- SCEDA (4 @ $295 each) = $1,180
- SCEDA web link (1 @ $75) = $75
- SEDC (1 organization @ $350) = $350
- IEDC (cost based on population in Lexington County) = $1,125
- SC BIO Membership = $2,500.00

525240 – PERSONAL MILEAGE REIMBURSEMENT $3,000

Cost to cover travel using employee vehicle for existing industry visits, prospect visits, and other required travel.

2 Employee @ 2 months of travel = $250
$250/ 2 = $125per Month
$250 x (12 months) x 2 Employees = $3,000

525300 – UTILITIES – ADMINISTRATION **$8,158**

Cost to cover the utility allocation for the administrative building:
$679.80 per Month
$679.80 x 12 = $8,157.60

525400 – GAS, FUEL & OIL **$1,045**

Cost to cover Economic Development related travel, to include: meetings hosted around Lexington County and the Midlands, site visits, existing industry appointments, business park tours, marketing trips, etc.
*Amount based on FY 25/26 appropriation.

525600 – UNIFORM & CLOTHING **$250**

Cost to cover (2) new pair of boots for Economic Development Manager and Existing Industry and Business Manager to attend site visits:
(2) Pair of boots @ $125.00 per pair

534301 – CENTRAL SC ALLIANCE **$72,000**

Cost to cover Lexington County's membership dues = $72,000

534303 –THE RIVER ALLIANCE **$70,000**

Cost to cover Lexington County's terms of the Agreement with The River Alliance in February of 1995.

537006 – USC TECHNOLOGY INCUBATOR **$50,000**

Cost to cover a portion of the cost to operate the USC Columbia Technology Incubator

SECTION VI. D - CAPITAL LINE ITEM NARRATIVES

540000 - Small Tools & Minor Equipment **$6,218**

Cost to cover the replacement of equipment based off of Capital Improvement Plan.

- Dell Pro Max 16/16XE MC16250
  - 2 @ $1,873 each = $3,746
- Dell Pro 24 All-in-One (65W) Qc24250
  - 1 @ $1,552 each = $1,552
- iPad 11
  - 2 @ $460 each = $920

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

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
	***Rural Development Act 2001:**							
	Revenues:							
459900	Miscellaneous Payments & Grants	0	4,000	0	0	0		
461000	Investment Interest	72,438	28,818	0	0	0		
	**** Total Revenue**	72,438	32,818	0	0	0	0	0
	***** Total Appropriation**				1,294,064	0	0	0
	Contingency:							
	Unused							
	Carryforward							
	FUND BALANCE							
	Beginning of Year				1,532,229	238,165	238,165	238,165
	FUND BALANCE - Projected							
	End of Year				238,165	238,165	238,165	238,165

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

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

Object Code	Expenditure Classification	2024-25 Expenditure	2025-26 Expend (Nov)	2025-26 Amended (Nov)	BUDGET 2026-27 Requested	BUDGET 2026-27 Recommend	BUDGET 2026-27 Approved
	Operating Expenses						
529903	Contingency	0	0	610,987	0		
	*** Total Operating**	**0**	**0**	**610,987**	**0**	**0**	**0**
	**** Total Personnel & Operating**	**0**	**0**	**610,987**	**0**	**0**	**0**
	Capital						
549904	Capital Contingency	0	0	490,502	0		
5AF364	Construction	0	0	98,200	0		
5AF368	Annual Maintenance Activities	0	0	875	0		
5AF369	Long Term Monitoring	0	0	93,500	0		
5AN412	SGIP Parcel 11 Site Work	0	0	0	0		
	****Total Capital**	**0**	**0**	**683,077**	**0**	**0**	**0**
	Other Financing Uses						
814506	Op Trn to Saxe Gotha Industrial Park	0	0	0			
	****Total Other Financing Uses**	**0**	**0**	**0**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**0**	**0**	**1,294,064**	**0**	**0**	**0**

COUNTY OF LEXINGTON
ECONOMIC DEVELOPMENT CCED GRANTS
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
	*** Economic Development CCED Grants 2003:**							
	Revenues:							
455279	CCED # C223701 - Mattress Warehou:	0	0	0	0	0		
	**** Total Revenue**	0	0	0	0	0	0	0
	***** Total Appropriation**				0	0	0	0
	FUND BALANCE Beginning of Year				0	0	0	0
	FUND BALANCE - Projected End of Year				0	0	0	0

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

Object Code	Expenditure Classification	2024-25 Expenditure	2025-26 Expend (Nov)	2025-26 Amended (Nov)	***BUDGET*** 2026-27 Requested	2026-27 Recommend	2026-27 Approved
	Non-Operating Expenses						
537291	CCED # C223701 - Mattress Warehouse	0	0	0	0		
	*** Total Non-Operating**	**0**	**0**	**0**	**0**	**0**	**0**
	Capital						
	****Total Capital**	**0**	**0**	**0**	**0**	**0**	**0**
	Other Financing Uses						
	****Total Other Financing Uses**	**0**	**0**	**0**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**0**	**0**	**0**	**0**	**0**	**0**

COUNTY OF LEXINGTON
ECONOMIC DEVELOPMENT MULTI-PARK 1%
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
	*** Economic Development Multi-Park 1% 2005:**							
	Revenues:							
417100	Fee in Lieu of Taxes	8,372	7,236	0	0	0		
417103	Calhoun County FILOT Received	59,161	0	0	0	0		
461000	Investment Interest	10,636	6,122	0	0	0		
	**** Total Revenue**	78,169	13,358	0	0	0	0	0
	***** Total Appropriation**				75,537	0	0	0
	FUND BALANCE Beginning of Year				475,537	400,000	400,000	400,000
	FUND BALANCE - Projected End of Year				400,000	400,000	400,000	400,000

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

Object Code	Expenditure Classification	2024-25 Expenditure	2025-26 Expend (Nov)	2025-26 Amended (Nov)	BUDGET 2026-27 Requested	2026-27 Recommend	2026-27 Approved
	Operating Expenses						
529903	Contingency	0	0	75,537	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 Nov 2025-26	Amended Budget Thru Nov 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	298,580	0	0	0		
469418	Sale of Land - Saxe Gotha Ind. Park	2,827,938	0	0	0	0		
	LocateSC Site Enhancement Intiative Grant				2,125,000			
	**** Total Revenue**	3,358,728	298,580	0	2,125,000	0	0	0
	***** Total Appropriation**				13,766,044	0	0	0
	FUND BALANCE Beginning of Year				13,857,481	2,216,437	2,216,437	2,216,437
	FUND BALANCE - Projected End of Year				2,216,437	2,216,437	2,216,437	2,216,437

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

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

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

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
	***Accommodations Tax 2120:**							
	Revenues:							
420800	Accommodations Tax	484,828	283,226	431,096	431,096	474,122		
461000	Investment Interest	0	0	0	0	0		
	**** Total Revenue**	484,828	283,226	431,096	431,096	474,122	0	0
	***** Total Appropriation**				431,096	710,719	0	0
	FUND BALANCE Beginning of Year				204,494	204,494	204,494	204,494
	FUND BALANCE - Projected End of Year				204,494	(32,103)	204,494	204,494

	Estimated Total Accommodations Tax Funds:	524,076
	--- Minus General Fund Portion ----	25,000
	Sub-Total	499,076
	--- Minus General Fund 5% Portion ----	24,954
	*** Total Estimated Revenue	474,122
	Appropriation	474,122
**	Additional Appropriations (One Time - Fund Bal.)	0
	*** Total Appropriations	474,122
	--- Minus 30% Fund Portion ----	149,723
	Available for Appropriation (65% Funding)	324,399

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

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

Object Code	Expenditure Classification	2024-25 Expenditure	2025-26 Expend (Nov)	2025-26 Amended (Nov)	BUDGET 2026-27 Requested	BUDGET 2026-27 Recommend	BUDGET 2026-27 Approved
	Operating Expenses						
	Advertising and Promotion (30% Fund)						
534212	Capital City Lake Murray Country	153,103	36,661	136,136	175,000		
	Tourism Related Exp. (65% Fund)						
534098	Tartan Day South - River Alliance	10,000	0	12,500	15,000		
534201	Columbia Metro Convention/Visitor Bureau	40,000	0	35,000	50,000		
534204	West Metro Chamber of Commerce	15,000	0	12,362	15,000		
534205	Lexington Chamber of Commerce	15,000	3,090	12,362	20,000		
534206	Batesburg/Leesville Cham. of Comm.	15,000	2,536	12,362	13,000		
534209	Lex. Cty. Recreation Softball Tournament	25,650	0	25,650	23,325		
534212	Capital City Lake Murray Country	0	0	0	50,000		
534220	Riverbanks Zoo	0	0	15,000	30,000		
534223	EdVenture Children's Museum	5,000	1,250	5,000	10,000		
534228	Lexington County Museum	10,000	0	10,000	12,000		
534231	Chapin Chamber of Commerce	15,000	0	12,362	15,000		
534233	Columbia Regional Sports Council	30,000	7,500	30,000	35,000		
534242	Irmo/Chapin Recreation Commission	30,000	0	30,000	30,000		
534244	Lex. Cty. Recreation & Aging - Tennis	18,000	0	20,000	17,894		
534252	Greater Irmo Chamber of Commerce	15,000	3,090	12,362	20,000		
534282	Harbison Theatre at Midlands Tech	12,890	2,500	10,000	25,000		
534286	Greater Columbia Ed. Advancement Foundation	0	0	0	0		
534287	Chapin Theater Company	7,890	2,500	10,000	35,000		
534289	Lexington County Blowfish	10,000	3,750	15,000	15,000		
534290	Run Hard Half Marathon	2,001	0	0	4,500		
534291	Town of Lexington - Icehouse Amphitheater	0	0	15,000	50,000		
	Columbia Museum of Art	0	0	0	15,000		
	Varna International Music Academy	0	0	0	35,000		
	*** Total Operating**	**429,534**	**62,877**	**431,096**	**710,719**	**0**	**0**
	**** Total Personnel & Operating**	**429,534**	**62,877**	**431,096**	**710,719**	**0**	**0**

*** Recommendations are made from the Accommodations Tax Board.**

**** Funding may be reduced if revenue projections are less.**

	***** Total Budget Appropriation**	**429,534**	**62,877**	**431,096**	**710,719**	**0**	**0**

emailed 12/22/25

COUNTY OF LEXINGTON
ACCOMMODATIONS TAX FUND
APPLICATION
FY 2026/27

1. Name of Project/Event

Capital City/Lake Murray Country Regional Tourism Board (CCLMC) Leisure Destination Marketing/Visitor's Center

2. Type of Organization (*select one*)

☐	County
☐	Municipal
☒	Non-Profit Organization
☐	Community Service Club, Church, etc.
☐	501(c)3
☐	Other

3. Sponsoring Organization

Name of Organization	Capital City/Lake Murray Country Regional Tourism Board (CCLMC)
Mailing Address	P O Box 1783 Irmo, SC 29063

4. Director of Project/Event

Name & Title	Amy Hoffman/Interim President/CEO
Contact Number(s)	803-781-5940
Email	amy@lakemurraycountry.com

5. Project/Event Website Address

lakemurraycountry.com

6. Project/Event Category (*select one*)

☒	Tourism – Advertising / Promotion *(see #10 for advertising/promotion sources)*
☐	Tourism Related Expenditures

7. Project/Event Timeline

Beginning Date	07/01/2026
End Date	06/30/2027

8. Location of Project/Event

Lexington County and surrounding 3 counties

9. Number of Employees

Full-time	6
Part-time	2

10. Do you advertise outside of a 50-mile radius?

☒ Yes ☐ No

If you answered ***yes,*** *please check all that apply for advertising sources outside of Lexington County and include the total number of each distributed.*

	Type of Ad	Total # Distributed	Range of Ad	For Ad Listings
☒	Rack Cards	65,000	National	Complete *Attachment A* to provide additional details regarding ads in *magazines, newspapers, radio, billboards, and websites.* Please include targeted audience.
☒	Brochures	137,000	National	
☐	Posters			
☒	Magazine Ads	3.5 Million	National	
☒	Newspaper Ads	151,000	Statewide	
☒	Radio Ads	805,000	Regional	
☒	Billboard Ads	17.6 Million	Southeastern	
☒	Websites *(other than primary)*	8.4 Million	National	
☐	Other			

11. Number of Project/Event Attendees

Expected Number	198,500
Of this number, how many are tourists?	129,000

Tourists - "People taking trips outside of their home communities for any purpose, except daily commuting to and from work." [SC Code of Laws, Chapter 6, Section 6-4-5 (4)]

12. List the methods used to track tourists

Select Methods Used		Provide the Estimated Numbers	
[x]	Webpage inquiries	Inquiries per month	19,000
[x]	Phone call inquiries	Phone calls per month	1200
[x]	Brochure mailings	Brochures mailed per month	2736
[x]	Event ticket sales	Tickets sold per event	684
[x]	Event registration	Registrants per event	220
[x]	Hotel sales	Sales per event / per month	37,000
[x]	License plates	Count per event	150
[x]	Surveys	Responses per survey	160
[x]	Other	Visitor Center Traffic	159,619

13. <u>REQUIRED</u> - County accommodations tax funds are generated by hotels in the unincorporated areas of Lexington County. Please list the hotels, number of rooms, and number of nights you have used or plan to use for your project/event that are in unincorporated areas of Lexington County only.

Hotel Name & Location	Number of Rooms	Number of Nights
DoubleTree by Hilton	1440	3600
Sleep Inn	85	170

14. Please indicate whether you have read Chapter 6, Sections 6-4-5 (4) and 6-4-10, SC Code of Laws, 1976.

[x] Yes [ ] No

15. Project/Event Budget - Requests for funds must meet the requirements of Chapter 6, Section 6-4-10, SC Code of Laws, 1976, as amended.

a. Estimated Total Cost of Project/Event:	$1,249,528
b. Amount of Accommodations Funds Requested for this Project/Event:	$175,000
c. This Request Equals What Percent of the Total Project/Event Budget:	14%
d. Use *<u>Attachment B</u>* and provide a detailed list of what the funds will be used for and the estimated amount for each item (i.e. brochures - $1,500, etc.)	Use *<u>Attachment B</u>* to complete.

16. Has your Project/Event or Organization previously received Accommodations Tax Funds?

☒ Yes ☐ No

*If you answered **yes**, please complete items a – e.*

a. Year(s)	2025/26	2024/25	2023/24
b. Amount(s)	$136,136	$228,103.47	$184,750
c. Source(s)	Lexington County		
d. Purpose(s)	Marketing/Promotions/Visitor's Center		
e. For each award year, did you expend 100% of the ATAX funds you received?	☒ Yes ☐ No *If you answered **no**, please explain.*		

17. Project Description – Please use *Attachment C* to provide the following information as required by the *Tourism Expenditure Review Committee* to ensure the project/event is in accordance with Section 6-4-10 of the S.C. Code of Laws.

a. General project/event description	*Use Attachment C to complete this section.*
b. Benefits that the project/event will serve toward promoting tourism and the benefits to the Lexington County community	
c. Total project /event attendance versus the number of total tourists in attendance	
d. Economic impact generated by tourism toward the project/event	
e. Overall description of how the project/event attracts and promotes tourists to the area, and specifically how the Accommodations Tax Funds were used to accomplish this	
f. Additional comments	

PLEASE NOTE: APPLICANT AND/OR REPRESENTATIVE(S) MUST BE PRESENT DURING REVIEW PROCESS BY THE ACCOMMODATIONS TAX ADVISORY BOARD IN ORDER TO BE CONSIDERED FOR FUNDING.

Signature of Project/Event Director:

Amy Hoffman
Print Name

Interim President/CEO
Title

Signature

12/23/2025
Date

ATTACHMENT A
Item #10 – Advertisements

Please provide the information below for ads used in magazines, newspapers, radio, billboards, and websites. Please include targeted audience.

Magazine Ads

Ad Listing	Distribution Range	Targeted Audience
USA Today – Hunt and Fish	100K/5M Digital	Leisure Visitors
USA Today – Southeast Escape	100K/5K Digital	Leisure Visitors
USA Today – National Parks	100K/5K Digital	Leisure/Outdoor Visitors
Garden & Gun	1.6M	Leisure/Outdoor Visitors
American Road	120,000	Leisure/Outdoor Visitors
Food & Travel	1.1M	Leisure Visitors
Discover SC	360K	Leisure/Outdoor Visitors

Newspaper Ads

Ad Listing	Distribution Range	Targeted Audience
Post and Courier	151,000	Leisure visitors

Television Ads

Ad Listing	Distribution Range	Targeted Audience
WIS TV	317,943	Leisure visitors outside surrounding counties
VICE Network	45M	Leisure Visitors
FanDuel Sports Network	15M	Leisure Visitors

Radio Ads

Ad Listing	Distribution Range	Targeted Audience
I Heart	750,000	Playcation
The Lake	55,000	July 4th Celebration

Billboard Ads

Ad Listing	Distribution Range	Targeted Audience
Crenshaw	1.6M	NC and SC - Leisure Visitors
Grace Outdoor	16M	Instate & Out of State Leisure visitors

Website Ads (other than primary website)

Ad Listing	Distribution Range	Targeted Audience
WIS TV	2.6M	CALHOUN, CLARENDON, FAIRFIELD, KERSHAW, LEE, Orangeburg, Sumter Leisure Visitors
Discover SC	800,500	Leisure Visitors
MLF.com	5M	National Fishing

Other Ads

Ad Listing	Distribution Range	Targeted Audience
Advance Travel and Tourism	275,500+	National visitors
6am City	1,120,788	Visitors from outside of our region
SC Welcome Centers	342,000	Out of state visitors
Social Media Ads	501,100	National visitors
Spotify	400,000	National visitors

ATTACHMENT B
Item #15 – Project/Event Budget

Provide a detailed list of what the funds will be used for and the estimated amount for each item (i.e. brochures - $1,500, etc.)

Item	Estimated Amount
Brochures	$50,849
Digital/ Web/Billboards	$327,179
Print Media Ads	$122,000
Radio	$8,500
Television	$78,000
SC PRT Welcome Center Advertising	$8,000
Trade/Travel Shows	$15,000
Fishing Tournaments	$200,000
Special Events (Independence Day Celebration,100th Anniversary)	$325,000
Podcast	$35,000
Visitors Center	$80,000
TOTAL	$1,249,528

ATTACHMENT C
Item #17 – Project/Event Description

Please complete the following information as required by the Tourism Expenditure Review Committee to ensure that the project/event is in accordance with Section 6-410 of the S.C. Code of Laws.

a. General project/event description

Capital City/Lake Murray Country Regional Tourism Board (CCLMC) is one of South Carolina's 11 official tourism regions, established by the state legislature in 1981 to promote tourism and economic development across Lexington, Newberry, Richland, and Saluda Counties. As the designated destination marketing organization for this four-county area, CCLMC plays a key role in driving visitor spending, increasing hotel /short term rental occupancy, and strengthening the regional economy.

CCLMC's marketing strategy focuses on showcasing the region's most powerful economic assets: outdoor recreation, history, arts and entertainment, dining, and attractions. By executing targeted tourism campaigns, CCLMC attracts leisure visitors who contribute directly to the local economy through lodging, dining, shopping, and event participation.

Funding support will enable CCLMC to expand these efforts through digital marketing, media placement, and event promotion that deliver measurable returns. Tourism is a proven economic engine this region, supporting jobs, increasing tax revenues, and strengthening businesses throughout the region.

Our work is grounded in data-driven strategies—utilizing tools like Zartico and visitor tracking through our regional Visitors Center—to measure impact, monitor visitor behavior, and ensure a strong return on investment for Lexington County and our partner communities.

This project represents a regional, collaborative approach to economic growth, aligning state, county, and municipal resources to maximize marketing reach and drive tangible economic benefits.

b. Benefits that the project/event will serve toward promoting tourism and the benefits to the Lexington County community

CCLMC directly promotes and elevates Lexington County through comprehensive marketing and tourism initiatives designed to drive visitor spending, increase regional visibility, and enhance economic impact.

CCLMC advertises Lexington County's assets year-round—including agritourism and arts, Icehouse and Riverwalk Amphitheater, parks, trails, festivals, rivers, Lake Murray, Riverbanks Zoo, museums, and signature community events. Our regional calendar of events features concerts, sporting events, and festivals, ensuring Lexington County's attractions are highlighted to a national audience. CCLMC's advertisments include LakeMurrayCountry.com website, which drives traffic to local businesses, attractions, and events. Additional exposure is generated through media placements which further expands Lexington County's reach.

Storytelling initiatives—such as promoting the region's iconic purple martins—help position Lexington County as a vibrant destination with a strong sense of place. As the largest landholder of Lake Murray, the county benefits significantly from water-based tourism and national media coverage generated by the purple martins, tournaments, and other events.

The CCLMC Visitors Center, the only Visitor's Center in unincorporated Lexington County open 7 days a week, only excluding Federal Holidays plays a critical role as the first impression for thousands of visitors each year, offering merchandise, literature on Lexington County and the entire state, and personal assistance to travelers. Additional county benefits include:

- Reference Light Program: Collaborate with Coast Guard Auxillary and Lake Murray Power Squadron for maintenance of 33 navigational lights around Lake Murray
- Iconic Lake Murray Destination Landmark: CCCLMC maintains the signage and grass 5ft around the sign. Plans to beautify the site.
- Signature Events: Hosting and promoting the Independence Day Celebration on Lake Murray and festivals that attract large audiences and visitor spending.

These efforts result in measurable economic benefits—through increased hotel/short term rental occupancy, retail sales, dining, recreation, and tax revenue—while enhancing Lexington County's profile as a premier tourism destination

c. Total attendance to the project/event versus the number of total tourists in attendance

The expected number of estimated attendees:198,500 and tourists around 129,000 tourists.

d. Economic impact generated by tourism toward the project/event

Since 1998, CCLMC has lured top fishing tournaments and other special events (The Great Race, The Final Table, SE State Parks Conference, SC Outdoor Press Association, Professional Outdoor Media Association, FAM tours, and more) to this region providing a total economic impact of over $184,610,382. To break this down to one year, we are projecting in 2025-2026 from fishing alone, over 12.9 million in economic impact. These numbers include: hotel rooms/short term rentals, meals, catering, fishing fees, sales tax revenues, facility rentals, marketing and promotion of the events which include television fees, tournament staff costs, equipment rentals, entertainment fees and more.

e. Overall description of how the project/event attracts and promotes tourists to the area, and specifically how the Accommodations Tax Funds were used to accomplish this

CCLMC strategically utilizes A-Tax funds to attract and promote tourism throughout the four-county region—Lexington, Richland, Newberry, and Saluda. These funds directly support national and regional marketing initiatives designed to increase visitation, overnight stays, and visitor spending in the region.

Last year, a portion of our marketing budget—supported in part by A-Tax funds—generated $5.2 billion in national digital and print impressions, with an estimated media value **of** $48 million. Our campaigns also achieved 20.3 million organic Google search impressions and 228K organic search clicks, proving strong national interest in the Capital City/Lake Murray Country region as a travel destination.

Through data insights provided by Zartico, we have strategically focused marketing efforts on key origin markets that demonstrate the highest return. Our top targeted states include Georgia, North Carolina, South Carolina, and Virginia, which directly align with the top visitor markets: Charlotte, NC; Upstate SC; Charleston, SC; Myrtle Beach, SC; Augusta, GA; Atlanta, GA; Savannah, GA; Raleigh-Durham, NC; and Philadelphia, PA.

A-Tax funding plays a crucial role in expanding our digital advertising reach, producing regional videos, maintaining our tourism website, and promoting major festivals, fishing tournaments, and events that fill hotels, restaurants, and attractions across the region. These combined efforts strengthen the local economy, support small businesses, and generate tax revenue that benefits residents through wages and reinvestment in community services and infrastructure.

f. Additional comments

Our research data through Zartico provides visitation and tourism analytics. For the past year, 54% of tourists cited outdoor recreation and events as the reason for visitation into the region. CCLMC's continued target market is supported through the Zartico data as we are not just using Google for visitor analytics. Our data is based on observations actual device data which shows the visitors verses locals and the pieces of content driving visitors as noted above outdoor recreation and events.

For example, Lake Murray itself has more devices (credit card/mobile) than anywhere else in our region. Also, based on previous year's data, Charlotte, Atlanta and Raleigh, NC continue to show the largest growth in visitors traffic to our region, which again, is in sync with our marketing and advertising efforts.

Tourism makes a vast economic impact for Lexington County and CCLMC continues to drive tourist to the

COUNTY OF LEXINGTON

ACCOMMODATIONS TAX FUND
FUNDING SOURCES
FY 2026/27

Organization Name: Capital City/Lake Murray Country Regional Tourism Board

List of Funding Sources	Actual FY 2024/25	Current FY 2025/26	Estimated FY 2026/27
City of Columbia ATAX	$500,585	$412,700	$420,000
Lexington County ATAX	$228,103	$136,136	$200,000
Richland County ATAX	$50,000	$30,000	$50,000
Newberry Country ATAX	$22,026	$10,899	$10,000
Saluda County ATAX	$5,000	$10,000	$5,000
West Columbia ATAX	$9,500	$9,000	$9,000
Town of Irmo ATAX	$27,075	$26,490	$30,000
Town of Lexington ATAX	$18,500	$15,000	$15,000
City of Cayce ATAX	$14,583	$0	$5,000
Town of Blythewood ATAX	$24,938	$33,750	$30,000
City of Columbia HTAX	$125,000	$125,000	$125,000
Richland County HTAX	$255,000	$180,000	$150,000
SC PRT /State ATAX	$199,809	$187,150	$200,000
TOTAL	$1,480,119	$1,176,125	$1,249,000

COUNTY OF LEXINGTON
ACCOMMODATIONS TAX FUND
EXPENDITURES
FY 2026/27

Organization Name: Capital City/Lake Murray Country Regional Tourism Board

List of Expenditures	Actual FY 2024/25	Current FY 2025/26	Estimated FY 2026/27
National/Regional Fishing Events	$265,599	$300,000	$200,000
Television	$89,250	$117,500	$78,000
Radio	$2,500	$8,500	$8,500
Web/Digital Marketing/Billboards	$299,863	178,195	$327,179
SCATR/SCPRT Welcome Center Advertising	$16,500	$17,440	$8,000
Special Events-Staycation/Promotion, July 4th, Ag+Art,	$233,345	$354,500	$325,000
Trade/Travel Shows	$4669	$4352	$15,000
Visitor' Center Operation	$487,337	$63,300	$80,000
Ads/Publications/Travel Media	$133,128	$156,909	$172,849
Podcast	$20,800	29,000	$35,000
Total	$1,552,991	$1,229,696	$1,249,528

Capital City/Lake Murray Country Regional Tourism Board
Balance Sheet
As of December 22, 2025

	Dec 22, 25	
ASSETS		
Current Assets		
Checking/Savings		325,666.25
Accounts Receivable		
Accounts Receivable		58,591.83
Total Accounts Receivable		58,591.83
Other Current Assets		56,299.25
Total Current Assets		440,557.33
Fixed Assets		
Accumulated Depreciation		-341,908.35
Building Structure		557,904.45
Historic Structure		52,000.00
Property,Plant,Equipment		134,264.00
Total Fixed Assets		402,260.10
Other Assets		
Petty Cash Drawer		65.00
Total Other Assets		65.00
TOTAL ASSETS		**842,882.43**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
FCB Line of Credit		
FCB Line of Credit - Other	-166.67	
Total FCB Line of Credit		-166.67
Operating Lease Liability		5,724.00
Payroll Liabilities		2,024.40
Regions Line of Credit 2024-25		-453.34
Sales Tax Payable		1,559.90
Total Other Current Liabilities		8,688.29
Total Current Liabilities		8,688.29
Long Term Liabilities		
FCB Loan		139,626.97
Total Long Term Liabilities		139,626.97
Total Liabilities		148,315.26
Equity		
Opening Bal Equity		100.00
Retained Earnings		518,441.99
Net Income		176,025.18
Total Equity		694,567.17
TOTAL LIABILITIES & EQUITY		**842,882.43**

COUNTY OF LEXINGTON
ACCOMMODATIONS TAX FUND
FY 20~~25/26~~ FINAL REPORT
(SUBMIT BY END OF FISCAL YEAR WITH FINAL INVOICE)

24/25

I. PROJECT INFORMATION

Organization Name	Capital City/Lake Murray Country RTB
Project/Event Name	CCLMC Leisure Marketing/Visitors Center Promotion
Contact Name & Phone Number	Miriam Atria 803-781-5940

II. PROJECT COMPLETION

Were you able to complete the project/event as stated in your original application?

☑ Yes ☐ No

*If **no**, state any problems you encountered.*

III. PROJECT SUCCESS

Please share any additional comments regarding the project/event (e.g., lessons learned, successes, problems encountered, etc.).

Won Telly Award for Southeastern BBQ Showdown that aired on Cooking Channel and FanDuel Sport Network--The 2-part series was featured multiple times after airing in September 2024 and April 2025.
Completed addition to Regional Visitors Center with funding from 4 counties and the City of Columbia.
Lake Murray Country received various accolades during the year—Lake Murray named "#1 Best Lake for Water Sports" (USA Today); Lake Murray named "#2 Best Winter Bass Lake" (Field and Stream); Lake Murray's Independence Day Celebration named "Best 4th of July Event in SC" (Style BluePrint).

Lake Murray Country is partnering with Food and Travel Magazine to host the 2026 Southeastern BBQ Showdown, scheduled for April 24-25, 2026,
Hosted the Great Race Grand Finish with 130+ vintage cars traveling across the US to the finish line in Irmo, SC; attendees stayed at hotels in the area.

Specific events promoted/managed (# of participants): US Angling Pan American Kayak Fishing Championship (109), Big Bass Tour (884), American Bass Anglers AFT Championship (262); MLF Bass Pro Tour (3,042), National Fishers of Men Championship (275), The AVP and Clash Volleyball Tournament (1,789), Carolina Bass Challenge (222), Great Race Grand Finish (130), and SC Ag + Art Tour (6,870 combined across Richland, Lexington, & Newberry County tour events).

PLAYcation campaign with WIS digitally (12 months) to market vacation and families coming to Lexington County/Lake Murray for vacation.

Zartico: Most visitors came from NC, SC, GA, PA, and NY; visitors spent their time participating in outdoor recreation, accommodations, sports, attractions, and retail.

IV. PROJECT ATTENDANCE

Record numbers in the table below as required by the Tourism Expenditure Review Committee. Numbers are to reflect attendance and funds received for projects/events for current and previous years.

Total Budget of Project/Event	Current Year FY 2024/2025	Previous Year FY 2023/2024
Amount funded by Lexington County Accommodations Tax Funds	$145,383.36	186,226.02
Amount funded by Accommodations Tax Funds from all sources	894,502.84	722.063
Total attendance	654,154	576,102
Total tourists*	260,583	258,938

**Tourists are generally defined as those who travel 50 miles or more to attend.*

V. METHODS

Please describe the methods used to capture the attendance data listed above (i.e. license plates, surveys, etc.).

We track visitors through hotel group bookings for special events under contract. Visitors Center check-ins, event surveys, zip codes, QR codes and Zartico for data visitor collection

VI. PROJECT BUDGET

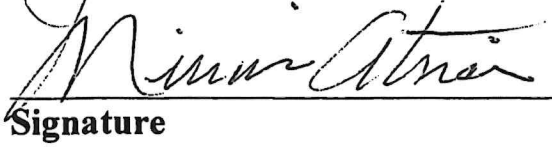
Attach a report indicating what project/event expenses were paid using the Lexington County Accommodations Tax Funds for the fiscal year.

VII. ORGANIZATION SIGNATURE

Provide signature of official with the organization verifying accuracy of above statements.

MIRIAM ATRIA
Print Name

President/CEO
Title


Signature

06/24/25
Date

COUNTY OF LEXINGTON

ACCOMMODATIONS TAX FUND APPLICATION FY 2026/27

1. Name of Project/Event

Marketing Lexington County to Tourists

2. Type of Organization (*select one*)

☐	County
☐	Municipal
☑	Non-Profit Organization
☐	Community Service Club, Church, etc.
☐	501(c)3
☑	Other Destination Marketing org

3. Sponsoring Organization

Name of Organization	Columbia Metropolitan CVB DBA Experience Columbia SC
Mailing Address	1101 Lincoln Street Columbia, SC 29201

4. Director of Project/Event

Name & Title	Kelly Barbrey
Contact Number(s)	803-545-0018
Email	kbarbrey@experiencecolumbiasc.com

5. Project/Event Website Address

www.ExperienceColumbiaSC.com

6. Project/Event Category (*select one*)

☑	Tourism – Advertising / Promotion *(see #10 for advertising/promotion sources)*
☐	Tourism Related Expenditures

7. Project/Event Timeline

Beginning Date	7/1/2026
End Date	6/30/2027

8. Location of Project/Event

Lexington County (incorporated and unincorporated) and the entire Columbia, SC region

9. Number of Employees

Full-time	18
Part-time	3

10. Do you advertise outside of a 50-mile radius?

☑ Yes ☐ No

*If you answered **yes**, please check all that apply for advertising sources outside of Lexington County and include the total number of each distributed.*

Type of Ad	Total # Distributed	Range of Ad	For Ad Listings
☑ Rack Cards	various	Statewide, SE Regional	Complete ***Attachment A*** to provide additional details regarding ads in *magazines, newspapers, radio, billboards, and websites.* Please include targeted audience.
☑ Brochures	85,000	Statewide, SE Regional, Nat'l	
☐ Posters			
☑ Magazine Ads	20+	Statewide, SE Regional, Nat'l	
☐ Newspaper Ads			
☐ Radio Ads			
☑ Billboard Ads	8 digital boards year-round	SC, NC, GA	
☐ Websites *(other than primary)*			
☐ Other			

11. Number of Project/Event Attendees

Expected Number	17.3 million
Of this number, how many are tourists?	17.3 million (6.2 million of those staying overnight)

Tourists - "People taking trips outside of their home communities for any purpose, except daily commuting to and from work." [SC Code of Laws, Chapter 6, Section 6-4-5 (4)]

12. List the methods used to track tourists

Select Methods Used	
☑	Webpage inquiries
☐	Phone call inquiries
☐	Brochure mailings
☐	Event ticket sales
☐	Event registration
☑	Hotel sales
☐	License plates
☐	Surveys
☐	Other

Provide the Estimated Numbers	
Inquiries per month	262,000
Phone calls per month	
Brochures mailed per month	
Tickets sold per event	
Registrants per event	
Sales per event / per month	204 RN / MONTH
Count per event	
Responses per survey	

13. <u>REQUIRED</u> - County accommodations tax funds are generated by hotels in the unincorporated areas of Lexington County. Please list the hotels, number of rooms, and number of nights you have used or plan to use for your project/event that are in unincorporated areas of Lexington County only.

Hotel Name & Location	Number of Rooms	Number of Nights
Doubletree by Hilton, Lexington County	1,234	20
Aloft Columbia Harbison, Lexington County	1,218	29

14. Please indicate whether you have read Chapter 6, Sections 6-4-5 (4) and 6-4-10, SC Code of Laws, 1976.

☑ Yes ☐ No

15. Project/Event Budget - Requests for funds must meet the requirements of Chapter 6, Section 6-4-10, SC Code of Laws, 1976, as amended.

a. Estimated Total Cost of Project/Event:	$6.8 million
b. Amount of Accommodations Funds Requested for this Project/Event:	$50k
c. This Request Equals What Percent of the Total Project/Event Budget:	~~50k~~ less than 1 %
d. Use ***Attachment B*** and provide a detailed list of what the funds will be used for and the estimated amount for each item (i.e. brochures - $1,500, etc.)	Use ***Attachment B*** to complete.

16. Has your Project/Event or Organization previously received Accommodations Tax Funds?

☑ Yes ☐ No

*If you answered **yes**, please complete items a – e.*

a. Year(s)	FY25-26, FY24-25 and prior
b. Amount(s)	$35,000 in FY 25-26 and $40,000 in FY 24-25
c. Source(s)	Lexington County Accommodations Tax
d. Purpose(s)	Tourism Marketing
e. For each award year, did you expend 100% of the ATAX funds you received?	☑ Yes ☐ No *If you answered **no**, please explain.*

17. Project Description – Please use *Attachment C* to provide the following information as required by the *Tourism Expenditure Review Committee* to ensure the project/event is in accordance with Section 6-4-10 of the S.C. Code of Laws.

a. General project/event description	*Use Attachment C to complete this section.*
b. Benefits that the project/event will serve toward promoting tourism and the benefits to the Lexington County community	
c. Total project /event attendance versus the number of total tourists in attendance	
d. Economic impact generated by tourism toward the project/event	
e. Overall description of how the project/event attracts and promotes tourists to the area, and specifically how the Accommodations Tax Funds were used to accomplish this	
f. Additional comments	

PLEASE NOTE: APPLICANT AND/OR REPRESENTATIVE(S) MUST BE PRESENT DURING REVIEW PROCESS BY THE ACCOMMODATIONS TAX ADVISORY BOARD IN ORDER TO BE CONSIDERED FOR FUNDING.

Signature of Project/Event Director:

Kelly Barbrey
Print Name

VP of Marketing & Communications
Title

Kelly Barbrey
Signature

10/20/2025
Date

ATTACHMENT A
Item #10 – Advertisements

Please provide the information below for ads used in magazines, newspapers, radio, billboards, and websites. Please include targeted audience.

Magazine Ads

Ad Listing	Distribution Range	Targeted Audience
Southern Living	Regional/National	Leisure travelers
Garden & Gun	National	Leisure travelers
The Local Palate	National	Foodies/Culinary Travelers
RCMA Aspire	National	Meeting/Religious Conference Planners
Atlanta Magazine	Georgia/Southeast Regional	Leisure Travelers
Meetings Today	National	Convention Planners
Charlotte Magazine	North Carolina/Charlotte Area	Leisure Travelers

Newspaper Ads

Ad Listing	Distribution Range	Targeted Audience
Atlanta Journal/Constitution AJC *	Atlanta/Georgia/Regional	Leisure Travelers
Post & Courier	South Carolina	Leisure Travelers
*AJC will be digital only beginning Dec. 2025		

Television Ads

Ad Listing	Distribution Range	Targeted Audience
Streaming Television	Southeast Regional	Leisure Travelers

Radio Ads

Ad Listing	Distribution Range	Targeted Audience
Streaming Radio	Southeast/Regional	Leisure Travelers

Billboard Ads

Ad Listing	Distribution Range	Targeted Audience
Augusta Washington Road	Augusta GA	Leisure Travelers
Greenville 385 at 85	Greenville	Leisure Travelers
Charleston 1-26	Charleston	Leisure Travelers
Charlotte I-77 Tyvola Road (N and S - 2 sided)	Charlotte	Leisure travelers

Website Ads (other than primary website)

Ad Listing	Distribution Range	Targeted Audience
TripAdvisor Annual Digital Campaign	Geotargeted Southeastern Cities	Leisure travelers
6AM City (GVL, CLT, CHS, AVL, RAL)	Southeastern Cities	Leisure travelers
Q City Metro	Charlotte/North Carolina	African American Travelers
NorthStar	National	Meeting Planners
Meetign Professionals International	National	Meeting Planners

Other Ads

Ad Listing	Distribution Range	Targeted Audience
Discover SC Vacation Guide	National/International	Leisure Travelers
Capital City Lake Murray Country	National	Leisure Travelers
Vacation Guide		

ATTACHMENT B
Item #15 – Project/Event Budget

Provide a detailed list of what the funds will be used for and the estimated amount for each item (i.e. brochures - $1,500, etc.)

Item	Estimated Amount
Meeting and Convention Ads	15,000
Leisure Ads (digital, print, outdoor/billboard)	15,000
Search engine marketing, website, social media	10,000
50,000 **Total**	50,000

ATTACHMENT C

Item #17 – Project/Event Description

Please complete the following information as required by the Tourism Expenditure Review Committee to ensure that the project/event is in accordance with Section 6-4-10 of the S.C. Code of Laws.

a. General project/event description

As an official destination marketing organization for our region, the Columbia Metropolitan Convention & Visitors Bureau (DBA Experience Columbia SC) actively markets the entire midlands region of South Carolina as a destination for meetings, conventions an leisure traavel. We use the funds from Lexington County Accommodations Tax to drive hotel room nights into the unincorporated areas of Lexington County through advertising, convention sales and marketing initiatives.

b. Benefits that the project/event will serve toward promoting tourism and the benefits to the Lexington County community

While our team's mission is to increase visitation throughout the reagion, we also aim to drive significant business specifically to Lexington County in the form of meetings, conventions, and leisure travel. According to an economic impact study visitation to the Columbia region, conducted by Tourism Economics, 17.3 million visitors came to the region (Richland County, Lexington County and the City of Columbia) in 2024. This is an increase from teh 16.4 million visitors to the region in 2023. Of those 17.3 million visitors, 6.2 million of those spent the night, driving even more economic impact into the region. Our sales team booked 163 meetings and conventions in FY23-25 resulting in 24,165 regional room nights, of which 2,452 hotel room nights were used in unincorporated Lexington County hotels, generating nearly $250,000 in economic impact from just those events in the unincorporated area of Lexington County. Those numbers do not even include the leisure travelers we draw to the county for festivals, attractions, outdoor recreation, cultural events and more. We include these Lexington County attractios and events on our webiste, in blog posts, social media content and in our Official Insdier's Guide. These marketing tactics help drive leisure visitors to Lexington County.

c. Total project/event attendance versus the number of total tourists in attendance

2022: 15.8 million total tourists; 5.7 million spending the night; 24,792 CVB-booked room nights
2023 16.4 million total tourists; 5.8 million spending the night; 25,675 CVB-booked room nights
2024: 17.3 million total tourists with 6.2 million spending the night; 24,164 CVB-booked room nights

d. Economic impact generated by tourism toward the project/event

In FY24-25 tourism to our region generated $2.9 billion in economic impact with over 12 million in economic impact generated by our CVB-booked conventions alone, with over a quarter of a million in economic impact restulting from convention business using Lexington County hotels. . Experience Columbia SC's digital leisure advertising campaign generated 45,982 hotel searches from travelers interested in booking a visit to our region after seeing one of our ads. Also, Experience Columbia SC's website generated over 3.1 million page views from nearly 1 million users last year. Once visitors are on our site, they are able to search for attractions, hotels, restaurants and things to do. We list all Lexington County hotels, restuarants and attractions on our site at no charge to our partners.

e. Overall description of how the project/event attracts and promotes tourists to the area, and specifically, how the Accommodations Tax Funds were used to accomplish this

Experience Columbia SC uses the accommodations tax funds provided to advertise through digital, outdoor/billboard, streaming tv/radio, print and social media. We drive advertising traffic to our website, ExperienceColumbiaSC.com where we showcase meeting and convention venues hotels, restaurants, attractions and provide travel information adn inspiration for group and leisure visitors. Additionally, we send sales representatives to tradeshows where we connect with meeting and convention planners who could potentially bring a convention to the region. We have consistent branding and messaging that reaches the consumer at every point along their journey of where they will take their meeting, convention or vacation. We also use media relations, earned media coverage and influencer partnerships to help tell our story. In FY24-25 we generated 107 pieces of media coverage, hosted eight media and travel writers and conducted desk-side meetings with travel writers.

f. Additional comments

We thank Lexington Conty for continued support of Experience Columbia SC.

Midlands Authority for Conventions, Sports & Tourism in Conj. with Columbia Metroplitan Convention & Visitors Bureau

Statement of Revenues and Expenditures - Monthly-Financial Statement FY2026

902 - Experience Columbia SC (CVB)

From 9/1/2025 Through 9/30/2025

		Current Period	Year To Date	FY25-26 Budget	YTD Variance
	Revenue				
	Intergovernmental Revenue				
4000	City of Columbia - Accom Tax	0.00	0.00	2,086,650.00	(521,662.50)
4001	Richland County - Accom Tax	45,600.00	45,600.00	258,000.00	(18,900.00)
4002	City of West Columbia - Accom Tax	0.00	5,000.00	10,000.00	2,500.01
4004	Cayce - Accom Tax	0.00	0.00	7,695.00	(1,923.75)
4005	Town of Lexington - Accom Tax	0.00	0.00	40,000.00	(9,999.99)
4006	Lexington County - Accom Tax	0.00	0.00	40,000.00	(9,999.99)
4021	Richland County - Hospitality Tax	125,000.00	125,000.00	500,000.00	(0.01)
	Total Intergovernmental Revenue	170,600.00	175,600.00	2,942,345.00	(559,986.23)
	Investment Income				
4207	Interest Earned	4,732.76	13,823.63	64,000.00	(2,176.36)
	Total Investment Income	4,732.76	13,823.63	64,000.00	(2,176.36)
	Event Revenue				
4307	Utilities Revenue	50.00	50.00	0.00	50.00
	Total Event Revenue	50.00	50.00	0.00	50.00
	Other Income				
4205	Visitor Center Merchandise	1,982.67	4,682.86	18,000.00	182.86
4400	Appropriation PY Unassigned Net Position	0.00	0.00	364,992.00	(91,248.00)
	Total Other Income	1,982.67	4,682.86	382,992.00	(91,065.14)
	Total Revenue	177,365.43	194,156.49	3,389,337.00	(653,177.73)
	Total Revenue & Transfers	177,365.43	194,156.49	3,389,337.00	(653,177.73)
	Expenditures				
	Personnel Expenses				
5002	Salaries - FT Sales & Marketing	53,485.82	149,369.33	725,798.00	32,080.18
5021	Salaries - PT Sales & Marketing	3,174.25	9,020.07	82,101.00	11,505.18
5040	Personnel Contingency	0.00	0.00	38,375.00	9,593.76
5050	Payroll Tax Expense	4,317.18	12,071.12	64,632.00	4,086.88
5055	Retirement - 401k	1,137.65	7,889.80	32,316.00	189.20
5060	Health Insurance	15,064.14	45,192.42	149,134.00	(7,908.93)
5061	Dental Insurance	556.50	1,669.50	5,964.00	(178.50)
5062	Life & Disability Insurance	1,071.15	3,213.45	12,009.00	(211.23)
5070	Workers Compensation	119.36	613.76	2,677.00	55.51
5071	Unemployment Insurance	56.69	165.88	3,000.00	584.12
5075	Incentives	0.00	0.00	76,100.00	19,025.01
5076	Auto Allowance	692.30	1,938.45	9,000.00	311.55
	Total Personnel Expenses	79,675.04	231,143.78	1,201,106.00	69,132.73
	Contract Labor				
5080	Contract Labor	600.00	2,075.00	8,700.00	100.00
	Total Contract Labor	600.00	2,075.00	8,700.00	100.00
	Professional Fees				
5086	Professional Service Fees	0.00	0.00	16,000.00	3,999.99
	Total Professional Fees	0.00	0.00	16,000.00	3,999.99
	Program Expenses				
5100	Client Recruitment & Entertainment	0.00	268.56	10,000.00	2,231.43
5112	Partner & Community Relations	215.54	2,158.68	21,500.00	3,216.33
	Total Program Expenses	215.54	2,427.24	31,500.00	5,447.76
	Marketing, Advertising & Publications				
5200	Marketing & Advertising	234.90	62,018.90	288,316.00	10,060.09
5201	Targeted Digital Advertising	3,866.90	79,038.80	403,843.00	21,921.94
5202	Meeting Advertising	0.00	0.00	75,000.00	18,750.00
5204	Municipality Specific Marketing	150,000.00	150,000.00	52,000.00	(137,000.01)
5210	Public Relations	0.00	99,620.00	103,000.00	(73,870.01)
	Total Marketing, Advertising & Publications	154,101.80	390,677.70	922,159.00	(160,137.99)

Midlands Authority for Conventions, Sports & Tourism in Conj. with Columbia Metroplitan Convention & Visitors Bureau
Statement of Revenues and Expenditures - Monthly-Financial Statement FY2026
902 - Experience Columbia SC (CVB)
From 9/1/2025 Through 9/30/2025

		Current Period	Year To Date	FY25-26 Budget	YTD Variance
	Occupancy Expense				
5300	Office Space Rental	0.00	0.00	25,000.00	6,249.99
	Total Occupancy Expense	0.00	0.00	25,000.00	6,249.99
	Operating Expenses				
5310	Utilities	733.99	1,560.97	7,000.00	189.02
5313	Telephone	464.46	1,566.59	6,000.00	(66.59)
5320	Repairs & Maintenance	0.00	0.00	7,500.00	1,875.00
5321	Maintenance Supplies	0.00	0.00	1,500.00	375.00
5322	Office Equipment Lease	553.45	2,094.47	9,205.00	206.77
5325	Computer Expense & Maintenance	0.00	0.00	13,654.00	3,413.49
5327	Website Enhancements	209.39	104,998.54	160,798.00	(64,799.05)
5340	Postage	1,531.97	10,261.24	26,500.00	(3,636.22)
5341	Printing	5,271.92	6,096.46	23,500.00	(221.44)
5342	Office Supplies	659.02	979.76	6,000.00	520.24
	Total Operating Expenses	9,424.20	127,558.03	261,657.00	(62,143.78)
	Other Operating Expenses				
5400	Contract Services	566.23	13,409.74	31,943.00	(5,423.98)
5415	Parking	430.91	1,294.88	5,000.00	(44.87)
5416	Membership Dues & Subscriptions	10,116.99	10,488.98	20,571.00	(5,346.23)
5424	Visitors Center Merchandise	2,324.52	4,342.31	18,000.00	157.69
5425	Promotional Materials	0.00	2,343.75	29,550.00	5,043.78
5426	Collateral Materials	47,660.00	47,660.00	90,000.00	(25,160.00)
5427	Employee Travel, Meals & Accomodations	142.28	3,356.09	25,200.00	2,943.91
5429	Uniforms	129.60	129.60	3,700.00	795.39
5430	Employee Training & Development	393.04	1,043.04	27,795.00	5,905.71
5435	Payroll Processing Fees	498.74	1,452.16	5,900.00	22.85
5436	Banking & Merchant Fees	228.84	641.19	2,700.00	33.81
	Total Other Operating Expenses	62,491.15	86,161.74	260,359.00	(21,071.94)
	Total Expenditures	306,507.73	840,043.49	2,726,481.00	(158,423.24)
	Transfers Out				
5700	Transferred out to Authority	46,947.59	133,793.88	662,856.00	31,920.12
	Total Transfers Out	46,947.59	133,793.88	662,856.00	31,920.12
	Total Expenditures & Transfers	353,455.32	973,837.37	3,389,337.00	(126,503.12)
	Net Income +/- (After Transfers)	(176,089.89)	(779,680.88)	0.00	(779,680.85)
	Non-Cash Expenses				
5405	Depreciation	2,447.31	7,341.93	31,200.00	458.07
	Total Non-Cash Expenses	2,447.31	7,341.93	31,200.00	458.07
	Net +/- (After Depreciation)	(178,537.20)	(787,022.81)	(31,200.00)	(779,222.78)

Midlands Authority for Conventions, Sports & Tourism in Conj. with Columbia Metroplitan Convention & Visitors Bureau

Statement of Revenues and Expenditures - Monthly-Financial Statement FY2026

905 - Destination Marketing

From 9/1/2025 Through 9/30/2025

		Current Period	Year To Date	FY25-26 Budget	YTD Variance
	Revenue				
	Program Revenue				
4100	Desination Marketing Fee - (Hotel Rooms)	1,420,409.43	1,805,815.83	2,200,000.00	1,255,815.84
4103	SC Parks, Recreation, & Tourism	0.00	0.00	1,120,000.00	(279,999.99)
4104	Co-op Special Project	3,750.00	3,977.52	25,000.00	(2,272.47)
4105	Governor's Carol Lighting	0.00	0.00	17,000.00	(4,250.01)
	Total Program Revenue	1,424,159.43	1,809,793.35	3,362,000.00	969,293.37
	Investment Income				
4207	Interest Earned	17,392.86	46,199.20	170,000.00	3,699.19
	Total Investment Income	17,392.86	46,199.20	170,000.00	3,699.19
	Other Income				
4400	Appropriation PY Unassigned Net Position	0.00	0.00	129,358.00	(32,339.49)
	Total Other Income	0.00	0.00	129,358.00	(32,339.49)
	Total Revenue	1,441,552.29	1,855,992.55	3,661,358.00	940,653.07
	Total Revenue & Transfers	1,441,552.29	1,855,992.55	3,661,358.00	940,653.07
	Expenditures				
	Personnel Expenses				
5002	Salaries - FT Sales & Marketing	22,716.60	64,753.64	312,696.00	13,420.36
5040	Personnel Contingency	0.00	0.00	14,853.00	3,713.25
5050	Payroll Tax Expense	1,709.82	4,876.81	25,016.00	1,377.17
5055	Retirement - 401k	91.53	366.12	12,508.00	2,760.87
5060	Health Insurance	2,152.02	6,456.06	67,789.00	10,491.18
5061	Dental Insurance	79.50	238.50	2,724.00	442.50
5062	Life & Disability Insurance	127.13	381.39	5,006.00	870.12
5070	Workers Compensation	37.72	193.96	846.00	17.54
5071	Unemployment Insurance	0.00	0.00	100.00	24.99
5075	Incentives	0.00	0.00	32,100.00	8,025.00
5076	Auto Allowance	230.78	646.16	3,000.00	103.84
	Total Personnel Expenses	27,145.10	77,912.64	476,638.00	41,246.82
	Contract Labor				
5080	Contract Labor	0.00	0.00	2,000.00	500.01
	Total Contract Labor	0.00	0.00	2,000.00	500.01
	Program Expenses				
5100	Client Recruitment & Entertainment	2,221.62	3,131.68	20,000.00	1,868.33
5111	Convention Recruitment Fund	64,078.92	79,168.84	125,000.00	(47,918.83)
5112	Partner & Community Relations	164.52	2,677.82	31,500.00	5,197.18
	Total Program Expenses	66,465.06	84,978.34	176,500.00	(40,853.32)
	Marketing, Advertising & Publications				
5200	Marketing & Advertising	17,973.92	250,094.46	850,000.00	(37,594.47)
5202	Meeting Advertising	0.00	37,337.29	97,338.00	(13,002.79)
5203	Content Development	9,662.67	26,264.67	140,000.00	8,735.34
5211	Online Booking Engine	0.00	11,000.00	25,216.00	(4,696.01)
5212	Governor's Carol Lighting	0.00	0.00	17,000.00	4,250.01
5214	Cooperative Advertising	0.00	500.00	7,500.00	1,375.00
5215	Hotel DMF Partner Ads	120,759.22	197,541.98	883,600.00	23,358.01
5216	Special Events	1,917.50	26,917.50	95,000.00	(3,167.49)
5218	Market Research	0.00	108,132.80	110,001.00	(80,632.55)
5222	Special Projects/Recovery Marketing	146,937.50	210,937.50	0.00	(210,937.50)
	Total Marketing, Advertising & Publications	297,250.81	868,726.20	2,225,655.00	(312,312.45)
	Operating Expenses				
5315	General Insurance	967.26	2,901.78	11,300.00	(76.77)
5334	Tradeshows	(770.00)	35,296.27	123,500.00	(4,421.26)
5335	Tradeshow/Event Sponsorship	10,870.47	21,870.47	50,000.00	(9,370.46)
5341	Printing	0.00	0.00	1,500.00	375.00

Midlands Authority for Conventions, Sports & Tourism in Conj. with Columbia Metroplitan Convention & Visitors Bureau

Statement of Revenues and Expenditures - Monthly-Financial Statement FY2026

905 - Destination Marketing

From 9/1/2025 Through 9/30/2025

		Current Period	Year To Date	FY25-26 Budget	YTD Variance
	Total Operating Expenses	11,067.73	60,068.52	186,300.00	(13,493.49)
	Other Operating Expenses				
5400	Contract Services	0.00	10,105.00	91,700.00	12,820.01
5416	Membership Dues & Subscriptions	0.00	5,296.99	15,565.00	(1,405.72)
5425	Promotional Materials	60.17	2,915.39	15,000.00	834.61
5426	Collateral Materials	0.00	0.00	1,500.00	375.00
5427	Employee Travel, Meals & Accomodations	4,747.92	13,081.66	55,000.00	668.33
5436	Banking & Merchant Fees	387.26	1,143.65	4,000.00	(143.66)
5438	Vehicle Maintenance	0.00	81.00	1,500.00	294.00
	Total Other Operating Expenses	5,195.35	32,623.69	184,265.00	13,442.57
	Total Expenditures	407,124.05	1,124,309.39	3,251,358.00	(311,469.86)
	Transfers Out				
5701	Transferred out Sports	0.00	205,000.00	410,000.00	(102,499.99)
	Total Transfers Out	0.00	205,000.00	410,000.00	(102,499.99)
	Total Expenditures & Transfers	407,124.05	1,329,309.39	3,661,358.00	(413,969.85)
	Net Income +/- (After Transfers)	1,034,428.24	526,683.16	0.00	526,683.22
	Net +/- (After Depreciation)	1,034,428.24	526,683.16	0.00	526,683.22

January 2, 2026

Lexington County Council
Marilyn Pratt
Deputy Clerk to Council
212 South Lake Dr., Suite 601
Lexington, SC 29072

Re: Accommodations Tax Funding Application FY 26-27

Dear Ms. Pratt,

The Greater Cayce West Columbia Visitor Programs is greatly appreciative of the support and many contributions we have received over the past years from the County of Lexington.

Please find enclosed our Accommodations Tax Application for FY 26-27. We look forward to a new year and plan to continue to be good stewards of these funds as we become more effective and efficient in providing exceptional service to our visitors, tourists and residents.

Thank you for your partnership. Please let us know if you have any questions regarding our application.

Sincerely,

Christina Nelson

Greater CWC Director of Operations

COUNTY OF LEXINGTON

ACCOMMODATIONS TAX FUND APPLICATION FY 2026/27

1. Name of Project/Event

The Greater Cayce-West Columbia Visitor Programs

2. Type of Organization (*select one*)

☐	County
☐	Municipal
☑	Non-Profit Organization
☐	Community Service Club, Church, etc.
☐	501(c)3
☐	Other

3. Sponsoring Organization

Name of Organization	The Greater CWC Chamber of Commerce and Visitor Center
Mailing Address	1006 12th St., Cayce, SC 29033

4. Director of Project/Event

Name & Title	Christina Nelson, Director of Operations/Interim President & CEO
Contact Number(s)	803-794-6504 | 804-766-2684
Email	christina@cwcchamber.com | info@cwcchamber.com

5. Project/Event Website Address

www.visitcaycewestcolumbia.com

6. Project/Event Category (*select one*)

☑	Tourism – Advertising / Promotion *(see #10 for advertising/promotion sources)*
☑	Tourism Related Expenditures

7. Project/Event Timeline

Beginning Date	July 1, 2026
End Date	June 30, 2027

8. Location of Project/Event

9. Number of Employees

Full-time	0
Part-time	4

10. Do you advertise outside of a 50-mile radius?

☑ Yes ☐ No

*If you answered **yes**, please check all that apply for advertising sources outside of Lexington County and include the total number of each distributed.*

Type of Ad	Total # Distributed	Range of Ad	For Ad Listings
☑ Rack Cards	5000	All SC Welcome Centers, Visitor Centers	Complete *Attachment A* to provide additional details regarding ads in *magazines, newspapers, radio, billboards, and websites.* Please include targeted audience.
☐ Brochures			
☐ Posters			
☐ Magazine Ads			
☐ Newspaper Ads			
☐ Radio Ads			
☐ Billboard Ads			
☐ Websites *(other than primary)*			
☐ Other			

11. Number of Project/Event Attendees

Expected Number	n/a
Of this number, how many are tourists?	ALL

Tourists - "People taking trips outside of their home communities for any purpose, except daily commuting to and from work." [SC Code of Laws, Chapter 6, Section 6-4-5 (4)]

ATTACHMENT A
Item #10 – Advertisements

Please provide the information below for ads used in magazines, newspapers, radio, billboards, and websites. Please include targeted audience.

Magazine Ads

Ad Listing	Distribution Range	Targeted Audience

Newspaper Ads

Ad Listing	Distribution Range	Targeted Audience

Television Ads

Ad Listing	Distribution Range	Targeted Audience

Radio Ads

Ad Listing	Distribution Range	Targeted Audience

Billboard Ads

Ad Listing	Distribution Range	Targeted Audience

Website Ads (other than primary website)

Ad Listing	Distribution Range	Targeted Audience

Other Ads

Ad Listing	Distribution Range	Targeted Audience
Social Media Ad Boosting & Targeting	50+ miles	Visitor Football/Baseball Attendees
Social Media Ad Boosting & Targeting	50+ miles	Visitor Basketball Attendees
Social Media Ad Boosting & Targeting	50+ miles	Visitors for Lexington County Events
Social Media Ad Boosting & Targeting	50+ miles	Weekend Getaways
Social Media Ad Boosting & Targeting	NC, TN, GA	Parade Day Visitors - Holiday Weekenders

12. List the methods used to track tourists

Select Methods Used		Provide the Estimated Numbers	
☑	Webpage inquiries	Inquiries per month	
☑	Phone call inquiries	Phone calls per month	
☑	Brochure mailings	Brochures mailed per month	
☐	Event ticket sales	Tickets sold per event	
☐	Event registration	Registrants per event	
☐	Hotel sales	Sales per event / per month	
☐	License plates	Count per event	
☐	Surveys	Responses per survey	
☐	Other		

13. REQUIRED - County accommodations tax funds are generated by hotels in the unincorporated areas of Lexington County. Please list the hotels, number of rooms, and number of nights you have used or plan to use for your project/event that are in unincorporated areas of Lexington County only.

Hotel Name & Location	Number of Rooms	Number of Nights
Towneplace Suites		
Residence Inn		
Hilton Garden Inn Airport		
Courtyard by Marriott Cayce		
DoubleTree by Hilton		
Wingate by Windham		
Hampton Inn 1-26		
Country Inn & Suites		

14. Please indicate whether you have read Chapter 6, Sections 6-4-5 (4) and 6-4-10, SC Code of Laws, 1976.

☑ Yes ☐ No

15. Project/Event Budget - Requests for funds must meet the requirements of Chapter 6, Section 6-4-10, SC Code of Laws, 1976, as amended.

a. Estimated Total Cost of Project/Event:	$ 120,000.00
b. Amount of Accommodations Funds Requested for this Project/Event:	$ 15,000.00
c. This Request Equals What Percent of the Total Project/Event Budget:	15.000.00 %
d. Use *Attachment B* and provide a detailed list of what the funds will be used for and the estimated amount for each item (i.e. brochures - $1,500, etc.)	Use *Attachment B* to complete.

ATTACHMENT B

Item #15 – Project/Event Budget

Provide a detailed list of what the funds will be used for and the estimated amount for each item (i.e. brochures - $1,500, etc.)

Item	Estimated Amount
Staff Expenses	$75,920.00
Print Media Advertising	$15,000.00
Web Media Advertising	$8,000.00
Dues, Subscriptions, Technology	$2,500.00
Office Supplies	$2,000.00
Event Insurance	$1,800.00
Promotional Materials	$2,500.00
Visitor Center Rent & Utilities	$5,040.00
Website	$1,600.00
Taxes - Payroll	$6,100.00
Operational Expenses	$2,825.00
$123,285.00 **Total**	$123,285.00

16. Has your Project/Event or Organization previously received Accommodations Tax Funds?

☑ Yes ☐ No

*If you answered **yes**, please complete items a – e.*

a. Year(s)	FY 25-26, FY 24-25, FY 23-24, etc.
b. Amount(s)	Please see attached Funding Sources
c. Source(s)	Please see attached Funding Sources
d. Purpose(s)	Visitor Programs opertions, marketing and advertising
e. For each award year, did you expend 100% of the ATAX funds you received?	☑ Yes ☑ No *If you answered **no**, please explain.*

17. Project Description – Please use *Attachment C* to provide the following information as required by the *Tourism Expenditure Review Committee* to ensure the project/event is in accordance with Section 6-4-10 of the S.C. Code of Laws.

a. General project/event description	*Use Attachment C to complete this section.*
b. Benefits that the project/event will serve toward promoting tourism and the benefits to the Lexington County community	
c. Total project /event attendance versus the number of total tourists in attendance	
d. Economic impact generated by tourism toward the project/event	
e. Overall description of how the project/event attracts and promotes tourists to the area, and specifically how the Accommodations Tax Funds were used to accomplish this	
f. Additional comments	

PLEASE NOTE: APPLICANT AND/OR REPRESENTATIVE(S) MUST BE PRESENT DURING REVIEW PROCESS BY THE ACCOMMODATIONS TAX ADVISORY BOARD IN ORDER TO BE CONSIDERED FOR FUNDING.

Signature of Project/Event Director:

Christina Nelson
Print Name

Director of Operations
Title

Signature

1-2-2025
Date

ATTACHMENT C

Item #17 – Project/Event Description

Please complete the following information as required by the Tourism Expenditure Review Committee to ensure that the project/event is in accordance with Section 6-4-10 of the S.C. Code of Laws.

a. General project/event description

Please See Attached

b. Benefits that the project/event will serve toward promoting tourism and the benefits to the Lexington County community

Please See Attached

c. Total project/event attendance versus the number of total tourists in attendance

N/A

d. Economic impact generated by tourism toward the project/event

Our mission as a Visitor Programs is to promote our community and its signature events such as Tartan Day South, Meeting St. Music Festival, Soiree on State, South Congaree Championship Rodeo and more. Each year, these events see an increase in attendance and works with the Greater CWC Visitor Programs to promote host hotels and offer special accommdations discounts. We work with local event planning teams to ensure marketing is made available to showcase places to stay, shop, explore while in the area.

e. Overall description of how the project/event attracts and promotes tourists to the area, and specifically, how the Accommodations Tax Funds were used to accomplish this

The Greater CWC Visitor Programs uses Accommodations Tax Funding to faciliate the operations of the Visitors' Center and marketing campaigns to attract visitors to the area via targeted advertising, out of state marketing and promoting high profile events in the area - encouraging visitors to stay for the weekend. Funds are mainly used for operational expenses, social media and print marketing.

f. Additional comments

Project/Event Name and General Description:

The mission and vision of The Greater Cayce-West Columbia Visitor Programs is to extend beyond our Visitor Center, to be a resource for visitors and locals by promoting all the things to do in our community.

We have been able to successfully complete much needed updates to our VisitCayceWestColumbia.Com website, the launch of our @visitcaycewestcolumbia socials and updates to our programs and hotel partnerships. Our What to Do QR code continues to be a success; especially with the launch of our updated visitor programs event portal.

Our social media and marketing team tracks local sporting events, highlight events such as Parade Day or Meeting St. Music Festival, community events and more to encourage travelers to the area to stay and enjoy all the area has to offer by promoting all the things to do and places to stay during their visit. For example, we create a geo-fence to target the visiting team city before their travel for the game. We are able to share numerous things to do, places to eat and discounts on accommodations when available.

The Visitor Center remains invaluable, extending hours in 2026 to include Friday to meet the needs of visitors to the area. Visitors stop in regularly to pick up maps, brochures and get timely information from the staff. We have created in house a Visitor Programs flyer that quickly highlights our areas best features. We are always happy to receive and fulfill requests for the flyers to be sent to our neighboring organizations and all the SC Welcome Centers. The continued interest lets us know that travelers to those centers are picking up the brochure for more information on the area.

Project/Event Name and General Description:

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Benefits that the project/event will serve toward promoting tourism and the benefits to the Lexington County community:

The mission of the Greater CWC Visitor Programs is to educate visitors on the great places to stay, play and shop in the area. Our Visitor Programs website at http://www.visitcaycewestcolumbia.com/ is constantly updated with local events, places to stay, restaurant specials and activities. We have created a QR code that directly links to the Visitor Program site and comes in the form of a sticker that can be placed on storefronts. We make it a point to share this sticker with area businesses - local shops, hotels, and restaurants, to showcase at their place of business.

Our mission as the Chamber is to promote the Greater CWC as the best place to live, work, shop and stay. This comes full circle in that our QR code highlights what's going on in our community. For example, when someone eats out at D's Wings in West Columbia, they can scan the QR Code and see classes at State of the Art, concerts at Icehouse Amphitheater, community events such as Meeting Street Music Festival and the annual Parade Day and Holiday Parade of Lights, local parks to visit and hotels to book for their next weekend visit. When available, accommodations discounts are provided through the CWC Visitors site. This encourages visitors to stay for the afternoon, return with their families and make a weekend out of visiting the area.

We make it a point to use our resources as a Chamber and Visitor Programs to highlight all area businesses and what they have to offer for visitors to the area. In addition to the Visitor Programs site, we are sure to post community events, from classes to concerts, to the Chamber calendar, in our newsletter, and online so that our members and visitors the Chamber website at http://www.cwcchamber.com/ are educated on all the great things to experience here in the area.

COUNTY OF LEXINGTON

ACCOMMODATIONS TAX FUND
FUNDING SOURCES
FY 2026/27

Organization Name The Greater Cayce-West Columbia Visitor Programs

List of Funding Sources	Actual FY 2024/25	Current FY 2025/26	Estimated FY 2026/27
Lexington County Accommodations Tax	$25,000	$15,000	$15,000
City of West Columbia Accommodations Tax	$77,339.85	$80,369.62	$101,639.97
City of Cayce Accommodations Tax	$15,000	$24,887.60	$0.00
Total			

Visitor Center

Profit and Loss

July 2024 - June 2025

	TOTAL
Revenue	
2515 Accommodations Tax	0.00
2515.1 A- Tax - Lexington	15,157.45
2515.2 A- Tax - West Columbia	80,369.62
2515.3 A-Tax City of Cayce	22,113.65
Total 2515 Accommodations Tax	**117,640.72**
2920 Miscellaneous Income--	750.00
Total Revenue	**$118,390.72**
GROSS PROFIT	**$118,390.72**
Expenditures	
2710.01 Retirement Expense-VC	1,457.11
2711 Visitor Program Payroll	51,842.64
2713 Advertising - Print	9,573.38
2714.01 Advertising- Web	4,927.39
2714.02 Advertising -Radio	900.00
2717 Office Equipment -Computer	583.74
2718 Software Fees and Dues-	367.00
2730 Bank Charges-	33.00
2760 Dues & Subscriptions	3,169.23
2785 Insurance-Vc	1,837.00
2790 Interest-VC	1,335.02
2800 Meals & Entertainment-VC	609.01
2805 Miscellaneous-	1,344.58
2815 Office Supplies-	803.23
2817 Software Fee and Dues	508.55
2820 Postage-	97.59
2825 Printing-	1,990.54
2827 Professional Fees-	2,571.90
2828 Promotional Materials -	445.11
2838 Rent-	4,440.00
2840 Repairs & Maintenance-	258.32
2848 Spring Rhythm on the River-	14,092.75
2872 Taxes -Payroll	9,690.01
2875 Telephone VC	1,317.64
2875.1 Internet Expense VC	829.65
2888 Website	2,498.00
Total Expenditures	**$117,522.39**
NET OPERATING REVENUE	**$868.33**
NET REVENUE	**$868.33**

COUNTY OF LEXINGTON
ACCOMMODATIONS TAX FUND
APPLICATION
FY 2026/27

1. Name of Project/Event:

Lexington Chamber & Visitors Center – Visitors Center Operations

2. Type of Organization (please select one):

	County
	Municipal
	Non-Profit Organization
	Community Service Club, Church, etc.
	501(c) 3
X	Other – 501(c)6

3. Sponsoring Organization

Name of Organization:	**Lexington Chamber & Visitors Center**
Mailing Address:	**P. O. Box 44, Lexington, SC 29071**

4. Director of Project/Event

Name & Title:	Angelle LaBorde, CCE, President & CEO
Contact Number(s):	(803) 359-6113-, ext. 105 (work) or (864) 910-5898
Email:	angelle@lexingtonsc.org

5. Project/Event Website Address:

www.lexingtonsc.org

6. Project/Event Category (*check one*):

	Tourism – Advertising / Promotion *(see #10 for advertising/promotion sources)*
X	Tourism Related Expenditures

7. Project/Event Timeline

Beginning Date:	July 1, 2026 (Chamber's Fiscal Year)
End Date:	June 30, 2027

8. Location of Project/Event:

311 W. Main Street, Lexington, SC 29072

9. Number of Employees

Full-time:	6 full-time employees
Part-time:	2 part-time employee

10. Do you advertise outside of a 50-mile radius?

X Yes ☐ No

If you answered yes, *please check all that apply for advertising sources outside of Lexington County, and include the total number of each distributed.*

	Type of Ad	Total # Distributed	Range of Ad	For Ad Listings
X	Rack Cards	3,000		Complete ***Attachment A*** for Listing Details for Ads used in *Magazines, Newspapers, the Radio, and Billboards and Websites.* Please include targeted audience.
X	Brochures	5,000	US & Internat'l	
X	Posters	500		
X	*Magazine Ads*	Varies	Throughout SE US	
X	*Newspaper Ads*	67,000 (online & print)	South Carolina	
X	*Radio Ads*	3 - 5	South Carolina	
X	*Billboard Ads*	Min. 75,000 impressions	South Carolina	
X	*Websites* (other than primary) *	8,187		
	Other		SC, NC, GA	

***lexscweekofrestaurants.com and guestquest.com**

11. Number of Project/Event Attendance:

Expected Number:	N/A – our project is not an event but operations of a Visitors Center
Of this number, how many are tourists?	

Tourists - "People taking trips outside of their home communities for any purpose, except daily commuting to and from work." [SC Code of Laws, Chapter 6, Section 6-4-5 (4)]

12. List the methods used to track tourists:

Select Methods Used:	
X	Webpage Inquiries
X	Phone Call Inquiries
X	Brochure Mailings
	Event Ticket Sales
	Event Registration
	Hotel Sales
	License Plates
	Surveys
X	Other – Guest Quest

Provide the Estimated Numbers:	
Inquiries per month:	14,000
Phone calls per month:	45
Brochures mailed per month:	115
Tickets sold per event:	
Registrants per event:	
Sales per event / per month:	
Count per event:	
Responses per survey:	
Summer 2025 Promo Campaign	1,862

13. *Must Complete* - County accommodations funds are generated from the hotels in the unincorporated areas of the County. Please list the hotels and number of rooms and nights you have used or plan to use for your Project/Event located in the unincorporated areas of Lexington County only:

Hotel Name & Location	Number of Rooms	Number of Nights
N/A		

14. Please indicate that you have read: Chapter 6, Sections 6-4-5 (4) and 6-4-10, SC Code of Laws, 1976?

X	Yes
	No

15. Project/Event Budget: Request for funds must meet the requirements of Chapter 6, Section 6-4-10, SC Code of Laws, 1976, as amended.

a. Estimated Total Cost of Project/Event:	$ 125,010.89
b. Amount of Accommodations Funds Requested for this Project/Event:	$ 20,000.00
c. This Request Equals What Percent of the Total Project/Event Budget:	16%
d. Use ***Attachment B*** and provide a detailed list of what the funds will be used for and the estimated amount for each item (i.e. brochures - $1,500, etc.)	Use ***Attachment B*** to complete.

16. Has your Project/Event or Organization previously received Accommodations Tax Funds?

[X] Yes [ ] No

***If you answered yes,** please answer items a-e below.*

a. Year(s):	FY 2025-2026 and FY 2024-2025
b. Amount(s):	$12,362 and $15,000
c. Source(s):	Lexington County
d. Purpose(s)	Lexington Chamber & Visitors Center – Visitor Center Operations
e. For each award year, did you expend 100% of the ATAX funds you received?	[X] Yes [ ] No *If you **answered no**, please explain:*

17. Project Description – Please use *Attachment C* to complete the following information that is required by the *Tourism Expenditure Review Committee* to be sure that the Project/Event is in accordance to Section 6-4-10 of the S.C. Code of Laws.

a. General Project/Event Description	*Please use **Attachment C** to complete answers a-f.*
b. Benefits that the Project/Event will serve toward promoting tourism and the benefits to the Community of Lexington County.	
c. Total attendance to the Project/Event versus the number of total tourists in attendance.	
d. Economic impact generated by tourism towards the Project/Event.	
e. Overall description of how the Project/Event attracts and promotes tourists to the area and specifically how the Accommodations Tax Funds were used to accomplish this.	
f. Additional Comments.	

PLEASE NOTE: APPLICANT AND/OR REPRESENTATIVES MUST BE PRESENT DURING REVIEW PROCESS BY THE ACCOMMODATIONS TAX ADVISORY BOARD IN ORDER TO BE CONSIDERED FOR FUNDING.

Signature of Project/Event Director:

Angelle LaBorde — **Print Name**

President & CEO — **Title**

Angelle LaBorde — **Signature**

December 19, 2025 — **Date**

ATTACHMENT A
Item #10 – Advertisements

Please provide the information below for ads used in magazines, newspapers, radio, billboards, and websites. Please include targeted audience.

Magazine Ads

Ad Listing	Distribution Range	Targeted Audience
2026 SC Insider's Guide	300,000	South Carolina Visitors
Augusta, GA - Masters Tournament Guide	60,000	Augusta GA Residents & Visitors
Augusta, GA Magazine	10,000	Augusta, GA Visitors
Aiken City Lifestyle Magazine	83,500	Aiken SC Visitors
Our Town (Lex & Forest Acres)	10,000 - 20,000	South Carolina Visitors
Capital City Lake Murray Country Visitors Guide	125,000	South Carolina Visitors
Lakeside Magazine	60,000	Columbia, SC Region

Newspaper Ads

Ad Listing	Distribution Range	Targeted Audience
Scarecrow Stroll, Lex Week of Restaurants & Dining on the Dam	9,000 (print & online reach)	Lexington / Columbia SC Region
Lexington Chronicle		
101 Things to Do in SC Publication	Inserted in 9 Major Newspapers / 15 SC Markets	Throughout South Carolina
	86,000	
Guest Quest Summer / Winter Campaigns	8 print editions	Visitors in 11 US States

Television Ads

Ad Listing	Distribution Range	Targeted Audience
WLTX - DOTD Spotlight	Aiken, Lancaster, Columbia, Florence Counties	Columbia SC Region

Radio Ads

Ad Listing	Distribution Range	Targeted Audience
Dining on the Dam, Lex Week of		
Restaurant & Scarecrow Stroll Promo		
Midlands Media Group - Radio Stations	40,000 Listeners/Week (93.1 & 94.3)	Columbia, SC Region
Cumulus (B106.7) - Radio Station	48,500 Listeners / Week	Columbia, SC Region

Billboard Ads

Ad Listing	Distribution Range	Targeted Audience
3 Digital Billboards	Min. 75,000 impressions/per billboard	TBD - in either SC, NC & GA
	Utilized 2 months prior to key	
	Lexington event	

Website Ads (other than primary website)

Ad Listing	Distribution Range	Targeted Audience
101 Things to Do in SC	4.7 Million Page Views	Throughout SC
Shamrock Festival Featured Listing on ExperienceCola website	100,000 impressions	SC and Out-of-State Visitors
Guest Quest Summer / Winter Campaigns	720,000	Across United States

Other Ads

Ad Listing	Distribution Range	Targeted Audience
"It's in Lexington" Online Ads - Experience Cola	100,000 Native Impressions	Throughout SC
Lex Week of Restaurants Targeted Promo Emal	30,000 Impressions	Columbia, SC Region
Website & E-News for Dining on the Dam	100,000 Impressions	Jan. - Feb. 2026 - Target SC

ATTACHMENT B
ITEM #15 – PROJECT / EVENT BUDGET

Provide a detailed list of what the funds will be used for and the estimated amount for each item (i.e. brochures - $1,500, etc.)

Advertising - Experience COLA Co-Op Silver Package	6,000.00
Advertising – Dining on the Dam	2,000.00
Advertising – Lexington Week of Restaurants	2,000.00
Advertising – Scarecrow Stoll	4,500.00
Advertising – Digital Billboards	8,000.00
Advertising – New Triathlon Sporting Event	2,500.00
Advertising – Misc. Print Publications	6,000.00
Digital / Social Media - "It's In Lexington" Campaign	9,000.00
Marketing Support for Photo/Video/Creative	2,500.00
Promo Materials - Adv. Specialty Items / Visitor Giveaways	3,000.00
Radio Ads - Lake Promotion / Recreation	2,860.89
Welcome Home Publication	1,000.00
Visitor Services - Postage	1,500.00
Visitor Services - Prof. Dev. (Conference/Dues)	5,500.00
Visitor Services - Web Hosting	1,000.00

Visitor Services - Telephone & Internet	2,500.00
Visitor Services - Property Insurance	1,150.00
Visitor Services - Building Space	5,500.00
Visitor Services - Bldg. Maintenance & Repairs	6,000.00
Visitor Services - Utilities	3,500.00
Visitor Services - % of Staff Salaries	49,000.00
Total	125,010.89

ATTACHMENT C

Item #17 – Project/Event Description

Please complete the following information as required by the Tourism Expenditure Review Committee to ensure that the project/event is in accordance with Section 6-4-10 of the S.C. Code of Laws.

a. General project/event description:

Lexington: A Gateway to a Thriving Community

The Lexington Chamber and Visitors Center, perfectly positioned on Main Street near Lake Murray and Interstate 20, serves as the welcoming heart of our community. Data confirms that our diverse mix of shopping, dining, and entertainment attracts a wide range of leisure, sports, and business travelers. In 2026, we anticipate continued growth driven by new business developments and increased tourism. As a Visitors Center we convene initiatives such as the Lexington Week of Restaurants, Dining on the Dam, and the Fall Scarecrow Stroll display. We remain committed to strategically promoting downtown Lexington as well as key events and festivals across Lexington County.

Core Services and Strategic Marketing

The Visitors Center remains committed to providing essential resources. We continue to distribute Lexington County maps and visitor publications, ensuring travelers have convenient access to comprehensive information. Additionally, our dedicated "Visit Lexington" page on **lexingtonsc.org** serves as a key location for details on lodging, dining, shopping, attractions, and recreation. This user-friendly hub attracts thousands of monthly page views, benefiting both visitors and local residents. In 2025, we received more than 17,250 page views each month totaling over 207k annually. Also, there were 95k active users who visited the website and interacted with the visitors page, and with Chamber and community events.

To further amplify our reach in 2025, we launched **discoverlexingtonsc.com**, a dedicated tourism website designed specifically for targeted advertising campaigns. Our "It's IN Lexington" campaign features captivating content showcasing our museums, breweries, parks, water recreation, and live entertainment. In addition to our digital presence, our knowledgeable Visitors Center staff provides in-person guidance to facilitate seamless exploration of Lexington County. By leveraging strategic social media and digital marketing, we drive significant traffic to our platforms, promoting Lexington as a premier destination and fostering the discoverability of local businesses that contribute to our community's economic vitality.

Moreover, the Chamber's digital publication, *Business View*, features a quarterly tourism spotlight. This platform provides significantly greater exposure than traditional print, leveraging modern digital technologies to effectively communicate Lexington's unique appeal to a broader audience.

Leveraging Regional Partnerships to Enhance Marketing Reach
During the 2026–2027 fiscal year, the Visitors Center will continue to strategically leverage our reach through a co-op marketing partnership with **Experience Columbia SC**. This collaboration enables us to capitalize on a diverse range of marketing opportunities, including digital campaigns, strategically placed billboards, targeted email initiatives, and impactful print advertisements. Additionally, we will maintain our successful promotional efforts, including targeted magazine ads, visitor giveaways, and the strategic distribution of rack cards and brochures at high-traffic tourist locations. New marketing through **Capital City Lake Murray** may also be considered.

Continued Town of Lexington DMO
In our role as the Town's official Destination Marketing Organization, the Chamber's collaboration with the Town of Lexington continues to drive economic results. Recent initiatives, including the Scarecrow Stroll and the first-ever Lexington Week of Restaurants, successfully boosted downtown foot traffic and merchant engagement. Our partnership will expand in 2027 with the introduction of a new competitive sporting event. Furthermore, we are poised to support the Town's upcoming new brand identity this Spring, leveraging our marketing channels to amplify the new brand to visitors and residents alike.

The Chamber also supported the Town's "Shop Local, Dine Local" Fall campaign. VooDoo Brewery opened and the new Marriott hotel broke ground in the Spring. The new hotel is sure to attract additional new visitors and businesses to Main Street. The Chamber will continue to leverage marketing efforts to effectively promote the area's diverse lodging, dining and shopping amenities.

Attracting Visitors to Dining on the Dam
The Chamber successfully hosted its fifth annual **Dining on the Dam** in 2025, attracting over 900 attendees. Scheduled for **Sunday, March 29, 2026**, this signature event consistently generates high demand, with ticket requests and inquiries arriving year-round. A primary objective for 2026 is to introduce "Weekend Packages" that bundle hotel stays and local dining with event tickets to attract a higher volume of overnight visitors. This unique gathering invites guests to dine and socialize on one of Lexington County's most iconic landmarks: the picturesque Lake Murray dam. Renowned for its scenic beauty, Lake Murray serves as a powerful draw for visitors seeking unforgettable experiences, ultimately encouraging repeat visits to our region.

Dedicated Staff: Driving Tourism Success
Two dedicated staff members oversee the operations of the Lexington Visitors Center. Trent Loggins, our Content Strategist, collaborates closely with Janina Glisson, our Visitors Center Coordinator. This dynamic duo is instrumental in driving tourism success through compelling storytelling, effective festival/event promotion, and providing exceptional service to visitors.

Summary
For over six decades, the Chamber has enhanced Lexington's quality of life, stimulated job creation, and generated sustainable tourism revenue. Every website click, every program implemented, and every service provided contributes significantly to the prosperity of our thriving and growing community. Together, these efforts ensure that Lexington remains a premier destination to visit, live, and do business.

To summarize, our objectives for 2026-2027 include:

- *Continued exploration of a new triathlon as a large scale, signature event*
- *Utilization of co-op marketing with Experience Columbia and GuestQuest.com, plus continuing our two publications, BusinessView and the Welcome Home Guide*
- *Continuation of the Lexington Week of Restaurants and the "It's IN Lexington" campaign*
- *Improved destination branding*
- *Continuing strong partnerships with local merchants and hospitality providers*
- *Promotion of key events and festivals throughout the County*
- *Promotion of the 250th Celebration of the American Revolution*
- *Continued professional education for the tourism / communications staff*

b. Benefits that the project/event will serve toward promoting tourism and the benefits to the Lexington County community

As a dedicated partner to Lexington County and the official Destination Marketing Organization (DMO) for the Town of Lexington, the Chamber is committed to enhancing visitor services for our community. We are focused on strategic initiatives to increase visitation, stimulate local spending, and foster growth within our tourism economy. These efforts will ultimately catalyze job creation for residents and generate increased tax revenue for both Lexington County and the Town of Lexington. Furthermore, the Chamber will continue to provide the comprehensive value-added services detailed in our general project description.

c. Total attendance to the project/event versus the number of total tourists in attendance

The Chamber's Visitors Center primarily provides comprehensive tourism-related services rather than sponsoring specific external events. Instead, our overarching objective is to enhance our community's quality of life by supporting and promoting existing festivals that attract visitors, such as the Lexington Shamrock Festival and Parade, Tartan Day South, Blowfish Baseball, the Gilbert Peach Festival, and the upcoming 250th celebration of the American Revolution.

Moreover, we have launched our own initiatives, including Lexington's Week of Restaurants, Scarecrow Stroll, and Dining on the Dam, to further stimulate this economy and create awareness. **In spring 2027, there is strong possibility that we will be involved in a premier triathlon event which will attract high performance athletes to the County.**

By promoting events that attract visitors, the County experiences significant economic benefits, including job creation and the generation of vital tax revenue. These funds are reinvested into our community as new businesses—such as boutiques, attractions, and restaurants—which provide high-quality experiences for both visitors and residents. Consequently, the County has witnessed, and will continue to see, substantial growth in the retail, hospitality, and restaurant sectors.

d. Economic impact generated by tourism towards the project/event

Because the Visitors Center does not sponsor or host tourism events, there are no economic impact numbers to share. However, we have had several successes over the past year.

The Chamber is committed to serving as a strategic convener for Lexington County's hospitality sector. By providing a unified focus, we leverage local business strengths to increase visitor traffic and stimulate the economy. We have seen this momentum grow through heightened engagement and collaboration among business owners. A prime example of this success occurred in 2025, when the Chamber hosted regular merchant meetings to develop events specifically designed to attract more people to downtown. These popular events—including the **Shamrock Festival and Parade, Scarecrow Stroll (a partnership with the Town of Lexington for the past 3 years), Witches Night Out, Main Street Sip and Vibe wine tasting, and Merry on Main**—demonstrate how collaborative promotion directly results in increased local activity and economic vitality. As an example, foot traffic nearly doubled this year during "Witches Night Out." Merchants reported increased sales and area restaurants had patrons all evening long (from 4 – 10 p.m.)!

Another example of this collaboration was the inaugural **Lexington Week of Restaurants**, held September 11–21, 2025. This initiative was developed after convening local restaurant owners who encouraged the Chamber to create a showcase for the diverse culinary options within the town limits. With more than 35 participating restaurants, the Chamber, in partnership with Town officials, launched a dedicated website **(lexscweekofrestaurants.com)** to highlight their unique offerings. To drive engagement, we partnered with "food influencers" to share Lexington's dining scene, achieving exceptional reach. The multi-channel promotional campaign also featured branding flags on Main Street, window stickers for participating businesses, a robust social media presence, and featured multiple interviews with area chefs on *Soda City Live*. The website attracted over 7,000 visitors from its launch in August through September 21st.

In July 2025, the Chamber played a pivotal role in supporting youth sports by promoting the **75th Diamond Youth Baseball Tournament**. Our community hosted 72 youth teams from 11 southeastern states. The event generated an estimated economic impact of over $3 million.

Another positive result was the generation of nearly 1,900 traveler leads through **GuestQuest**. We ran a Summer 2025 campaign in their SC/GA market area, receiving five months of website exposure and promotion to 30,000 homes through their print publication.

Building on this success, we are now exploring a new premier economic opportunity: a high-profile **triathlon event** targeted for the Spring of 2027. We are currently in discussions with a well-known organizer of competitive sports to bring this high-quality event to our County and to Lake Murray, further cementing Lexington as a destination for elite athletics.

e. Overall description of how the project/event attracts and promotes tourists to the area, and specifically how the Accommodations Tax Funds were used to accomplish this

The Chamber's projected Visitors Center budget is $125,010.89. We are requesting $20,000 from the County of Lexington (approximately 16%) to support our ongoing visitor services (as described in Section A) and our new project initiatives that will impact local economic and community development.

The Lexington Chamber is dedicated to marketing and promoting Lexington County, aligning with our core mission of supporting local businesses, fostering economic growth, and enhancing our community's quality of life. Effective tourism promotion is crucial to achieving these goals.

In the previous fiscal year, we utilized funds to continue our "It's IN Lexington" promotional campaign, including advertising in magazines and newspapers, print materials, website development **(discoverlexingtonsc.com)**, and digital marketing.

New Publication: We successfully launched the **Welcome Home** publication this year, distributing 5,000 guides to both visitors and new residents. In addition to providing essential community information and business advertisements, these monthly deliveries effectively promoted our local parks, restaurants, shopping districts, and unique attractions.

Strategic Event Promotion: We provided targeted support for a diverse range of events that attract multi-day visitors, including:

- **Sports & Tradition:** Diamond Youth Baseball Tournament and Blowfish Baseball.
- **Music & Entertainment:** Icehouse Amphitheater concerts and Icehouse Market (summer)
- **Festivals:** The Shamrock and Snowball Festivals, Gilbert Peach Festival, and Tartan Day.
- **250th American Revolution:** Supported the "Shot Heard Round the World" event.
- **Signature Events:** Dining on the Dam, Lexington Week of Restaurants, Scarecrow Stroll, and Main Street Sip & Vibe.

Funds also supported essential Visitors Center operations and personnel. Our dedicated staff remains invaluable in responding to visitor inquiries. They provide the personalized information that turns a casual inquiry into a visit, playing a pivotal role in promoting our festivals, unique retailers, entertainment venues, and the scenic draw of Lake Murray. **A member of our team completed his first year of Marketing College, hosted by the Southeast Tourism Society.** These initiatives, combined with our daily promotion of Lake Murray and our vibrant shopping corridors, ensures a sustained economic benefit for Lexington County's hospitality and retail sectors.

COUNTY OF LEXINGTON

ACCOMMODATIONS TAX FUND
FUNDING SOURCES
FY 2026/27

Organization Name: Lexington Chamber & Visitors Center Budget Summary

List of Funding Sources	Actual FY 2024/25	Current FY 2025-26	Estimated FY 2026-27
Accommodations Tax	95,927.68	99,392.00	113,935.89
Conference Room Rentals	73,075.00	75,000.00	78,750.00
Membership Revenue	414,557.67	437,330.00	385,696.50
Membership Services	38,580.00	50,300.00	62,055.00
Non-Dues Revenue (web/publications)	11,473.00	33,200.00	12,810.00
Miscellaneous/Admin	38,713.36	27,000.00	28,350.00
Special / Signature Events	300,184.95	853,500.00	705,810.00
Monthly Events	33,600.35	36,000.00	37,800.00
TOTAL	**1,006,112.01**	**1,611,722.00**	**1,425,207.39**
LCVC – Visitors Center Operations Budget			
County A-Tax	14,625.00	12,362.00	20,000.00
Town A-Tax (30%)	80,302.68	87,030.73	98,185.89
Town A-Tax (65%)	0	0	0
Visitors Guide Revenue	0	20,000.00	0
Visitors Center Programmatic Revenue			6,825
Total	**94,927.68**	**119,392.73**	**125,010.89**

COUNTY OF LEXINGTON

ACCOMMODATIONS TAX FUND
EXPENDITURES
FY 2026/27

Organization Name: Lexington Chamber & Visitors Center Budget Summary

List of Expenditures	Actual FY 2024/25	Current FY 2025-26	Estimated FY 2026-27
Personnel	572,013.95	605,250.00	652,733.55
Facilities	66,593.08	71,640.00	81,942.00
Promotions/Advertising	17,687.49	10,500.00	13,125.00
Monthly Events	26,242.91	25,924.00	27,220.20
Special Events	137,791.50	595,512.00	426,312.60
Membership Services	71,262.54	56,540.00	50,925.00
Operational Expense / Administrative	100,518.48	100,294.00	81,367.65
Tourism Consultant	0.00	0.00	0.00
Non-Cash Items	35,616.49	34,000.00	35,700.00
EIDL Loan - Payback	3,916.28	3,800.00	3,990.00
Visitor Center Expenses	28,561.63	57,300.00	60,165.00
TOTAL	1,060,204.35	1,560,760300	1,433,481.00
Visitors Center Operations Budget:			
Advertising & Promotions	28,561.63	22,142.01	50,860.89
Building - Space, Maintenance & Repairs	11,022.07	5,985.86	11,500
Conferences / Professional Development	2,264.99	0	4,000
Dues for Professional Associations	820.00	49.50	1,500
Insurance - Property	1,063.00	551.15	1,150
Staff Support (% of Salaries / 2 Staff Members)	43,977.53	23,670.34	49,0000
Telephone & Internet	1,993.88	1,593.72	2,500
Consultant (Lodging/Research Grant Study) + Phase 2 (FY25)			0
Utilities	2,959.46	1,980.95	3,500
Web Hosting - lexingtonsc.org	761.59	562.50	1,000
Total	93,424.15	56,536.03	125,010.89

LEXINGTON
CHAMBER & VISITORS CENTER

Financial Statement

Attached please find the following:

- October 2025 Financial Statements

Lexington Chamber of Commerce

Balance Sheet

As of October 31, 2025

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	$988,716.57
Accounts Receivable	$61,569.95
Other Current Assets	
Prepaid Expense	10,339.01
Prepaid Insurance	869.72
Total Other Current Assets	$11,208.73
Total Current Assets	$1,061,495.25
Fixed Assets	$866,663.99
TOTAL ASSETS	$1,928,159.24
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	$10,005.36
Credit Cards	$8,668.10
Other Current Liabilities	$504,316.84
Total Current Liabilities	$522,990.30
Long-Term Liabilities	$166,717.36
Total Liabilities	$689,707.66
Equity	$1,238,451.58
TOTAL LIABILITIES AND EQUITY	$1,928,159.24

Lexington Chamber of Commerce

Profit and Loss

July - October, 2025

	TOTAL
Income	
Administrative Revenue	
Bank Interest	10,482.84
Conf Room Rentals	33,395.00
Misc. Income	3,625.00
Total Administrative Revenue	**47,502.84**
Advocacy Revenue	1,200.00
Communications / PR Revenue	475.00
Councils - Programming Revenue	10,370.00
Membership	177,762.37
Membership - Misc. Revenue	600.00
Signature Events Revenue	311,223.68
Visitors Center Revenue	38,710.92
Total Income	**$587,844.81**
GROSS PROFIT	**$587,844.81**
Expenses	
Administrative Expenses	65,339.46
Advocacy Expenses	3,866.46
Communications / PR Expenses	7,521.75
Councils - Programming Expenses	4,335.42
Education / Workforce Dev. Expense	200.00
Membership Expenses	27,222.47
Payroll Expenses	200,902.90
Signature Events Expenses	244,071.40
Visitors Center Expenses	17,294.77
Total Expenses	**$570,754.63**
NET OPERATING INCOME	**$17,090.18**
NET INCOME	**$17,090.18**

LEXINGTON
CHAMBER & VISITORS CENTER

Final Report – FY 2025/2026

The Chamber's fiscal year is
July 2025 to June 2026.

The Final Report will be submitted in July 2026
once our fiscal year has ended.

COUNTY OF LEXINGTON

ACCOMMODATIONS TAX FUND APPLICATION FY 2026/27

1. Name of Project/Event

Visitor's Information Center

2. Type of Organization (*select one*)

☐	County
☐	Municipal
☐	Non-Profit Organization
☐	Community Service Club, Church, etc.
☐	501(c)3
☒	Other 501 (c)6

3. Sponsoring Organization

Name of Organization	Batesburg-Leesville Chamber of Commerce & Visitors Center
Mailing Address	P.O. Box 2178, Batesburg-Leesville, SC 29070

4. Director of Project/Event

Name & Title	Robert M. Taylor, President
Contact Number(s)	803-532-4339; Cell 803-622-9980
Email	mike@batesburg-leesvillechamber.org

5. Project/Event Website Address

www.batesburg-leesvillechamber.org

6. Project/Event Category (*select one*)

☐	Tourism – Advertising / Promotion *(see #10 for advertising/promotion sources)*
☒	Tourism Related Expenditures

7. Project/Event Timeline

Beginning Date	1/1/2026
End Date	12/31/2026

8. Location of Project/Event

350 East Columbia Avenue, Batesburg-Leesville, SC 29070

9. Number of Employees

Full-time	1
Part-time	0

10. Do you advertise outside of a 50-mile radius?

☒ Yes ☐ No

*If you answered **yes**, please check all that apply for advertising sources outside of Lexington County and include the total number of each distributed.*

Type of Ad	Total # Distributed	Range of Ad	For Ad Listings
☒ Rack Cards	162		Complete ***Attachment A*** to provide additional details regarding ads in *magazines, newspapers, radio, billboards, and websites.* Please include targeted audience.
☒ Brochures	115		
☒ Posters	40		
☐ Magazine Ads			
☒ Newspaper Ads	1		
☐ Radio Ads			
☐ Billboard Ads			
☐ Websites *(other than primary)*			
☐ Other			

11. Number of Project/Event Attendees

Expected Number	116,000
Of this number, how many are tourists?	81,500

Tourists - "People taking trips outside of their home communities for any purpose, except daily commuting to and from work." [SC Code of Laws, Chapter 6, Section 6-4-5 (4)]

12. List the methods used to track tourists

Select Methods Used	
☐	Webpage inquiries
☒	Phone call inquiries
☒	Brochure mailings
☒	Event ticket sales
☐	Event registration
☐	Hotel sales
☐	License plates
☐	Surveys
☐	Other

Provide the Estimated Numbers	
Inquiries per month	
Phone calls per month	184
Brochures mailed per month	16
Tickets sold per event	97
Registrants per event	
Sales per event / per month	
Count per event	
Responses per survey	

13. REQUIRED - County accommodations tax funds are generated by hotels in the unincorporated areas of Lexington County. Please list the hotels, number of rooms, and number of nights you have used or plan to use for your project/event that are in unincorporated areas of Lexington County only.

Hotel Name & Location	Number of Rooms	Number of Nights

14. Please indicate whether you have read Chapter 6, Sections 6-4-5 (4) and 6-4-10, SC Code of Laws, 1976.

☒ Yes ☐ No

15. Project/Event Budget - Requests for funds must meet the requirements of Chapter 6, Section 6-4-10, SC Code of Laws, 1976, as amended.

a. Estimated Total Cost of Project/Event:	$ 99,586
b. Amount of Accommodations Funds Requested for this Project/Event:	$ 13,000
c. This Request Equals What Percent of the Total Project/Event Budget:	13 %
d. Use ***Attachment B*** and provide a detailed list of what the funds will be used for and the estimated amount for each item (i.e. brochures - $1,500, etc.)	Use ***Attachment B*** to complete.

16. Has your Project/Event or Organization previously received Accommodations Tax Funds?

☒ Yes ☐ No

*If you answered **yes**, please complete items a – e.*

a. Year(s)	We have received funding I know since 2011.
b. Amount(s)	$12,362 for 202/2026
c. Source(s)	Lexington County
d. Purpose(s)	Events and Visitor's Information Center
e. For each award year, did you expend 100% of the ATAX funds you received?	☐ Yes ☒ No *If you answered **no**, please explain.* Some years our invoices are more than ATAX funds received and some years they are less. It has worked out over the years. This year we are only receiving funding based on invoices amounts turned in.

17. Project Description – Please use *Attachment C* to provide the following information as required by the *Tourism Expenditure Review Committee* to ensure the project/event is in accordance with Section 6-4-10 of the S.C. Code of Laws.

a. General project/event description	*Use Attachment C to complete this section.*
b. Benefits that the project/event will serve toward promoting tourism and the benefits to the Lexington County community	
c. Total project /event attendance versus the number of total tourists in attendance	
d. Economic impact generated by tourism toward the project/event	
e. Overall description of how the project/event attracts and promotes tourists to the area, and specifically how the Accommodations Tax Funds were used to accomplish this	
f. Additional comments	

PLEASE NOTE: APPLICANT AND/OR REPRESENTATIVE(S) MUST BE PRESENT DURING REVIEW PROCESS BY THE ACCOMMODATIONS TAX ADVISORY BOARD IN ORDER TO BE CONSIDERED FOR FUNDING.

Signature of Project/Event Director:

Robert M. Taylor
Print Name

President
Title

Robert M Taylor
Signature

1/2/26
Date

ATTACHMENT C
Item #17 – Project/Event Description

Please complete the following information as required by the Tourism Expenditure Review Committee to ensure that the project/event is in accordance with Section 6-4-10 of the S.C. Code of Laws.

a. General project/event description

Lexington County is growing at a rapid pace and so is Batesburg-Leesville and the surrounding area. The Batesburg-Leesville Chamber of Commerce & Visitor's Center continues to be the "Information Center". Visitors come to gather information on our businesses, restaurants, hotels in the area, and other information. Our location next to Shealy's Bar-B-Que offers a great opportunity to market additional businesses in town and provide information on upcoming events in our community. Our website provides a monthly calendar for chamber and community events.

b. Benefits that the project/event will serve toward promoting tourism and the benefits to the Lexington County community

The Batesburg-Leesville Chamber of Commerce and Visitor's Center promotes tourism daily by providing individual attention to each visitor and each telephone request. Our reception area provides visitors and tourist with a wealth of information about Batesburg-Leesville and Lexington County. Hotel brochures, maps of the area, and up-to-date details of events in our area are always available. The chamber receives calls from across the country with inquiries on local area businesses, attractions, and information regarding relocation packages. The visitor's center serves as the information highway for one of Lexington County's largest events, the South Carolina Poultry Festival. The toll free number for the SC Poultry Festival comes directly to the visitor's center. All request for food, arts and crafts, and commercial vendors, as well as the antique car show and parade applications generated from the SC Poultry Festival website and Facebook page are handled by the visitor's center. We are unique in Batesburg-Leesville with two business districts, or two main streets. We work very closely with the Batesburg Business Association and Leesville Merchants Association to promote their events each year. Two organizations who have an impact on our community and surrounding area are Arts on the Ridge and the Batesburg-Leesville Ministerial Alliance. Both were organized by the chamber and are now 501 (c) 3 organizations.

c. Total project/event attendance versus the number of total tourists in attendance

This past year the SC Poultry Festival, Peach Tree 23 Yard Sale, Batesburg- Leesville Christmas Parade, and and our other four events brought over 120,000 people to our community. Approximately 85,500 of those were from outside of our community.

d. Economic impact generated by tourism toward the project/event

The Batesburg-Leesville Chamber of Commerce & Visitor's Center is the project and generates tourism through it's communication of events in our community and area. We continue to contribute to the success of the SC Poultry Festival, which brings over 100,000 people to our community over the three day event, by taking their toll free calls and handling the SC Poultry Festival Golf Tournament. The Peach Tree 23 Yard Sale generates over 10,000 people to our community over the two day period the first weekend in June. These two major events alone provide an enormous impact on the community.

e. Overall description of how the project/event attracts and promotes tourists to the area, and specifically, how the Accommodations Tax Funds were used to accomplish this

The Accommodation Tax Funds will be used to augment the other funding raised by the Batesburg-Leesville Chamber of Commerce & Visitor's Center to promote the events of the chamber and community. Christmas is a special time of year. Our community has worked together to make it even more so. It begins with Christmas in Leesville on the first Friday in December, the Christmas Parade the first Sunday in December, and Christmas in Batesburg the second Sunday in December. These events plus the addition of many new LED Christmas fixtures, are bringing people to our community. Other events the chamber host are: Taste of the Town, SC Poultry Festival/Chamber Golf Tournament, Annual Auction, and Annual Celebration.

f. Additional comments

ATTACHMENT A

Item #10 – Advertisements

Please provide the information below for ads used in magazines, newspapers, radio, billboards, and websites. Please include targeted audience.

Magazine Ads

Ad Listing	Distribution Range	Targeted Audience
South Carolina Poultry Festival Book	2,000	21-70

Newspaper Ads

Ad Listing	Distribution Range	Targeted Audience
The Twin City News	2,100	21-70

Television Ads

Ad Listing	Distribution Range	Targeted Audience

Radio Ads

Ad Listing	Distribution Range	Targeted Audience
Timeless Jukebox Internet Radio	?	25-70

Billboard Ads

Ad Listing	Distribution Range	Targeted Audience

Website Ads (other than primary website)

Ad Listing	Distribution Range	Targeted Audience

Other Ads

Ad Listing	Distribution Range	Targeted Audience

COUNTY OF LEXINGTON

ACCOMMODATIONS TAX FUND
FUNDING SOURCES
FY 2026/27

Organization Name Batesburg-Leesville Chamber of Commerce & Visitor's Center

List of Funding Sources	Actual FY 2024/25	Current FY 2025/26	Estimated FY 2026/27
Membership	27,230	27,075	29,500
Meeting Sponsorship	750	750	1,000
Accommodation Tax Funding	15,000	13,786	13,000
Special Events	38,698	40,789	45,786
Affinity Programs	9,766	9,072	9,000
Arts On The Ridge	0	450	0
Membership Opportunities	650	125	700
Miscellanious Income	416	525	600
Total	92,510	92,572	99,586

COUNTY OF LEXINGTON

ACCOMMODATIONS TAX FUND
EXPENDITURES
FY 2026/27

Organization Name Batesburg-Leesville Chamber of Commerce & Visitor's Center

List of Expenditures	Actual FY 2024/25	Current FY 2025/26	Estimated FY 2026/27
Personnel	46,771	50,229	53,409
Facilities	4,103	2,838	3,200
Dues	250	250	250
Printing, Postage, Office Supplies, Adv.	4,443	4,190	4,500
Telephone	2,419	2,260	2,500
Special Events	14,018	15,122	15,227
Monthly Membership Meetings	3,710	4,545	5,000
Membership Services	536	572	600
Taxes, Insurance	13,805	4,414	5,500
Rent	7,800	7,800	7,800
Website	1,536	1,523	1,600
Arts on the Ridge	40	450	0
Office Equipment	1,012	0	0
Total	100,443	94,193	99,586

Batesburg-Leesville Chamber of Commerce
Profit & Loss
January through December 2025

		Jan - Dec 25
Income		
2015 Christmas Parade		420.00
Accomodation Tax		13,786.44
Annual Auction		14,247.99
Annual Banquet		4,304.33
Annual Christmas Parade		120.00
Arts on the Ridge		450.00
Blue Cross Blue Shield		9,072.43
Dues		27,074.50
Golf Tournament		13,559.00
Membership Investment		125.00
Membership Meeting Sponsorship		750.00
Miscellaneous Income		525.00
Taste of the Town Income		6,887.15
Wine, Steins, and Good Times		1,250.00
Total Income		92,571.84
Expense		
Advertising		600.00
Annual Auction Expense		3,392.65
Annual Banquet Expense		3,300.93
Arts on the Ridge Expense		450.00
Bank Charges		975.51
Business After Hours		21.05
Christmas Parade		430.93
Contributions Expense		550.00
Gas & Electric		1,276.13
Golf Tournament Expense		5,606.51
Heart Health Screening		18.87
Insurance		1,018.00
Marketing		500.00
Membership Decals		489.75
Membership Meeting Expenses		4,544.54
Misc Expense/Monthly Printing		2,019.48
Office & Yard Maintenance		87.71
Office Supplies		390.45
Organizational Dues		200.00
P.O. Box Rental		126.00
Payroll Expenses		43,729.21
Postage		304.24
Rent Expense		7,800.00
Ribbon Cuttings		82.55
Salary Benefits		6,500.00
Taste of the Town Expense		2,102.29
Tax Expense		
Unemployment Tax Expense	6.46	
Tax Expense - Other	3,389.22	
Total Tax Expense		3,395.68
Telephone Expenses		2,259.42
Water		498.39
Web Site		1,522.82
Total Expense		94,193.11
Net Income		**-1,621.27**

COUNTY OF LEXINGTON
ACCOMMODATIONS TAX FUND
APPLICATION
FY 2026/27

1. Name of Project/Event:

LEXINGTON COUNTY SOFTBALL TOURNAMENTS

2. Type of Organization (please select one):

	County
	Municipal
	Non-Profit Organization
	Community Service Club, Church, etc.
	501(c) 3
X	Other-SPECIAL PURPOSE DISTRICT

3. Sponsoring Organization

Name of Organization:	LEXINGTON COUNTY RECREATION & AGING COMMISSION
Mailing Address:	563 SOUTH LAKE DRIVE LEXINGTON, SC 29072

4. Director of Project/Event

Name & Title:	RANDY GIBSON
Contact Number(s):	(803)359-9961
Email:	RGIBSON @LCRAC.COM

5. Project/Event Website Address:

WWW.LCRAC.COM

6. Project/Event Category (*check one*):

X	Tourism – Advertising / Promotion *(see #10 for advertising/promotion sources)*
	Tourism Related Expenditures

7. Project/Event Timeline

Beginning Date:	07/01/2026
End Date:	06/30/2027

8. Location of Project/Event:

701 OLD BARNWELL ROAD
WEST COLUMBIA, SC 29070

9. Number of Employees

Full-time:	7
Part-time:	11

10. Do you advertise outside of a 50-mile radius?

x	Yes		No

If you answered yes, *please check all that apply for advertising sources outside of Lexington County, and include the total number of each distributed.*

	Type of Ad	Total # Distributed	Range of Ad	For Ad Listings
	Rack Cards			Complete ***Attachment A*** for Listing Details for Ads used in *Magazines, Newspapers, the Radio, and Billboards and Websites.* Please include targeted audience.
	Brochures			
	Posters			
	Magazine Ads			
	Newspaper Ads			
	Radio Ads			
	Billboard Ads			
	Websites (other than primary)	5		
	Other			

11. Number of Project/Event Attendance:

Expected Number:	31,767
Of this number, how many are tourists?	25,409

Tourists - "People taking trips outside of their home communities for any purpose, except daily commuting to and from work." [SC Code of Laws, Chapter 6, Section 6-4-5 (4)]

12. List the methods used to track tourists:

Select Methods Used:	
X	Webpage Inquiries
	Phone Call Inquiries
	Brochure Mailings
	Event Ticket Sales
	Event Registration
X	Hotel Sales
	License Plates
	Surveys
	Other

Provide the Estimated Numbers:	
Inquiries per month:	
Phone calls per month:	
Brochures mailed per month:	
Tickets sold per event:	
Registrants per event:	
Sales per event / per month:	
Count per event:	
Responses per survey:	

13. *Must Complete* - County accommodations funds are generated from the hotels in the unincorporated areas of the County. Please list the hotels and number of rooms and nights you have used or plan to use for your Project/Event located in the unincorporated areas of Lexington County only:

Hotel Name & Location	Number of Rooms	Number of Nights
DoubleTree by Hilton 2100 Bush River Rd. Columbia, SC 29210		Total of 140 Room Nights
TownePlace Suites 2915 Sunset Blvd West Columbia, SC 29169		Total of 10 Room Nights

14. Please indicate that you have read: Chapter 6, Sections 6-4-5 (4) and 6-4-10, SC Code of Laws, 1976?

X	Yes		No

15. Project/Event Budget: Request for funds must meet the requirements of Chapter 6, Section 6-4-10, SC Code of Laws, 1976, as amended.

a. Estimated Total Cost of Project/Event:	$135,103.00
b. Amount of Accommodations Funds Requested for this Project/Event:	$23,325.00
c. This Request Equals What Percent of the Total Project/Event Budget:	17.26%
d. Use ***Attachment B*** and provide a detailed list of what the funds will be used for and the estimated amount for each item (i.e. brochures - $1,500, etc.)	Use ***Attachment B*** to complete.

16. Has your Project/Event or Organization previously received Accommodations Tax Funds?

X	Yes		No

If you answered yes, *please answer items a-e below.*

a. Year(s):	2025
b. Amount(s):	$25,650
c. Source(s):	COUNTY OF LEXINGTON
d. Purpose(s)	Host regional and national softball/baseball tournaments.
e. For each award year, did you expend 100% of the ATAX funds you received?	X Yes No *If you **answered no**, please explain:*

17. Project Description – Please use *Attachment C* to complete the following information that is required by the *Tourism Expenditure Review Committee* to be sure that the Project/Event is in accordance to Section 6-4-10 of the S.C. Code of Laws.

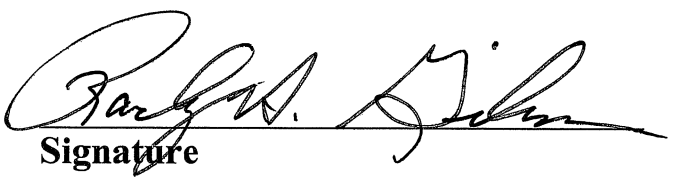
a. General Project/Event Description	*Please use **Attachment C** to complete answers a-f.*
b. Benefits that the Project/Event will serve toward promoting tourism and the benefits to the Community of Lexington County.	
c. Total attendance to the Project/Event versus the number of total tourists in attendance.	
d. Economic impact generated by tourism towards the Project/Event.	
e. Overall description of how the Project/Event attracts and promotes tourists to the area and specifically how the Accommodations Tax Funds were used to accomplish this.	
f. Additional Comments.	

PLEASE NOTE: APPLICANT AND/OR REPRESENTATIVES MUST BE PRESENT DURING REVIEW PROCESS BY THE ACCOMMODATIONS TAX ADVISORY BOARD IN ORDER TO BE CONSIDERED FOR FUNDING.

Signature of Project/Event Director:

RANDY H. GIBSON
Print Name

EXEC DIR
Title


Signature

01-02-2026
Date

ATTACHMENT A
ITEM #10 – ADVERTISEMENTS

Please provide the information below for Ads used in *Magazines*, *Newspapers*, the *Radio*, and *Billboards* and *Websites*. Please include targeted audience.

Magazine Ads

Ad Listing	Distribution Range	Targeted Audience

Newspaper Ads

Ad Listing	Distribution Range	Targeted Audience

Television Ads

Ad Listing	Distribution Range	Targeted Audience

Radio Ads		
Ad Listing	Distribution Range	Targeted Audience

Billboard Ads		
Ad Listing	Distribution Range	Targeted Audience

Website Ads (other than primary website)		
Ad Listing	Distribution Range	Targeted Audience
https://www.perfectgame.org		Tournament players
https://www.perfectgame.org/softball		Tournament players
https://www.freedomsoftball.com/softball.php		Tournament players
https://www.southcarolinausssa.com/slowpitch		Tournament players
https://www.scslowpitch.com/		Tournament players

Other Ads		
Ad Listing	Distribution Range	Targeted Audience

ATTACHMENT B
ITEM #15 – PROJECT / EVENT BUDGET

Provide a detailed list of what the funds will be used for and the estimated amount for each item (i.e. brochures - $1,500, etc.)

Item	Estimated Amount
TOURNAMENT BIDS & REGISTRATIONS	$28,832.00
LABOR	$37,825.00
MATERIALS & SUPPLIES	$21,793.00
UTILITIES	$31,135.00
ADVERTISING & PROMOTION	$15,518.00
Total	$135,103.00

ATTACHMENT C
ITEM #17 – PROJECT / EVENT DESCRIPTION

Please complete the following information that is required by the Tourism Expenditure Review Committee to be sure that the Project/Event is in accordance to Section 6-4-10 of the S.C. Code of Laws.

a. General Project/Event Description:

Lexington County Recreation and Aging Commission strives to provide clean, safe, and attractive facilities for county residents and tourists alike. In coordination with the accommodations tax our efforts have attracted nationwide teams as well as their followers to the tournaments previously hosted. This season's schedule perpetuates the goals of the commission.

Through the combined efforts of the Lexington County Recreation and Aging Commission and the Lexington County Council, recreation continues to draw revenue and people to Lexington County. Therefore, we believe the committee will again find it favorable to extend the funds requested.

b. Benefits that the Project/Event will serve toward promoting tourism and the benefits to the Community of Lexington County.

As previously disclosed, Lexington County Recreation and Aging Commission has and continues to contribute to the growth of tourism in Lexington County. Softball/Baseball tournaments hosted previously have drawn teams from across the United States.

The 2026 tournament season is expected to be another exceptional year, as we have secured several major tournaments. These tournaments include: Perfect Game Baseball National Invitational Tournaments (8 throughout the year), Perfect Game Baseball Spring Super NIT, NSA USSSA & Freedom Men's & Women's Slowpitch State Championships (All Divisions), Perfect Game Fastpitch Stadium Tour at USC, Perfect Game Baseball Tournament of Champions, NSA Slowpitch Senior & Coed World Series, Perfect Game Area Code Games, Perfect Game Baseball Jay Criscione Super NIT, USSSA Slowpitch Grinch Games, Perfect Game Halloween Havoc, NAIA Baseball JUCO Region 10 Championship and the NCAA Division II Baseball Spartan Classic.

Each year Lexington County Recreation hosts several high school fast-pitch teams from Michigan who visit us during their spring break. Currently we are expecting one team to visit Lexington County from up North. They stay approximately one week while practicing at the Oak Grove and Pine Grove Sports Complexes.

NOTE: They visit us in the off-season and, therefore, do not conflict with any of our locally scheduled programs. We provide this service to promote our county and state and for the economic impact it brings to our county.

In addition to tourism, the Recreation Commission facilities provide a direct benefit to county residents throughout the year youth and adult recreational sports are offered to all citizens. Special events such as Senior Sports Games, where Lexington County citizens who are 55 or better participate in friendly competition and social interaction as well as several youth fun days also are offered by the Recreation Commission. The hope is to attract the County's youth into sporting and local events and reduce the possibilities of negative influences of our society.

c. Total attendance to the Project/Event versus the number of total tourists in attendance.

Below is a partial list of some of the larger tournaments held in 2025.

TOURNAMENT	# of Teams	# of States	# of Participants
Perfect Game Baseball Spring Super NIT	111	5	1665
Perfect Game Fastpitch Palmetto Power Showcase	32	5	480
Perfect Game Baseball State Director Challenge	68	3	1020
Freedom Slowpitch State Championship	32	4	650
Perfect Game Fastpitch Stadium Tour at USC	38	4	570
NSA Slowpitch Senior World & Coed World	38	3	570
Perfect Game Baseball Area Code Games	85	5	1275
Perfect Game Baseball Halloween Havoc	95	3	1425
USSSA Slowpitch Grinch Games	36	3	540
Perfect Game Baseball Jay Criscione Fall Super NIT	122	5	1830

d. Economic impact generated by tourism towards the Project/Event.

Players, their families, and supporters spend an average of three days participating in tournaments. We had over 20,000 participants with a direct economic impact of $4,396,500 to Lexington County. Based on the accepted multiplier rate of 3 – 5 and in an effort to be conservative in our estimates we have chosen the multiplier rate of 3 for the calculation of the economic impact to Lexington County of $13,189,500.

These totals do not reflect the participation by spectators nor does it include any participation in other areas such as: Unorganized use of sporting facilities, playgrounds, parks, tennis courts, wellness programs, day camps, after school programs, summer camps for mentally handicapped children, numerous civic groups, aging, etc…

e. Overall description of how the Project/Event attracts and promotes tourists to the area and specifically how the Accommodations Tax Funds were used to accomplish this.

In conclusion, the Lexington County Recreation and Aging Commission requests the Accommodation Tax Funds so that it may continue to enhance the programs currently established and to expand into other fields. It is the goal of the commission to offer facilities that provide a positive influence on today's youth and the institution of the family while benefiting the County of Lexington and the State of South Carolina in the area of commerce. Tourism also allows the Commission to introduce visitors to its home in Lexington County.

f. Additional Comments.

COUNTY OF LEXINGTON
ACCOMMODATIONS TAX FUND
FUNDING SOURCES
FY 2026/27

Organization Name: LEXINGTON COUNTY RECREATION & AGING COMMISSION

List of Funding Sources	Actual FY 2024/25	Current FY 2025/26	Estimated FY 2026/27
ACCOMODATIONS TAX REQUEST			$23,325.00
GATE			$72,768.00
CONCESSIONS-OTHER REVENUE			$39,010.00
Total			$135,103.00

COUNTY OF LEXINGTON
ACCOMMODATIONS TAX FUND
EXPENDITURES
FY 2026/27

Organization Name: LEXINGTON COUNTY RECREATION & AGING COMMISSION

List of Expenditures	Actual FY 2024/25	Current FY 2025/26	Estimated FY 2026/27
TOURNAMENT BIDS & REGULATIONS			$28,832.00
LABOR			$37,825.00
MATERIALS & SUPPLIES			$21,793.00
UTILITIES			$31,135.00
ADVERTISING & PROMOTIONS			$15,518.00
Total			$135,103.00

COUNTY OF LEXINGTON

ACCOMMODATIONS TAX FUND APPLICATION FY 2026/27

1. Name of Project/Event

Riverbanks Zoo and Garden Out of Market Advertising

2. Type of Organization (*select one*)

☐	County
☐	Municipal
☐	Non-Profit Organization
☐	Community Service Club, Church, etc.
☐	501(c)3
☑	Other

3. Sponsoring Organization

Name of Organization	Riverbanks Zoo and Garden
Mailing Address	500 Wildlife Parkway Columbia, SC 29210

4. Director of Project/Event

Name & Title	Greg Kanavel
Contact Number(s)	803-602-0879
Email	gkanavel@riverbanks.org

5. Project/Event Website Address

riverbanks.org

6. Project/Event Category (*select one*)

☑	Tourism – Advertising / Promotion *(see #10 for advertising/promotion sources)*
☐	Tourism Related Expenditures

7. Project/Event Timeline

Beginning Date	07/01/26
End Date	06/30/27

8. Location of Project/Event

Riverbanks Zoo and Garden

9. Number of Employees

Full-time	172
Part-time	200

10. Do you advertise outside of a 50-mile radius?

☑ Yes ☐ No

*If you answered **yes,** please check all that apply for advertising sources outside of Lexington County and include the total number of each distributed.*

Type of Ad	Total # Distributed	Range of Ad	For Ad Listings
☑ Rack Cards		SC Visitor Centers	Complete ***Attachment A*** to provide additional details regarding ads in *magazines, newspapers, radio, billboards, and websites.* Please include targeted audience.
☐ Brochures			
☐ Posters			
☑ Magazine Ads	5 Regional Publications	Southeast Region US	
☐ Newspaper Ads			
☐ Radio Ads			
☑ Billboard Ads	$140,400 in outdoor display	Local and regional	
☑ Websites *(other than primary)*	$31,000 Digital display	Local and regional	
☑ Other	$60,250 in targeted social media ads	Local and regional	

11. Number of Project/Event Attendees

Expected Number	1,200,000
Of this number, how many are tourists?	840,000

Tourists - "People taking trips outside of their home communities for any purpose, except daily commuting to and from work." [SC Code of Laws, Chapter 6, Section 6-4-5 (4)]

12. List the methods used to track tourists

Select Methods Used	
☑	Webpage inquiries
☑	Phone call inquiries
☐	Brochure mailings
☐	Event ticket sales
☐	Event registration
☐	Hotel sales
☐	License plates
☐	Surveys
☑	Other

Provide the Estimated Numbers	
Inquiries per month	550,000
Phone calls per month	4,800
Brochures mailed per month	
Tickets sold per event	
Registrants per event	
Sales per event / per month	
Count per event	
Responses per survey	
Zip codes of ticket purch	

13. <u>REQUIRED</u> - County accommodations tax funds are generated by hotels in the unincorporated areas of Lexington County. Please list the hotels, number of rooms, and number of nights you have used or plan to use for your project/event that are in unincorporated areas of Lexington County only.

Hotel Name & Location	Number of Rooms	Number of Nights
Double Tree by Hilton, 2100 Bush River Rd, Columbia, SC	25	TBD
Hilton Garden Inn 110 Mcswain Dr West Columbia, SC	40	TBD
Hampton Inn Columbia I-26 Airport 1094 Chris Dr West Columbia, SC	30	TBD

14. Please indicate whether you have read Chapter 6, Sections 6-4-5 (4) and 6-4-10, SC Code of Laws, 1976.

☑ Yes ☐ No

15. Project/Event Budget - Requests for funds must meet the requirements of Chapter 6, Section 6-4-10, SC Code of Laws, 1976, as amended.

a. Estimated Total Cost of Project/Event:	$ 430,000
b. Amount of Accommodations Funds Requested for this Project/Event:	$ 30,000
c. This Request Equals What Percent of the Total Project/Event Budget:	30,000 %
d. Use ***Attachment B*** and provide a detailed list of what the funds will be used for and the estimated amount for each item (i.e. brochures - $1,500, etc.)	Use ***Attachment B*** to complete.

16. Has your Project/Event or Organization previously received Accommodations Tax Funds?

☑ Yes ☐ No

*If you answered **yes,** please complete items a – e.*

a. Year(s)	FY15- Present (excludes FY25)
b. Amount(s)	$10,000-$134,000
c. Source(s)	Lexington Co, Richland Co, West Columbia, City of Columbia
d. Purpose(s)	To offset costs of out of market advertising campaigns
e. For each award year, did you expend 100% of the ATAX funds you received?	☑ Yes ☐ No *If you answered **no**, please explain.*

17. Project Description – Please use *Attachment C* to provide the following information as required by the *Tourism Expenditure Review Committee* to ensure the project/event is in accordance with Section 6-4-10 of the S.C. Code of Laws.

a. General project/event description	*Use Attachment C to complete this section.*
b. Benefits that the project/event will serve toward promoting tourism and the benefits to the Lexington County community	
c. Total project /event attendance versus the number of total tourists in attendance	
d. Economic impact generated by tourism toward the project/event	
e. Overall description of how the project/event attracts and promotes tourists to the area, and specifically how the Accommodations Tax Funds were used to accomplish this	
f. Additional comments	

PLEASE NOTE: APPLICANT AND/OR REPRESENTATIVE(S) MUST BE PRESENT DURING REVIEW PROCESS BY THE ACCOMMODATIONS TAX ADVISORY BOARD IN ORDER TO BE CONSIDERED FOR FUNDING.

Signature of Project/Event Director:

Greg Kanave
Print Name

Marketing Manager
Title

Greg Kanavel
Signature

12/30/2025
Date

ATTACHMENT A
Item #10 – Advertisements

Please provide the information below for ads used in magazines, newspapers, radio, billboards, and websites. Please include targeted audience.

Magazine Ads

Ad Listing	Distribution Range	Targeted Audience
Garnett Media Group	Midlands	Families in the Mildands
ECSC Visitors Guide	Regional/State	Families traveling to or through the Midlands
Capital City Lake Murray Country	Regional/State	Families traveling to or through the Midlands
Free Times Best of Publication	Regional	Families in the Midlands
USA Today	Regional/National	Families traveling to or through the Midlands

Newspaper Ads

Ad Listing	Distribution Range	Targeted Audience

Television Ads

Ad Listing	Distribution Range	Targeted Audience
In colaboration with our ad agency	Charlotte & Augusta	Moms with kids elementary-middle school age
we purchase a variety of broadcats, cable,	Secondary (CHS,GSP, FLO)	
and CTV ads in both of our major		
drive martkets.		

Radio Ads

Ad Listing	Distribution Range	Targeted Audience

Billboard Ads

Ad Listing	Distribution Range	Targeted Audience
Digital our of home/outdoor boards	Charlotte & Augusta	Moms with kids elementary-middle school age
	Secondary (CHS, GSP, FLO)	

Website Ads (other than primary website)

Ad Listing	Distribution Range	Targeted Audience
Banner ads and programmatic displays	Charlotte & Augusta	Moms with kids elementary-middle school age
	Secondary (CHS, GSP,FLO)	

Other Ads

Ad Listing	Distribution Range	Targeted Audience

ATTACHMENT B

Item #15 – Project/Event Budget

Provide a detailed list of what the funds will be used for and the estimated amount for each item (i.e. brochures - $1,500, etc.)

Item	Estimated Amount
Out of home - Digital boards/digital ads	$30,000
$30,000 **Total**	$30,000

ATTACHMENT C

Item #17 – Project/Event Description

Please complete the following information as required by the Tourism Expenditure Review Committee to ensure that the project/event is in accordance with Section 6-4-10 of the S.C. Code of Laws.

a. General project/event description

Riverbanks is requesting funding for the purpose of marketing the state's premier gated attraction to visitors living outside the Midlands' SMSA (standard metropolitan statistical area). Thanks to prior investments of the Lexington County A-Tax fund, Riverbanks has maximized its general advertising efforts aimed at tourists living outside a 50-mile radius.

b. Benefits that the project/event will serve toward promoting tourism and the benefits to the Lexington County community

As a primary tourist destination in South Carolina, a visit to Riverbanks serves as a springboard for area restaurant visits, shopping and overnight stays supporting tourism and benefiting the Lexington County community. According to a recent economic impact study Riverbanks Zoo and Garden generates more than $50 million in off-site spending in the local economy. More than $25 million of that total was spent on accommodations as well as food and beverage. In total, Riverbanks' economic impact was calculated to be over $149 million, making a solid impact in the Midlands economy.

c. Total project/event attendance versus the number of total tourists in attendance

Riverbanks Zoo and Garden is the Southeast's most-visited Zoo and South Carolina's largest gated tourist attraction, attracting more than one million visitors annually. In fiscal year 2025, Riverbanks once again welcomed over 1 million visitors visitors of which statistics tell us more than 600,000 were tourists living outside a 50-mile radius.

d. Economic impact generated by tourism toward the project/event

As a powerful economic driver in the Midlands, pumping more than $150 million in the local economy and creating more than 1,800 jobs throughout the community that support our park operations. Riverbanks' visitors spend nearly $40 million before and/or after their visit on off-site food, beverage, retail and accommodations. Additionally, on and off-site sales generates nearly $1 million in additional sales and occupancy taxes. Nearly 60% of Riverbanks' paid visitors originate from outside a 50-mile radius, encouraging overnight stays and boosting local spending in gas, meals and shopping.

e. Overall description of how the project/event attracts and promotes tourists to the area, and specifically, how the Accommodations Tax Funds were used to accomplish this

Riverbanks' "Live a Wild Life" advertising campaign along with the now open addition of Saluda Skyride is sure to draw the attention of travelers. The goal of this campaign is to continue to attract tourists from across the country to Riverbanks. We intend to achieve this goal by building on the success of previous campaigns and continuing to target visitors living and traveling within a 2 to 3 hour drive of the Midlands. We hope to encourage repeat visits within our drive markets with the opening of Saluda Skyride. Target markets will continue to include Charlotte, NC; Augusta, GA; Charleston, SC; and the Upstate of South Carolina.

f. Additional comments

COUNTY OF LEXINGTON

ACCOMMODATIONS TAX FUND
EXPENDITURES
FY 2026/27

Organization Name Riverbanks Zoo and Garden

List of Expenditures	Actual FY 2024/25	Current FY 2025/26	Estimated FY 2026/27
Cable TV/Streaming	$65,000	$75,000	$76,500
Outdoor Digital Boards	$100,000	$107,000	$107,000
Print	$25,000	$22,500	$22,500
Digital	$90,000	90,000	$90,000
Total	280,000	294,500	296,000

COUNTY OF LEXINGTON

ACCOMMODATIONS TAX FUND
FUNDING SOURCES
FY 2026/27

Organization Name Riverbanks Zoo and Garden

List of Funding Sources	Actual FY 2024/25	Current FY 2025/26	Estimated FY 2026/27
Lexington County A-Tax	N/A	$15,000	$30,000
Richland County A-Tax	N/A	$11,000	$30,000
City of Columbia H-Tax	$55,000	$60,000	$100,000
SCPRT TAG	$19,466	$16,892.84	$20,000
City of West Columbia	$15,000	$20,000	$25,000
Richalnd H Tax	$10,000	$15,017.12	$20,000
Total	$99,466	$137,909.96	$135,000

COUNTY OF LEXINGTON

ACCOMMODATIONS TAX FUND
APPLICATION
FY 2026/27

1. Name of Project/Event:

FY26/27 Marketing: EdVenture Brings Tourists to Lexington County

2. Type of Organization (please select one):

	County
	Municipal
X	Non-Profit Organization
	Community Service Club, Church, etc.
	501(c) 3
	Other

3. Sponsoring Organization

Name of Organization:	EdVenture Children's Museum
Mailing Address:	211 Gervais Street, P.O. Box 1638 Columbia, SC 29202

4. Director of Project/Event

Name & Title:	Robin Harriford, Director of Development
Contact Number(s):	(803) 400-1138
Email:	rharriford@edventure.org

5. Project/Event Website Address:

HTTPS://WWW.EDVENTURE.ORG/

6. Project/Event Category (*check one*):

X	Tourism – Advertising / Promotion *(see #10 for advertising/promotion sources)*
	Tourism Related Expenditures

7. Project/Event Timeline

Beginning Date:	July 1, 2026
End Date:	June 30, 2027

8. Location of Project/Event:

EdVenture Children's Museum 211 Gervais Street Columbia, SC; 3061 Howard Avenue Myrtle Beach, SC.

9. Number of Employees

Full-time:	28
Part-time:	27

10. Do you advertise outside of a 50-mile radius?

X	Yes		No

If you answered yes, *please check all that apply for advertising sources outside of Lexington County, and include the total number of each distributed.*

	Type of Ad	Total # Distributed	Range of Ad	For Ad Listings
X	Rack Cards	50,000	50+ miles	Complete ***Attachment A*** for Listing Details for Ads used in *Magazines, Newspapers, the Radio, and Billboards and Websites.* Please include targeted audience.
X	Brochures	2	50+ miles	
	Posters			
X	Magazine Ads	6	50+ miles	
X	Newspaper Ads	3	50+ miles	
X	Radio Ads	5	50+ miles	
X	Billboard Ads	10	50+ miles	
X	Websites *(other than primary)*	2.5 million impressions	50+ miles	
X	Other (TV ads)	estimated 40% reach	50+ miles	

11. Number of Project/Event Attendance:

Expected Number:	230,000
Of this number, how many are tourists?	46,000 (20% of total visitors)

Tourists - "People taking trips outside of their home communities for any purpose, except daily commuting to and from work." [SC Code of Laws, Chapter 6, Section 6-4-5 (4)]

12. List the methods used to track tourists:

Select Methods Used:	
	Webpage Inquiries
	Phone Call Inquiries
	Brochure Mailings
	Event Ticket Sales
	Event Registration
	Hotel Sales
	License Plates
	Surveys
X	Other

Provide the Estimated Numbers:	
Inquiries per month:	
Phone calls per month:	
Brochures mailed per month:	
Tickets sold per event:	
Registrants per event:	
Sales per event / per month:	
Count per event:	
Responses per survey:	
Zip codes at point of sale	46,000

13. *Must Complete* - County accommodations funds are generated from the hotels in the unincorporated areas of the County. Please list the hotels and number of rooms and nights you have used or plan to use for your Project/Event located in the unincorporated areas of Lexington County only:

Hotel Name & Location	Number of Rooms	Number of Nights
various	2,300 5% of tourists	2,300+

14. Please indicate that you have read: Chapter 6, Sections 6-4-5 (4) and 6-4-10, SC Code of Laws, 1976?

X	Yes		No

15. Project/Event Budget: Request for funds must meet the requirements of Chapter 6, Section 6-4-10, SC Code of Laws, 1976, as amended.

a. Estimated Total Cost of Project/Event:	$40,000
b. Amount of Accommodations Funds Requested for this Project/Event:	$10,000
c. This Request Equals What Percent of the Total Project/Event Budget:	25 %
d. Use ***Attachment B*** and provide a detailed list of what the funds will be used for and the estimated amount for each item (i.e. brochures - $1,500, etc.)	Use ***Attachment B*** to complete.

16. Has your Project/Event or Organization previously received Accommodations Tax Funds?

X	Yes		No

If you answered yes, *please answer items a-e below.*

a. Year(s):	FY26/FY25/FY24 / FY23 / FY22 / FY21 / FY20 / FY19 / FY18 / FY17 / FY16
b. Amount(s):	$5,000/$6,000/$7,500/$5,500/$2,000/$2,000/$6,997/$7,500/$4,500/$4,000/ $2,500
c. Source(s):	Lexington County A-Tax
d. Purpose(s)	Advertising
e. For each award year, did you expend 100% of the ATAX funds you received?	X Yes ☐ No *If you* ***answered no****, please explain:*

17. Project Description – Please use *Attachment C* to complete the following information that is required by the *Tourism Expenditure Review Committee* to be sure that the Project/Event is in accordance to Section 6-4-10 of the S.C. Code of Laws.

a. General Project/Event Description	*Please use **Attachment C** to complete answers a-f.*
b. Benefits that the Project/Event will serve toward promoting tourism and the benefits to the Community of Lexington County.	
c. Total attendance to the Project/Event versus the number of total tourists in attendance.	
d. Economic impact generated by tourism towards the Project/Event.	
e. Overall description of how the Project/Event attracts and promotes tourists to the area and specifically how the Accommodations Tax Funds were used to accomplish this.	
f. Additional Comments.	

PLEASE NOTE: APPLICANT AND/OR REPRESENTATIVES MUST BE PRESENT DURING THE REVIEW PROCESS BY THE ACCOMMODATIONS TAX ADVISORY BOARD IN ORDER TO BE CONSIDERED FOR FUNDING.

Signature of Project/Event Director:

Robin Harriford
Print Name

Robin Harriford
Signature

Director of Development
Title

05 January 2026
Date

8. Location of Project/Event:

EdVenture Children's Museum 211 Gervais Street Columbia, SC; 3061 Howard Avenue Myrtle Beach, SC.

9. Number of Employees

Full-time:	32
Part-time:	21

10. Do you advertise outside of a 50-mile radius?

X	Yes		No

If you answered yes, *please check all that apply for advertising sources outside of Lexington County, and include the total number of each distributed.*

	Type of Ad	Total # Distributed	Range of Ad	For Ad Listings
X	Rack Cards	50,000	50+ miles	Complete ***Attachment A*** for Listing Details for Ads used in *Magazines, Newspapers, the Radio, and Billboards and Websites.* Please include targeted audience.
X	Brochures	2	50+ miles	
	Posters			
X	Magazine Ads	6	50+ miles	
X	Newspaper Ads	3	50+ miles	
X	Radio Ads	5	50+ miles	
X	Billboard Ads	10	50+ miles	
X	Websites *(other than primary)*	2.5 million impressions	50+ miles	
X	Other (TV ads)	estimated 40% reach	50+ miles	

11. Number of Project/Event Attendance:

Expected Number:	230,000
Of this number, how many are tourists?	46,000 (20% of total visitors)

Tourists - "People taking trips outside of their home communities for any purpose, except daily commuting to and from work." [SC Code of Laws, Chapter 6, Section 6-4-5 (4)]

ATTACHMENT A
Item #10 – Advertisements

Please provide the information below for Ads used in *Magazines*, *Newspapers*, the *Radio*, and *Billboards* and *Websites*. Please include a targeted audience.

Magazine Ads

Ad Listing	Distribution Range	Targeted Audience
Lake Murray Country Visitor's Guide	50+ miles	Higher income, families
DiscoverSC Visitors Guide	50+ miles	General public, families, vacationers, tourists
Myrtle Beach Visitors guide	50+ miles	General public, families, vacationers, tourists

Newspaper Ads

Ad Listing	Distribution Range	Targeted Audience
The Free Times	50+ miles	General public, locals, families, vacationers, tourists
Cola Today	50+ miles	General public, families, vacationers, tourists
ExperienceColumbia	50+ miles	General public, families, vacationers, tourists

Television Ads

Ad Listing	Distribution Range	Targeted Audience
Broadcast (Columbia DMA 913 counties), Myrtle Beach	50 + miles	Women (25-54), parents with young children (birth to age 10)
Cable (Columbia, Aiken, Rock Hill/Lancaster, GSA, Greenwood, Florence/Myrtle Beach, Charleston)	50+ miles	Women (25-54), parents with young children (birth to age 10)

Radio Ads		
Ad Listing	Distribution Range	Targeted Audience
Columbia iHeart radio stations	50+ miles	Adults with children, families
Myrtle Beach iHeart radio stations	50+ miles	Adults with children, families

Billboard Ads		
Ad Listing	Distribution Range	Targeted Audience
Lamar in Columbia	Midlands	Tourists, families
Lamar in Aiken/Augusta	Western SC	Tourists, families
Grace in Myrtle Beach	Eastern SC	Tourists, families

Website Ads (other than primary website)		
Ad Listing	Distribution Range	Targeted Audience
Digital (Online Video) (Columbia, Aiken, Rock Hill/Lancaster, GSA, Greenwood, Myrtle Beach, Charleston)	50+ miles	Women (25-54), parents with young children (birth to age 10)
Digital SEM - PPC, Geofencing, Retargeting	50+ miles	Families

Other Ads: Rack Cards/Brochures		
Ad Listing	Distribution Range	Targeted Audience
South Carolina Visitor Centers	50 + miles	Women (25-54), parents with young children (birth to age 10)
Select hotels in Columbia and Myrtle Beach	Within Columbia and Myrtle Beach communities.	Women (25-54), parents with young children (birth to age 10)
SCPRT Visitor Centers	50+ miles	Women (25-54), parents with young children (birth to age 10)
Select restaurants in the Myrtle Beach area	Within Myrtle Beach communities.	Tourists, families

ATTACHMENT B
Item #15 – Project / Event Budget

Provide a detailed list of what the funds will be used for and the estimated amount for each item (i.e. brochures - $1,500, etc.)

Item	Estimated Amount
Digital/Online Video	$14,000
TV Advertisements	$8,000
Rack Cards/Brochures	$6,000
Billboards	$12,000
Total	$40,000

ATTACHMENT C
Item #17 – Project / Event Description

Please complete the following information that is required by the Tourism Expenditure Review Committee to be sure that the Project/Event is in accordance to Section 6-4-10 of the S.C. Code of Laws.

a. General Project/Event Description:

EdVenture is a 501c3 registered non-profit educational institution dedicated to creating new generations of lifelong learners through museum experiences, daily floor programming, camps, and outreach. Our mission is to inspire children from birth to age 10 and the adults who care about them to experience the joy of learning as individuals, as families, and as a community.

EdVenture respectfully requests $10,000 to assist with FY2026-27 out-of-market tourism marketing promoting EdVenture's exhibits, programs, and events. The objectives for EdVenture's 2026-27 tourism advertising include the following:

1. Promoting EdVenture's many service offerings/educational programs and exhibits such as EDDIE, World of Work, Flight, and many others along with annual signature events such as Membership Programming, Kickoff to Summer, Sensory Nights, and Take Heart and Smile, celebrating Heart Health and Oral Health across the month of February.
2. Building awareness with out-of-market audiences that EdVenture is a unique attraction for individuals/families with children planning a trip to the Midlands region of South Carolina or looking for a memorable, rewarding day trip for kids. EdVenture will also cross-promote all EdVenture locations including EdVenture Myrtle Beach.

EdVenture's overall advertising campaign for out-of-market visitors is heavily weighted toward late fall, to capture travelers to fall sporting events and to position EdVenture as an attraction for the "winter break" season from schools; toward early spring, to capture "spring break" travelers; and toward summer to reach those making summer travel plans. These time frames depict peak attendance trends for out-of-area visitors.

The out-of-market media mix we plan to use this year to reach our primary and secondary target audiences will include digital outdoor (out-of-home) and targeted online advertising, social media, and PR strategies supported by television advertising to increase the reach and frequency of our messaging.

EdVenture will measure the viability and effectiveness of its 2026-27 marketing campaign through a variety of tracking methods that encompass different visitor details and habit patterns such as zip codes, website usage, and visitor surveys. Using specific QR codes, EdVenture can track exactly which forms of media generate the most engagement from our audiences. Using search engine marketing, we can identify exactly which online ads pull traffic to our site.

b. Benefits that the Project/Event will serve toward promoting tourism and the benefits to the Community of Lexington County.

EdVenture Children's Museum continues to be one of the most exciting attractions of its kind statewide, and it draws significant crowds of our target demographic--children from birth to age 10, parents, families, school groups, and other organized groups from across the state. We are the only children's museum in the Midlands.

EdVenture serves as a catalyst for economic vitality and growth. In 2008, the Subcommittee on Healthy Families and Communities told the US House of Representatives Committee on Education and Labor that "Libraries and museums contribute to the health and welfare of the community year-round" (govinfor.gov).

Since 2003, EdVenture Children's Museum has been a vital resource for residents of Lexington County and throughout South Carolina with museum exhibits and programs. We are also an important part of many children's lives through school field trips, after-school programs, and/or family visits.

"Hearing before the Subcommittee on Healthy Families and Communities." US House of Representatives Committee on Education and Labor. 11 September, 2008, https://www.govinfo.gov/content/pkg/CHRG-110hhrg44215/html/CHRG-110hhrg44215.htm.

c. Total attendance to the Project/Event versus the number of total tourists in attendance.

In last year's application, we predicted that our total attendance would be 225,000 at all 3 locations with 45,000 (20%) tourists. Because FY26 does not end at EdVenture until June 30, we do not have our final numbers; however, we are on track to reach our mark.

For FY26, we are setting a goal of 230,000 visitors across our two locations, Columbia and Myrtle Beach, with a tourism goal of 46,000 (20%). We believe we will meet our goal with new exhibits and a renewed museum. We appreciate the support of Lexington County.

d. Economic impact generated by tourism towards the Project/Event.

Because of your investment in EdVenture, as many as or more hotel/motel overnight stays will be added to our local economy. To determine the projected accommodations, we assume that 5% of tourists may require overnight accommodations (2,300). To convert attendance numbers to local prepared meals (in restaurants or take-away), we calculate that 40% of all guests choose to dine at local restaurants, allowing that some guests may not dine out and others might dine out multiple times–a potential of 92,000 meals.

EdVenture is able to configure our Economic Impact Analysis from data collected through our reservation and admissions software program that allows us to track the origin of all visitors. This system is fully integrated, and we use it to input each visitor's zip code as well as how they learned about EdVenture. Attendance data is tracked daily, reported weekly, and reviewed regularly by our managers and trustees. This information serves as a critical guide when making decisions regarding marketing strategies.

COUNTY OF LEXINGTON
ACCOMMODATIONS TAX FUND
APPLICATION
FY 2026/27

1. Name of Project/Event

Museum Events and Restoration

2. Type of Organization (*select one*)

☑	County
☐	Municipal
☐	Non-Profit Organization
☐	Community Service Club, Church, etc.
☐	501(c)3
☐	Other

3. Sponsoring Organization

Name of Organization	Lexington County Museum
Mailing Address	PO Box 637 Lexington, SC 29071

4. Director of Project/Event

Name & Title	J.R. Fennell, Museum Director
Contact Number(s)	803-359-8369
Email	jfennell@lexingtoncounty.sc.gov

5. Project/Event Website Address

https://lex-co.sc.gov/lexington-county-museum

6. Project/Event Category (*select one*)

☐	Tourism – Advertising / Promotion *(see #10 for advertising/promotion sources)*
☑	Tourism Related Expenditures

7. Project/Event Timeline

Beginning Date	7/6/2026
End Date	6/25/2027

8. Location of Project/Event

Lexington County Museum/231 Fox Street Lexington, SC 29072

9. Number of Employees

Full-time	3
Part-time	6

10. Do you advertise outside of a 50-mile radius?

☑ Yes ☐ No

*If you answered **yes**, please check all that apply for advertising sources outside of Lexington County and include the total number of each distributed.*

Type of Ad	Total # Distributed	Range of Ad	For Ad Listings
☐ Rack Cards			Complete ***Attachment A*** to provide additional details regarding ads in *magazines, newspapers, radio, billboards, and websites.* Please include targeted audience.
☑ Brochures	2,000	Statewide	
☐ Posters			
☑ Magazine Ads	Unknown	Midlands	
☐ Newspaper Ads			
☐ Radio Ads			
☐ Billboard Ads			
☑ Websites *(other than primary)*	12	Nationwide	
☐ Other			

11. Number of Project/Event Attendees

Expected Number	12,000
Of this number, how many are tourists?	4,500

Tourists - "People taking trips outside of their home communities for any purpose, except daily commuting to and from work." [SC Code of Laws, Chapter 6, Section 6-4-5 (4)]

12. List the methods used to track tourists

Select Methods Used	
☐	Webpage inquiries
☑	Phone call inquiries
☑	Brochure mailings
☐	Event ticket sales
☐	Event registration
☐	Hotel sales
☑	License plates
☑	Surveys
☐	Other

Provide the Estimated Numbers	
Inquiries per month	
Phone calls per month	150
Brochures mailed per month	15
Tickets sold per event	
Registrants per event	
Sales per event / per month	
Count per event	170
Responses per survey	200

13. <u>REQUIRED</u> - County accommodations tax funds are generated by hotels in the unincorporated areas of Lexington County. Please list the hotels, number of rooms, and number of nights you have used or plan to use for your project/event that are in unincorporated areas of Lexington County only.

Hotel Name & Location	Number of Rooms	Number of Nights
Museum does not track	Museum does not track	Museum does not track

14. Please indicate whether you have read Chapter 6, Sections 6-4-5 (4) and 6-4-10, SC Code of Laws, 1976.

☑ Yes ☐ No

15. Project/Event Budget - Requests for funds must meet the requirements of Chapter 6, Section 6-4-10, SC Code of Laws, 1976, as amended.

a. Estimated Total Cost of Project/Event:	$ 16,000
b. Amount of Accommodations Funds Requested for this Project/Event:	$ 12,000
c. This Request Equals What Percent of the Total Project/Event Budget:	12,000 %
d. Use ***<u>Attachment B</u>*** and provide a detailed list of what the funds will be used for and the estimated amount for each item (i.e. brochures - $1,500, etc.)	Use ***<u>Attachment B</u>*** to complete.

16. Has your Project/Event or Organization previously received Accommodations Tax Funds?

☑ Yes ☐ No

*If you answered **yes**, please complete items a – e.*

a. Year(s)	FY25-26
b. Amount(s)	18,000
c. Source(s)	Town of Lexington and County of Lexington
d. Purpose(s)	Museum Advertising and Restoration
e. For each award year, did you expend 100% of the ATAX funds you received?	☑ Yes ☐ No *If you answered **no**, please explain.*

17. Project Description – Please use *Attachment C* to provide the following information as required by the *Tourism Expenditure Review Committee* to ensure the project/event is in accordance with Section 6-4-10 of the S.C. Code of Laws.

a. General project/event description	*Use Attachment C to complete this section.*
b. Benefits that the project/event will serve toward promoting tourism and the benefits to the Lexington County community	
c. Total project /event attendance versus the number of total tourists in attendance	
d. Economic impact generated by tourism toward the project/event	
e. Overall description of how the project/event attracts and promotes tourists to the area, and specifically how the Accommodations Tax Funds were used to accomplish this	
f. Additional comments	

PLEASE NOTE: APPLICANT AND/OR REPRESENTATIVE(S) MUST BE PRESENT DURING REVIEW PROCESS BY THE ACCOMMODATIONS TAX ADVISORY BOARD IN ORDER TO BE CONSIDERED FOR FUNDING.

Signature of Project/Event Director:

J.R. Fennell
Print Name

Museum Director
Title

Signature

1/2/2026
Date

ATTACHMENT A
Item #10 – Advertisements

Please provide the information below for ads used in magazines, newspapers, radio, billboards, and websites. Please include targeted audience.

Magazine Ads

Ad Listing	Distribution Range	Targeted Audience
Free Times Guide to Lexington	Midlands	Visitors and Current Residents of the Midlands
Welcome to Lexington	Lexington County	New residents of Lexington County

Newspaper Ads

Ad Listing	Distribution Range	Targeted Audience

Television Ads

Ad Listing	Distribution Range	Targeted Audience

Radio Ads

Ad Listing	Distribution Range	Targeted Audience

Billboard Ads

Ad Listing	Distribution Range	Targeted Audience

Website Ads (other than primary website)

Ad Listing	Distribution Range	Targeted Audience
Facebook	National	No targeted audience
Tripadvisor and Yelp	National	Visitors to the Midlands or prospective visitors
Lexington Chamber of Commerce	National	Visitors to the Midlands and residents
Instagram	National	No targeted audience

Other Ads

Ad Listing	Distribution Range	Targeted Audience

ATTACHMENT B
Item #15 – Project/Event Budget

Provide a detailed list of what the funds will be used for and the estimated amount for each item (i.e. brochures - $1,500, etc.)

Item	Estimated Amount
Brochure Printing	$3,000.00
Event Costs	$4,000.00
Restoration Costs	$4,000.00
Promotion	$1,000.00
Total	$12,000.00

ATTACHMENT C
Item #17 – Project/Event Description

Please complete the following information as required by the Tourism Expenditure Review Committee to ensure that the project/event is in accordance with Section 6-4-10 of the S.C. Code of Laws.

a. General project/event description

This fiscal year, the Lexington County Museum would like to request $12,000 from the Lexington County's accommodation tax fund to help pay for several different projects. The museum is requesting funds again this year to help pay for and advertise its Christmas Open House and Spring Open House. We held our annual Christmas Open House in 2025 and saw around 450 visitors. The Christmas open house is an annual tradition that normally attracts over 500 people (on average) to the museum the second Sunday of every December A sizable portion of those that have attended the Open House in the past are from more than fifty miles away. Many of those traveling from fifty miles away or more will sleep and eat in unincorporated Lexington County. We are also hoping to continue to expand the spring open house and add more living history events to that day. Funds are needed again this fiscal year to not only pay for advertising but to also pay for a program entitled "Inalienable Rights." This program features living historians who portray the enslaved. This program helps educate the public about the African-American history of Lexington County and the state. Funds are needed to pay for travel costs for these living historians as well as supplies for the "Inalienable Rights" program. That program has been quite a success and allows us to provide a better interpretation of life in the first half of the 19th century in Lexington County. The museum would also use accommodations tax money to pay for exhibit costs and to pay for brochure printing

b. Benefits that the project/event will serve toward promoting tourism and the benefits to the Lexington County community

The projects will attract and promote tourism by further tapping into the heritage tourism market and making tourists more aware of the museum and the events happening there. Visitors traveling along the interstate will be much more likely to eat and stay in the county if there are worthwhile attractions such as the Lexington County Museum. It will also make the County a more attractive place to visit by strengthening the County's identity and promoting a sense of community. Accommodations tax funds will be used as a supplement to the funds provided by the Friends of the Lexington County Museum and from the general fund of Lexington County. Because of the amount of money involved in the aforementioned projects and advertising, the Friends and county general fund cannot cover everything.

c. Total attendance to the project/event versus the number of total tourists in attendance

In FY 2024-25, the Lexington County Museum saw 9,851 visitors. Over the past fiscal year, the museum was visited by tourists from thirty-nine states (not including Washington, DC and Puerto Rico) and fourteen foreign countries. The number of visitors not affiliated with a school group continues to be high as the museum hosts more events and advertises more. On average, at least 76% of the visitors to the Museum not affiliated with school groups are tourists from over 50 miles away who eat at restaurants in the county and stay in hotels in the county. Since the museum began putting more of an emphasis on advertising and creating more public programming in 2007, the museum has seen a 52% increase in the number of people taking guided tours and a 44% increase in the overall number of visitors (over 7,000 last fiscal year) not associated with a school group. Museum staff members expect that the number of tourists attending our events and viewing our exhibits at the museum will continue to grow. This will again generate more revenue for local restaurants and hotels due to our continued focus on advertising and public programming.

d. Economic impact generated by tourism toward the project/event

Although the museum does not have the resources to measure the exact economic impact of the museum's visitors on the county, we believe that since so many of the visitors to the Museum are tourists, the impact is substantial. Through surveys given to visitors over the first half of 2023, the staff members of the museum have discovered that ninety-five percent of out of state visitors to the museum eat in the Lexington area and fifty percent stay at least one night in a hotel/motel within the county. Furthermore, museums and historic sites in general contribute greatly to local economies according to a national study completed in October 2009 by the Cultural Heritage Tourism organization. This study found that 78% of all U.S. leisure travelers participate in cultural and/or heritage activities while traveling and that cultural and heritage travelers travel more frequently, reporting an average of 5.01 leisure trips in the past 12 months versus non- cultural/heritage travelers with 3.98 trips. This study indicates that historic sites and museums like the Lexington County Museum are important to tourists and help add revenue to the local economy. Museum staff members feel that these national trends are reflected here locally.

e. Overall description of how the project/event attracts and promotes tourists to the area, and specifically how the Accommodations Tax Funds were used to accomplish this

These projects will promote tourism by drawing tourists to visit the museum and the events being held there. By making them aware of the museum and showcasing what Lexington County has to offer in terms of cultural organizations, tourists will be more likely to visit and buy food, lodging, etc. in the county. Lexington County will become a more attractive place to tourists if they know that they can attend fun, educational events. This will make them more inclined to visit the museum and the county. The community will be enhanced by the visibility of the museum, making the community a more attractive place to visit. Accommodations tax money was and will be used to create new and exciting events and exhibits at the museum. This ensures that the museum is always offering something new to attract tourists as well as locals.

f. Additional comments

COUNTY OF LEXINGTON
ACCOMMODATIONS TAX FUND
EXPENDITURES
FY 2026/27

Organization Name Lexington County Museum

List of Expenditures	Actual FY 2024/25	Current FY 2025/26	Estimated FY 2026/27
Personnel	290,477	351,612	351,612
Education	2,206	2,000	2,000
Restoration/Repair	108,464	78,750	75,000
Exhibits/Events	7,824	15,000	15,000
Operating Expenses	43,465	38,781	40,000
Advertising	503	1,000	1,000
Total	452,939	487,143	484,612

COUNTY OF LEXINGTON
ACCOMMODATIONS TAX FUND
FUNDING SOURCES
FY 2026/27

Organization Name Lexington County Museum

List of Funding Sources	Actual FY 2024/25	Current FY 2025/26	Estimated FY 2026/27
County of Lexington General Fund	418,302	466,131	450,000
Friends of the Lexington County Museum	15,869	9,212	14,612
County of Lexington Accommodations Tax Fund	10,000	10,000	12,000
Town of Lexington Accommodations Tax Fund	8,000	8,000	8,000
Midlands Gives	768	800	850
Lexington Woman's Club	0	3,000	0
Total	452,939	497,143	484,612

COUNTY OF LEXINGTON
ACCOMMODATIONS TAX FUND
APPLICATION
FY 2026/27

1. Name of Project/Event

The Greater Chapin Chamber of Commerce & Visitors Center

2. Type of Organization (*select one*)

☐	County
☐	Municipal
☑	Non-Profit Organization
☐	Community Service Club, Church, etc.
☐	501(c)3
☐	Other

3. Sponsoring Organization

Name of Organization	The Greater Chapin Chamber of Commerce & Visitors Center
Mailing Address	302 Columbia Ave. Chapin, SC 29036

4. Director of Project/Event

Name & Title	Paul Sadler - President & CEO
Contact Number(s)	803-345-1100
Email	paul@chapinchamber.com

5. Project/Event Website Address

ChapinChamber.com

6. Project/Event Category (*select one*)

☐	Tourism – Advertising / Promotion *(see #10 for advertising/promotion sources)*
☑	Tourism Related Expenditures

7. Project/Event Timeline

Beginning Date	7/1/2026
End Date	6/31/2027

8. Location of Project/Event

Chapin, SC

9. Number of Employees

Full-time	2
Part-time	1

10. Do you advertise outside of a 50-mile radius?

☑ Yes ☐ No

*If you answered **yes**, please check all that apply for advertising sources outside of Lexington County and include the total number of each distributed.*

Type of Ad	Total # Distributed	Range of Ad	For Ad Listings
☑ Rack Cards	2000	County Wide	Complete ***Attachment A*** to provide additional details regarding ads in *magazines, newspapers, radio, billboards, and websites.* Please include targeted audience.
☑ Brochures	5000	County Wide	
☑ Posters	200	Chapin	
☑ Magazine Ads	20000	County Wide	
☑ Newspaper Ads	5000	Chapin	
☑ Radio Ads	500 spots	Midlands	
☐ Billboard Ads			
☑ Websites *(other than primary)*	2	Midlands	
☐ Other			

11. Number of Project/Event Attendees

Expected Number	51000
Of this number, how many are tourists?	25000

Tourists - "People taking trips outside of their home communities for any purpose, except daily commuting to and from work." [SC Code of Laws, Chapter 6, Section 6-4-5 (4)]

12. List the methods used to track tourists

Select Methods Used	
☑	Webpage inquiries
☑	Phone call inquiries
☑	Brochure mailings
☑	Event ticket sales
☑	Event registration
☐	Hotel sales
☐	License plates
☐	Surveys
☐	Other

Provide the Estimated Numbers	
Inquiries per month	250
Phone calls per month	550
Brochures mailed per month	50
Tickets sold per event	225
Registrants per event	225
Sales per event / per month	
Count per event	
Responses per survey	

13. REQUIRED - County accommodations tax funds are generated by hotels in the unincorporated areas of Lexington County. Please list the hotels, number of rooms, and number of nights you have used or plan to use for your project/event that are in unincorporated areas of Lexington County only.

Hotel Name & Location	Number of Rooms	Number of Nights
Hyatt Place	10	30
DoubleTree	10	30

14. Please indicate whether you have read Chapter 6, Sections 6-4-5 (4) and 6-4-10, SC Code of Laws, 1976.

☑ Yes ☐ No

15. Project/Event Budget - Requests for funds must meet the requirements of Chapter 6, Section 6-4-10, SC Code of Laws, 1976, as amended.

a. Estimated Total Cost of Project/Event:	$20000
b. Amount of Accommodations Funds Requested for this Project/Event:	$15000
c. This Request Equals What Percent of the Total Project/Event Budget:	15000 %
d. Use ***Attachment B*** and provide a detailed list of what the funds will be used for and the estimated amount for each item (i.e. brochures - $1,500, etc.)	Use ***Attachment B*** to complete.

16. Has your Project/Event or Organization previously received Accommodations Tax Funds?

☑ Yes ☐ No

*If you answered **yes**, please complete items a – e.*

a. Year(s)	2018-2025
b. Amount(s)	$10K +
c. Source(s)	Lexington County
d. Purpose(s)	Taste of Chapin, Labor Day, Advertising, Visitors Center Upkeep
e. For each award year, did you expend 100% of the ATAX funds you received?	☑ Yes ☐ No *If you answered **no**, please explain.*

17. Project Description – Please use *Attachment C* to provide the following information as required by the *Tourism Expenditure Review Committee* to ensure the project/event is in accordance with Section 6-4-10 of the S.C. Code of Laws.

a. General project/event description	*Use **Attachment C** to complete this section.*
b. Benefits that the project/event will serve toward promoting tourism and the benefits to the Lexington County community	
c. Total project /event attendance versus the number of total tourists in attendance	
d. Economic impact generated by tourism toward the project/event	
e. Overall description of how the project/event attracts and promotes tourists to the area, and specifically how the Accommodations Tax Funds were used to accomplish this	
f. Additional comments	

PLEASE NOTE: APPLICANT AND/OR REPRESENTATIVE(S) MUST BE PRESENT DURING REVIEW PROCESS BY THE ACCOMMODATIONS TAX ADVISORY BOARD IN ORDER TO BE CONSIDERED FOR FUNDING.

Signature of Project/Event Director:

Paul Sadler
Print Name

President & CEO
Title

Paul J. Sadler
Signature

1/16/2026
Date

ATTACHMENT A
Item #10 – Advertisements

Please provide the information below for ads used in magazines, newspapers, radio, billboards, and websites. Please include targeted audience.

Magazine Ads

Ad Listing	Distribution Range	Targeted Audience
Chapin Neighbors Magazine	7000 Homes	29036
Newberry Neighbors Magazine	7000 Homes	Newberry County

Newspaper Ads

Ad Listing	Distribution Range	Targeted Audience
The New Chapin News	2000 homes	Lexington Co. Residents

Television Ads

Ad Listing	Distribution Range	Targeted Audience

Radio Ads

Ad Listing	Distribution Range	Targeted Audience
HIS Radio 92.1	Midlands	Residents, Tourists, Visitors
B 106.7	Midlands	Residents, Tourists, Visitors
107.5	Midlands	Residents, Tourists, Visitors

Billboard Ads

Ad Listing	Distribution Range	Targeted Audience

Website Ads (other than primary website)

Ad Listing	Distribution Range	Targeted Audience
Facebook Boosted Ads	100K+	Shoppers, Golfers, Tourists

Other Ads

Ad Listing	Distribution Range	Targeted Audience

ATTACHMENT B
Item #15 – Project/Event Budget

Provide a detailed list of what the funds will be used for and the estimated amount for each item (i.e. brochures - $1,500, etc.)

Item	Estimated Amount
Advertising: Chapin Neighbors	$3500
Advertising: Golf Tournament	$2000
Labor Day Parade	$4000
Visitors Center Upgrades	$8000
Shop Local Initiative	$1000
Visitors Guides	$1500
Total	

ATTACHMENT C
Item #17 – Project/Event Description

Please complete the following information as required by the Tourism Expenditure Review Committee to ensure that the project/event is in accordance with Section 6-4-10 of the S.C. Code of Laws.

a. General project/event description

Begin work on the 2026/2027

Advertising: Shop Local Initiative, Taste of Chapin, Labor Day Parade, Golf Tournament. We will use printed material, radio ads, boosted Facebook posts, and newspaper ads to promote the events.

b. Benefits that the project/event will serve toward promoting tourism and the benefits to the Lexington County community

The benefit of everything we do at the Greater Chapin Chamber of Commerce and Visitor's Center is to invite and welcome people to our community, the capital of Lake Murray! Our Community and Visitor's Guide is important to have to show potential visitors and tourists what our area has to offer before they visit. These guides will be available at all SC Welcome Centers, at the Chamber, at Chapin Town Hall, and several key businesses in our community.

The benefits of having the largest Labor Day parade in the Midlands is that it will attract a lot of new visitors to our community. When they visit, they spend money at our local restaurants and retailers so it's important that we widely promote this event. It's vital to the success of our community.

In order to bring people to our area, we have to be intentional in our advertising efforts. Those efforts will include using billboards, printed material and boosted social media posts. We advertise in all those areas to reach the most amount of people.

The benefit of upgrading our Visitor's Center is to make it feel more inviting for our visitors. The benefit of having a technology upgrade will be that we can constantly promote what is happening in our community by highlighting various events and businesses.

c. Total project/event attendance versus the number of total tourists in attendance

up to 100,00 Tourists/Visitors

d. Economic impact generated by tourism toward the project/event

Upwards of $1,000,000

e. Overall description of how the project/event attracts and promotes tourists to the area, and specifically, how the Accommodations Tax Funds were used to accomplish this

If we are able to complete all these outlined projects with Accommodations Tax Funds we will be able to give visitors, tourists, and residents all the information they need to fully enjoy all our community has to offer. The Capital of Lake Murray h as a lot to offer and we want to share that with everyone. We want to bring awareness to our little corner of Lexington County. The Accommodations Tax Funds will greatly help us reach people and bring them down into our neck of the woods.

f. Additional comments

Thank you for your continual support of our efforts at the Greater Chapin Chamber of Commerce!

COUNTY OF LEXINGTON
ACCOMMODATIONS TAX FUND
EXPENDITURES
FY 2026/27

Organization Name The Greater Chapin Chamber of Commerce

List of Expenditures	Actual FY 2024/25	Current FY 2025/26	Estimated FY 2026/27
Accountant	1500	2000	2000
Scholarship	2000	3000	3000
Conferences/Meeting	5500	5500	7000
Events	32000	32000	45000
Insuranace	4500	4500	5000
Member Service	5000	5000	6000
Office Supplies	4200	4500	5000
Payroll	94000	120000	158000
Maintenance	12500	12000	10000
Staff Expenses	12500	13000	10000
Utilities	11000	11000	12000
Board	12000	12500	12500
Total	196,700	225000	275500

COUNTY OF LEXINGTON
ACCOMMODATIONS TAX FUND
FUNDING SOURCES
FY 2026/27

Organization Name The Greater Chapin Chamber of Commerce

List of Funding Sources	Actual FY 2024/25	Current FY 2025/26	Estimated FY 2026/27
Events	60000	80000	95000
Facility Rental	750	1000	2500
ATAX Grant Funding	15000	15000	15000
Partner Dues	158000	223000	275000
Partner Meetings	1000	1000	1000
LED Sign Rental	5000	2500	2500
Chamber Trip Income	15000	5000	5000
Total	254750	327500	300100

COUNTY OF LEXINGTON
ACCOMMODATIONS TAX FUND
APPLICATION
FY 2026/27

1. Name of Project/Event

2026-2027 Regional Sports Marketing Campaign

2. Type of Organization (*select one*)

☐	County
☐	Municipal
☑	Non-Profit Organization
☐	Community Service Club, Church, etc.
☐	501(c) 3
☐	Other

3. Sponsoring Organization

Name of Organization	Experience Columbia SC Sports
Mailing Address	1010 Lincoln St., Columbia, SC 29201

4. Director of Project/Event

Name & Title	S. Scott Powers
Contact Number(s)	803-545-0009 (o), 803-467-2344 (c)
Email	spowers@experiencecolumbiasc.com

5. Project/Event Website Address

www.columbiascsports.com

6. Project/Event Category (*select one*)

☑	Tourism – Advertising / Promotion *(see #10 for advertising/promotion sources)*
☐	Tourism Related Expenditures

7. Project/Event Timeline

Beginning Date	July 1, 2026
End Date	June 30, 2027

8. Location of Project/Event

Midlands region (all of Lexington & Richland Counties)

9. Number of Employees

Full-time	2
Part-time	1

10. Do you advertise outside of a 50-mile radius?

☑ Yes ☐ No

*If you **answered yes,** please check all that apply for advertising sources outside of Lexington County, and include the total number of each distributed.*

	Type of Ad	Total # Distributed	Range of Ad	For Ad Listings
	Rack Cards			Complete ***Attachment A*** to provide additional details regarding ads in *magazines, newspapers, radio, billboards, and websites.* Please include targeted audience.
	Brochures			
	Posters			
X	Magazine Ads	8	National Readership	
	Newspaper Ads			
X	Radio Ads	240	state-wide in SC	
	Billboard Ads			
X	Websites *(other than primary)*	6	National/International	
	Other			

11. Number of Project/Event Attendees

Expected Number	100,000
Of this number, how many are tourists?	40,000

Tourists - "People taking trips outside of their home communities for any purpose, except daily commuting to and from work." [SC Code of Laws, Chapter 6, Section 6-4-5 (4)]

12. List the methods used to track tourists

Select Methods Used	
X	Webpage inquiries
	Phone call inquiries
	Brochure mailings
	Event ticket sales
X	Event registration
X	Hotel sales
	License plates
	Surveys
	Other

Provide the Estimated Numbers	
Inquiries per month	6
Phone calls per month	
Brochures mailed per month	
Tickets sold per event	
Registrants per event	487
Sales per event / per month	560
Count per event	
Responses per survey	

13. REQUIRED - County accommodations tax funds are generated from the hotels in the unincorporated areas of Lexington County. Please list the hotels, number of rooms, and number of nights you have used or plan to use for your project/event located in the unincorporated areas of Lexington County only.

Hotel Name & Location	Number of Rooms	Number of Nights
Doubletree by Hilton	900	20
Aloft Columbia Harbison	500	20
Tru by Hilton Harbison	150	15
Residence Inn Columbia West/Lexington	25	5
Courtyard by Marriott Cayce	40	4
Holiday Inn Express & Suites Harbison	300	20
Comfort Suites Harbison	50	5

14. Please indicate whether you have read Chapter 6, Sections 6-4-5 (4) and 6-4-10, SC Code of Laws, 1976.

☑ Yes ☐ No

15. Project/Event Budget - Requests for funds must meet the requirements of Chapter 6, Section 6-4-10, SC Code of Laws, 1976, as amended.

a. Estimated Total Cost of Project/Event:	$ 625,000
b. Amount of Accommodations Funds Requested for this Project/Event:	$ 35,000
c. This Request Equals What Percent of the Total Project/Event Budget:	5.6%
d. Use ***Attachment B*** and provide a detailed list of what the funds will be used for and the estimated amount for each item (i.e. brochures - $1,500, etc.)	Use ***Attachment B*** to complete.

16. Has your Project/Event or Organization previously received Accommodations Tax Funds?

☑ Yes ☐ No

*If you **answered yes,** please complete items below.*

a. Year(s)	2016-2026
b. Amount(s)	$10,000 - $10,000 - $10,000 - $21,024 - $15,996 - $22,500 - $10,000 - $20,000 - $25,000 - $30,000 - $30,000
c. Source(s)	Lexington County Accommodations Tax
d. Purpose(s)	Regional Sports Marketing Campaign
e. For each award year, did you expend 100% of the ATAX funds you received?	☑ Yes ☐ No *If you **answered no**, please explain.*

17. Project Description – Please use *Attachment C* to provide the following information as required by the *Tourism Expenditure Review Committee* to ensure the project/event is in accordance to Section 6-4-10 of the S.C. Code of Laws.

a. General project/event description See attachment	*Please use Attachment C to complete this section.*
b. Benefits that the project/event will serve toward promoting tourism and the benefits to the Lexington County community	
c. Total attendance to the project/event versus the number of total tourists in attendance	
d. Economic impact generated by tourism toward the project/event	
e. Overall description of how the project/event attracts and promotes tourists to the area, and specifically how the Accommodations Tax Funds were used to accomplish this	
f. Additional comments	

PLEASE NOTE: APPLICANT AND/OR REPRESENTATIVE(S) MUST BE PRESENT DURING REVIEW PROCESS BY THE ACCOMMODATIONS TAX ADVISORY BOARD IN ORDER TO BE CONSIDERED FOR FUNDING.

Signature of Project/Event Director:

S. Scott Powers
Print Name

Executive Director
Title

Scott Powers
Signature

01/01/26
Date

ATTACHMENT A
ITEM #10 – ADVERTISEMENTS

Please provide the information below for Ads used in *Magazines*, *Newspapers*, the *Radio*, and *Billboards* and *Websites*. Please include targeted audience.

Magazine Ads		
Ad Listing	Distribution Range	Targeted Audience
Sports Events Magazine	National	Sports Events Rights Holders
Sports Destination Management	National	Sports Events Rights Holders
The Sports Planning Guide	National	Sports Events Rights Holders
SportsTravel Magazine	National	Sports Events Rights Holders

Newspaper Ads		
Ad Listing	Distribution Range	Targeted Audience
N/A		

Television Ads		
Ad Listing	Distribution Range	Targeted Audience
N/A		

Radio Ads

Ad Listing	Distribution Range	Targeted Audience
SportsTalk	State-wide + Internet	Gamecock fans coming to Columbia for football games
Talking Sports	Midlands + Internet	Gamecock fans coming to Columbia for football games

Billboard Ads

Ad Listing	Distribution Range	Targeted Audience
USA/BMX National	Southeast US	Attendees of cycling events

Website Ads (other than primary website)

Ad Listing	Distribution Range	Targeted Audience
www.sportsdestinations.com	Worldwide	Sports Events Rights Holders
www.sportseventsmagazine.com	Worldwide	Sports Events Rights Holders
www.sportsplanningguide.com	Worldwide	Sports Events Rights Holders

Other Ads

Ad Listing	Distribution Range	Targeted Audience
USA/BMX website	Worldwide	Potential attendees of Palmetto Nationals
Colonial Life Charity Classic	Worldwide	Potential attendees of Korn Ferry Tour
Social Media post boosting	Facebook, X	Potential attendees of events in midlands

ATTACHMENT B
ITEM #15 – PROJECT / EVENT BUDGET

Provide a detailed list of what the funds will be used for and the estimated amount for each item (i.e. brochures - $1,500, etc.)

Item	Estimated Amount
Sports Events Print & Digital	5000
Sports Destination Management Print & Digital	5000
Sports Planning Guide Print & Digital	3000
SportsTravel Print & Digital	3000
SportsTalk Radio	2500
Talking Sports Radio	2500
Sports Trade Show Attendance	10000
Website Advertising	4000
Total	35000

ATTACHMENT C
ITEM #17 – PROJECT / EVENT DESCRIPTION

Please complete the following information that is required by the Tourism Expenditure Review Committee to be sure that the Project/Event is in accordance to Section 6-4-10 of the S.C. Code of Laws.

a. General Project/Event Description:

Experience Columbia SC Sports is committed to serving as the central clearinghouse for information regarding the sponsorship, promotion and hosting of sporting events, facilities and associations in Lexington and Richland Counties as well as the City of Columbia.

The mission of the Experience Columbia SC Sports is to strengthen the area's economy by marketing and selling the Columbia, SC region (City of Columbia, Lexington County, Richland County) as a premier destination for sporting events, partnering with local sports organizations to grow and develop existing events, and by recruiting new events which provide an economic benefit to the region by generating room nights, food and beverage sales, and associated tax revenues.

We have been successful in attracting new and unique sporting events to the region since our inception in 2002 using limited funds. Added funding is needed to enhance our current sales and marketing efforts used to recruit regional and national sports events to our community. The 2024-2025 Regional Sports Marketing Campaign supports our goal by directly marketing to events rights holders and sports governing bodies through tradeshow participation, direct mail of collateral pieces and advertising in several national trade publications. This direct marketing effort creates awareness and communicates the advantages of our community's sports products and facilities; allowing us to recruit more events, resulting in increased room nights for our area hotel properties and economic benefit for our entire region.

b. Benefits that the Project/Event will serve toward promoting tourism and the benefits to the Community of Lexington County.

Spectators, athletes and their support groups all utilize the same services used by other kinds of tourists: accommodations, transport services, food and beverage services, retail businesses and attractions. However, sports events have the ability to spread the use of these services into off-peak periods, such as the summer and winter months, when occupancy rates and consumer consumptions tend to go down. Since Experience Columbia SC Sports was established and started receiving funding from Lexington County, Richland County and the City of Columbia; we have discovered new events that had never considered our community for their activities or events. Events like recruiting USA/BMX to host a national event at the Lexington BMX Track or winning bids to host events like the US Quadball National Cup & Southeast Regionals or partnering to host the Rivals in Red Tour at Williams-Brice Stadium. We also assist existing events and try to grow them to be more successful. Events such as the Governor's Cup Road Race or the East Coast Long Drive Championships.

The staging of sports events has the potential to raise the profile of the community through the coverage of the event. The marketing of these events also presents many opportunities for the community to showcase its assets and attractions on a regional & national level to other potential visitors and investors. Events enhance the quality of life for local residents by providing year-round recreational alternatives but can also be used as a tool for economic and other development purposes. As events attract more visitors to the community, the market demand for lodging, restaurants, retail stores and entertainment venues also increases. The economic impact of playing host to these sporting events is endless and benefits the community by showing our region as a destination for hosting successful regional and nation events.

c. Total attendance to the Project/Event versus the number of total tourists in attendance.

Experience Columbia SC Sports tracks the number of hotel room nights for each of our events. Our goal is to book or assist with booking 6,000 contracted hotel room nights to the region during FY 2026-27 from sporting events. 6,000 room nights / 2.0 nights x 3.0 tourists per room = 9,000 overnight tourists. Based on our research (ticket sales, event owner surveys, event registrations) with our events, an additional estimated 23,000 out-of-town tourists drive in and do not stay in hotels rooms. We are projecting 100,000 total attendance for FY2026-27, of which 40,000 (40%) are tourists.

d. Economic impact generated by tourism towards the Project/Event.

Our goal of 6,000 contracted room nights along with our projection of 23,000 non-overnight tourists, we estimate we will generate an estimated economic impact of $6,000,000 in 2026-27. Our direct visitor spending in FY25-26 is projected over $7,000,000. Sports tourism was the leading segment of the tourism industry and continues to generate room nights in record numbers.

e. Overall description of how the Project/Event attracts and promotes tourists to the area and specifically how the Accommodations Tax Funds were used to accomplish this.

We use Lexington County Accommodations Tax funds to specifically market directly to national, regional or state-wide sporting event owners or national governing bodies (I.E. USA/BMX, USSSA, NCAA, AAU, etc.) that control where certain major sporting events are held. We promote the region and our sports facilities as potential hosts to these decision makers. We target them with attractive ads in sports-travel industry publications, we meet with them in person at national trade shows and we send out promotional materials, visitor guides and facility guides that showcase our hotels, sports facilities, restaurants, attractions, etc. We use the accommodations tax funds to purchase advertising space, create promotional materials and travel to national trade shows.

f. Additional Comments.

In FY2025-26, we estimate our sales efforts booked or assisted over 40 sports events that contract over 6,000 hotel room nights, attracting 30,000 tourists and generating an estimated visitor spending of more than $7,000,000. A great return on Lexington County's investment!

COUNTY OF LEXINGTON
ACCOMMODATIONS TAX FUND
EXPENDITURES
FY 2026/27

Organization Name Experience Columbia SC Sports

List of Expenditures	Actual FY 2024/25	Current FY 2025/26	Estimated FY 2026/27
Administrative (salary, benefits, telephone, rent, office supplies, etc)	$234,196	$227,744	$235,000
Trade Show registration, travel, client recruitment	$106,900	$116,756	$120,000
Marketing & advertising (print, digital, radio, TV, etc)	$297,172	$290,500	$280,000
Total	$638,268	$635,000	$635,000

COUNTY OF LEXINGTON
ACCOMMODATIONS TAX FUND
FUNDING SOURCES
FY 2026/27

Organization Name Experience Columbia SC Sports

List of Funding Sources	Actual FY 2024/25	Current FY 2025/26	Estimated FY 2026/27
Lexington County Accommodations Tax	$30,000	$30,000	$35,000
Richland County Accommodations Tax	$48,668	$50,000	$50,000
Town of Lexington Accommodations Tax	$10,000	$10,000	$10,000
City of Columbia Hospitality Tax	$75,000	$75,000	$75,000
Destination Marketing Fund	$400,000	$410,000	$400,000
SC PRT STAR Grant	$75,000	$60,000	$65,000
Total	$638,668	$635,000	$635,000

Midlands Authority for Conventions, Sports & Tourism in Conj. with Columbia Metroplitan Convention & Visitors Bureau
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
903 - Experience Columbia SC (Sports)
From 12/1/2025 Through 12/31/2025

	Period Actual	YTD Actual	YTD Budget	Budget	Budget Variance	% Remain	
	Revenue						
	Intergovernmental Revenue						
4001	Richland County - Accom Tax	0.00	6,666.75	24,999.98	50,000.00	(43,333.25)	(86.67)%
4005	Town of Lexington - Accom Tax	0.00	0.00	5,000.02	5,000.00	(5,000.00)	(100.00)...
4006	Lexington County - Accom Tax	0.00	16,250.00	15,000.00	20,000.00	(3,750.00)	(18.75)%
4020	City of Columbia - Hospitality Tax	0.00	18,750.00	37,500.00	50,000.00	(31,250.00)	(62.50)%
4021	Richland County - Hospitality Tax	0.00	3,975.00	0.00	0.00	3,975.00	0.00%
	Total Intergovernmental Revenue	0.00	45,641.75	82,500.00	125,000.00	(79,358.25)	(63.49)%
	Other Income						
4430	Special Event Marketing	0.00	0.00	30,000.00	40,000.00	(40,000.00)	(100.00)...
	Total Other Income	0.00	0.00	30,000.00	40,000.00	(40,000.00)	(100.00)...
	Total Revenue	0.00	45,641.75	112,500.00	165,000.00	(119,358.25)	(72.34)%
	Transfers In						
4602	Transferred in from DM	0.00	205,000.00	204,999.98	400,000.00	(195,000.00)	(48.75)%
	Total Transfers In	0.00	205,000.00	204,999.98	400,000.00	(195,000.00)	(48.75)%
	Total Revenue & Transfers	0.00	250,641.75	317,499.98	565,000.00	(314,358.25)	(55.64)%
	Expenditures						
	Personnel Expenses						
5001	Salaries - FT Administration	0.00	0.00	73,130.02	0.00	0.00	0.00%
5002	Salaries - FT Sales & Marketing	0.00	47,607.01	0.00	129,466.00	81,858.99	63.23%
5040	Personnel Contingency	0.00	0.00	3,473.48	4,208.00	4,208.00	100.00%
5050	Payroll Tax Expense	0.00	4,062.54	5,850.52	10,694.00	6,631.46	62.01%
5055	Retirement - 401k	255.38	1,787.66	2,925.00	5,347.00	3,559.34	66.57%
5060	Health Insurance	2,152.02	12,912.12	13,557.52	21,288.00	8,375.88	39.35%
5061	Dental Insurance	79.50	477.00	540.00	1,176.00	699.00	59.44%
5062	Life & Disability Insurance	175.51	1,053.06	1,239.52	1,942.00	888.94	45.77%
5070	Workers Compensation	27.15	221.08	304.50	660.00	438.92	66.50%
5071	Unemployment Insurance	0.00	0.00	75.00	275.00	275.00	100.00%
5075	Incentives	0.00	3,750.00	7,500.00	16,500.00	12,750.00	77.27%
5076	Auto Allowance	0.00	1,846.17	3,000.00	4,800.00	2,953.83	61.54%
	Total Personnel Expenses	2,689.56	73,716.64	111,595.56	196,356.00	122,639.36	62.46%
	Program Expenses						
5100	Client Recruitment & Entertainment	0.00	6,026.49	12,500.02	29,863.00	23,836.51	79.82%
5111	Convention Recruitment Fund	0.00	151,145.55	117,000.00	131,965.00	(19,180.55)	(14.53)%
5112	Partner & Community Relations	0.00	558.98	3,750.00	11,000.00	10,441.02	94.92%
	Total Program Expenses	0.00	157,731.02	133,250.02	172,828.00	15,096.98	8.74%
	Marketing, Advertising & Publications						
5200	Marketing & Advertising	400.00	32,572.76	21,249.98	79,172.00	46,599.24	58.86%
	Total Marketing, Advertising & Publications	400.00	32,572.76	21,249.98	79,172.00	46,599.24	58.86%
	Occupancy Expense						
5300	Office Space Rental	0.00	0.00	4,020.00	8,033.00	8,033.00	100.00%
	Total Occupancy Expense	0.00	0.00	4,020.00	8,033.00	8,033.00	100.00%
	Operating Expenses						
5313	Telephone	168.33	870.94	780.00	720.00	(150.94)	(20.96)%
5327	Website Enhancements	0.00	12,204.67	6,248.02	12,496.00	291.33	2.33%
5334	Tradeshows	0.00	4,127.96	7,250.02	20,435.00	16,307.04	79.80%
5335	Tradeshow/Event Sponsorship	0.00	14,000.00	6,999.98	18,115.00	4,115.00	22.72%
5341	Printing	0.00	117.45	200.02	400.00	282.55	70.64%
5342	Office Supplies	102.62	136.84	246.00	500.00	363.16	72.63%
	Total Operating Expenses	270.95	31,457.86	21,724.04	52,666.00	21,208.14	40.27%
	Other Operating Expenses						
5415	Parking	103.24	618.94	600.00	1,200.00	581.06	48.42%
5416	Membership Dues & Subscriptions	1,425.57	8,932.92	4,736.02	6,445.00	(2,487.92)	(38.60)%
5425	Promotional Materials	0.00	1,242.12	6,500.02	10,000.00	8,757.88	87.58%
5426	Collateral Materials	0.00	0.00	424.50	1,500.00	1,500.00	100.00%
5427	Employee Travel, Meals & Accomodations	1,562.88	17,133.82	12,200.02	32,900.00	15,766.18	47.92%

Midlands Authority for Conventions, Sports & Tourism in Conj. with Columbia Metroplitan Convention & Visitors Bureau
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
903 - Experience Columbia SC (Sports)
From 12/1/2025 Through 12/31/2025

	Period Actual	YTD Actual	YTD Budget	Budget	Budget Variance	% Remain	
5428	Employee Relations	0.00	0.00	0.00	0.00	0.00	0.00%
5429	Uniforms	0.00	0.00	0.00	0.00	0.00	0.00%
5430	Employee Training & Development	3,190.00	6,123.92	1,200.00	3,900.00	(2,223.92)	(57.02)%
	Total Other Operating Expenses	6,281.69	34,051.72	25,660.56	55,945.00	21,893.28	39.13%
	Total Expenditures	9,642.20	329,530.00	317,500.16	565,000.00	235,470.00	41.68%
	Total Expenditures & Transfers	9,642.20	329,530.00	317,500.16	565,000.00	235,470.00	41.68%
	Net Income +/- (After Transfers)	(9,642.20)	(78,888.25)	(0.18)	0.00	(78,888.25)	0.00%
	Net Income +/-	(9,642.20)	(78,888.25)	(0.18)	0.00	(78,888.25)	0.00%

COUNTY OF LEXINGTON

ACCOMMODATIONS TAX FUND APPLICATION FY 2026/27

1. Name of Project/Event

ICRC Sports Tourism

2. Type of Organization (*select one*)

☐	County
☐	Municipal
☐	Non-Profit Organization
☐	Community Service Club, Church, etc.
☐	501(c)3
☑	Other Special Purpose District

3. Sponsoring Organization

Name of Organization	Irmo Chapin Recreation Commission
Mailing Address	5605 Bush River Road, Columbia, SC 29212

4. Director of Project/Event

Name & Title	Mark A. Smyers, Executive Director
Contact Number(s)	803.772.1228
Email	msmyers@icrc.net

5. Project/Event Website Address

www.icrc.net

6. Project/Event Category (*select one*)

☑	Tourism – Advertising / Promotion *(see #10 for advertising/promotion sources)*
☐	Tourism Related Expenditures

7. Project/Event Timeline

Beginning Date	July 1, 2026
End Date	June 30, 2027

8. Location of Project/Event

Crooked Creek Park, Melvin Park, Saluda Shoals Park, Seven Oaks Park

9. Number of Employees

Full-time	73
Part-time	260

10. Do you advertise outside of a 50-mile radius?

☑ Yes ☐ No

*If you answered **yes**, please check all that apply for advertising sources outside of Lexington County and include the total number of each distributed.*

	Type of Ad	Total # Distributed	Range of Ad	For Ad Listings
☐	Rack Cards			Complete *Attachment A* to provide additional details regarding ads in *magazines, newspapers, radio, billboards, and websites.* Please include targeted audience.
☑	Brochures	500	Nationwide	
☐	Posters			
☑	Magazine Ads	10	Nationwide	
☐	Newspaper Ads			
☐	Radio Ads			
☑	Billboard Ads	4	Regional	
☑	Websites *(other than primary)*	5	Nationwide	
☑	Other	Trade Shows (3)	Nationwide	

11. Number of Project/Event Attendees

Expected Number	166,221
Of this number, how many are tourists?	34,907

Tourists - "People taking trips outside of their home communities for any purpose, except daily commuting to and from work." [SC Code of Laws, Chapter 6, Section 6-4-5 (4)]

12. List the methods used to track tourists

Select Methods Used	
☑	Webpage inquiries
☑	Phone call inquiries
☑	Brochure mailings
☐	Event ticket sales
☑	Event registration
☐	Hotel sales
☐	License plates
☐	Surveys
☐	Other

Provide the Estimated Numbers	
Inquiries per month	10
Phone calls per month	20
Brochures mailed per month	10
Tickets sold per event	
Registrants per event	850
Sales per event / per month	
Count per event	
Responses per survey	

13. <u>REQUIRED</u> - County accommodations tax funds are generated by hotels in the unincorporated areas of Lexington County. Please list the hotels, number of rooms, and number of nights you have used or plan to use for your project/event that are in unincorporated areas of Lexington County only.

Hotel Name & Location	Number of Rooms	Number of Nights
Baymont by Windham North	25	500
DoubleTree by Hilton	50	1000
Wingate by Windham	10	250
Country Inn & Suites	10	250

14. Please indicate whether you have read Chapter 6, Sections 6-4-5 (4) and 6-4-10, SC Code of Laws, 1976.

☑ Yes ☐ No

15. Project/Event Budget - Requests for funds must meet the requirements of Chapter 6, Section 6-4-10, SC Code of Laws, 1976, as amended.

a. Estimated Total Cost of Project/Event:	$234,870
b. Amount of Accommodations Funds Requested for this Project/Event:	$30,000
c. This Request Equals What Percent of the Total Project/Event Budget:	13 %
d. Use *Attachment B* and provide a detailed list of what the funds will be used for and the estimated amount for each item (i.e. brochures - $1,500, etc.)	Use *Attachment B* to complete.

16. Has your Project/Event or Organization previously received Accommodations Tax Funds?

☑ Yes ☐ No

*If you answered **yes**, please complete items a – e.*

a. Year(s)	FY 2025
b. Amount(s)	$30,000
c. Source(s)	Lexington County ATax
d. Purpose(s)	ICRC Sports Tourism
e. For each award year, did you expend 100% of the ATAX funds you received?	☑ Yes ☐ No *If you answered **no**, please explain.*

17. Project Description – Please use *Attachment C* to provide the following information as required by the *Tourism Expenditure Review Committee* to ensure the project/event is in accordance with Section 6-4-10 of the S.C. Code of Laws.

a. General project/event description	*Use Attachment C to complete this section.*
b. Benefits that the project/event will serve toward promoting tourism and the benefits to the Lexington County community	
c. Total project /event attendance versus the number of total tourists in attendance	
d. Economic impact generated by tourism toward the project/event	
e. Overall description of how the project/event attracts and promotes tourists to the area, and specifically how the Accommodations Tax Funds were used to accomplish this	
f. Additional comments	

PLEASE NOTE: APPLICANT AND/OR REPRESENTATIVE(S) MUST BE PRESENT DURING REVIEW PROCESS BY THE ACCOMMODATIONS TAX ADVISORY BOARD IN ORDER TO BE CONSIDERED FOR FUNDING.

Signature of Project/Event Director:

Mark Smyers
Print Name

Executive Director
Title


Signature

12/11/2025
Date

ATTACHMENT A
Item #10 – Advertisements

Please provide the information below for ads used in magazines, newspapers, radio, billboards, and websites. Please include targeted audience.

Magazine Ads

Ad Listing	Distribution Range	Targeted Audience
Sports Event Magazine	Nationwide	Sports Event Owners
Sports Planning Guide	Nationwide	Sports Event Owners
Sports Destination Management	Nationwide	Sports Event Owners

Newspaper Ads

Ad Listing	Distribution Range	Targeted Audience

Television Ads

Ad Listing	Distribution Range	Targeted Audience

Radio Ads

Ad Listing	Distribution Range	Targeted Audience

Billboard Ads

Ad Listing	Distribution Range	Targeted Audience
Nike Palmetto Cup	Regional	Soccer Spectators
CVC "The Clash"	Regional	Volleyball Spectators
CVC "The Crown"	Regional	Volleyball Spectators

Website Ads (other than primary website)

Ad Listing	Distribution Range	Targeted Audience
Sports Event Magazine	Nationwide	Sports Event Owners
Sports Planning Guide	Nationwide	Sports Event Owners
Sports Destination Management	Nationwide	Sports Event Owners
Perfect Game Baseball	Regional	Baseball Teams & Spectators

Other Ads

Ad Listing	Distribution Range	Targeted Audience
TEAMS Trade Show	Nationwide	Sports Event Owners
SPORTS Trade Show	Nationwide	Sports Event Owners
Connect Sports Trade Show	Nationwide	Sports Event Owners

ATTACHMENT B
Item #15 – Project/Event Budget

Provide a detailed list of what the funds will be used for and the estimated amount for each item (i.e. brochures - $1,500, etc.)

Item	Estimated Amount
Tournament Bids	$10,000
Print Advertising	$7,500
Digital Advertising	$7,500
Trade Show Advertising	$5,500
Total	$30,000
Total	

ATTACHMENT C
Item #17 – Project/Event Description

Please complete the following information as required by the Tourism Expenditure Review Committee to ensure that the project/event is in accordance with Section 6-4-10 of the S.C. Code of Laws.

a. General project/event description

The Irmo Chapin Recreation Commission (ICRC), established in 1969, exists to enhance the quality of life for people in the Midlands through development of recreation programs that promote a lifestyle of wellness, physical activities and cultural experiences for all ages. ICRC has earned a reputation for program and facility excellence that has attracted participants from throughout the Midlands and across the State. Our well-maintained, five park system is built to support modern competition and rewards fans with a fun, memorable getaway in an amenity-packed area. With athletic venues at Crooked Creek Park (Chapin), Melvin Park (Chapin), Mungo Park (St. Andrews Area), Saluda Shoals Park (St. Andrews Area), and Seven Oaks Park (St. Andrews Area). ICRC will be able to host a minimum of 67 sporting events in the 2026-27 year.

Tournaments and events include:
Travel Baseball/Softball Tournaments (45 Tournaments)
22 additional sporting events (races, runs, soccer, volleyball)

b. Benefits that the project/event will serve toward promoting tourism and the benefits to the Lexington County community

In 2026-27, ICRC plans to host a minimum of 67 sporting events at ICRC facilities in Lexington County. The events will bring an estimated 166,221 people to Lexington County from throughout SC and the United States. The events planned through June 2027 are 45 baseball/softball events and 22 events that include volleyball, runs, and non-traditional sporting events.

These sporting events also impact Lexington County by building community commitment, creating jobs, and promoting other tourist attractions in the Midlands including Lake Murray, Riverbanks Zoo, area museums and historic sites. Clusters of recreational facilities and attractions offer a critical mass that is not present when facilities are widely scattered. As this critical mass becomes greater, people will travel from a wider geographical area to visit them, visitors will stay longer in the area, and they will spend more dollars.

c. Total project/event attendance versus the number of total tourists in attendance

Total Attendance: 166,221
Overnight Tourist: 21,609 (13%)
Day Tourist: 13,298 (8%)
(Based on 21% from outside the 50 mile radius 34,907)

d. Economic impact generated by tourism toward the project/event

Total Economic Impact: $4,541,646
Overnight & Day Tourist Economic Impact: $953,746

(Note: Information was determined using the DMAI Event Impact Calendar in partnership with the Experience Columbia SC Sports.)

e. Overall description of how the project/event attracts and promotes tourists to the area, and specifically, how the Accommodations Tax Funds were used to accomplish this

Funds will be used to market, advertise and create tournament packages including Rights Fees promoting ICRC tournament facilities and Lexington County amenities. Ads will be placed in national sports publications and on websites. Staff will promote facilities at national trade show events and in one-on-one meetings. A brochure highlighting the region and ICRC sports facilities will be distributed at trade shows. Tournament packages will be developed targeting national, regional, and statewide sporting event planners.

f. Additional comments

ICRC is excited to expand into the sports tourism market and further contribute to the growth of tourism in Lexington County. Funding from the Lexington County Accommodations Tax will help us develop new markets, engage new partners and bring exciting new events to Lexington County.

COUNTY OF LEXINGTON

ACCOMMODATIONS TAX FUND
EXPENDITURES
FY 2026/27

Organization Name Irmo Chapin Recreation Commission

List of Expenditures	Actual FY 2024/25	Current FY 2025/26	Estimated FY 2026/27
Part Time Expense	$16,087	$8,647	$18,912
Tournament Bids	$6,000	$0	$10,000
Marketing	$24,000	$6,150	$20,000
Maintenance/Utilities	$35,280	$19,320	$40,320
Total	$81,367	$34,117	$89,232

COUNTY OF LEXINGTON

ACCOMMODATIONS TAX FUND
FUNDING SOURCES
FY 2026/27

Organization Name Irmo Chapin Recreation Commission

List of Funding Sources	Actual FY 2024/25	Current FY 2025/26	Estimated FY 2026/27
Accommodations Tax	$30,000	$15,000	$30,000
Admissions	$85,200	$29,100	$106,400
Facility Rental/Registrations	$35,791	$20,990	$37,495
Concessions	$12,180	$8,190	$20,475
Special Events	$33,526	$12,331	$40,500
Total	$196,697	$85,611	$234,870

COUNTY OF LEXINGTON
ACCOMMODATIONS TAX FUND
APPLICATION
FY 2026/27

1. Name of Project/Event:

LEXINGTON COUNTY TENNIS TOURNAMENTS

2. Type of Organization (please select one):

	County
	Municipal
	Non-Profit Organization
	Community Service Club, Church, etc.
	501(c) 3
X	Other-SPECIAL PURPOSE DISTRICT

3. Sponsoring Organization

Name of Organization:	LEXINGTON COUNTY RECREATION & AGING COMMISSION
Mailing Address:	563 SOUTH LAKE DRIVE LEXINGTON, SC 29072

4. Director of Project/Event

Name & Title:	RANDY GIBSON – EXECUTIVE DIRECTOR
Contact Number(s):	(803)359-9961
Email:	RGIBSON @LCRAC.COM

5. Project/Event Website Address:

WWW.LCRAC.COM

6. Project/Event Category (*check one*):

X	Tourism – Advertising / Promotion *(see #10 for advertising/promotion sources)*
	Tourism Related Expenditures

7. Project/Event Timeline

Beginning Date:	07/01/2026
End Date:	06/30/2027

8. Location of Project/Event:

425 OAK DRIVE, LEXINGTON, SC 29073
1120 FORT CONGAREE TRAIL, CAYCE, SC 29033

9. Number of Employees

Full-time:	9
Part-time:	16

10. Do you advertise outside of a 50-mile radius?

X	Yes		No

If you answered yes, *please check all that apply for advertising sources outside of Lexington County, and include the total number of each distributed.*

	Type of Ad	Total # Distributed	Range of Ad	For Ad Listings
	Rack Cards			Complete ***Attachment A*** for Listing Details for Ads used in *Magazines, Newspapers, the Radio, and Billboards and Websites.* Please include targeted audience.
	Brochures			
	Posters			
	Magazine Ads			
	Newspaper Ads			
	Radio Ads			
	Billboard Ads			
	Websites (other than primary)	3		
	Other			

11. Number of Project/Event Attendance:

Expected Number:	13,754
Of this number, how many are tourists?	7,395

Tourists - "People taking trips outside of their home communities for any purpose, except daily commuting to and from work." [SC Code of Laws, Chapter 6, Section 6-4-5 (4)]

12. List the methods used to track tourists:

Select Methods Used:	
X	Webpage Inquiries
	Phone Call Inquiries
	Brochure Mailings
	Event Ticket Sales
	Event Registration
X	Hotel Sales
	License Plates
	Surveys
	Other

Provide the Estimated Numbers:	
Inquiries per month:	
Phone calls per month:	
Brochures mailed per month:	
Tickets sold per event:	
Registrants per event:	
Sales per event / per month:	
Count per event:	
Responses per survey:	

13. *Must Complete* - County accommodations funds are generated from the hotels in the unincorporated areas of the County. Please list the hotels and number of rooms and nights you have used or plan to use for your Project/Event located in the unincorporated areas of Lexington County only:

Hotel Name & Location	Number of Rooms	Number of Nights
DoubleTree by Hilton 2100 Bush River Rd. Columbia, SC 29210		Total of 235 Room Nights
TownePlace Suites 2915 Sunset Blvd West Columbia, SC 29169		Total of 50 Room Nights

14. Please indicate that you have read: Chapter 6, Sections 6-4-5 (4) and 6-4-10, SC Code of Laws, 1976?

X	Yes		No

15. Project/Event Budget: Request for funds must meet the requirements of Chapter 6, Section 6-4-10, SC Code of Laws, 1976, as amended.

a. Estimated Total Cost of Project/Event:	$73,725.00
b. Amount of Accommodations Funds Requested for this Project/Event:	$17,894.00
c. This Request Equals What Percent of the Total Project/Event Budget:	24.27 %
d. Use ***Attachment B*** and provide a detailed list of what the funds will be used for and the estimated amount for each item (i.e. brochures - $1,500, etc.)	Use ***Attachment B*** to complete.

16. Has your Project/Event or Organization previously received Accommodations Tax Funds?

X	Yes		No

If you answered yes, *please answer items a-e below.*

a. Year(s):	2025
b. Amount(s):	$18,000.00
c. Source(s):	COUNTY OF LEXINGTON
d. Purpose(s)	Host regional and national tennis tournaments.
e. For each award year, did you expend 100% of the ATAX funds you received?	X Yes No *If you **answered no**, please explain:*

17. Project Description – Please use *Attachment C* to complete the following information that is required by the *Tourism Expenditure Review Committee* to be sure that the Project/Event is in accordance to Section 6-4-10 of the S.C. Code of Laws.

a. General Project/Event Description	*Please use **Attachment C** to complete answers a-f.*
b. Benefits that the Project/Event will serve toward promoting tourism and the benefits to the Community of Lexington County.	
c. Total attendance to the Project/Event versus the number of total tourists in attendance.	
d. Economic impact generated by tourism towards the Project/Event.	
e. Overall description of how the Project/Event attracts and promotes tourists to the area and specifically how the Accommodations Tax Funds were used to accomplish this.	
f. Additional Comments.	

PLEASE NOTE: APPLICANT AND/OR REPRESENTATIVES MUST BE PRESENT DURING REVIEW PROCESS BY THE ACCOMMODATIONS TAX ADVISORY BOARD IN ORDER TO BE CONSIDERED FOR FUNDING.

Signature of Project/Event Director:

RANDY H. GIBSON
Print Name

EXEC DIR
Title

Signature

01-02-2026
Date

ATTACHMENT A
ITEM #10 – ADVERTISEMENTS

Please provide the information below for Ads used in *Magazines*, *Newspapers*, the *Radio*, and *Billboards* and *Websites*. Please include targeted audience.

Magazine Ads

Ad Listing	Distribution Range	Targeted Audience

Newspaper Ads

Ad Listing	Distribution Range	Targeted Audience

Television Ads

Ad Listing	Distribution Range	Targeted Audience

Radio Ads		
Ad Listing	Distribution Range	Targeted Audience

Billboard Ads		
Ad Listing	Distribution Range	Targeted Audience

Website Ads (other than primary website)		
Ad Listing	Distribution Range	Targeted Audience
www.lexingtoncountytennis.com		Tournament players
www.usta.com		Tournament players
www.itftennis.com		Tournament players

Other Ads		
Ad Listing	Distribution Range	Targeted Audience

ATTACHMENT B
ITEM #15 – PROJECT / EVENT BUDGET

Provide a detailed list of what the funds will be used for and the estimated amount for each item (i.e. brochures - $1,500, etc.)

Item	Estimated Amount
PARTICIPATION MEALS & BUDGET	$14,843.00
HOUSING-OFFICIALS	$3,783.00
OFFICIALS	$22,877.00
TENNIS SUPPLIES	$6,797.00
UTILITIES	$5,009.00
SUPPLIES, CONCESSIONS & AWARDS	$5,572.00
ADVERTISING & PROMOTION	$3,374.00
LABOR	$7,494.00
TRAINERS/MEDICAL STAFF	$3,976.00
Total	$73,725.00

ATTACHMENT C
ITEM #17 – PROJECT / EVENT DESCRIPTION

Please complete the following information that is required by the Tourism Expenditure Review Committee to be sure that the Project/Event is in accordance to Section 6-4-10 of the S.C. Code of Laws.

a. General Project/Event Description:

The Lexington County Recreation and Aging Commission's two tennis facilities, the Cayce Tennis and Fitness Center and the Lexington County Tennis Complex include forty-four lighted seventy-eight foot hard courts, seven thirty-six foot courts and four permanent and four painted Pickle ball courts designed to provide first class tennis opportunities for county residents of all ages and tourists generating events.

The Cayce Tennis and Fitness Center has been awarded the 2013 Featured Facility Award for Outstanding Public Facility and Southern Member Facility of the Year by the USTA along with being named the 2013 Professional Tennis Registry Public Facility of the Year. The Lexington County Recreation and Aging Commission has also been named the Parks and Recreation Agency of the Year by the "Tennis Industry Magazine".

The Lexington County Tennis Complex has been named and awarded the 2003 Municipal Facility of the year by "Racquet Sports Industry Magazine", along with formally being named the Professional Tennis Registry Facility of the year 2002, the United States Tennis Association Southern Section: USA League Tennis Facility of the Year 2003, and United States Tennis Association: Outstanding National Public Facility of the Year 2003.

In 2025 the Lexington County Tennis facilities hosted 52 major tennis and pickleball events that drew in both players and spectators to Lexington County and the midlands throughout the year. That was an increase of 3 more events than 2024 and 17 more events than 2023. We already have 30 events on the calendar for 2026, with more tournaments being added every month. We have major events that recommitted to the calendar in 2026 including the Big South Conference College Tennis Tournament, an L3 Sectional Junior Tournament, a new L4 being played in January, an L5 that will bring in over 350 players during the summer, both girls and boys South Carolina State High School League team and individual tournaments, and the Carolina River Battle. The CRB is a pre-season league tournament for both LATA and CTL. We expect this tournament to grow this year from last years numbers.

b. Benefits that the Project/Event will serve toward promoting tourism and the benefits to the Community of Lexington County.

Due to the additional tennis courts and pickleball courts added to our facilities in 2025, the Lexington County Recreation and Aging Commission feels that our tennis & pickleball complexes have the potential to generate more growth in tourism for Lexington County than years past.

The 2026 calendar of tournaments and events for the Lexington County Tennis & Pickleball facilities include 15 major events : The USTA/International Tennis Federation (ITF) South Carolina Junior Championships, Big East Conference Championships, Big South Conference College Tournament, Junior Team Tennis State Championships, the two pre-season high school tennis tournaments, 2 high school state tournaments, the USTA South Carolina Mixed Doubles State Championships, the Conference Carolinas pre-season tournament and three major national/southern level junior tournaments.

Other events that continue bringing players and fans to Lexington County include multiple local tournaments such as Level 6 and 7 Junior Tournaments, LATA Spring City Playoffs the Tennis on Campus SC Club Team Invitational and the Sunburn Open. We also held the largest Level 6 junior tournament in the state in 2023, 2024 and 2025 with over 160 players registered. All of these tournaments will continue in 2026.

c. Total attendance to the Project/Event versus the number of total tourists in attendance.

In 2025 the following events generated the most economic impact for Lexington County: the USTA/ITF South Carolina Championships, the Big East Conference Championships, the SC JTT Championships, the Cayce Junior Championships, the SC Mixed State Championships, the Big South Conference Tournament, Conference Carolinas Pre-Season tennis tournament and the PPA Pro Pickleball Tournament.

The Big East Conference Championships had 11 women's teams and 9 men's teams. Each team had 8 to 10 players plus coaches and trainers. Many of these teams are from the New England area. We had over 200 participants. We have extended the Big East contract through 2029.

In 2025 The International Tennis Federation South Carolina Junior Championships featured top junior players from around the world. This year's draw included 32 boys' and 32 girls' ages 13 to 18, with a qualifying tournament the weekend prior to the event with an additional 32 players competing for 8 spots into the main draw.

The impact from the USTA/ITF South Carolina Championships generated approximately 125 room nights in Lexington County. We had 110 participants this year along with their coaches, academy members, families, college coaches and spectators also visiting the Lexington County Tennis Complex.

Also, in 2025 The South Carolina Junior Team Tennis Championships brought in approximately 200 players to the event this year in July. With parents, siblings and grandparents coming to watch their family members play in this tournament, Lexington County saw a good number of hotels booked over this weekend. We will be continuing the summer championships for 2026.

The Conference Carolinas pre-season tennis tournament on the second weekend in September had over 200 players from 8 colleges. Each college had approximately 20 players each staying in our hotels over that 3-day weekend.

The biggest event to date has been the 2025 South Carolina Mixed State Championships that took place the last weekend in August. We had over 1200 players come to Lexington during that weekend.

d. Economic impact generated by tourism towards the Project/Event.

The Cayce Tennis and Fitness Center, the Lexington County Tennis Complex, and the new Cayce Pickleball Complex provides recreational opportunities for Lexington County residents along with promoting the sport of tennis and pickleball locally by providing after school programs, summer camps, Team Challenges, Team Tournaments , Junior Team Tennis, adult socials, leagues and tournaments for all levels. The combined 2026 schedule of events at the tennis facilities will draw an estimated 4500-5500 participants and spectators requiring over 2,000 room nights will provide a direct economic impact to Lexington County of $1,030,500. Based on the accepted multiplier rate of 3 – 5 and in an effort to be conservative in our estimates we have chosen the multiplier rate of 3 for the calculation of the economic impact to Lexington County of $3,091,500

e. Overall description of how the Project/Event attracts and promotes tourists to the area and specifically how the Accommodations Tax Funds were used to accomplish this.

The Lexington County Recreation and Aging Commission requests accommodation tax funding to host quality tennis tournaments and events that highlight the quality of life in Lexington County along with providing economic benefits to the tax payers of Lexington County.

f. Additional Comments.

COUNTY OF LEXINGTON
ACCOMMODATIONS TAX FUND
FUNDING SOURCES
FY 2026/27

Organization Name: LEXINGTON COUNTY RECREATION & AGING COMMISSION

List of Funding Sources	Actual FY 2024/25	Current FY 2025/26	Estimated FY 2026/27
ACCOMODATIONS TAX REQUEST			$17,894.00
CORPORATE SPONSORS			$10,439.00
MERCHANDISE & CONCESSIONS			$3,680.00
ENTRY FEE			$41,712.00
Total			$73,725.00

COUNTY OF LEXINGTON
ACCOMMODATIONS TAX FUND
EXPENDITURES
FY 2026/27

Organization Name: LEXINGTON COUNTY RECREATION & AGING COMMISSION

List of Expenditures	Actual FY 2024/25	Current FY 2025/26	Estimated FY 2026/27
PARTICIPATION MEALS & BUDGET			$14,843.00
HOUSING-OFFICIALS			$3,783.00
OFFICIALS			$22,877.00
TENNIS SUPPLIES			$6,797.00
UTILITIES			$5,009.00
SUPPLIES, CONCESSIONS& AWARDS			$5,572.00
ADVERTISING & AWARDS			$3,374.00
LABOR			$7,494.00
TRAINERS/MEDICAL STAFF			$3,976.00
Total			$73,725.00

COUNTY OF LEXINGTON

ACCOMMODATIONS TAX FUND APPLICATION FY 2026/27

1. Name of Project/Event

Visit Lexington County

2. Type of Organization (*select one*)

☐	County
☐	Municipal
☐	Non-Profit Organization
☐	Community Service Club, Church, etc.
☐	501(c)3
☒	Other

3. Sponsoring Organization

Name of Organization	Greater Irmo Chamber of Commerce
Mailing Address	1235 Columbia Ave., Irmo, SC 29063

4. Director of Project/Event

Name & Title	Kerry Driggers
Contact Number(s)	803-749-9355
Email	ceo@greaterirmochamber.com

5. Project/Event Website Address

www.funchamber.com

6. Project/Event Category (*select one*)

☒	Tourism – Advertising / Promotion *(see #10 for advertising/promotion sources)*
☐	Tourism Related Expenditures

7. Project/Event Timeline

Beginning Date	7/1/26
End Date	6/30/27

8. Location of Project/Event

Online

9. Number of Employees

Full-time	2
Part-time	

10. Do you advertise outside of a 50-mile radius?

☒ Yes ☐ No

*If you answered **yes**, please check all that apply for advertising sources outside of Lexington County and include the total number of each distributed.*

Type of Ad	Total # Distributed	Range of Ad	For Ad Listings
☐ Rack Cards			Complete *Attachment A* to provide additional details regarding ads in *magazines, newspapers, radio, billboards, and websites.* Please include targeted audience.
☐ Brochures	5000		
☐ Posters			
☐ Magazine Ads			
☐ Newspaper Ads	24		
☐ Radio Ads			
☐ Billboard Ads			
☐ Websites *(other than primary)*	FB and Insta		
☐ Other			

11. Number of Project/Event Attendees

Expected Number	N/A
Of this number, how many are tourists?	

Tourists - "People taking trips outside of their home communities for any purpose, except daily commuting to and from work." [SC Code of Laws, Chapter 6, Section 6-4-5 (4)]

12. List the methods used to track tourists

Select Methods Used	
☒	Webpage inquiries
☒	Phone call inquiries
☒	Brochure mailings
☐	Event ticket sales
☐	Event registration
☐	Hotel sales
☐	License plates
☐	Surveys
☐	Other

Provide the Estimated Numbers	
Inquiries per month	12000
Phone calls per month	250
Brochures mailed per month	30
Tickets sold per event	
Registrants per event	
Sales per event / per month	
Count per event	
Responses per survey	

13. <u>REQUIRED</u> - County accommodations tax funds are generated by hotels in the unincorporated areas of Lexington County. Please list the hotels, number of rooms, and number of nights you have used or plan to use for your project/event that are in unincorporated areas of Lexington County only.

Hotel Name & Location	Number of Rooms	Number of Nights
Doubletree By Hilton	40	1+

14. Please indicate whether you have read Chapter 6, Sections 6-4-5 (4) and 6-4-10, SC Code of Laws, 1976.

☒ Yes ☐ No

15. Project/Event Budget - Requests for funds must meet the requirements of Chapter 6, Section 6-4-10, SC Code of Laws, 1976, as amended.

a. Estimated Total Cost of Project/Event:	$20000
b. Amount of Accommodations Funds Requested for this Project/Event:	$20000
c. This Request Equals What Percent of the Total Project/Event Budget:	~~20000~~ 100 %
d. Use ***Attachment B*** and provide a detailed list of what the funds will be used for and the estimated amount for each item (i.e. brochures - $1,500, etc.)	Use ***Attachment B*** to complete.

16. Has your Project/Event or Organization previously received Accommodations Tax Funds?

☒ Yes ☐ No

*If you answered **yes**, please complete items a – e.*

a. Year(s)	25-26
b. Amount(s)	12362
c. Source(s)	Lexington County
d. Purpose(s)	Visit Lexington County
e. For each award year, did you expend 100% of the ATAX funds you received?	☒ Yes ☐ No *If you answered **no**, please explain.*

17. Project Description – Please use *Attachment C* to provide the following information as required by the *Tourism Expenditure Review Committee* to ensure the project/event is in accordance with Section 6-4-10 of the S.C. Code of Laws.

a. General project/event description	*Use Attachment C to complete this section.*
b. Benefits that the project/event will serve toward promoting tourism and the benefits to the Lexington County community	
c. Total project /event attendance versus the number of total tourists in attendance	
d. Economic impact generated by tourism toward the project/event	
e. Overall description of how the project/event attracts and promotes tourists to the area, and specifically how the Accommodations Tax Funds were used to accomplish this	
f. Additional comments	

PLEASE NOTE: APPLICANT AND/OR REPRESENTATIVE(S) MUST BE PRESENT DURING REVIEW PROCESS BY THE ACCOMMODATIONS TAX ADVISORY BOARD IN ORDER TO BE CONSIDERED FOR FUNDING.

Signature of Project/Event Director:

Kerry Driggers	President/CEO
Print Name	**Title**
Kerry Driggers Digitally signed by Kerry Driggers Date: 2025.12.17 11:27:09 -05'00'	121725
Signature	**Date**

ATTACHMENT A
Item #10 – Advertisements

Please provide the information below for ads used in magazines, newspapers, radio, billboards, and websites. Please include targeted audience.

Magazine Ads

Ad Listing	Distribution Range	Targeted Audience

Newspaper Ads

Ad Listing	Distribution Range	Targeted Audience
New Irmo News	100 Miles	Families

Television Ads

Ad Listing	Distribution Range	Targeted Audience

Radio Ads

Ad Listing	Distribution Range	Targeted Audience
Midlands Media	Midlands and beyond	Adults 35-65

Billboard Ads

Ad Listing	Distribution Range	Targeted Audience
FB	entire US	adults looking for better cost of living
Insta	entire US	adults looking for better cost of living

Website Ads (other than primary website)

Ad Listing	Distribution Range	Targeted Audience

Other Ads

Ad Listing	Distribution Range	Targeted Audience

ATTACHMENT B
Item #15 – Project/Event Budget

Provide a detailed list of what the funds will be used for and the estimated amount for each item (i.e. brochures - $1,500, etc.)

Item	Estimated Amount
Management of Visit Lexington County campaign via FB and Insta	20000
Development/Printing of 5000 guides/maps including online version	
Ongoing campaign maintenance on Irmo Chamber website	
20000 **Total**	20000

ATTACHMENT C

Item #17 – Project/Event Description

Please complete the following information as required by the Tourism Expenditure Review Committee to ensure that the project/event is in accordance with Section 6-4-10 of the S.C. Code of Laws.

a. General project/event description

The Greater Irmo Chamber Welcome and Visitor's Center is located conveniently off 1-26 approximately one half mile from the interstate and is just off the main route to the Lake Murray Dam. In June 2021, The Greater Irmo Chamber renovated the Chamber House on Columbia Avenue in the heart of Irmo, right across from Irmo Town Park. Our project for 24/25 is to continue to enhance the functionality of our Welcome Center and maintain our robust online tourism campaign to encourage visitors to shop, stay and eat locally or consider moving here.

b. Benefits that the project/event will serve toward promoting tourism and the benefits to the Lexington County community

The Greater Irmo Chamber Welcome and Visitor's Center will continue to assist in promoting tourism to our area by maintaining the Welcome Center, employing a Welcome Center Coordinator, maintaining up to date content on our website and social media for tourists and visitors to access. We are available by phone and email to assist visitors to the area. Additionally, we maintain a solid presence on social media platforms to attract and assist visitors.

c. Total project/event attendance versus the number of total tourists in attendance

We receive approximately 250 phone calls per month from potential visitors to the area. We maintain a close relationship with the Town of Irmo and we field most of their calls from potential visitors. We receive approximately 12,000 hits to our website each month and we mail out an average of 30 relocation packages each month. Since COVID, online traffic has increased 38% to our relocation page.

d. Economic impact generated by tourism toward the project/event

The Greater Irmo Chamber is one of the first places visitors/tourists contact when coming to visit the Irmo area and Lake Murray. We direct them to our hotels, restaurants and other activities here in our area and throughout Lexington County to keep those tourism dollars in our County.

e. Overall description of how the project/event attracts and promotes tourists to the area, and specifically, how the Accommodations Tax Funds were used to accomplish this

The $20,000 requested by the Greater Irmo Chamber Welcome and Visitor's Center will be used to continue our campaign to encourage people visiting the area to shop, stay and eat in Lexington County.

f. Additional comments

COUNTY OF LEXINGTON

ACCOMMODATIONS TAX FUND
FUNDING SOURCES
FY 2026/27

Organization Name Greater Irmo Chamber of Commerce

List of Funding Sources	Actual FY 2024/25	Current FY 2025/26	Estimated FY 2026/27
Irmo HTAX	15000		
Lexington County ATAX	15000		
Non Dues Revenue	3271		
Membership	189057		
Project Income	143093		
Other Income	7028		
Total	372449		

COUNTY OF LEXINGTON

ACCOMMODATIONS TAX FUND
EXPENDITURES
FY 2026/27

Organization Name Greater Irmo Chamber of Commerce

List of Expenditures	Actual FY 2024/25	Current FY 2025/26	Estimated FY 2026/27
Accounting Fees	8540		
CC Fees	6657		
Board Expenses	1432		
Chamber Dues	2350		
Compensation	182485		
Copier	4157		
Depreciation	6600		
Diplomat Committee	940		
IT	5102		
Insurance	5526		
Interest Expense	123		
Janitorial	1800		
Maintenance/Repairs	6206		
Meeting Expense	993		
Mortgage	13089		
Office Supplies	3911		
Postage	1204		
Project Expenses	49480		
Lex County Property Tax	5600		
Utilities	8286		
Reserve Fund	6000		
Total	320481		

IRMO CHAMBER
www.funchamber.com

December 17, 2025

Lexington County Council
212 South Lake Drive, Suite 601
Lexington, South Carolina 29072

RE: Accommodations Tax Request from the Greater Irmo Chamber of Commerce

Thank you for the opportunity once again to request Accommodations Tax funding for the fiscal year 2026-2027. The Greater Irmo Chamber of Commerce is pleased to operate the Greater Irmo Welcome and Visitor's Center to promote the Greater Irmo area and Lexington County. We have greatly enhanced our Visitor's Center after a renovation of our Chamber House in 2021. Additionally, we have rebranded the Chamber and we have launched a brand-new website, enhanced our social media and our staff is dedicated to continuing the promotion of the Greater Irmo area and Lexington County as an attractive place to visit, raise families and do business.

Enclosed you will find our completed application with all the necessary documentation as requested. I look forward to meeting with you soon and I thank you for your continued support for our Accommodations Tax funding request. I hope each and every one of you have a prosperous New Year!

Sincerely,

Kerry Driggers
President & CEO
Greater Irmo Chamber of Commerce

COUNTY OF LEXINGTON
ACCOMMODATIONS TAX FUND
APPLICATION
FY 2026/27

1. Name of Project/Event

Mktg Support for 26-27 Season of Harbison Theatre

2. Type of Organization (*select one*)

☐	County
☐	Municipal
☐	Non-Profit Organization
☐	Community Service Club, Church, etc.
☒	501(c)3
☐	Other

3. Sponsoring Organization

Name of Organization	Harbison Theatre at Midlands Technical College
Mailing Address	7300 College Street, Irmo, SC 29063

4. Director of Project/Event

Name & Title	Kristin Cobb
Contact Number(s)	803-407-5003
Email	cobbk@midlandstech.edu

5. Project/Event Website Address

www.harbisontheatre.org

6. Project/Event Category (*select one*)

☒	Tourism – Advertising / Promotion *(see #10 for advertising/promotion sources)*
☐	Tourism Related Expenditures

7. Project/Event Timeline

Beginning Date	07/01/26
End Date	06/30/27

8. Location of Project/Event

Harbison Theatre at MIdlands Technical College - 7300 College Street, Irmo, SC 29063

9. Number of Employees

Full-time	4
Part-time	1

10. Do you advertise outside of a 50-mile radius?

☒ Yes ☐ No

*If you answered **yes**, please check all that apply for advertising sources outside of Lexington County and include the total number of each distributed.*

Type of Ad	Total # Distributed	Range of Ad	For Ad Listings
☒ Rack Cards	3,000	Visitors centers across SC	Complete ***Attachment A*** to provide additional details regarding ads in *magazines, newspapers, radio, billboards, and websites.* Please include targeted audience.
☒ Brochures	15,000	Columbia & surrounding areas	
☒ Posters	187 (22 + 165 stall readers)	Columbia & surrounding areas	
☒ Magazine Ads	3	253,000	
☒ Newspaper Ads	33	1,050,000	
☐ Radio Ads			
☒ Billboard Ads	5	3,737,548	
☒ Websites *(other than primary)*	2	1,819,223	
☒ Other	7	420,000	

11. Number of Project/Event Attendees

Expected Number	25,000
Of this number, how many are tourists?	15,000

Tourists - "People taking trips outside of their home communities for any purpose, except daily commuting to and from work." [SC Code of Laws, Chapter 6, Section 6-4-5 (4)]

12. List the methods used to track tourists

Select Methods Used	
x	Webpage inquiries
x	Phone call inquiries
	Brochure mailings
x	Event ticket sales
x	Event registration
	Hotel sales
	License plates
	Surveys
x	Other

Provide the Estimated Numbers	
Inquiries per month	**50**
Phone calls per month	**70**
Brochures mailed per month	
Tickets sold per event	**300**
Registrants per event	**200**
Sales per event / per month	
Count per event	
Responses per survey	
Raise hand surveys	**Varies**

13. <u>REQUIRED</u> - County accommodations tax funds are generated by hotels in the unincorporated areas of Lexington County. Please list the hotels, number of rooms, and number of nights you have used or plan to use for your project/event that are in unincorporated areas of Lexington County only.

Hotel Name & Location	Number of Rooms	Number of Nights
Hilton Garden Inn Columbia/ Harbison	29	1
Hilton Garden Inn Columbia/ Harbison	40	2

14. Please indicate whether you have read Chapter 6, Sections 6-4-5 (4) and 6-4-10, SC Code of Laws, 1976.

x Yes ☐ No

15. Project/Event Budget - Requests for funds must meet the requirements of Chapter 6, Section 6-4-10, SC Code of Laws, 1976, as amended.

a. Estimated Total Cost of Project/Event:	$ 450,000
b. Amount of Accommodations Funds Requested for this Project/Event:	$ 25,000
c. This Request Equals What Percent of the Total Project/Event Budget:	5.5 %
d. Use ***<u>Attachment B</u>*** and provide a detailed list of what the funds will be used for and the estimated amount for each item (i.e. brochures - $1,500, etc.)	Use ***<u>Attachment B</u>*** to complete.

16. Has your Project/Event or Organization previously received Accommodations Tax Funds?

☒ Yes ☐ No

*If you answered **yes**, please complete items a – e.*

a. Year(s)	2022-2023, 2023-2024, 2024-2025, 2025-2026
b. Amount(s)	Awarded $8,000 FY23, awarded $15,000 FY24, awarded $12,890 FY25, awarded $10,000 FY26
c. Source(s)	Lexington County A-Tax
d. Purpose(s)	Marketing Support for Harbison Theatre at Midlands Technical College
e. For each award year, did you expend 100% of the ATAX funds you received?	☒ Yes ☐ No *If you answered **no**, please explain.*

17. Project Description – Please use *Attachment C* to provide the following information as required by the *Tourism Expenditure Review Committee* to ensure the project/event is in accordance with Section 6-4-10 of the S.C. Code of Laws.

a. General project/event description	*Use **Attachment C** to complete this section.*
b. Benefits that the project/event will serve toward promoting tourism and the benefits to the Lexington County community	
c. Total project /event attendance versus the number of total tourists in attendance	
d. Economic impact generated by tourism toward the project/event	
e. Overall description of how the project/event attracts and promotes tourists to the area, and specifically how the Accommodations Tax Funds were used to accomplish this	
f. Additional comments	

PLEASE NOTE: APPLICANT AND/OR REPRESENTATIVE(S) MUST BE PRESENT DURING REVIEW PROCESS BY THE ACCOMMODATIONS TAX ADVISORY BOARD IN ORDER TO BE CONSIDERED FOR FUNDING.

Signature of Project/Event Director:

Kristin Cobb
Print Name

Executive Director
Title

Kristin Cobb
Signature

12-19-2025
Date

ATTACHMENT A
Item #10 – Advertisements

Please provide the information below for ads used in magazines, newspapers, radio, billboards, and websites. Please include targeted audience.

Magazine Ads

Ad Listing	Distribution Range	Targeted Audience
The Jasper Project	3,000	Adults 25+
SC Regional Visitor's Magazine - CCLMC	150,000	Adults 25+
Midlands Biz E-News	100,000	Adults 30+

Newspaper Ads

Ad Listing	Distribution Range	Targeted Audience
18x - Free Times (Half Page)	180,000	Adults 18-59
10x - Free Times (Full Page)	100,000	Adults 18 - 59
5x The State Newspaper	210,000 weekly circulation X 5 weeks = 1,050,000	Adults 18+

Television Ads

Ad Listing	Distribution Range	Targeted Audience

Radio Ads

Ad Listing	Distribution Range	Targeted Audience

Billboard Ads

Ad Listing	Distribution Range	Targeted Audience
16x - 1162 Lake Murray Blvd N/S, E/O Church Rd	1,349,184 impressions	Irmo, SC and surrounding areas
16x - 1864 Dutch Fork Rd E/O Johnson Marina Rd	424,240 impressions	Irmo, SC and surrounding areas
5x - I 26 S/S, Harbison Blvd Exit	997,150 impressions	Columbia and Irmo, SC and surrounding areas
8/18 - 11/9/25 Lamar Outdoor digital	142,165 weekly impressions X 12 weeks = 1,705,988	Adults 18+
9/1 - 11/23/25 Accel Outdoor digital Lake Murray Blvd	150,000 weekly impressions X 12 weeks = 1,800,000	Adults 18+

Website Ads (other than primary website)

Ad Listing	Distribution Range	Targeted Audience
Free Times ROS Banners	300,000	Adults 18-59
10x Facebook campaigns	1,519,223 impressions	Central SC residents

Other Ads

Ad Listing	Distribution Range	Targeted Audience
6x - Free Times Email Blast	180,000	Free Times Reader
Targeted E-Newsletter	240,000 sends	Patrons and Subscribers

ATTACHMENT B
Item #15 – Project/Event Budget

Provide a detailed list of what the funds will be used for and the estimated amount for each item (i.e. brochures - $1,500, etc.)

Item	Estimated Amount
Brochures	$20,000
Window Clings	$5,000
Per Show Advertising	$40,000
Season Marketing	$20,000
Artist Fees	$190,000
Salaries	$175,000
$450,000 **Total**	$450,000

ATTACHMENT C
Item #17 – Project/Event Description

Please complete the following information as required by the Tourism Expenditure Review Committee to ensure that the project/event is in accordance with Section 6-4-10 of the S.C. Code of Laws.

a. General project/event description

Please see attached PDF for all questions.

b. Benefits that the project/event will serve toward promoting tourism and the benefits to the Lexington County community

Please see attached PDF for all questions.

c. Total project/event attendance versus the number of total tourists in attendance

Please see attached PDF for all questions.

d. Economic impact generated by tourism toward the project/event

Please see attached PDF for all questions.

e. Overall description of how the project/event attracts and promotes tourists to the area, and specifically, how the Accommodations Tax Funds were used to accomplish this

Please see attached PDF for all questions.

f. Additional comments

COUNTY OF LEXINGTON
ACCOMMODATIONS TAX FUND
EXPENDITURES
FY 2026/27

Organization Name Harbison Theatre at Midlands Technical College

List of Expenditures	Actual FY 2024/25	Current FY 2025/26	Estimated FY 2026/27
Brochure Printing	8,957.64	14,452.56	20,000
Window Clings	5,000	5,311.25	5,000
Per Show Advertising	32,895	26,236	40,000
Season Marketing	27,402	33,000	20,000
Artist Fees	200,465	184,008	190,000
Salaries	150,000	175,000	175,000
Total	424,719.64	438,007.81	450,000

COUNTY OF LEXINGTON
ACCOMMODATIONS TAX FUND
FUNDING SOURCES
FY 2026/27

Organization Name Harbison Theatre at Midlands Technical College

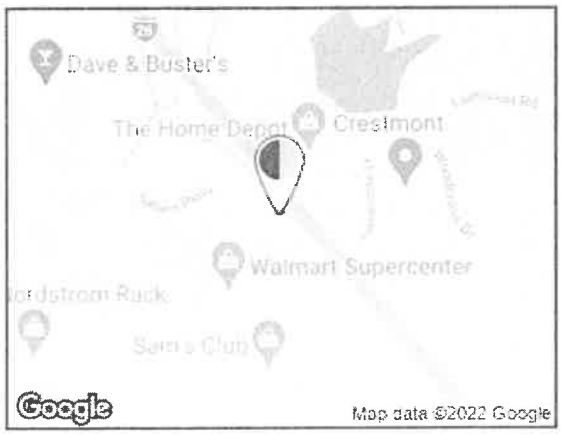
List of Funding Sources	Actual FY 2024/25	Current FY 2025/26	Estimated FY 2026/27
Richland County H-Tax	21,250	21,200	20,000
State, Federal, Local Grants	12,890	17,000	17,000
Sponsorships	39,901	15,000	20,000
Rental Income	65,341	16,250	60,000
Ticket Revenue	167,112	144,267	200,000
Endowment	72,489.13	66,558.91	66,500
MTC Operations Fund	45,736.51	157,731.90	106,500
Total	424,719.64	438,007.81	450,000

Photo Sheet

GRACE

COLD122-1
I 26 S/S, 1,158.60 ft S/O Harbison Blvd, E/F





Description

Bright new left hand read 14 x 48 digital seen by west bound shoppers and commuters. This digital is seen just after the merge of I26 with I-20 and 126 and just before the Harbison Blvd shopping district.

- 8 slots, 6 seconds each. Guaranteed 1,665 spots per day
- Art = 416px high x 1504px wide
- 1/2 slot = 1/2 impressions

Illuminated Digital Location

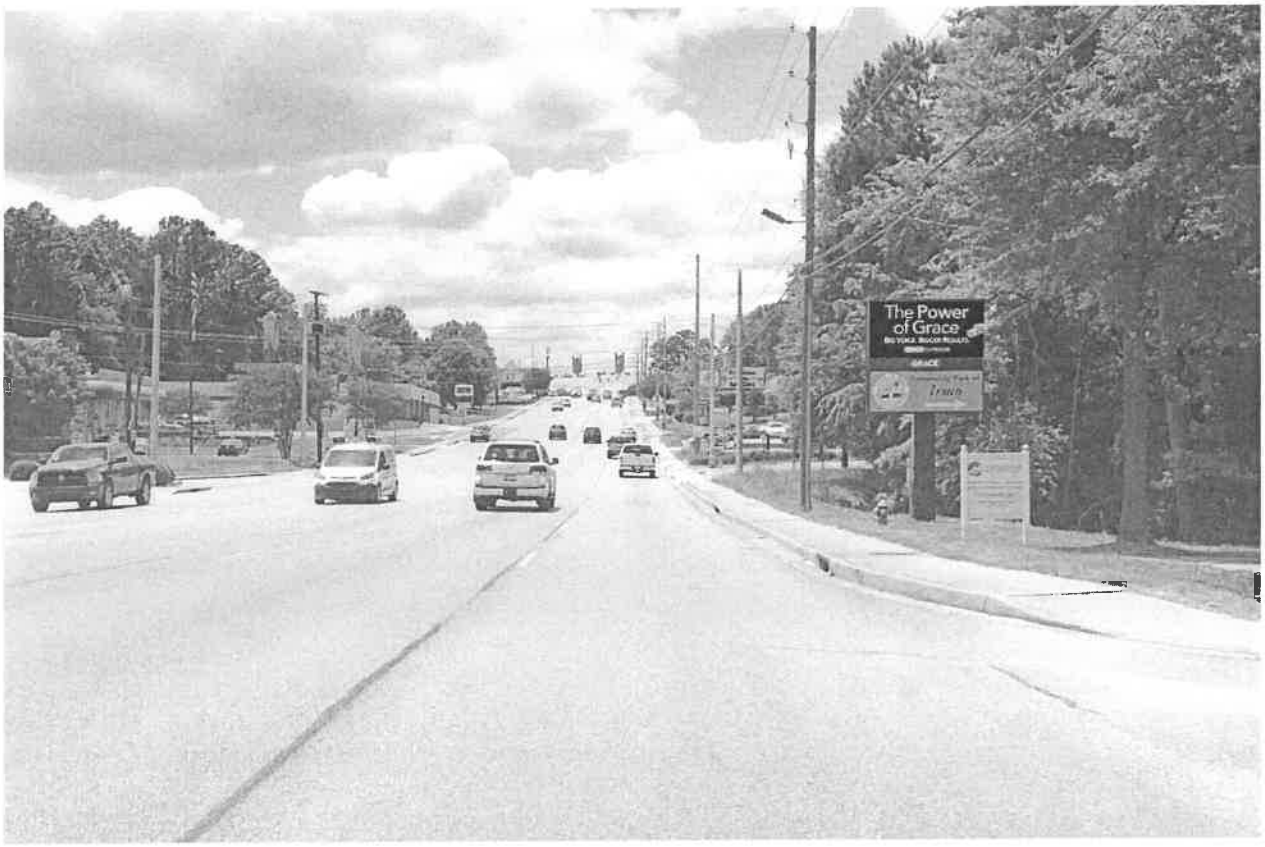
City: Columbia, SC 29212
Face ID: COLD122-1
Facing: East (LHR)
Latitude/Longitude: 34.07504/-81.15052
Digital Face Size: 14' x 48'
Geopath ID#: 31029645 Geopath Weekly Impressions 18+: 199,430

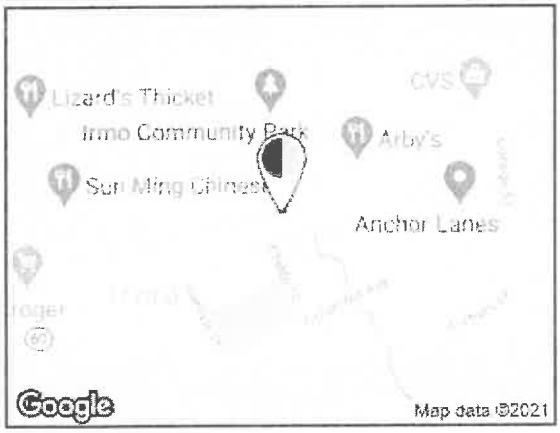
Phone 803-252-7084
1201 Lincoln St. Suite 300 Columbia, SC 29201

The Geopath Audience Location Measurement[SM] data is provided by GeoPath, Inc. New York, New York. ©Copyright 2022, All Rights Reserved.

GRACE

COLD123-2
1162 Lake Murray Blvd N/S, E/O Church Rd, E/F





Description

Bright LED with 8 slots 6 second dwell time. Located at light in reach of Irmo High, Kroger, and Lake Murray
- Art = 300px high x 600px wide
- 1/2 slot = 1/2 impressions

Illuminated Digital Location

City: Irmo, SC 29063
Face ID: COLD123-2
Facing: East (RHR)
Latitude/Longitude: 34.08763/-81.17964
Digital Face Size: 5' x 10'
Geopath ID#: 30920251 Geopath Weekly Impressions 18+: 84,324

Phone 803-252-7084
1201 Lincoln St. Suite 300 Columbia, SC 29201

The Geopath Audience Location Measurement℠ data is provided by the GeoPath, Inc. New York, New York. ©Copyright 2021. All Rights Reserved





Description

Beautiful left hand read seen by busy local traffic headed to Irmo on Dutch Fork Road (Hwy 76)

- 8 slots, 6 seconds each. Guaranteed 1,665 spots per day
- Art = 360px high x 756px wide
- 1/2 slot = 1/2 impressions

Illuminated Digital Location

City: Irmo, SC 29063
Face ID: COLD131-1
Facing: Northwest (LHR)
Latitude/Longitude: 34.14083/-81.26022
Digital Face Size: 11' x 22'
Geopath ID#: 50404381 Geopath Weekly Impressions 18+: 26,515

Phone 803-252-7084
1201 Lincoln St. Suite 300 Columbia, SC 29201

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A. General Project/Event Overview

Mission Statement

Harbison Theatre at Midlands Technical College (HT@MTC), grounded in the performing arts, presents programs and productions that inspire reflection, exploration, and discovery. The theatre serves as a vibrant platform for entertainment, education, and professional opportunity—engaging learners, artists, and community members across all stages of life.

HT@MTC continues to be the premier midsize performing arts venue in Lexington County, offering a diverse and dynamic season that attracts audiences from across the Midlands, the state of South Carolina, and beyond. Attendance continues to increase, with nearly every weekend and many weekdays now booked; we project exceeding 25,000 visitors this year. Executive Director Kristin Cobb will travel to New York in January to attend the Association of Presenting Arts Professionals conference to finalize programming for the 2026–2027 season. Rising demand for regional rental venues is also contributing to our significant growth.

About Us

Supported in part by Lexington County ATAX funds, Harbison Theatre provides world-class entertainment to the region, serves as a showcase for Midlands Technical College (MTC), and offers an essential resource for organizations seeking high-quality event space. Located on MTC's historic Harbison Campus, our state-of-the-art 400-seat theatre functions not only as a cultural anchor but also as a driver of tourism—strengthening the region's appeal to visitors and enhancing local economic activity.

A key component of our marketing strategy is the full-color season brochure, highlighting signature shows and presenting a calendar of rentals and community events. For the 2026–2027 season, we will mail and distribute 40,000 copies to ticket patrons in the state and across the country as well as make sure local outlets receive the brochure. Our marketing approach pairs targeted digital outreach with traditional advertising. Current social media reach includes:

- **Facebook:** 6,975 followers
- **Instagram:** 1,703 followers
- **X:** 3,679 followers

With support from the MTC marketing department, the Executive Director, and a regional public relations firm, we continue to elevate our branding through billboards, print and digital ads, rack cards, and media partnerships, including longstanding collaborations with local TV affiliates and radio stations.

Sustained Marketing Strategy Through an Ongoing Public Relations Partnership

As the performing arts sector continues to evolve amid changing media consumption habits and increased competition, HT@MTC has strengthened its marketing efforts through an ongoing partnership with a public relations firm specializing in arts and entertainment. This established collaboration allows us to strategically extend the reach of our marketing investments while increasing visibility and audience engagement. The partnership provides the following continued benefits:

1. Targeted Audience Engagement:
   The firm's industry-specific expertise supports ongoing refinement of marketing strategies that engage both loyal patrons and new audiences at the regional and national levels.

2. Strengthened Brand Identity:
   Through consistent messaging and cohesive visual storytelling, the partnership reinforces HT@MTC's identity as a cultural hub and community connector.

3. Expanded Media Coverage:
   Leveraging long-standing relationships across print, digital, and broadcast media, the firm continues to secure meaningful coverage for productions, artists, and special events.

4. Enhanced Digital Marketing:
   Ongoing development of compelling, data-informed campaigns strengthens social media engagement and drives online ticket sales.

5. Development of Sponsorships and Partnerships:
   The firm provides continued support in cultivating sponsorships and strategic partnerships, contributing to organizational sustainability and long-term growth.

Demonstrated outcomes of this ongoing partnership include:

- A broader, more diverse, and increasingly engaged audience.
- Sustained growth in local and regional media visibility.
- A stronger, clearer, and more consistent brand presence.
- Higher-performing social media campaigns that convert engagement into ticket sales.

This sustained investment—supported in part by ATAX funds—continues to position HT@MTC for growth and stability in a competitive and rapidly changing arts environment.

Considerations for the 2026–2027 Season

Potential programming includes a wide variety of nationally recognized artists and touring productions such as:

- Todd Rundgren
- Jeff Allen
- Peabo Bryson
- Aaron Tippin
- Tony Danza
- Mavis Staples
- Doo Wop Project
- Sheena Easton
- Days of Our Lives Stars
- Graham Nash
- Continued local partnerships with SC Ballet, SC Jazz Masterworks, SC Philharmonic and Columbia Children's Theatre
- Joan Baez
- Rocky Horror Picture Show (was a huge hit!)
- The Wiz on Ice
- Southern Songwriters with Patrick Davis
- Spamilton(Hamilton spoof)
- Sons of Mystro
- Tabitha Meeks
- Soul Coughing
- The Peking Acrobats

Executive Director Kristin Cobb will confirm bookings during her January trip to New York. HT@MTC remains committed to presenting world-class touring acts, elevating regional talent, and supporting professional local productions. Community input is welcome as we refine the season.

B. Tourism and Community Benefits

Harbison Theatre at Midlands Technical College (HT@MTC) is a significant cultural and tourism asset for the Irmo/Lexington region. As the area continues to grow, the theatre increasingly serves as a destination for visitors seeking high-quality entertainment alongside dining and hospitality experiences. Prior to HT@MTC's opening, the community lacked a venue capable of presenting nationally touring performances. Today, the theatre consistently generates evening and overnight visits that support the local tourism economy.

HT@MTC presents a diverse range of national and international touring artists and serves as home to several of the region's leading arts organizations, including Chapin Theatre Company, Lake Murray Symphony Orchestra, Irmo Chapin Recreation Commission, WOW Productions, and multiple dance academies. These resident partnerships ensure a steady calendar of performances that attract repeat visitors and broaden the theatre's regional draw.

In addition, HT@MTC partners with *Jasper Magazine* to present rotating visual art exhibitions in the theatre lobby, enhancing the patron experience and encouraging extended visits while expanding cultural tourism opportunities.

Demand for HT@MTC's rental spaces continues to increase, contributing to additional hotel stays, restaurant visits, and local spending. The theatre maintains strong sponsorship relationships with Lexington Medical Center and Capital City Lake Murray Country and continues to build long-term sustainability through the "Take Your Seat" endowment campaign, which allows donors to name a seat in the theatre. Together, these efforts strengthen HT@MTC's role as a driver of cultural tourism and economic impact for the region.

C. Total Attendance vs. Tourist Attendance

2024–2025 Total Attendance: 22,693
Tourists from outside Lexington County: 13,615

D. Economic Impact from Tourism

Visitors from outside Lexington County comprised **60%** of our audience in 2024–2025 (13,615 guests). Their presence generates meaningful economic activity:

- If even half dine at local restaurants, that equals **6,807 meals served**.
- Approximately **2,042** visitors traveled more than two hours to attend a show. If one-third stayed overnight—combined with hotel rooms booked for artists—this accounts for **approximately 758 hotel room nights**.

These numbers demonstrate the tangible impact HT@MTC has on local hospitality and tourism commerce.

E. Promotion of Tourism Through Accommodations Tax Funds

ATAX funds are essential to the success of HT@MTC's 2026–2027 marketing and tourism strategy. These funds support targeted, data-driven advertising efforts that reach both regional and out-of-state audiences, positioning the Irmo/Lexington area as a premier cultural destination. Through strategic placement across digital, print, and broadcast platforms, ATAX support enables HT@MTC to effectively promote performances and events that drive attendance and overnight visitation.

The continued support of this committee directly impacts HT@MTC's ability to attract new visitors, encourage extended stays, and generate measurable economic activity for local hotels, restaurants, and businesses. By expanding the theatre's reach and visibility, ATAX funding plays a critical role in sustaining cultural tourism and strengthening the region's overall tourism economy.

Marketing Plan for 2026–2027 Season

Spring 2026: Planning and Asset Development

- Finalize season lineup
  Confirm programming schedule, performance dates, and key artists/events to ensure accurate marketing messaging and timelines.
- Develop print and digital marketing materials
  Design season branding, brochures, postcards, rack cards, digital ads, social media templates, and website graphics. Ensure all materials reflect consistent messaging, visual identity, and audience appeal.
- Secure show and season sponsors
  Identify and approach potential corporate and community sponsors. Finalize sponsorship packages, benefits, and recognition plans to integrate sponsor visibility into all marketing materials.

Late Summer 2026: Awareness and Sales Launch

- Mail 40,000 brochures and postcards
  Execute a targeted direct mail campaign to previous patrons, donors, and prospective audiences, highlighting the season lineup and ticketing options.
- Distribute rack cards statewide to Welcome Centers
  Expand regional awareness by placing promotional materials in tourism offices, hotels, visitor centers, and partner locations across the state.

- Launch print and digital advertising
  Begin advertising in newspapers, magazines, websites, and digital platforms to introduce the season and drive early interest.

- Launch season ticket sales
  Promote season ticket packages with early-bird incentives, flexible options, and clear calls to action across all channels.

Early Fall 2026: Broad Market Visibility

- Initiate TV and radio advertising
  Run targeted television and radio spots to reach wider and more diverse audiences, emphasizing key performances and subscription benefits.

- Display season billboards across the region
  Install strategically placed billboards in high-traffic areas to reinforce brand recognition and maintain consistent visibility.

September 2026 – May 2027: Ongoing Promotion and Engagement

- Execute print, digital, and social media advertising
  Maintain a steady advertising presence, rotating creative and messaging to highlight upcoming shows, special events, and ticket availability.

- Issue press releases
  Share regular news announcements about performances, artist highlights, sponsorships, and special initiatives to local and regional media outlets.

- Enhance website features
  Update the website with improved navigation, engaging content, multimedia assets, and streamlined ticket purchasing to enhance the user experience.

- Send e-newsletters
  Deliver consistent email communications to patrons featuring show reminders, behind-the-scenes content, promotions, and calls to action.

- Maintain billboards, radio, TV, and magazine placements
  Sustain brand presence throughout the season with refreshed messaging and strategic scheduling.

- Engage in hospitality and business partnerships
  Collaborate with hotels, restaurants, and local businesses to create cross-promotions, package deals, and shared marketing opportunities that extend audience reach.

F. Additional Comments

We extend our sincere thanks to the ATAX Committee for its continued funding support. Your investment plays a vital role in sustaining and growing our marketing efforts, strengthening regional awareness, and ensuring the long-term success of the 2026–2027 season at Harbison Theatre. We greatly appreciate your ongoing partnership and commitment to supporting arts, tourism, and economic vitality in our community.

COUNTY OF LEXINGTON

ACCOMMODATIONS TAX FUND APPLICATION FY 2026/27

1. Name of Project/Event

2026 CHAPIN THEATRE COMPANY SEASON

2. Type of Organization (*select one*)

☐	County
☐	Municipal
☒	Non-Profit Organization
☐	Community Service Club, Church, etc.
☐	501(c)3
☐	Other

3. Sponsoring Organization

Name of Organization	CHAPIN COMMUNITY THEATRE, INC DBA CHAPINTHEATRE COMPANY
Mailing Address	P.O. BOX 360, CHAPIN SC 29036

4. Director of Project/Event

Name & Title	JIM DEFELICE EXECUTIVE DIRECTOR
Contact Number(s)	803 240 8544
Email	CHAPINTHEATRE@ATT.NET

5. Project/Event Website Address

CHAPINTHEATRE.ORG

6. Project/Event Category (*select one*)

☒	Tourism – Advertising / Promotion *(see #10 for advertising/promotion sources)*
☐	Tourism Related Expenditures

7. Project/Event Timeline

Beginning Date	JULY 1, 2026
End Date	JUNE 30, 2027

8. Location of Project/Event

LOC 1 830 COLUMBIA AVE, CHAPIN, SC 29036
LOC 2 7300 COLLEGE ST, IRMO SC 29063

9. Number of Employees

Full-time	
Part-time	15 ON 1099'S

10. Do you advertise outside of a 50-mile radius?

☐ Yes ☒ No

*If you answered **yes**, please check all that apply for advertising sources outside of Lexington County and include the total number of each distributed.*

Type of Ad	Total # Distributed	Range of Ad	For Ad Listings
☐ Rack Cards			Complete ***Attachment A*** to provide additional details regarding ads in *magazines, newspapers, radio, billboards, and websites.* Please include targeted audience.
☐ Brochures			
☐ Posters			
☐ Magazine Ads			
☐ Newspaper Ads			
☐ Radio Ads			
☐ Billboard Ads			
☐ Websites *(other than primary)*			
☐ Other			

11. Number of Project/Event Attendees

Expected Number	10,000
Of this number, how many are tourists?	6,000

Tourists - "People taking trips outside of their home communities for any purpose, except daily commuting to and from work." [SC Code of Laws, Chapter 6, Section 6-4-5 (4)]

12. List the methods used to track tourists

Select Methods Used	
[X]	Webpage inquiries
[X]	Phone call inquiries
[X]	Brochure mailings
[X]	Event ticket sales
[X]	Event registration
[ ]	Hotel sales
[ ]	License plates
[ ]	Surveys
[ ]	Other

Provide the Estimated Numbers	
Inquiries per month	500
Phone calls per month	400
Brochures mailed per month	5000
Tickets sold per event	1100
Registrants per event	100
Sales per event / per month	
Count per event	
Responses per survey	

13. REQUIRED - County accommodations tax funds are generated by hotels in the unincorporated areas of Lexington County. Please list the hotels, number of rooms, and number of nights you have used or plan to use for your project/event that are in unincorporated areas of Lexington County only.

Hotel Name & Location	Number of Rooms	Number of Nights
HILTON GARDEN	10	20
HAMPTON INN	10	20
RESIDENCE INN	10	20
AIR BnB	15	30
VRBO	15	30

14. Please indicate whether you have read Chapter 6, Sections 6-4-5 (4) and 6-4-10, SC Code of Laws, 1976.

[X] Yes [ ] No

15. Project/Event Budget - Requests for funds must meet the requirements of Chapter 6, Section 6-4-10, SC Code of Laws, 1976, as amended.

a. Estimated Total Cost of Project/Event:	$ 171,694
b. Amount of Accommodations Funds Requested for this Project/Event:	$ 35,000
c. This Request Equals What Percent of the Total Project/Event Budget:	20 %
d. Use ***Attachment B*** and provide a detailed list of what the funds will be used for and the estimated amount for each item (i.e. brochures - $1,500, etc.)	Use ***Attachment B*** to complete.

16. Has your Project/Event or Organization previously received Accommodations Tax Funds?

☒ Yes ☐ No

*If you answered **yes**, please complete items a – e.*

a. Year(s)	2021 2022 2023 2024 2025
b. Amount(s)	$1250 $2500 $5000 $7890 $10,000
c. Source(s)	ACTUAL
d. Purpose(s)	TOURISM ADVERTISING & PROMOTION
e. For each award year, did you expend 100% of the ATAX funds you received?	☒ Yes ☐ No *If you answered **no**, please explain.*

17. Project Description – Please use *Attachment C* to provide the following information as required by the *Tourism Expenditure Review Committee* to ensure the project/event is in accordance with Section 6-4-10 of the S.C. Code of Laws.

a. General project/event description	*Use Attachment C to complete this section.*
b. Benefits that the project/event will serve toward promoting tourism and the benefits to the Lexington County community	
c. Total project /event attendance versus the number of total tourists in attendance	
d. Economic impact generated by tourism toward the project/event	
e. Overall description of how the project/event attracts and promotes tourists to the area, and specifically how the Accommodations Tax Funds were used to accomplish this	
f. Additional comments	

PLEASE NOTE: APPLICANT AND/OR REPRESENTATIVE(S) MUST BE PRESENT DURING REVIEW PROCESS BY THE ACCOMMODATIONS TAX ADVISORY BOARD IN ORDER TO BE CONSIDERED FOR FUNDING.

Signature of Project/Event Director:

JIM DEFELICE
Print Name

EXECUTIVE DIRECTOR
Title

Jim DeFelice
Signature

12-10-25
Date

ATTACHMENT B
Item #15 – Project/Event Budget

Provide a detailed list of what the funds will be used for and the estimated amount for each item (i.e. brochures - $1,500, etc.)

Item	Estimated Amount
FACEBOOK ADS	8,000
CITY SPARKS ADS	10,500
FREE TIMES DIGITAL	7,000
POSTCARDS-DIRECT	18,000
POSTERS	2,100
BROCHURES DIRECT	12,000
ROYALTIES	31,000
SCRIPTS	1,900
T SHIRTS	5,200
COSTUMES	11,000
PROPERTIES	7,500
SET CONSTRUCTION	15,000
FEES	24,500
TEACHERS	18,000
Total	$171,700

ATTACHMENT C
Item #17 – Project/Event Description

Please complete the following information as required by the Tourism Expenditure Review Committee to ensure that the project/event is in accordance with Section 6-4-10 of the S.C. Code of Laws.

A. General project and event description

Our newly renovated theater now offers top-notch performing arts entertainment. Alongside the 85 events included in this project, we provide hundreds of instructional hours for students from diverse backgrounds and all age groups. To attract even more guests, we've also introduced Jazz Nights and Comedy Nights to our lineup.

B. Benefits

Community involvement is central to our mission. Locals, including those from Camden, Greenville, Prosperity, Little Mountain, Columbia, and nearby areas, can participate on stage or behind the scenes. Our live shows also draw many out-of-town visitors.

C. Attendance

About 60% of attendees, or roughly 6,000 people, will come from outside the Chapin area, out of an expected total of over 10,000 this year.

D. Economic impact

Our aim is to boost economic growth by supporting small businesses and local artists. The area's population has grown rapidly, with a 34% increase compared to the state's 10%. Each ticket sold generates an additional $2–$3 in spending at nearby restaurants, hotels, and other services. With over 100 shows and 38 locally owned dining and entertainment spots within 10 miles, these businesses benefit directly from our events.

E. Overall description of how

Live performances, especially by local artists, make our shows appealing. We focus on comedies and musicals, which attract large crowds. Our 10-minute play festival is unique, featuring plays from South Carolina authors. Last year, we selected eight out of over 50 entries to produce. The event draws visitors from across the region. Tax accommodation funds help us reach a wider audience and grow our impact; your support is essential.

F. Additional comments

In addition to our scheduled performances, we dedicate ourselves to supporting future artists and arts enthusiasts. We plan hundreds of hours of instructional events, including workshops, master classes, and educational programs that welcome students of every age and background. These opportunities help participants build skills in acting, music, dance, and technical theater, and they are open to everyone from beginners to advanced learners. Our aim is to encourage personal growth and inspire lifelong passion for the performing arts. While many claim that sports programs bring out everyone's talents, we provide an alternative that develops character, teamwork, work ethic, resilience, and much more in young people.

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning 07-01 , 2024, and ending 06-30 , 2025

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization: Chapin Community Theatre Inc

Doing business as:

Number and street (or P.O. box if mail is not delivered to street address): PO Box 360

Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: Chapin, SC 29036

D Employer identification number: 20-3431391

E Telephone number: (803)240-8544

G Gross receipts: $ 283,397

F Name and address of principal officer: Jim DeFelice
9 Moseley Point Chapin, SC 29036

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

H(c) Group exemption number

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: www.chapintheatre.org

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 2005

M State of legal domicile: SC

Part I Summary

1 Briefly describe the organization's mission or most significant activities: Community theatre productions

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

Activities & Governance	3	Number of voting members of the governing body (Part VI, line 1a)	17
	4	Number of independent voting members of the governing body (Part VI, line 1b)	17
	5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	0
	6	Total number of volunteers (estimate if necessary)	50
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0
	b	Net unrelated business taxable income from Form 990-T, Part I, line 11	0

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	64,767	86,067
	9	Program service revenue (Part VIII, line 2g)	160,519	196,437
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	107	893
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	225,393	283,397
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	375	0
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		29,663
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
	b	Total fundraising expenses (Part IX, column (D), line 25) 0		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	188,637	193,131
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	189,012	222,794
	19	Revenue less expenses. Subtract line 18 from line 12	36,381	60,603

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	920,072	963,192
	21	Total liabilities (Part X, line 26)	268,170	250,687
	22	Net assets or fund balances. Subtract line 21 from line 20	651,902	712,505

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Leonard G Lesslie
Signature of officer — Date

Leonard G Lesslie, Treasurer
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Leonard Lesslie	Leonard Lesslie	01-02-2026		P00545544

Firm's name: Leonard G Lesslie, PA, CPA — Firm's EIN:

Firm's address: 180 George Bouknight Ln, Chapin SC 29036 — Phone no. 803-606-3747

May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☒ No

COUNTY OF LEXINGTON

ACCOMMODATIONS TAX FUND APPLICATION FY 2026/27

1. Name of Project/Event

Lexington County's Green Diamond Jewel-Blowfish Baseball

2. Type of Organization (*select one*)

☐	County
☐	Municipal
☐	Non-Profit Organization
☐	Community Service Club, Church, etc.
☐	501(c)3
☑	Other

3. Sponsoring Organization

Name of Organization	Shanahan & Company Sports Mgmt llc/DBA Blowfish Baseball
Mailing Address	Lexington County Baseball Stadium 474 Ballpark Road Lexington, SC 29072

4. Director of Project/Event

Name & Title	Bill & Vicki Shanahan
Contact Number(s)	803-254-3474 (Stadium) / 251-654-4003 (Cell)
Email	bill@blowfishbaseball.com

5. Project/Event Website Address

www.goblowfish.com

6. Project/Event Category (*select one*)

☑	Tourism – Advertising / Promotion *(see #10 for advertising/promotion sources)*
☐	Tourism Related Expenditures

7. Project/Event Timeline

Beginning Date	May 2026
End Date	August 2026

8. Location of Project/Event

Lexington County Baseball Stadium

9. Number of Employees

Full-time	3
Part-time	25

10. Do you advertise outside of a 50-mile radius?

☑ Yes ☐ No

If you answered yes, please check all that apply for advertising sources outside of Lexington County and include the total number of each distributed.

	Type of Ad	Total # Distributed	Range of Ad	For Ad Listings
☐	Rack Cards			Complete *Attachment A* to provide additional details regarding ads in *magazines, newspapers, radio, billboards, and websites.* Please include targeted audience.
☐	Brochures			
☐	Posters			
☐	Magazine Ads			
☐	Newspaper Ads			
☑	Radio Ads			
☐	Billboard Ads			
☐	Websites *(other than primary)*			
☑	Other			

11. Number of Project/Event Attendees

Expected Number	40,000
Of this number, how many are tourists?	10-15%

Tourists - "People taking trips outside of their home communities for any purpose, except daily commuting to and from work." [SC Code of Laws, Chapter 6, Section 6-4-5 (4)]

12. List the methods used to track tourists

Select Methods Used	
☑	Webpage inquiries
☑	Phone call inquiries
☐	Brochure mailings
☑	Event ticket sales
☐	Event registration
☐	Hotel sales
☐	License plates
☑	Surveys
☐	Other

Provide the Estimated Numbers	
Inquiries per month	
Phone calls per month	
Brochures mailed per month	
Tickets sold per event	
Registrants per event	
Sales per event / per month	
Count per event	
Responses per survey	

13. REQUIRED - County accommodations tax funds are generated by hotels in the unincorporated areas of Lexington County. Please list the hotels, number of rooms, and number of nights you have used or plan to use for your project/event that are in unincorporated areas of Lexington County only.

Hotel Name & Location	Number of Rooms	Number of Nights
Residence Inn Lexington		
TownPlace Suites Lexington		
Holiday Inn Express Lexington		

14. Please indicate whether you have read Chapter 6, Sections 6-4-5 (4) and 6-4-10, SC Code of Laws, 1976.

☑ Yes ☐ No

15. Project/Event Budget - Requests for funds must meet the requirements of Chapter 6, Section 6-4-10, SC Code of Laws, 1976, as amended.

a. Estimated Total Cost of Project/Event:	$50,000
b. Amount of Accommodations Funds Requested for this Project/Event:	$15,000
c. This Request Equals What Percent of the Total Project/Event Budget:	15,000 %
d. Use ***Attachment B*** and provide a detailed list of what the funds will be used for and the estimated amount for each item (i.e. brochures - $1,500, etc.)	Use ***Attachment B*** to complete.

16. Has your Project/Event or Organization previously received Accommodations Tax Funds?

☑ Yes ☐ No

*If you answered **yes**, please complete items a – e.*

a. Year(s)	2022 thru 2025
b. Amount(s)	$3,500, $5,000, $10,000, $15,000
c. Source(s)	
d. Purpose(s)	Marketing
e. For each award year, did you expend 100% of the ATAX funds you received?	☑ Yes ☐ No *If you answered **no**, please explain.*

17. Project Description – Please use *Attachment C* to provide the following information as required by the *Tourism Expenditure Review Committee* to ensure the project/event is in accordance with Section 6-4-10 of the S.C. Code of Laws.

a. General project/event description	*Use Attachment C to complete this section.*
b. Benefits that the project/event will serve toward promoting tourism and the benefits to the Lexington County community	
c. Total project /event attendance versus the number of total tourists in attendance	
d. Economic impact generated by tourism toward the project/event	
e. Overall description of how the project/event attracts and promotes tourists to the area, and specifically how the Accommodations Tax Funds were used to accomplish this	
f. Additional comments	

PLEASE NOTE: APPLICANT AND/OR REPRESENTATIVE(S) MUST BE PRESENT DURING REVIEW PROCESS BY THE ACCOMMODATIONS TAX ADVISORY BOARD IN ORDER TO BE CONSIDERED FOR FUNDING.

Signature of Project/Event Director:

William Shanahan
Print Name

C0-Owner
Title

William Shanahan
Signature

January 1, 2026
Date

ATTACHMENT C

Item #17 – Project/Event Description

Please complete the following information as required by the Tourism Expenditure Review Committee to ensure that the project/event is in accordance with Section 6-4-10 of the S.C. Code of Laws.

a. General project/event description

With the new addition of sports turf installed at Lexington County Baseball Stadium in 2026, home of Blowfish Baseball--'Lexington County's Green Diamond Jewel" truly fits this beautiful tourist attraction. In addition to May thru August of Coastal Plain League games - we will be marketing out of town colleges and travel showcases to come play their tournaments and playoffs at "The Lex"! Plus the Blowfish host community events like the Annual Lexington County Chili Cookoff and Shamrock Parade bringing people in from all over!

b. Benefits that the project/event will serve toward promoting tourism and the benefits to the Lexington County community

The Blowfish and Coastal Plain League have entered into an agreement with HomeTeam Network (HTN) Live Streaming of all home games throughout the nation.
Lexington County will be showcased as the presenting sponsor of all Blowfish home games with digital on screen graphics along with on air mention throughout the games as well as produced tv commercials promoting viewers to visit Lexington County.

HomeTeam Network delivers professional, broadcast-quality sports streaming and makes it accessible to organizations at every level. HTN powers live content for professional, collegiate, Olympic and amateur sports programs across the United States and North America. Each year, HTN produces thousands of live events with on-site support throughout the U.S. and Canada. In its continued efforts to advance sports media, HTN broadcasts have reached audiences in more than 80 countries and span over 40 different sports

c. Total project/event attendance versus the number of total tourists in attendance

Lexington County Baseball Stadium average attendance for Blowfish games are 40,000. With teams coming in to play from all across Virginia, North Carolina, South Carolina and Georgia to root their teams on we believe this is in the 10-15% range. In additon there are a number of sporting events that host annual events like the Lexington Half Marathon 5k/10k Race each November with over 1,000 runners competing from a three state area plus families attending.

d. Economic impact generated by tourism toward the project/event

With the full impact of Live Streaming on the Home Team Network across the country and collegiate players that come to play for the Blowfish each season regionally as well as nationally, many families visit Lexington County during the summer months to watch their sons play summer ball.

e. Overall description of how the project/event attracts and promotes tourists to the area, and specifically, how the Accommodations Tax Funds were used to accomplish this

The Lexington County Blowfish are all about great family fun and entertainment! bringing College players each summer to play and enjoy all that Lexington County has to offer.

In addition the team travels all over the southeast into cities in Virginia, North Carolina, South Carolina and Georgia promoting "Lexington County's Home Team". As the Coastal Plain League continues to expand there will be more opportunities for hotel accomodations that will be needed along with the addition of the sports turf....no rainouts! Guarantee for teams to get to play their games.

f. Additional comments

COUNTY OF LEXINGTON
ACCOMMODATIONS TAX FUND
APPLICATION
FY 2026/27

1. Name of Project/Event

Lexington Health Run Hard Half Marathon/10k/5k

2. Type of Organization (*select one*)

☐	County
☐	Municipal
☐	Non-Profit Organization
☐	Community Service Club, Church, etc.
☑	501(c)3
☐	Other

3. Sponsoring Organization

Name of Organization	Crossover Athletics
Mailing Address	PO Box 2515 Lexington, SC 29071

4. Director of Project/Event

Name & Title	Jesse Harmon
Contact Number(s)	803-414-9508
Email	jesse@runhard.org

5. Project/Event Website Address

www.runhardhalf.org

6. Project/Event Category (*select one*)

☑	Tourism – Advertising / Promotion *(see #10 for advertising/promotion sources)*
☐	Tourism Related Expenditures

7. Project/Event Timeline

Beginning Date	November 13, 2026
End Date	November 14, 2026

8. Location of Project/Event

Blowfish Baseball Stadium, 474 Ballpark Rd Lexington, SC 29073

9. Number of Employees

Full-time	1
Part-time	0 (7 contractors)

10. Do you advertise outside of a 50-mile radius?

☐ Yes ☐ No

*If you answered **yes**, please check all that apply for advertising sources outside of Lexington County and include the total number of each distributed.*

Type of Ad	Total # Distributed	Range of Ad	For Ad Listings
☐ Rack Cards			Complete *Attachment A* to provide additional details regarding ads in *magazines, newspapers, radio, billboards, and websites.* Please include targeted audience.
☐ Brochures			
☐ Posters			
☐ Magazine Ads			
☐ Newspaper Ads			
☐ Radio Ads			
☐ Billboard Ads			
☐ Websites *(other than primary)*	Homepage gets over 800,000 monthly hits	National	
☐ Other			

11. Number of Project/Event Attendees

Expected Number	1400
Of this number, how many are tourists?	170

Tourists - "People taking trips outside of their home communities for any purpose, except daily commuting to and from work." [SC Code of Laws, Chapter 6, Section 6-4-5 (4)]

12. List the methods used to track tourists

Select Methods Used	
☐	Webpage inquiries
☐	Phone call inquiries
☐	Brochure mailings
☐	Event ticket sales
☑	Event registration
☐	Hotel sales
☐	License plates
☐	Surveys
☐	Other

Provide the Estimated Numbers	
Inquiries per month	
Phone calls per month	
Brochures mailed per month	
Tickets sold per event	
Registrants per event	1040
Sales per event / per month	
Count per event	
Responses per survey	

13. <u>REQUIRED</u> - County accommodations tax funds are generated by hotels in the unincorporated areas of Lexington County. Please list the hotels, number of rooms, and number of nights you have used or plan to use for your project/event that are in unincorporated areas of Lexington County only.

Hotel Name & Location	Number of Rooms	Number of Nights
Best Western Lexington Inn 601 Columbia Avenue Lexington, SC 29072	20	2
Holiday Inn Express & Suites 325 W Main St Lexington, SC 29072	20	2
Hampton Inn and Suites 4751 Sunset Blvd Lexington, SC 29072	20	2

14. Please indicate whether you have read Chapter 6, Sections 6-4-5 (4) and 6-4-10, SC Code of Laws, 1976.

☑ Yes ☐ No

15. Project/Event Budget - Requests for funds must meet the requirements of Chapter 6, Section 6-4-10, SC Code of Laws, 1976, as amended.

a. Estimated Total Cost of Project/Event:	$ 63,543.75
b. Amount of Accommodations Funds Requested for this Project/Event:	$ 4,500
c. This Request Equals What Percent of the Total Project/Event Budget:	7 %
d. Use ***<u>Attachment B</u>*** and provide a detailed list of what the funds will be used for and the estimated amount for each item (i.e. brochures - $1,500, etc.)	Use ***<u>Attachment B</u>*** to complete.

16. Has your Project/Event or Organization previously received Accommodations Tax Funds?

☑ Yes ☐ No

*If you answered **yes**, please complete items a – e.*

a. Year(s)	County: 2024, 2023 Town: 2024, 2023
b. Amount(s)	County: $2001, $4000 Town: $5000, $5000
c. Source(s)	County and Town
d. Purpose(s)	To promote the Run Hard Half Marathon/10k/5k
e. For each award year, did you expend 100% of the ATAX funds you received?	☑ Yes ☐ No *If you answered **no**, please explain.*

17. Project Description – Please use *Attachment C* to provide the following information as required by the *Tourism Expenditure Review Committee* to ensure the project/event is in accordance with Section 6-4-10 of the S.C. Code of Laws.

a. General project/event description	*Use **Attachment C** to complete this section.*
b. Benefits that the project/event will serve toward promoting tourism and the benefits to the Lexington County community	
c. Total project /event attendance versus the number of total tourists in attendance	
d. Economic impact generated by tourism toward the project/event	
e. Overall description of how the project/event attracts and promotes tourists to the area, and specifically how the Accommodations Tax Funds were used to accomplish this	
f. Additional comments	

PLEASE NOTE: APPLICANT AND/OR REPRESENTATIVE(S) MUST BE PRESENT DURING REVIEW PROCESS BY THE ACCOMMODATIONS TAX ADVISORY BOARD IN ORDER TO BE CONSIDERED FOR FUNDING.

Signature of Project/Event Director:

Jesse Harmon
Print Name

Race Director
Title

Jesse Harmon Digitally signed by Jesse Harmon Date: 2025.12.17 15:07:20 -05'00'
Signature

12/17/25
Date

ATTACHMENT A
Item #10 – Advertisements

Please provide the information below for ads used in magazines, newspapers, radio, billboards, and websites. Please include targeted audience.

Magazine Ads

Ad Listing	Distribution Range	Targeted Audience

Newspaper Ads

Ad Listing	Distribution Range	Targeted Audience
Free Times	Distributed at 600 Locations	Runners and Walkers

Television Ads

Ad Listing	Distribution Range	Targeted Audience

Radio Ads

Ad Listing	Distribution Range	Targeted Audience
WZMJ	Morning and Afternoon Commute	Runners and Walkers
WMNQ	Morning and Afternoon Commute	Runners and Walkers

Billboard Ads

Ad Listing	Distribution Range	Targeted Audience
I-26 n/o Greystone Blvd (Columbia)	50,000 Cars Daily	Runners and Walkers
I-26 @Jamil (Irmo)	50,000	Runers and Walkers
Hwy 378 @ Mineral Springs (Lexington)	30,000	Runners and Walkers
3118 Augusta Rd (W Columbia)	30,000	Runners and Walkers
I-20 e/o 215 (NE Columbia)	50,000	Runners and Walkers
Hwy 378 @ I-20	30,000	Runners and Walkers

Website Ads (other than primary website)

Ad Listing	Distribution Range	Targeted Audience
Running in the USA	800,000 monthly impressions	Runners
WLTX.com	1000,000	Runners and Walkers
WISTV.com	100,000	Runners and Walkers
ColaToday	75,000	Runners and Walkers
ColaDaily	75,000	Runners and Walkers

Other Ads

Ad Listing	Distribution Range	Targeted Audience
Running Podcasts	30,000+	Runners
Advertisement at other road races	100,000+	Runners
Social Media	10,000+	Runners/Walkers

ATTACHMENT B

Item #15 – Project/Event Budget

Provide a detailed list of what the funds will be used for and the estimated amount for each item (i.e. brochures - $1,500, etc.)

Item	Estimated Amount
Out of home - Digital boards/digital ads	$30,000
$30,000 **Total**	$30,000

ATTACHMENT C

Item #17 – Project/Event Description

Please complete the following information as required by the Tourism Expenditure Review Committee to ensure that the project/event is in accordance with Section 6-4-10 of the S.C. Code of Laws.

a. General project/event description

Participants will run or walk in one of the three races that we offer, which are a 5K, 10K, and half-marathon. A race expo will be held the day before the race. On the day of the race, support will be available along the course including water and sports drinks. Refreshments will be available for finishers and an award ceremony will take place honoring the top runners.

The finish line area will be a festive celebration! There will be a race announcer who also plays music, pizza, Starbucks, adult beverages, and other snacks/beverages.

b. Benefits that the project/event will serve toward promoting tourism and the benefits to the Lexington County community

Our goal is for tourists to leave this race feeling like memories were made in a place where there are friendly people, delicious food, and fun activities so that they will come back and bring their friends and family!

This race is the biggest fundraiser for the Run Hard children's program that is hosted twice each year in Lexington. Funds raised are used to provide scholarships for students who cannot financially afford the program. Run Hard seeks to teach children important life skills through the sport of running, which positively impacts our community.

c. Total project/event attendance versus the number of total tourists in attendance

Total race participants in 2025: 1044

Total tourists in 2025: 119

d. Economic impact generated by tourism toward the project/event

Fleet Feet, a locally owned business, will benefit from sales at the race expo.

This project will bring guests into Lexington County who will:
- rent hotel rooms.
- purchase gas.
- eat at restaurants.
- possibly shop.

e. Overall description of how the project/event attracts and promotes tourists to the area, and specifically, how the Accommodations Tax Funds were used to accomplish this

The Lexington Health Run Hard Half Marathon/10k/5k will be using the Accommodations Tax Funds in several ways:

1. RunSignUp platform, which promotes the event on www.runningintheUSA.com. This platform allows runners throughout the nation to find races in different states.
2. Social media ads.
3. Popular Running Podcasts.
4. Promotion to runners at other races throughout the SE and possibly other areas as well. We plan to purchase the ability to provide races with virtual or physical flyers with coupon codes so that we can track how successful this effort is.

f. Additional comments

Many runners enjoy visiting different locations to run races so that they can qualify for other races, see different regions of the country, and complete goals. We work to make this race one that leaves runners feeling like they attended a celebration of the sport. We have made improvements such as adding a race announcer, delicious food and drinks at the finish line, entertainment along the course, excellent pacers, and more. We think that our race is top notch and want to share it with tourists!

COUNTY OF LEXINGTON

ACCOMMODATIONS TAX FUND
EXPENDITURES
FY 2026/27

Organization Name Crossover Athletics

List of Expenditures	Actual FY 2024/25	Current FY 2025/26	Estimated FY 2026/27
Finisher Item (Branded Beanie)	0	935	1500
Race Shirts	11,992.30	11,663.5	15,000
Race Announcer	0	450	450
Police	7074.84	7474.36	7698
Stadium Rental	2500	2500	2500
Race Timing	3430	3360.5	3460
Awards	1119	3327.49	3427
DJ	200	0	0
Insurance	800	800	800
Portajohns	1475	2080	2142
Medals	3100	3955.06	4073
Certification	800	0	0
Pizza (post race refreshment)	451.84	477.57	800
Race Bibs	511.36	550	570
Signs	516.75	515.1	545
Pictures	225	500	515
Misc Supplies	119.83	3486.85	3500
Ambulance	472.5	715	500
Ornaments	1107.8	0	0
Web Expense	306.56	485.01	499.55
Marketing	1864.98	2284.18	2352.70
RunSignUp Platform	2790.22	3603.40	3711.5
Contractors	9500	7500	9500
Total	$50,357.98	$56,663.02	$63,543.75

COUNTY OF LEXINGTON

ACCOMMODATIONS TAX FUND
FUNDING SOURCES
FY 2026/27

Organization Name Crossover Athletics

List of Funding Sources	Actual FY 2024/25	Current FY 2025/26	Estimated FY 2026/27
Lexington Medical Center Sponsorship	$20,000	$20,000	$20,000
County of Lexington A-Tax	$2001	$0	$3500
Town of Lexington A-Tax	$5000	$0	$6500
BlueCross BlueShield of SC Sponsorship	$750	$750	$750
UPS Sponsorship	$250	$250	$250
Registration Fees for Runners	$37,912	$46,759.81	$55,000
Total	$65,913	$67,759.81	$86,000

COUNTY OF LEXINGTON

ACCOMMODATIONS TAX FUND APPLICATION FY 2026/27

1. Name of Project/Event

Icehouse Amphitheater Upgrades, Repairs, & Enhancements

2. Type of Organization (*select one*)

☐	County
☑	Municipal
☐	Non-Profit Organization
☐	Community Service Club, Church, etc.
☐	501(c)3
☐	Other

3. Sponsoring Organization

Name of Organization	Town of Lexington
Mailing Address	111 Maiden Ln. Lexington, SC 29072

4. Director of Project/Event

Name & Title	Maddy LaFontein - Special Events Supervisor
Contact Number(s)	(803) 951-4636 (office); (803) 873-6490 (cell)
Email	mlafontain@lexsc.gov

5. Project/Event Website Address

www.icehouseamphitheater.com

6. Project/Event Category (*select one*)

☐	Tourism – Advertising / Promotion *(see #10 for advertising/promotion sources)*
☑	Tourism Related Expenditures

. Project/Event Timeline

Beginning Date	July 2026
End Date	June 2027

8. Location of Project/Event

Icehouse Amphitheater - 107 W. Main St. Lexington, SC 29072

9. Number of Employees

Full-time	2
Part-time	∅

10. Do you advertise outside of a 50-mile radius?

☑ Yes ☐ No

*If you answered **yes,** please check all that apply for advertising sources outside of Lexington County and include the total number of each distributed.*

Type of Ad	Total # Distributed	Range of Ad	For Ad Listings
☐ Rack Cards	0	N/A	Complete *Attachment A* to provide additional details regarding ads in *magazines, newspapers, radio, billboards, and websites.* Please include targeted audience.
☐ Brochures	0	N/A	
☑ Posters	100	Lexington	
☐ Magazine Ads	0	NA	
☑ Newspaper Ads	400+	Midlands, Lex. Co.	
☑ Radio Ads	3000+	SC	
☑ Billboard Ads	1	Lexington County	
☑ Websites *(other than primary)*	5,000,000 impressions	SC, NC, GA, TN+	
☑ Other META Ads	500,000 impressions	SC, NC, GA	

11. Number of Project/Event Attendees

Expected Number	150,000 / year
Of this number, how many are tourists?	30,000 / year

Tourists - "People taking trips outside of their home communities for any purpose, except daily commuting to and from work." [SC Code of Laws, Chapter 6, Section 6-4-5 (4)]

12. List the methods used to track tourists

Select Methods Used	
☑	Webpage inquiries
☑	Phone call inquiries
☐	Brochure mailings
☑	Event ticket sales
☑	Event registration
☑	Hotel sales
☐	License plates
☑	Surveys
☑	Other

Provide the Estimated Numbers	
Inquiries per month	200+
Phone calls per month	200+
Brochures mailed per month	0
Tickets sold per event	600+
Registrants per event	600+
Sales per event / per month	10+
Count per event	
Responses per survey	100+
	1000+

13. REQUIRED - County accommodations tax funds are generated by hotels in the unincorporated areas of Lexington County. Please list the hotels, number of rooms, and number of nights you have used or plan to use for your project/event that are in unincorporated areas of Lexington County only.

Hotel Name & Location	Number of Rooms	Number of Nights
DoubleTree - Columbia, SC	25+	25+
Steep Inn - Columbia, SC	25+	25+

14. Please indicate whether you have read Chapter 6, Sections 6-4-5 (4) and 6-4-10, SC Code of Laws, 1976.

☑ Yes ☐ No

15. Project/Event Budget - Requests for funds must meet the requirements of Chapter 6, Section 6-4-10, SC Code of Laws, 1976, as amended.

a. Estimated Total Cost of Project/Event:	$200,000.00
b. Amount of Accommodations Funds Requested for this Project/Event:	$ 50,000.00
c. This Request Equals What Percent of the Total Project/Event Budget:	25 %
d. Use ***Attachment B*** and provide a detailed list of what the funds will be used for and the estimated amount for each item (i.e. brochures - $1,500, etc.)	Use ***Attachment B*** to complete.

16. Has your Project/Event or Organization previously received Accommodations Tax Funds?

☑ Yes ☐ No

*If you answered **yes**, please complete items a – e.*

a. Year(s)	FY 25|26 ATAX County; Town of Lex ATAX FY 25|26
b. Amount(s)	County - $15,000.00; town - $90,000.00
c. Source(s)	Lex County Accommodations Tax & ToL Accommodations Tax
d. Purpose(s)	sound system upgrades, advertising, & Green Room upgrades
e. For each award year, did you expend 100% of the ATAX funds you received?	☑ Yes ☐ No *If you answered **no**, please explain.*

17. Project Description – Please use *Attachment C* to provide the following information as required by the *Tourism Expenditure Review Committee* to ensure the project/event is in accordance with Section 6-4-10 of the S.C. Code of Laws.

a. General project/event description	*Use **Attachment C** to complete this section.*
b. Benefits that the project/event will serve toward promoting tourism and the benefits to the Lexington County community	
c. Total project /event attendance versus the number of total tourists in attendance	
d. Economic impact generated by tourism toward the project/event	
e. Overall description of how the project/event attracts and promotes tourists to the area, and specifically how the Accommodations Tax Funds were used to accomplish this	
f. Additional comments	

PLEASE NOTE: APPLICANT AND/OR REPRESENTATIVE(S) MUST BE PRESENT DURING REVIEW PROCESS BY THE ACCOMMODATIONS TAX ADVISORY BOARD IN ORDER TO BE CONSIDERED FOR FUNDING.

Signature of Project/Event Director:

Madison Lafontan
Print Name

Special Events Supervisor
Title

Madison
Signature

12/23/2025
Date

ATTACHMENT A

Item #10 – Advertisements

Please provide the information below for ads used in magazines, newspapers, radio, billboards, and websites. Please include targeted audience.

Magazine Ads

Ad Listing	Distribution Range	Targeted Audience
N/A	N/A	N/A

Newspaper Ads

Ad Listing	Distribution Range	Targeted Audience
400+	SC, GA, NC, TN	Lex. County + 50-mi. radius, internet ads

Television Ads

Ad Listing	Distribution Range	Targeted Audience
N/A	N/A	N/A

Radio Ads

Ad Listing	Distribution Range	Targeted Audience
93.1 The Lake	Sc. Digital Stream Worldwide	Ages 25-65
94.3 The Dude	Sc. Digital Stream Worldwide	Ages 25-65
Fox 102	Sc. Digital Stream Worldwide	Ages 25-65
Q93.5	Sc. Digital Stream Worldwide	Ages 25-65
Steve FM	Sc. Digital Stream Worldwide	Ages 25-65

Billboard Ads

Ad Listing	Distribution Range	Targeted Audience
Lake Murray County	Lexington County	Lexington County + visitors driving through

Website Ads (other than primary website)

Ad Listing	Distribution Range	Targeted Audience
YouTube	SC	Ages 25-65
Facebook	SC	Ages 25-65
Cola Daily	Worldwide	Ages 25-65

Other Ads

Ad Listing	Distribution Range	Targeted Audience
META ads	Lexington, SC, 50-mi. radius	Ages 18-65

ATTACHMENT B
Item #15 – Project/Event Budget

Provide a detailed list of what the funds will be used for and the estimated amount for each item (i.e. brochures - $1,500, etc.)

Item	Estimated Amount
Advertising	$10,000.00
Facility Signage	$15,000.00
Amphitheater Roof Repair	$25,000.00
Total	$50,000.00

ATTACHMENT C
Item #17 – Project/Event Description

Please complete the following information as required by the Tourism Expenditure Review Committee to ensure that the project/event is in accordance with Section 6-4-10 of the S.C. Code of Laws.

a. General project/event description

The Icehouse would like to make the following upgrades + repairs:
- Continued venue identification + way finding:
  - instaulation of branded signage around the property, some promoting upcoming events + community programs
  - addition of rolling signs for events.
- Amphitheater roof is in serious need of repair due to weather damage + rotting. Quoted $69,000.00 for the repair.
- ~~Marketing + Advertising:~~
  - Conduct geofencing campaigns to capture more accurate data + printing brochures for SC welcome centers

b. Benefits that the project/event will serve toward promoting tourism and the benefits to the Lexington County community

The Icehouse Amphitheater project enhances Lexington's appeal as a tourism destination by improving both the visitor and performer experience while expanding the venue's visibility across the region. New venue signage, included branded logo instaulations & updated policy boards, will strengthen the Amphitheater's identity and improve way finding for guests. Backstage enhancements such as custom signage + upgraded amenities will upgrade the professional quality of the venue, encouraging more high-caliber artists to perform, and in turn, draw larger regional audiences. These upgrades keep the Icehouse as a premier entertainment destination in Lexington County.

c. Total project/event attendance versus the number of total tourists in attendance

During a recent study using zipcode data through Placer AI, 150,000 tourists were estimated to have visited the Amphitheater in 2025. This number was drawn from averages across free community events, festivals, ticketed events, and the Market at Icehouse. Of these attendees, approx. 30,000 (roughly 25%) were estimated to have travelled from outside Lex. County.

d. Economic impact generated by tourism toward the project/event

Tourist attendance is consistently highest during ticketed concerts and multi-day events, such as the annual Snowball Festival. These events have generated increased overnight visitation, as reflected in local lodging reports and downtown restaurant activity on event weekends. The Icehouse provides a significant boost to the Lexington County economy with attendees directly spending on lodging, dining, fuel, & retail. Using a conservative estimate of $100.00/visitor per ticketed event, the Amphitheater events generate roughly $3 million in direct visitor spending each year.

e. Overall description of how the project/event attracts and promotes tourists to the area, and specifically, how the Accommodations Tax Funds were used to accomplish this

The Icehouse Amphitheater projects enhance Lexington's appeal as a tourism destination by improving both the visitor & performer experience while expanding the venue's visibility across the region. New venue signage, including branded logo installations & updated policy boards will strengthen the Amphitheater's identity & improve way finding for guests.

Accommodations Tax Funds will be utilized to support these improvements and expand physical marketing efforts, including printed posters, business mailings, and statewide brochure distribution to S.C. Welcome Centers. These initiatives directly promoted concerts, community events, and markets, encouraging overnight stays + spending in the county.

f. Additional comments

The Icehouse Amphitheater remains a vital asset to Lexington County, driving arts, culture, and tourism throughout the region. Continued investment in facility upgrades and strategic marketing will allow the venue to broaden its regional presence and enhance its economic contributions. These proposed improvements will elevate the experience for both audiences and performers while reinforcing Lexington's identity as a dynamic and welcoming hub for live entertainment. Ongoing support from Accommodations Tax is essential to sustaining the Amphitheater's long-term success, enabling it to draw larger crowds, encourage overnight visitation, & support tourism growth.

COUNTY OF LEXINGTON

ACCOMMODATIONS TAX FUND
FUNDING SOURCES
FY 2026/27

Organization Name Icehouse Amphitheater

List of Funding Sources	Actual FY 2024/25	Current FY 2025/26	Estimated FY 2026/27
Town of Lex. Accommodations Tax	$90,000.00	$90,831.00	$90,000.00
Lexington County Accommodations Tax	$6,368.00	$15,000.00	
Transfers	0	0	$10,000.00
Contributions	$3,750.00	$11,017.42	$25,000.00+
Rental Income	$5,060.00	$29,306.56	$30,000.00+
Ticket Revenue	$101,887.00	$217,110.50	$300,000.00
Town of Lex operating account	N/A	N/A	N/A
Total	$207,065.00	$363,265.48	$455,000.00

COUNTY OF LEXINGTON

ACCOMMODATIONS TAX FUND
EXPENDITURES
FY 2026/27

Organization Name Icehouse Amphitheater

List of Expenditures	Actual FY 2024/25	Current FY 2025/26	Estimated FY 2026/27
Contracts	$194,549.78	$249,620.11	$350,000.00
Advertising	$22,498.72	$19,307.00	$25,000.00
Meetings + Meals	$1,229.44	$2,996.00	$3,000.00
Rental	0	$389.48	$10,000.00
Supplies	$10,707.53	$8,418.71	$15,000.00
Travel	$85.68	0	$5000.00
Utilities	$4,248.08	$5,110.50	$8000.00
Capital	$6,520.03	0	$40000.00
Uniforms	0	$1000.00	$3000.00
Total	$239,839.26	$286,841.80	$459,000.00

COUNTY OF LEXINGTON

ACCOMMODATIONS TAX FUND APPLICATION FY 2026/27

1. Name of Project/Event

Columbia Museum of Art

2. Type of Organization (*select one*)

☐	County
☐	Municipal
☐	Non-Profit Organization
☐	Community Service Club, Church, etc.
☒	501(c)3
☐	Other

3. Sponsoring Organization

Name of Organization	Columbia Museum of Art
Mailing Address	1515 Main Street, Columbia, SC 29201

4. Director of Project/Event

Name & Title	Lauren King, Development Officer
Contact Number(s)	803-343-2172
Email	lking@columbiamuseum.org

5. Project/Event Website Address

www.columbiamuseum.org

6. Project/Event Category (*select one*)

☒	Tourism – Advertising / Promotion *(see #10 for advertising/promotion sources)*
☐	Tourism Related Expenditures

7. Project/Event Timeline

Beginning Date	7/1/2026
End Date	6/30/2027

8. Location of Project/Event

Columbia Museum of Art, 1515 Main Street, Columbia, SC 29201

9. Number of Employees

Full-time	29
Part-time	42

10. Do you advertise outside of a 50-mile radius?

☒ Yes ☐ No

*If you answered **yes**, please check all that apply for advertising sources outside of Lexington County and include the total number of each distributed.*

Type of Ad	Total # Distributed	Range of Ad	For Ad Listings
☐ Rack Cards			Complete *Attachment A* to provide additional details regarding ads in *magazines, newspapers, radio, billboards, and websites.* Please include targeted audience.
☐ Brochures			
☐ Posters			
☐ Magazine Ads			
☒ Newspaper Ads	1/month, per paper	Aiken and Charleston	
☒ Radio Ads	70 spots/month	statewide	
☒ Billboard Ads	2-3 spots/year	Greenville	
☒ Websites *(other than primary)*	ongoing	see detail sheet	
☒ Other	ongoing	see detail sheet	

11. Number of Project/Event Attendees

Expected Number	140,000
Of this number, how many are tourists?	57,050

Tourists - "People taking trips outside of their home communities for any purpose, except daily commuting to and from work." [SC Code of Laws, Chapter 6, Section 6-4-5 (4)]

12. List the methods used to track tourists

Select Methods Used	
☐	Webpage inquiries
☐	Phone call inquiries
☐	Brochure mailings
☒	Event ticket sales
☒	Event registration
☐	Hotel sales
☐	License plates
☒	Surveys
☐	Other

Provide the Estimated Numbers	
Inquiries per month	
Phone calls per month	
Brochures mailed per month	
Tickets sold per event	varies
Registrants per event	varied
Sales per event / per month	
Count per event	
Responses per survey	varies

Visitors tracked through program/event registration, daily admissions purchases, and surveys. Approximately 40.75% of visitors to the CMA are tourists (from 50+ miles away from the museum)

13. <u>REQUIRED</u> - County accommodations tax funds are generated by hotels in the unincorporated areas of Lexington County. Please list the hotels, number of rooms, and number of nights you have used or plan to use for your project/event that are in unincorporated areas of Lexington County only.

Hotel Name & Location	Number of Rooms	Number of Nights
While the CMA does not have specific hotels booked in unincorporated Lexington County, we do book rooms as needed for visiting artists, musicians, and other collaborators.		

14. Please indicate whether you have read Chapter 6, Sections 6-4-5 (4) and 6-4-10, SC Code of Laws, 1976.

☒ Yes ☐ No

15. Project/Event Budget - Requests for funds must meet the requirements of Chapter 6, Section 6-4-10, SC Code of Laws, 1976, as amended.

a. Estimated Total Cost of Project/Event:	$60,000
b. Amount of Accommodations Funds Requested for this Project/Event:	$15,000
c. This Request Equals What Percent of the Total Project/Event Budget:	25 %
d. Use *Attachment B* and provide a detailed list of what the funds will be used for and the estimated amount for each item (i.e. brochures - $1,500, etc.)	Use *Attachment B* to complete.

16. Has your Project/Event or Organization previously received Accommodations Tax Funds?

☒ Yes ☐ No

*If you answered **yes**, please complete items a – e.*

a. Year(s)	FY 2023-24, FY24-25, FY25-26
b. Amount(s)	FY23-24: $5,000, FY24-25: $10,000, FY25-26: $15,000
c. Source(s)	City of West Columbia, Town of Lexington
d. Purpose(s)	tourism advertising and marketing
e. For each award year, did you expend 100% of the ATAX funds you received?	☒ Yes ☐ No *If you answered **no**, please explain.*

17. Project Description – Please use *Attachment C* to provide the following information as required by the *Tourism Expenditure Review Committee* to ensure the project/event is in accordance with Section 6-4-10 of the S.C. Code of Laws.

a. General project/event description	*Use Attachment C to complete this section.*
b. Benefits that the project/event will serve toward promoting tourism and the benefits to the Lexington County community	
c. Total project /event attendance versus the number of total tourists in attendance	
d. Economic impact generated by tourism toward the project/event	
e. Overall description of how the project/event attracts and promotes tourists to the area, and specifically how the Accommodations Tax Funds were used to accomplish this	
f. Additional comments	

PLEASE NOTE: APPLICANT AND/OR REPRESENTATIVE(S) MUST BE PRESENT DURING REVIEW PROCESS BY THE ACCOMMODATIONS TAX ADVISORY BOARD IN ORDER TO BE CONSIDERED FOR FUNDING.

Signature of Project/Event Director:

Lauren King
Print Name

Development Officer
Title

Lauren King
Signature

12/23/2025
Date

ATTACHMENT A
Item #10 – Advertisements

Please provide the information below for ads used in magazines, newspapers, radio, billboards, and websites. Please include targeted audience.

Magazine Ads

Ad Listing	Distribution Range	Targeted Audience

Newspaper Ads

Ad Listing	Distribution Range	Targeted Audience
Post and Courier Charleston	Charleston, SC area	Charleston area residents
Aiken Standard	Aiken, SC	Aiken area residents
Free Times	Columbia, SC	Columbia locals

Television Ads

Ad Listing	Distribution Range	Targeted Audience

Radio Ads

Ad Listing	Distribution Range	Targeted Audience
South Carolina Public Radio	SC Statewide	tourists+locals
Spotify	Western NC, Charlotte, Aiken/Augusta, Savannah, SC Lowcountry and Upstate	tourists from areas noted

Billboard Ads

Ad Listing	Distribution Range	Targeted Audience
Experience Columbia ad share billboards	Greenville, SC area	Greenville area residents and tourists

Website Ads (other than primary website)

Ad Listing	Distribution Range	Targeted Audience

Other Ads

Ad Listing	Distribution Range	Targeted Audience
Google	Western NC, Charlotte, Aiken/Augusta, Savannah, SC Lowcountry and Upstate	tourists from areas noted
Facebook/Instagram (Meta)	Western NC, Charlotte, Aiken/Augusta, Savannah, SC Lowcountry and Upstate	tourists from areas noted
6AM City Emails	Greenville, Asheville, Charlotte, Charleston	Residents of cities noted

ATTACHMENT B

Item #15 – Project/Event Budget

Provide a detailed list of what the funds will be used for and the estimated amount for each item (i.e. brochures - $1,500, etc.)

Item	Estimated Amount
Monthly event postcard printing, postage	28,000
Exhibition rack cards	2,000
Digital advertising	30,000
60,000 **Total**	60,000

ATTACHMENT C
Item #17 – Project/Event Description

Please complete the following information as required by the Tourism Expenditure Review Committee to ensure that the project/event is in accordance with Section 6-4-10 of the S.C. Code of Laws.

a. General project/event description

Funding from Lexington County Accommodations Tax grant supports tourism advertising for the Columbia Museum of Art (CMA). The CMA is a cultural cornerstone for our region, with a mission to spark powerful connections through art from around the corner and around the world in an environment that is welcoming to all. With an average of 140,000 in-person visitors each year, and a combined digital and in-person reach of nearly 1 million participants annually, the CMA is an important cultural facility serving both tourists and residents of the Midlands with engaging exhibitions, innovative programs, and partner and public events.

b. Benefits that the project/event will serve toward promoting tourism and the benefits to the Lexington County community

The CMA is a standout museum in the Greater Columbia Region, state of South Carolina and the East Coast with a world-class, international collection of art. This remarkable repository of art, which celebrated 75 years in operation in 2025, has grown to over 7,400 works. In early 2026, the twenty inspiring galleries on the second floor will re-open after a brief closure for the installation of a new, state-of-the-art gallery lighting system. The CMA takes advantage of the lighting renovation to enhance the arrangement of all collection galleries, beautifully showcasing the CMA's four art collecting areas: American, European, Asian, and Modern and Contemporary. Alongside this rethinking of the collection galleries is an updated K-12 school tours program, informed by CMA education team research in partnership with local educators. Thousands of visitors, educators, and students can engage in learning through artists, styles, subjects, and techniques across different eras and continents. The dynamic seven galleries on the first floor, with updated gallery lighting also installed in early 2025, will showcase changing big banner exhibitions that attract repeat visitors, new audiences, increased media interest, and provide an opportunity to exhibit art traveling to our area from around the nation and the world. In 2026-27, this will include the CMA-curated exhibition "Rodney McMillian: A Son of the Soil," showcasing South Carolina-born artist McMillian. This exhibition will have an accompanying publication.

The CMA will also continue to increase access to art through free admission programs, including the third year of our Summers at the CMA initiative, providing for free admission to all South Carolina residents from Memorial Day through Labor Day. In the first two years of this initiative, this program both grew our audience, with over 55% of guests visiting the museum for the very first time, and expanded our reach, bringing more tourists from other areas of South Carolina, particularly, Greenville and Charleston. Vibrant programming for all ages invites engagement with art in new and exciting ways. From music on the plaza, summer camps and field trips, to adult art classes and Arts and Draughts, there is something for everyone at the CMA. While the CMA is a major tourism draw, the museum is also a benefit for the Lexington County community- around 17% of all CMA visitors live in Lexington County.

c. Total project/event attendance versus the number of total tourists in attendance

Each year, an average of 140,000 people visit the Columbia Museum of Art. In the most recently completed fiscal year, 40.75% of all visitors were tourists (from 50+ miles away from the CMA), a total of about 57,050 tourists.

d. Economic impact generated by tourism toward the project/event

As South Carolina's largest art museum and its only institution dedicated to international art, the CMA remains a premier destination, with 40.75% of annual visitors coming from 50+ miles away. This influx of non-local visitors translates into measurable economic benefit: per the Travel Industry Association of America, these cultural tourists spent approximately 129% more than local visitors on meals, lodging, transportation, and other amenities—amplifying the impact of each museum visit across the local economy. Cultural tourists, who seek meaningful, immersive experiences, spend 60% more, stay longer, and travel more frequently than average leisure travelers. The CMA encourages visitors to stimulate the local economy, leading to the benefit of hotels, meeting facilities, attractions, restaurants, other cultural institutions, tour companies, transportation providers, and countless other businesses. Through continuous improvement of physical spaces, the CMA is a welcoming, accessible, and vibrant museum facility, in a convenient and central location, and our marketing plans and brand platform are designed to connect with audiences on a fun and meaningful emotional level. The museum generates over $23 million in economic activity for the area annually due to its impact. This positions the CMA as a vital part of Columbia's broader tourism strategy and a key driver of the region's accomodations tax revenue.

In addition to the CMA's own events, the museum offers nine unique rental spaces that can be utilized to host private events ranging from small business meetings and gatherings to large scale weddings, events, and conferences. In FY25, over 20,000 guests attended rental events at the CMA. With many rental guests coming from out of town, these rentals generate income for local hospitality businesses including caterers, restaurants, and hotels.

e. Overall description of how the project/event attracts and promotes tourists to the area, and specifically, how the Accommodations Tax Funds were used to accomplish this

The Columbia Museum of Art's marketing and public relations strategies for the 2026/27 fiscal year will include paid media, earned media, and partnership components to promote and facilitate increased travel to and within the state. As the museum has a proven history of successfully attracting cultural tourists within a four-hour drive time, marketing and public relations efforts will include extensive statewide and regional outreach, with an emphasis on targeting Aiken, Asheville, Augusta, Charleston, Charlotte, Greenville, Hilton Head, and Savannah. These cities are among the top-drawing locations based on the museum's zip code tracking reports.

The CMA would utilize Lexington County Accomodations Tax Funds to assist with digital marketing. Digital marketing is the center of the Museum's advertising strategy, targeted at audiences who are most likely to visit the Museum's special exhibitions and book facility rentals for weddings and meetings, with the goal of attracting increased spending at hospitality-related businesses. These digital platforms allow ads to target specific groups, using keywords, income levels, online behaviors, geographies, and more. Statistics and feedback from Google Analytics and social media platform analytics provide for agile targeting of unique audiences for each exhibition, program, and rental audience. Altogether, the CMA's comprehensive paid advertising strategy successfully attracts tens of thousands of tourists to the Midlands each year.

f. Additional comments

The Columbia Museum of Art greatly appreciates consideration for funding from Lexington County' s Accommodations Tax grant as a facility for civic and cultural events which serves as a significant attraction for tourists to the greater Columbia and Lexington area. Should you need any additional information while considering this funding, please don't hesitate to reach out to Lauren King, Development Officer, at Lking@columbiamuseum.org or 803-343-2172.

COUNTY OF LEXINGTON

ACCOMMODATIONS TAX FUND
EXPENDITURES
FY 2026/27

Organization Name Columbia Museum of Art

List of Expenditures	Actual FY 2024/25	Current FY 2025/26	Estimated FY 2026/27
Personnel costs	3252944	3762085	4033158
Merchandise inventory	11250	10000	10000
Office Supplies/expenses	94625	89450	93712
Board/Committees	2843	5000	5500
Donor cultivation/fundraiser	50966	128300	139250
Audit/Consulting/Legal	42988	44000	46550
Software contracts/tech support	127809	122500	122325
Processing fees/interest paid/misc	95465	71400	69750
Facility maintenance/janitorial	246478	234265	245980
Utilities	267683	295200	309960
Insurance	87200	96500	101325
Exhibitions & Collections expenses	356535	602200	279250
Education & Engagement programs	177866	219900	244150
Marketing & promotions	362800	431500	448200
Total	5177452	6112300	6149110

COUNTY OF LEXINGTON

ACCOMMODATIONS TAX FUND
FUNDING SOURCES
FY 2026/27

Organization Name Columbia Museum of Art

List of Funding Sources	Actual FY 2024/25	Current FY 2025/26	Estimated FY 2026/27
City of Columbia H-Tax	850000	850000	900000
Richland County H-Tax	950000	965000	975000
County of Lexington A-Tax	0	0	15000
City of West Columbia A-Tax	5000	5000	10000
Town of Lexington A-Tax	5000	10000	10000
National Endowment for the Arts	16000	0	0
State support	114884	83266	85000
Individual contributions	736730	940000	1040000
Corporate contributions	276818	700000	745000
Foundation support	452250	636734	685000
Endowment distribution	405345	613676	421645
Earned Revenue	624080	740700	925500
membership dues	269260	575000	625000
Total	4705367	6119376	6437145

BIDDER/VENDOR APPLICATION

LEXINGTON COUNTY PROCUREMENT SERVICES
212 S. LAKE DRIVE, SUITE 503
LEXINGTON, SC 29072
PHONE (803) 785-8107 FAX (803) 785-2240

ALL BIDS ARE POSTED ON OUR WEBSITE AT WWW.LEX-CO.COM

NOTE: All Answers Should Be Typed Or Printed. Incomplete Applications May be Rejected.

Vendor #: _____ **Date/By:** _____
FOR COUNTY USE ONLY

Columbia Museum of Art
Company Name (As Registered With IRS) D/B/A (i.e. John C. Smith, D/B/A Smith Business Forms)

Post Office Box 2068, Columbia, SC 29202
Mailing Address for Orders and/or Bids City, State Zip Code Area Code and Phone #

Post Office Box 2068, Columbia, SC 29202
Remittance Address for Mailing Payment City, State Zip Code Area Code and Fax #

1515 Main Street, Columbia, SC 29201
Street Address for Tax Reporting City, State Zip Code Toll Free Telephone #

sciarlone@columbiamuseum.org
Email Address

☐ 5 7 – 6 0 0 7 8 6 9 ☐☐☐–☐☐–☐☐☐☐
Federal Tax ID Number (FEIN) (REQUIRED) or If Tax ID Number (TIN) is Social Security Number, enter here
NOTE: A Completed W-9 Form must be attached and returned with vendor application.

0 4 0 3 2 3 9 – 0 7
South Carolina Sales Tax Registration # (If SC Sales Tax # not supplied, please state reason)
NOTE: Any business with a location in South Carolina location and sells tangible goods must have a SC Sales Tax #

Category for Services Offered (Check All That Apply):

Auditing	☐	**Architecture/Engineering**	☐	**Minor Construction**	☐
Major Construction	☐	**Consultant/Professional**	☐	**Environmental Remediation**	☐
Equipment	☐	**Information Technology**	☐	**Maintenance Repair**	☐
Printing	☐	**Services**	☐	**Supplies**	☐
Medical Supplies	☐	**Medical Services**	☐	**Other:** Art Museum	☒

(If applicable, provide commodity description)

Organization Contact Name and Title: Selina Ciarlone, Director of Finance and Operations

Type of Organization (Individual/Sole Proprietor, Partnership, etc...): 501 (c) (3)

Certification: Under the penalties of perjury, I certify that the information provided in this form is true, correct and complete and that neither the applicant nor any person (or concern) in any connection with the applicant as principal or officer, so far as is known, is not debarred or otherwise declared ineligible from bidding with Lexington County.

Authorized Signature	Printed Name	Title	Date
	Selina Ciarlone	Director of Finance & Operations	12/19/2025

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See *Specific Instructions* on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

Columbia Museum of Art

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☑ Other (see instructions) **Tax Exempt NonProfit 501(c)(3) organization**

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

5 Address (number, street, and apt. or suite no.). See instructions.

PO BOX 2068

Requester's name and address (optional)

6 City, state, and ZIP code

COLUMBIA, SC 29202

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–			–				

or

Employer identification number

5	7	–	6	0	0	7	8	6	9

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here | **Signature of U.S. person** [signature] **Date** 8/29/2025

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

Columbia Museum of Art
Balance Sheet
For the Five Months Ending November 30, 2025

	Current Month 11/30/25	Prior Month 10/31/25	Month Change	6/30 Beg. Bal. 07/01/25	Y-T-D Change
Cash	($353,492)	($585,555)	$232,063	$194,730	($548,222)
Investments	21,945,596	21,915,575	30,021	21,987,862	(42,266)
Accounts Receivable	51,507	450,665	(399,158)	589,386	(537,879)
Prepaid Expenses	137,205	158,894	(21,689)	243,816	(106,611)
Total Current Assets	21,780,816	21,939,579	(158,763)	23,015,794	(1,234,978)
Total Assets	21,780,816	21,939,579	(158,763)	23,015,794	(1,234,978)
Accounts Payable	272,356	393,468	(121,112)	767,610	(495,254)
Accrued Liabilities	(31,211)	(31,220)	9	(51,221)	20,010
Accrued Vacation & Payroll	176,928	176,928	0	176,928	0
Deferred Income	226,265	75,982	150,283	437,712	(211,447)
Note Payable	2,378,100	2,378,100	0	2,378,100	0
Total Current Liabilities	3,022,438	2,993,258	29,180	3,709,129	(686,691)
Net Assets	**18,758,378**	**18,946,321**	**(187,943)**	**19,306,665**	**(548,287)**
NET ASSETS DETAIL:					
Unrestricted Funds	444,879	479,195	(34,316)	425,087	19,792
Board Designated Fund	87,827	90,316	(2,489)	100,316	(12,489)
Permanently & Temporarily Restricted Funds					
IMLS - Creative Age	2,224	2,224	0	2,224	0
Collections Handbook	6,950	6,950	0	6,950	0
European Art Vol I	7,384	7,384	0	7,384	0
Publications	1,717	1,717	0	1,717	0
Columbia Design League	37,411	37,533	(122)	35,224	2,187
Contemporaries	136,233	136,064	169	124,353	11,880
About Face	1,340	1,440	(100)	1,645	(305)
FAAAC	54,312	55,394	(1,082)	56,934	(2,622)
Docent Corps	11,398	11,398	0	10,253	1,145
CMA Scholarship Fund	8,500	8,500	0	8,500	0
Marilyn Morgan Fund	471	471	0	471	0
Endowment Fund	10,943,691	10,924,641	19,050	10,918,641	25,050
Acquisition Fund	(90,215)	2,132	(92,347)	18,590	(108,805)
Collectors Circle	1,137	1,137	0	1,137	0
H & R Adams Memorial Fund	6,515	6,515	0	6,515	0
Conservation	(2,905)	(2,905)	0	(157)	(2,748)
Capital Fund	23,293	23,293	0	23,293	0
Property/Equipment	(10,080,558)	(9,974,929)	(105,629)	(9,646,951)	(433,607)
Darnell-Boyd Foundation Fund	230	1,330	(1,100)	5,730	(5,500)
CMA Campaign	17,068,086	17,038,065	30,021	17,110,352	(42,266)
Expansion Fund	88,456	88,456	0	88,456	0
Total - Restricted Funds	18,225,670	18,376,810	(151,140)	18,781,261	(555,591)
Total Net Assets	**18,758,376**	**18,946,321**	**(187,945)**	**19,306,664**	**(548,288)**

Columbia Museum of Art
OPERATING SUMMARY
For the Five Months Ending November 30, 2025

	YEAR-TO-DATE			FULL YEAR	PRIOR YEAR			% OF
	ACTUAL	BUDGET	VARIANCE	BUDGET	ACTUAL	BUDGET	VARIANCE	GOAL
Total General Operating Income	$2,359,537	$2,723,149	($363,612)	$6,119,378	$4,705,368	$5,387,515	($682,147)	39%
Administration Expenses	360,702	373,807	(13,105)	840,610	850,379	838,551	11,828	43%
Curatorial Expenses	453,467	572,541	(119,074)	1,188,315	915,322	986,171	(70,849)	38%
Education Expenses	255,687	281,818	(26,132)	695,990	535,680	657,669	(121,989)	37%
Development Expenses	218,106	285,976	(67,870)	677,750	435,745	398,808	36,937	32%
Communications Expenses	370,140	402,899	(32,759)	982,260	913,607	883,453	30,154	38%
Visitor Experience Expenses	187,722	185,926	1,797	456,975	408,221	387,603	20,618	41%
Rentals Expenses	60,735	59,384	1,351	140,626	150,235	124,015	26,220	43%
Special Events Expenses	34,746	34,585	162	89,438	47,179	93,190	(46,011)	39%
Facilities Expenses	386,431	415,497	(29,065)	990,336	933,665	959,851	(26,186)	39%
Fundraiser Expenses	12,009	0	12,009	70,000	40,983	45,000	(4,017)	17%
Total Operating Expense	$2,339,745	$2,612,412	($272,667)	$6,112,300	$5,231,014	$5,374,311	($143,297)	38%
Operating Surplus/(Deficit)	$19,792	$110,737	($90,945)	$7,078	($525,647)	$13,204	($538,851)	280%
	(19,792)	(110,737)	90,945	(7,078)	525,647	(13,204)	538,851	280%

NOT INCLUDED IN OPERATING SUMMARY:
TEMP. RESTRICTED FUNDING DEFERRED UNTIL EXHIBITION $24,661
EXHIBITION FEES PREPAID FOR FUTURE EXHIBITIONS $32,500

COUNTY OF LEXINGTON
ACCOMMODATIONS TAX FUND
APPLICATION
FY 2026/27

1. Name of Project/Event

Muzika! 2027 Festival & Varna International Music Academy

2. Type of Organization (*select one*)

☐	County
☐	Municipal
☐	Non-Profit Organization
☐	Community Service Club, Church, etc.
☐	501(c)3
☐	Other

3. Sponsoring Organization

Name of Organization	Varna International Music Academy
Mailing Address	1225 Laurel St Ste 428 Columbia, SC 29201 United States

4. Director of Project/Event

Name & Title	Sharon Tchonev
Contact Number(s)	803.920.1185
Email	sharon@varnainternational.com

5. Project/Event Website Address

www.varnainternational.com

6. Project/Event Category (*select one*)

☐	Tourism – Advertising / Promotion *(see #10 for advertising/promotion sources)*
☐	Tourism Related Expenditures

7. Project/Event Timeline

Beginning Date	June 1, 2027
End Date	June 30, 2027

8. Location of Project/Event

Lexington 2 Performing Arts Center & other performance venues in Lexington County

9. Number of Employees

Full-time	4
Part-time	5

10. Do you advertise outside of a 50-mile radius?

☐ Yes ☐ No

*If you answered **yes**, please check all that apply for advertising sources outside of Lexington County and include the total number of each distributed.*

Type of Ad	Total # Distributed	Range of Ad	For Ad Listings
☐ Rack Cards	10,000	Statewide	Complete ***Attachment A*** to provide additional details regarding ads in *magazines, newspapers, radio, billboards, and websites.* Please include targeted audience.
☐ Brochures	5,000	Statewide	
☐ Posters	100	Statewide	
☐ Magazine Ads	5	Regional, National, Statewide	
☐ Newspaper Ads	5	Statewide	
☐ Radio Ads	188	Statewide	
☐ Billboard Ads	15	Statewide	
☐ Websites *(other than primary)*			
☐ Other	3	Statewide	

11. Number of Project/Event Attendees

Expected Number	2000
Of this number, how many are tourists?	500

Tourists - "People taking trips outside of their home communities for any purpose, except daily commuting to and from work." [SC Code of Laws, Chapter 6, Section 6-4-5 (4)]

12. List the methods used to track tourists

Select Methods Used	
☐	Webpage inquiries
☐	Phone call inquiries
☐	Brochure mailings
☐	Event ticket sales
☐	Event registration
☐	Hotel sales
☐	License plates
☐	Surveys
☐	Other

Provide the Estimated Numbers	
Inquiries per month	
Phone calls per month	
Brochures mailed per month	
Tickets sold per event	500
Registrants per event	500
Sales per event / per month	30
Count per event	
Responses per survey	50

13. <u>REQUIRED</u> - County accommodations tax funds are generated by hotels in the unincorporated areas of Lexington County. Please list the hotels, number of rooms, and number of nights you have used or plan to use for your project/event that are in unincorporated areas of Lexington County only.

Hotel Name & Location	Number of Rooms	Number of Nights
Days Inn by Wyndham, 1015 South Lake Dr.	30 rooms	7 nights

14. Please indicate whether you have read Chapter 6, Sections 6-4-5 (4) and 6-4-10, SC Code of Laws, 1976.

☐ Yes ☐ No

15. Project/Event Budget - Requests for funds must meet the requirements of Chapter 6, Section 6-4-10, SC Code of Laws, 1976, as amended.

a. Estimated Total Cost of Project/Event:	$ 1,100,000
b. Amount of Accommodations Funds Requested for this Project/Event:	$ 35,000
c. This Request Equals What Percent of the Total Project/Event Budget:	3.2 %
d. Use ***<u>Attachment B</u>*** and provide a detailed list of what the funds will be used for and the estimated amount for each item (i.e. brochures - $1,500, etc.)	Use ***<u>Attachment B</u>*** to complete.

16. Has your Project/Event or Organization previously received Accommodations Tax Funds?

☐ Yes ☐ No

*If you answered **yes**, please complete items a – e.*

a. Year(s)	
b. Amount(s)	
c. Source(s)	
d. Purpose(s)	
e. For each award year, did you expend 100% of the ATAX funds you received?	☐ Yes ☐ No *If you answered **no**, please explain.*

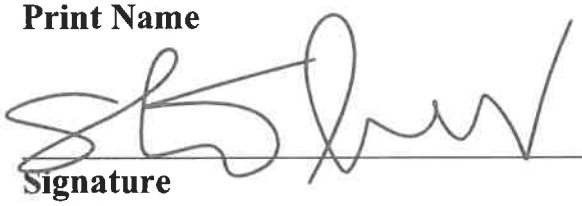
17. Project Description – Please use *Attachment C* to provide the following information as required by the *Tourism Expenditure Review Committee* to ensure the project/event is in accordance with Section 6-4-10 of the S.C. Code of Laws.

a. General project/event description	*Use **Attachment C** to complete this section.*
b. Benefits that the project/event will serve toward promoting tourism and the benefits to the Lexington County community	
c. Total project /event attendance versus the number of total tourists in attendance	
d. Economic impact generated by tourism toward the project/event	
e. Overall description of how the project/event attracts and promotes tourists to the area, and specifically how the Accommodations Tax Funds were used to accomplish this	
f. Additional comments	

PLEASE NOTE: APPLICANT AND/OR REPRESENTATIVE(S) MUST BE PRESENT DURING REVIEW PROCESS BY THE ACCOMMODATIONS TAX ADVISORY BOARD IN ORDER TO BE CONSIDERED FOR FUNDING.

Signature of Project/Event Director:

Sharon Tchonev
Print Name


Signature

Operations Director
Title

12/21/2025
Date

ATTACHMENT A
Item #10 – Advertisements

Please provide the information below for ads used in magazines, newspapers, radio, billboards, and websites. Please include targeted audience.

Magazine Ads

Ad Listing	Distribution Range	Targeted Audience
The Post and Courier 101 Things to do in SC – Magazine – Spring issue	Statewide	General Attendance / Music Enjoyers
The Post and Courier 101 Things to do in SC – Magazine – Summer issue	Statewide	General Attendance / Music Enjoyers
Classical Singer	Nationwide	Performers
Arts Upstate	Regional - Upstate	General Attendance / Music Enjoyers
Palmetto Trends	Regional - Upstate	General Attendance / Music Enjoyers

Newspaper Ads

Ad Listing	Distribution Range	Targeted Audience
The Post and Courier – Newspaper Ads and E-blasts – Jan / Feb	Statewide	General Attendance / Music Enjoyers
The Post and Courier – Newspaper Ads and E-blasts – Mar / Apr	Statewide	General Attendance / Music Enjoyers
The Post and Courier – Newspaper Ads and E-blasts – May / Jun	Statewide	General Attendance / Music Enjoyers
The State	Statewide	General Attendance / Music Enjoyers
Myrtle Beach Sun News	Statewide	General Attendance / Music Enjoyers

Television Ads

Ad Listing	Distribution Range	Targeted Audience
SCETV	Statewide	Classical music lovers

Radio Ads

Ad Listing	Distribution Range	Targeted Audience
188 spots	Statewide	General audience / Live concerts attendee

Billboard Ads

Ad Listing	Distribution Range	Targeted Audience
15 billboards	Statewide	General audience / Live concerts attendees

Website Ads (other than primary website)

Ad Listing	Distribution Range	Targeted Audience

Other Ads

Ad Listing	Distribution Range	Targeted Audience
South Carolina Music Educators Conference	Statewide	Music Educators in SC
American Choral Directors Association National Convention	Nationwide	Choral Directors
Yap Tracker	Nationwide	General Attendance / Performing artists

ATTACHMENT B
Item #15 – Project/Event Budget

Provide a detailed list of what the funds will be used for and the estimated amount for each item (i.e. brochures - $1,500, etc.)

Item	Estimated Amount
SCETV / NPR spots	$7000
Promotional Agency	$7000
Billboards statewide	$5000
Promotional Materials printed	$4000
Magazine ads	$5000
Conferences, nationwide ads	$4000
Internet, social media ads	$3000
$35,000 **Total**	$35,000

ATTACHMENT C
Item #17 – Project/Event Description

Please complete the following information as required by the Tourism Expenditure Review Committee to ensure that the project/event is in accordance with Section 6-4-10 of the S.C. Code of Laws.

a. General project/event description

Muzika! is the largest and only annual statewide classical music festival in South Carolina. It occurs during the month of June each year since 2022, and produces over 25 large scale performances and fully staged productions each summer, featuring 50-60 internationally renowned artists, and hundreds of classically trained students, who arrive in Lexington County from throughout the USA. The festival draws to Lexington County thousands of artists and classical music lovers from throughout the country. In this way, the Varna International Music Academy and the Muzika! Festival help make Lexington County a focal point for the arts, supports the local economy, and the local schools.

Varna International Music Academy also serves the Lexington public schools during the school year, by offering complimentary music workshops by world-renowned, out-of- state artists.

Varna International Music Academy and the "Muzika!" Festival 2027 will begin its sixth consecutive annual music festival on June 1, 2027 in Lexington County. The academy and festival will end on June 30, 2027.

During the Fall of 2026 and the Spring of 2027, Varna International will bring its events to the Lexington County schools, auditoriums, and performing arts centers by presenting masterclasses, workshops, and concerts. The events will be presented to the Lexington County teachers and students by world-renowned and highly accomplished artists who arrive from throughout the USA.

b. Benefits that the project/event will serve toward promoting tourism and the benefits to the Lexington County community

The Muzika! Festival 2027 will be advertised throughout the USA, regionally and statewide through billboards, newspaper and magazine ads, TV, radio spots, Google Ads, social media ads, websites, conferences, and printed promotional materials that will be widely distributed in their thousands.

Hundreds of musicians will arrive in Lexington County from throughout the USA to rehearse, study, and perform throughout the month of June. Many of them will stay in Lexington County. The family and friends of the artists are expected to join the festival and book their stay and meals in Lexington hotels and restaurants. Thus, this large-scale music festival will support the economy of Lexington County, which will be broadly advertised throughout the nation and statewide. In addition appoximately 2000 audience members, of which 500 are tourists, are expected to attend the concerts.

The Muzika! Festival hosts many of its largest concerts in Lexington County venues, thereby drawing large crowds to the County and further supporting the economy.

c. Total project/event attendance versus the number of total tourists in attendance

Total attendance: 2000
Total tourists: 500

d. Economic impact generated by tourism toward the project/event

We have learned from our vast experience of over 25 years that our participants come from throughout the USA and the audiences come from throughout SC and from all the surrounding states and cities. The concerts that we produce are rare in that they feature top-level artists that do not often come to Lexington, as well as the size of the productions is such that attracts classical music lovers from throughout the nation. The academic side of the event draws over 200 artists who come from throughout the USA and many will stay in Lexington. In addition, people come from throughout SC and the neighboring cities and states to attend the shows. These are expected to dine in Lexington, and some will stay 1-7 nights in the County of Lexington before returning to their homes. The family and friends of the artists also come to support them. These are also expected to stay and dine in Lexington.

e. Overall description of how the project/event attracts and promotes tourists to the area, and specifically, how the Accommodations Tax Funds were used to accomplish this

From June 1 - 30, 2027, Varna International Music Academy will, for the 6th consecutive year, organize its annual music academy and festival, namely: "Muzika!", in South Carolina. The event will include over 25 large-scale performances, including fully-staged operas, musicals, Broadway revues, choral-orchestral, vocal, and chamber music performances in venues throughout Lexington County. Also, Lexington County students who apply and qualify to participate in the festival and annual music academy in June, will be awarded significant and up to full scholarships to enable all qualified students in the county to attend the music academy and festival.

To date, Varna International Music Academy awarded a total of $250,000 of scholarships annually, to qualified applicants. Varna International Music Academy and the "Muzika!" Festival brings honor and prestige to Lexington County, by elevating the presentation of the arts through the engagement of internationally renowned artists from throughout the country. These offer the highest level of music training and performances, which culminate in fully staged and costumed performances throughout the County. The festival helps support the local economy as many of the participants, artists, teachers, and audiences arrive from outside Lexington County. They stay in Lexington County accommodations and dine in local restaurants. In this way, we support the local economy by collaborating with local businesses, educational institutions, and arts organizations and draw large numbers of classical music lovers to Lexington County, annually.

f. Additional comments

Randall L. Raber, CPA, PA
1920 Barnwell Street
Columbia, SC 29201
(803) 254-2509
rlraber@bellsouth.net

December 5, 2025

Varna International Music Academy
1225 Laurel Street, #428
Columbia, SC 29201

Dear Sharon and Kalin,

Enclosed is the 2024 U.S. Form 990, Return of Organization Exempt from Income Tax, for Varna International Music Academy for the tax year ending July 31, 2025.

Your 2024 U.S. Form 990, Return of Organization Exempt from Income Tax, return will be electronically filed.

We very much appreciate the opportunity to serve you. If you have any questions regarding this return, please do not hesitate to call.

Sincerely,

Randall L. Raber

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning Aug 1 , 2024, and ending Jul 31 , 2025

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization: Varna International Music Academy

Doing business as:

Number and street (or P.O. box if mail is not delivered to street address): 1225 Laurel Street

Room/suite: 428

City or town, state or province, country, and ZIP or foreign postal code: Columbia, SC 29201

D Employer identification number: **-***2058

E Telephone number: (803)545-4166

G Gross receipts $1,114,027.

F Name and address of principal officer: Sharon Tchonev, 1225 Laurel Street, Columbia, SC 29201

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions.

H(c) Group exemption number

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: N/A

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 2017

M State of legal domicile: SC

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
To hold annual music academies and educational tours focusing on teaching students advanced music concepts and allowing them to practice their skills in opera productions, musicals, and choral-orchestral performances.

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	5
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	2
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	0
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	405,296.	342,098.
9	Program service revenue (Part VIII, line 2g)	811,421.	771,929.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,216,717.	1,114,027.
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)		
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25) 3,000.		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	1,421,318.	994,294.
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	1,421,318.	994,294.
19	Revenue less expenses. Subtract line 18 from line 12	-204,601.	119,733.

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	42,802.	168,083.
21	Total liabilities (Part X, line 26)	205,087.	210,635.
22	Net assets or fund balances. Subtract line 21 from line 20	-162,285.	-42,552.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer — Date: 11/19/2025

Sharon Tchonev, Vice President
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Randall L. Raber		12/05/2025		*****6150

Firm's name: Randall L. Raber, CPA, PA — Firm's EIN: **-***8108

Firm's address: 1920 Barnwell Street, Columbia, SC 29201 — Phone no. (803)254-2509

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

CONFORMED COPY

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III . . . . . ☒

1 Briefly describe the organization's mission:

To hold annual music academies and educational tours focusing on teaching students advanced music concepts and allowing them to practice their skills in opera productions, musicals, and choral-orchestral performances.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☒ Yes ☐ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . . ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 938,973. including grants of $ 0.) (Revenue $ 811,929.)

Varna International Music Academy restarted its international music teaching academy and educational tours in Italy; it also produced and managed the Academy for teaching and performing the Muzika! festival all around the state of South Carolina.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe on Schedule O.)
(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses 938,973.

CLIENT COPY

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

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Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		×
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		×
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		×
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		×
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		×
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26	×	
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		×
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		×
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		×
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		×
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29	×	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		×
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		×
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		×
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		×
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		×
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		×
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		×
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		×
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38		×

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	0		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			

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Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	0		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b			
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a			×
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			×
b	If "Yes," enter the name of the foreign country ---------- See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			×
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			×
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			×
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a			×
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			×
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			×
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			×
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			×
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17			

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Part VI **Governance, Management, and Disclosure.** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI . . . . . ☒

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	1a 5		
b	Enter the number of voting members included on line 1a, above, who are independent .	1b 2		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	×	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? .	3		×
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		×
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .	5		×
6	Did the organization have members or stockholders?	6		×
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		×
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		×
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body?	8a	×	
b	Each committee with authority to act on behalf of the governing body?	8b	×	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9		×

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		×
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	×	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	×	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	×	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	×	
13	Did the organization have a written whistleblower policy?	13		×
14	Did the organization have a written document retention and destruction policy?	14		×
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a		×
b	Other officers or key employees of the organization	15b		×
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	×	
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		×

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed SC

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

Sharon Tchonev, 1225 Laruel Street 331, Columbia, SC 29201 (803)545-4166

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII . . . . . ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Kalin Tchonev	35.00									
Musical Director, Treas	5.00	X		X						
(2) Sharon Tchonev	35.00									
Director, President	5.00	X		X						
(3) Shaul Paz	0.50									
Director		X								
(4) Gregory Buchalter	0.50									
Director, VP		X		X						
(5) Jonathan Stinson	0.50									
Director, Board Sec		X								
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

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Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b **Subtotal**										
c **Total from continuation sheets to Part VII, Section A**										
d **Total (add lines 1b and 1c)**										

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*		X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization

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Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII . . . . . ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	332,264.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	9,834.			
	g	Noncash contributions included in lines 1a–1f	1g	$			
	h	**Total.** Add lines 1a–1f			342,098.		
Program Service Revenue			Business Code				
	2a	Musician Participant Fees	999000	385,892.	385,892.	0.	0.
	b	Ticket Sales	999000	19,894.	19,894.	0.	0.
	c	Non-cash production and mgt income	999000	200,000.	200,000.	0.	0.
	d	Tour Income	999000	166,143.	166,143.	0.	0.
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a–2f			771,929.		
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)					
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
			(i) Real	(ii) Personal			
	6a	Gross rents 6a					
	b	Less: rental expenses 6b					
	c	Rental income or (loss) 6c					
	d	Net rental income or (loss)					
			(i) Securities	(ii) Other			
	7a	Gross amount from sales of assets other than inventory 7a					
	b	Less: cost or other basis and sales expenses 7b					
	c	Gain or (loss) 7c					
	d	Net gain or (loss)					
	8a	Gross income from fundraising events (not including $ ____ of contributions reported on line 1c). See Part IV, line 18 8a					
	b	Less: direct expenses 8b					
	c	Net income or (loss) from fundraising events					
	9a	Gross income from gaming activities. See Part IV, line 19 9a					
	b	Less: direct expenses 9b					
	c	Net income or (loss) from gaming activities					
	10a	Gross sales of inventory, less returns and allowances 10a					
	b	Less: cost of goods sold 10b					
	c	Net income or (loss) from sales of inventory					
Miscellaneous Revenue			Business Code				
	11a						
	b						
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a–11d					
	12	**Total revenue.** See instructions		1,114,027.	771,929.	0.	0.

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX . . . . . ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal	333.	0.	333.	0.
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	1,546.	0.	1,546.	0.
12 Advertising and promotion	28,523.	25,523.	0.	3,000.
13 Office expenses	11,846.	0.	11,846.	0.
14 Information technology				
15 Royalties				
16 Occupancy	10,181.	0.	10,181.	0.
17 Travel	399.	0.	399.	0.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	3,370.	0.	3,370.	0.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a Management/VICW Reimbursements	123,590.	111,231.	12,359.	0.
b Bank Service Charges	19,947.	18,748.	1,199.	0.
c				
d				
e All other expenses	794,559.	783,471.	11,088.	0.
25 **Total functional expenses.** Add lines 1 through 24e	994,294.	938,973.	52,321.	3,000.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

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Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X . . . . . ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing	33,283.	1	73,242.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	85,322.
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 9,519.			
	b	Less: accumulated depreciation — 10b:	9,519.	10c	9,519.
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	42,802.	16	168,083.
Liabilities	17	Accounts payable and accrued expenses	92,645.	17	137,382.
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	112,442.	22	73,253.
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25	205,087.	26	210,635.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☐ and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions		27	
	28	Net assets with donor restrictions		28	
		Organizations that do not follow FASB ASC 958, check here ☒ and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds	-162,285.	31	-42,552.
	32	Total net assets or fund balances	-162,285.	32	-42,552.
	33	Total liabilities and net assets/fund balances	42,802.	33	168,083.

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Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . . . ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,114,027.
2	Total expenses (must equal Part IX, column (A), line 25)	2	994,294.
3	Revenue less expenses. Subtract line 2 from line 1	3	119,733.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	-162,285.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	-42,552.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII . . . . . ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☒ Cash ☐ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b		X
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c		X
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits .	3b		

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SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization
Varna International Music Academy

Employer identification number
-*2058

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:
5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
10 ☒ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations . . . . . .
g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) . . . . 14 %

15 Public support percentage from 2023 Schedule A, Part II, line 14 . . . . . 15 %

16a **33⅓% support test—2024.** If the organization did not check the box on line 13, and line 14 is 33⅓% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ☐

b **33⅓% support test—2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33⅓% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ☐

17a **10%-facts-and-circumstances test—2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . ☐

b **10%-facts-and-circumstances test—2023.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ☐

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Part III Support Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	90,097.	5,000.	166,478.	165,296.	283,642.	710,513.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	53,013.	1,002,064.	479,442.	811,421.		2,345,940.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5	143,110.	1,007,064.	645,920.	976,717.	283,642.	3,056,453.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						3,056,453.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6	143,110.	1,007,064.	645,920.	976,717.	283,642.	3,056,453.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)	143,110.	1,007,064.	645,920.	976,717.	283,642.	3,056,453.

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	100 %
16	Public support percentage from 2023 Schedule A, Part III, line 15	16	100 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f))	17	0 %
18	Investment income percentage from **2023** Schedule A, Part III, line 17	18	0 %

19a **33⅓% support tests—2024.** If the organization did not check the box on line 14, and line 15 is more than 33⅓%, and line 17 is not more than 33⅓%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33⅓% support tests—2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33⅓%, and line 18 is not more than 33⅓%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

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Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* ***Part VI*** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* ***Part VI****, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* ***Part VI.***	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* ***Part VI.***	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* ***Part VI.***	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* ***Part VI.***	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI.***	11c		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (****see instructions****).*

a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. ***Answer lines 2a and 2b below.***			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. ***Answer lines 3a and 3b below.***			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* ***Part VI.***	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.*	3b		

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Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in* ***Part VI***). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A—Adjusted Net Income			(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	**Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	8		

Section B—Minimum Asset Amount			(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
c	Fair market value of other non-exempt-use assets	1c		
d	**Total** (add lines 1a, 1b, and 1c)	1d		
e	**Discount** claimed for blockage or other factors *(explain in detail in* ***Part VI****)*:			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	**Minimum Asset Amount** (add line 7 to line 6)	8		

Section C—Distributable Amount				Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		
7	☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

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Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D—Distributions			**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in* ***Part VI***)	5	
6	Other distributions (*describe in* ***Part VI***). See instructions.	6	
7	**Total annual distributions.** Add lines 1 through 6.	7	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions.	8	
9	Distributable amount for 2024 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	

Section E—Distribution Allocations (see instructions)		(i) **Excess Distributions**	(ii) **Underdistributions Pre-2024**	(iii) **Distributable Amount for 2024**
1	Distributable amount for 2024 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required—*explain in* ***Part VI***). See instructions.			
3	Excess distributions carryover, if any, to 2024			
a	From 2019			
b	From 2020			
c	From 2021			
d	From 2022			
e	From 2023			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2024 distributable amount			
i	Carryover from 2019 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2024 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2024 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* ***Part VI***. See instructions.			
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI***. See instructions.			
7	**Excess distributions carryover to 2025.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2020 . . .			
b	Excess from 2021 . . .			
c	Excess from 2022 . . .			
d	Excess from 2023 . . .			
e	Excess from 2024 . . .			

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Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

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Schedule B (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

Name of the organization
Varna International Music Academy

Employer identification number
-*2058

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	☒ 501(c)(3) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☐ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33⅓% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) $5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year . . . . . $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

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Name of organization: Varna International Music Academy

Employer identification number: **-***2058

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	SC Arts Commission 1026 Sumter Street, STE 200 Columbia SC 29201	$ 88,844.	☒ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
2	Horry County 1301 2nd Ave Conway SC 29526	$ 7,500.	☒ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
3	City of Columbia 1401 Main Street Columbia SC 29201	$ 75,000.	☒ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
4	City of Myrtle Beach P. O. Box 2468 Myrtle Beach SC 29578	$ 10,000.	☒ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
5	Chapin Foundation 522B Broadway Street Myrtle Beach SC 29577	$ 30,000.	☒ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
6	City of Greenville 301 University Ridge, Suite N-2000 Greenville SC 29601	$ 53,298.	☒ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)

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Name of organization: Varna International Music Academy

Employer identification number: **-***2058

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	SC Humanities 2711 Middleburg Drive Columbia SC 29204	$ 5,000.	☒ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
8	Myrtle Beach Chamber of Commerce 1100 Jet Port Road Myrtle Beach SC 29575	$ 10,000.	☒ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
9	Asiago Municipality Province of Vicenza	$ 21,366.	☒ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
10	Richland County P.O. Box 192 Columbia SC 29204	$ 9,000.	☒ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
11	Lipscomb Foundation 1612 Marion Street Columbia SC 29201	$ 8,000.	☒ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
12	County of Greenville 301 University Ridge Greenville SC 29601	$ 11,057.	☒ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)

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Name of organization: Varna International Music Academy

Employer identification number: **-***2058

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13	Kalin & Sharon Tchonev 1225 Laurel Street, Suite 428 Columbia SC 29201	$ 200,000.	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

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Name of organization: Varna International Music Academy

Employer identification number: **-***2058

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

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Name of organization: Varna International Music Academy

Employer identification number: **-***2058

Part III ***Exclusively* religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this information once. See instructions.) $ _____

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

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SCHEDULE D (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
Varna International Music Academy

Employer identification number
-*2058

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).
- ☐ Preservation of land for public use (for example, recreation or education)
- ☐ Preservation of a historically important land area
- ☐ Protection of natural habitat
- ☐ Preservation of a certified historic structure
- ☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

		Held at the End of the Tax Year
a	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	2b
c	Number of conservation easements on a certified historic structure included on line 2a	2c
d	Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year $

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 $

(ii) Assets included in Form 990, Part X $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

a Revenue included on Form 990, Part VIII, line 1 $

b Assets included in Form 990, Part X $

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Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table.

		Amount
c	Beginning balance	1c
d	Additions during the year	1d
e	Distributions during the year	1e
f	Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V Endowment Funds

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

		(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a	Beginning of year balance					
b	Contributions					
c	Net investment earnings, gains, and losses					
d	Grants or scholarships					
e	Other expenditures for facilities and programs					
f	Administrative expenses					
g	End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment _____ %
b Permanent endowment _____ %
c Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i)	Unrelated organizations? 3a(i)		
(ii)	Related organizations? 3a(ii)		
b	If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? 3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

	Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a	Land				
b	Buildings				
c	Leasehold improvements				
d	Equipment	9,519.			9,519.
e	Other				
Total.	Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				9,519.

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Part VII Investments—Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, line 12, col. (B))*		

Part VIII Investments—Program Related

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, line 13, col. (B))*		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 15, col. (B))*	

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII . ☐

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Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	
3	Subtract line 2e from line 1			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	
5	Total revenue. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 12.)*			5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	
3	Subtract line 2e from line 1			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	
5	Total expenses. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 18.)*			5	

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

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Part XIII Supplemental Information *(continued)*

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SCHEDULE L (Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c; or Form 990-EZ, Part V, line 38a or 40b.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

Varna International Music Academy

Employer identification number

-*2058

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only)

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b; or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected? Yes	(d) Corrected? No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 . . . . . $

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization . . . . . $

Part II Loans to and/or From Interested Persons

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

	(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization? To	(d) Loan to or from the organization? From	(e) Original principal amount	(f) Balance due	(g) In default? Yes	(g) In default? No	(h) Approved by board or committee? Yes	(h) Approved by board or committee? No	(i) Written agreement? Yes	(i) Written agreement? No
(1)	Varna Int Cond Work	Prog Ser Mgr	Adv on costs	X		85,238.	85,322.		X	X		X	
(2)	Director	Director	Fund deficit		X	79,793.	73,253.		X	X		X	
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
Total							$ 158,575.						

Part III Grants or Assistance Benefiting Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

	(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

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Part IV Business Transactions Involving Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

	(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
					Yes	No
(1)						
(2)						
(3)						
(4)						
(5)						
(6)						
(7)						
(8)						
(9)						
(10)						

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L. See instructions.

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SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

Complete if the organizations answered "Yes" on Form 990, Part IV, line 29 or 30.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization
Varna International Music Academy

Employer identification number
-*2058

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art—Works of art				
2	Art—Historical treasures				
3	Art—Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities—Publicly traded				
10	Securities—Closely held stock				
11	Securities—Partnership, LLC, or trust interests				
12	Securities—Miscellaneous				
13	Qualified conservation contribution—Historic structures				
14	Qualified conservation contribution—Other				
15	Real estate—Residential				
16	Real estate—Commercial				
17	Real estate—Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other (_____)				
26	Other (_____)				
27	Other (_____)				
28	Other (_____)				

			Yes	No
29	Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement	29		
30a	During the year, did the organization receive by contribution any property reported on Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	30a		X
b	If "Yes," describe the arrangement in Part II.			
31	Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	31		X
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		X
b	If "Yes," describe in Part II.			
33	If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

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Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

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SCHEDULE O (Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization	Employer identification number
Varna International Music Academy	**-***2058

Pt VI, Line 12c: The board of directors and an officer is currently made up of the organizers of the organization, Kalin and Sharon Tchonev. As noted elsewhere, the Tchonevs also own and manage a related for profit entity that incurs many of the expenses that are Varna International Music Academy expenses, so there is an inherent conflict due to this activity.

Pt VI, Line 15a: Included in the overall expenses that Varna International Music Academy remits to the for profit company is an overhead charge that includes the administration and program service costs of the Academy. This is also the answer to Question 16 regarding other interactions with taxable entities.

Pt VI, Line 19: Information about Forms 1023 and the attached filings are available by request, and Forms 990 are available either by request or from the South Carolina Secretary of State's office.

Pt VI, Line 2: The organizers of the organization, Kalin and Sharon Tchonev, are married to each other.

Pt VI, Line 11b: The directors were shown and approved the return prior to filing.

Pt III, Line 2: New program - VIMA will be restarting programs shut do to Covid. In 2023 VIMA will have its Academy program for instruction and performance in Bulgaria and Italy; it also will be involved in the MUZIKA festival in the summer of 2023.

Pt IX, Line 24e:

Description: Academy music/lighting/Orch
Total: $9,706
Program services: $9,706
Management and general: $0
Fundraising: $0
Description: Set, Costume, Theater Master
Total: $2,958
Program services: $2,958
Management and general: $0
Fundraising: $0
Description: Utilities
Total: $1,588
Program services: $0
Management and general: $1,588
Fundraising: $0
Description: Participant air
Total: $20,688
Program services: $20,688
Management and general: $0
Fundraising: $0
Description: Participant ground
Total: $54,370
Program services: $54,370
Management and general: $0
Fundraising: $0
Description: Participant lodging
Total: $220,851
Program services: $220,851
Management and general: $0
Fundraising: $0
Description: Participant meals

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SCHEDULE O (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
Varna International Music Academy

Employer identification number
-*2058

Total: $27,793
Program services: $27,793
Management and general: $0
Fundraising: $0
Description: Venues
Total: $19,680
Program services: $19,680
Management and general: $0
Fundraising: $0
Description: Business Expenses
Total: $463
Program services: $0
Management and general: $463
Fundraising: $0
Description: Other Costs
Total: $2,914
Program services: $0
Management and general: $2,914
Fundraising: $0
Description: Taxes
Total: $52
Program services: $0
Management and general: $52
Fundraising: $0
Description: Non-cash production and mgt
Total: $200,000
Program services: $200,000
Management and general: $0
Fundraising: $0
Description: Cash production and mgt
Total: $40,000
Program services: $40,000
Management and general: $0
Fundraising: $0
Description: Website
Total: $636
Program services: $0
Management and general: $636
Fundraising: $0
Description: Academy Faculty and Honorariums
Total: $187,425
Program services: $187,425
Management and general: $0
Fundraising: $0
Description: Meals - OH
Total: $5,435
Program services: $0
Management and general: $5,435
Fundraising: $0

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Form 990
Part IX, Line 24e

All Other Expenses

2024

Name
Varna International Music Academy

Employer Identification No.
-*2058

Description	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
Academy music/lighting/Orch	9,706.	9,706.	0.	0.
Set, Costume, Theater Master	2,958.	2,958.	0.	0.
Utilities	1,588.	0.	1,588.	0.
Participant air	20,688.	20,688.	0.	0.
Participant ground	54,370.	54,370.	0.	0.
Participant lodging	220,851.	220,851.	0.	0.
Participant meals	27,793.	27,793.	0.	0.
Venues	19,680.	19,680.	0.	0.
Business Expenses	463.	0.	463.	0.
Other Costs	2,914.	0.	2,914.	0.
Taxes	52.	0.	52.	0.
Non-cash production and mgt	200,000.	200,000.	0.	0.
Cash production and mgt	40,000.	40,000.	0.	0.
Website	636.	0.	636.	0.
Academy Faculty and Honorariums	187,425.	187,425.	0.	0.
Meals - OH	5,435.	0.	5,435.	0.
Total to Form 990, Part IX, line 24e	794,559.	783,471.	11,088.	0.

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COUNTY OF LEXINGTON
TEMPORARY ALCOHOL BEVERAGE LICENSE FEE
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
	***Temporary Alcohol Beverage License Fee 2140:**							
	Revenues:							
435400	Temp. Alcohol Beverage Permit Fee	153,750	38,850	50,000	50,000	100,000		
461000	Investment Interest	4,947	3,859	0	0	0		
	**** Total Revenue**	158,697	42,709	50,000	50,000	100,000	0	0
	*****Appropriation Total**				70,676	118,176	0	0
	FUND BALANCE Beginning of Year				304,591	283,915	283,915	283,915
	FUND BALANCE - Projected End of Year				283,915	265,739	283,915	283,915

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

Object Code	Expenditure Classification	2024-25 Expenditure	2025-26 Expend (Nov)	2025-26 Amended (Nov)	***BUDGET*** 2026-27 Requested	2026-27 Recommend	2026-27 Approved
	Operating Expenses						
529903	Contingency	0	0	2,500	0		
534070	Gaston Collard Festival	2,500	2,500	2,500	2,500		
534071	Lexington Cty Peach Festival	0	0	2,500	2,500		
534072	SC Poultry Festival	2,500	0	2,500	5,000		
534074	Chapin Labor Day Festival	0	0	2,500	10,000		
534075	Irmo Okra Strut	0	0	2,500	2,500		
534098	Tartan Day South - The River Alliance	0	0	0	0		
534285	Fall Back Fest: City of W. Columbia	2,500	0	0	0		
534288	ICRC Holiday Lights on the River	2,500	0	2,500	2,500		
	*** Total Operating**	**10,000**	**2,500**	**17,500**	**25,000**	**0**	**0**
	**** Total Personnel & Operating**	**10,000**	**2,500**	**17,500**	**25,000**	**0**	**0**
	Other Financing Uses						
812501	Op Trn to Community Juvenile Arbitration	53,176	53,176	53,176	93,176		
	****Total Other Financing Uses**	**53,176**	**53,176**	**53,176**	**93,176**	**0**	**0**
	***** Total Budget Appropriation**	**63,176**	**55,676**	**70,676**	**118,176**	**0**	**0**

COUNTY OF LEXINGTON

TEMPORARY ALCOHOL BEVERAGE LICENSE FEE APPLICATION FY 2026/27

1. Name of Festival

Gaston Collard + Barbeque Festival

2. Type of Organization (*select one*)

☐	County Government
☑	Municipal
☐	Non-Profit Organization
☐	Community Service Club, Church, etc.
☐	Other

3. Sponsoring Organization

Name of Organization	Town of Gaston
Mailing Address	P.O. Box 429, Gaston, SC 29053

4. Director of Festival

Name & Title	Jennifer Hoyt, Town Clerk
Contact Number(s)	(803) 796-7725
Email	jghoyt7085@gmail.com

5. Festival Website Address

gastonsc.org

6. Festival Category (*select one*)

☑	Festival
☐	Other – Pursuant to State Statute Section 61-6-2010

7. Festival Timeline

Actual Date(s) of Festival	10/4/25

8. Location of Festival

131 N. Carlisle St., Gaston, SC. 29053

9. How many people do you expect to attend?

Expected Number	1800

10. Festival Budget - Request for funds must meet the requirements of Chapter 61, Section 61-6-2010, SC Code of Laws, 1976, as amended.

a. Estimated Total Cost of Festival	$ 10,000
b. Amount of Funds Requested for the Festival	$ 2,500
c. This Request Equals What Percent of the Total Festival Budget	25 %

11. Has your festival previously received Temporary Alcohol Beverage License Fee funding?

☑ Yes ☐ No

*If you **answered yes**, please complete items below.*

a. Year(s)	2025 | 2026
b. Amount(s)	$2500
c. Source(s)	Lexington County
d. Purpose(s)	Help with Collard & BBQ Festival
e. For each award year, did you expend 100% of the Temporary Alcohol Beverage License Fee funds you received?	☑ Yes ☐ No *If you **answered no**, please explain.*

12. Festival Description – Please use *Attachment A* to complete the following information as required by the *Tourism Expenditure Review Committee* to ensure the Festival is in accordance to Chapter 61, Section 61-6-2010, of the S.C. Code of Laws, 1976 as amended.

a. General description of the festival and brief history of the organization	*Please use **Attachment A** to complete this section.*
b. State the benefits that this festival will serve toward promoting tourism and the Lexington County community	
c. Total attendance to the festival versus the number of total tourists in attendance	
d. Economic impact generated by tourism towards the festival	
e. Overall description of how the festival attracts and promotes tourists to the area and specifically how the Temporary Alcohol Beverage License Fee funds were used to accomplish this	
f. Additional comments	

Signature of Festival Director:

Jennifer Hoyt
Print Name

Town Clerk
Title

Jennifer Hoyt
Signature

10/23/25
Date

12a. The Gaston Collard & Barbeque Festival is held every year in the early to late Fall. This year it was held October 4, 2025. Next year it will be held on October 3, 2026. The festival consists of barbeque, collard greens, along with a variety of other food, games, rides or inflatable's vendors and crafters from different areas and entertainment for the community. The Town of Gaston was founded in 1894. The Town was incorporated into Lexington county in 1974. Population is approximately 2000.

12b. The festival promotes tourism for the town and Lexington county. People come from miles away just to taste the collard greens and enjoy fellowship with our community.

12c. Attendance this year was approximately 1800. Almost half were tourists.

12d. The tourism brings income to local businesses and possibly interest from tourist wanting to move to Gaston, which would provide more income to all businesses.

12e. The festival attracts and promotes tourists to the area with entertainment, many vendors from all areas come together. Funds from the Temporary Alcohol Beverage License Fee were used as income for advertisement, supplies and entertainment.

ATTACHMENT A

Item #12 – Festival Description

Please complete the following information as required by the Tourism Expenditure Review Committee to ensure that the festival is in accordance to Chapter 61, Section 61-6-2010 of the S.C. Code of Laws, 1976 as amended.

a. General description of the festival and brief history of the organization

The Gaston Collard + Barbeque Festival is held every year on the first Saturday of October. This year it was held October 4, 2025. The festival consists of barbeque, collard green plates; games; inflatables; vendors and crafts from various areas and entertainment for the community and tourist. The Town was founded in 1894, incorporated into Lexington County in 1974.

b. Benefits that the festival will serve toward promoting tourism and the Lexington County community

The festival promotes tourism for the Town and Lexington County. People come from miles away to enjoy our barbeque and collard greens. We enjoy fellowship with our community and tourist.

c. Total attendance to the festival versus the number of total tourists in attendance

Attendance this year was approximately 1800. Almost half were ~~tourist~~.

d. Economic impact generated by tourism toward the festival

Tourism brings income to local businesses and possibly interest from tourist wanting to move to Gaston, which would provide more local people to build the Gaston community.

e. Overall description of how the festival attracts and promotes tourists to the area, and specifically how the Temporary Alcohol Beverage Licénse Fee funds were used to accomplish this

The festival attracts and promotes tourists to the area with entertainment; many vendors from all areas come together. Funds from the Temporary Alcohol Beverage License Fee are used as income for advertisement, flyers, etc. each year.

f. Additional comments

N/A

COUNTY OF LEXINGTON

TEMPORARY ALCOHOL BEVERAGE LICENSE FEE
FUNDING SOURCES
FY 2026/27

Organization Name Town of Gaston

List of Funding Sources	Actual FY 2024/25	Current FY 2025/26	Estimated FY 2026/27
Temporary Alcohol Bus. Lic. Fund	2500	2500	2500
Sponsors and Vendors	4201	1960	2000
Gaston Pageant	1520	3668	3800
Barbeque Plates	6507	6880	7200
Total	14,728	15,008	15,500

COUNTY OF LEXINGTON

TEMPORARY ALCOHOL BEVERAGE LICENSE FEE EXPENDITURES FY 2026/27

Organization Name Town of Gaston

List of Expenditures	Actual FY 2024/25	Current FY 2025/26	Estimated FY 2026/27
USPS Mail Flyers	1006.18	1138.92	1200.00
USPS Mail Flyers	Ø	910.94	950.00
K+K Print Flyers	1069.80	471.87	500.00
K+K Sign Labels	843.64	Ø	Ø
K+K Banners	104.10	Ø	Ø
Festival Net.com	68.00	68.00	68.00
Lexington County Chronicle Ad	250.00	Ø	Ø
Swansea High School Ad	Ø	Ø	Ø
Signarama - Banners	Ø	1017.41	1020.00
Total	3,341.72	3,607.14	3,738.00

COUNTY OF LEXINGTON

TEMPORARY ALCOHOL BEVERAGE LICENSE FEE APPLICATION FY 2026/27

1. Name of Festival

Lexington County Peach Festival

2. Type of Organization (*select one*)

☐	County Government
☐	Municipal
☑	Non-Profit Organization
☐	Community Service Club, Church, etc.
☐	Other

3. Sponsoring Organization

Name of Organization	Gilbert Community Club
Mailing Address	PO Box 62, Gilbert SC 29054

4. Director of Festival

Name & Title	Monica Motes, Treasurer
Contact Number(s)	803-608-0851
Email	gilbertcctreasurer@gmail.com

5. Festival Website Address

www.lexingtoncountypeachfestival.com

6. Festival Category (*select one*)

☑	Festival
☐	Other – Pursuant to State Statute Section 61-6-2010

7. Festival Timeline

Actual Date(s) of Festival	July 4, 2026

8. Location of Festival

Gilbert Community Park & surrounding area

9. How many people do you expect to attend?

Expected Number	30,000

10. Festival Budget - Request for funds must meet the requirements of Chapter 61, Section 61-6-2010, SC Code of Laws, 1976, as amended.

a.	Estimated Total Cost of Festival	$128,500
b.	Amount of Funds Requested for the Festival	$5,000
c.	This Request Equals What Percent of the Total Festival Budget	3.9 %

11. Has your festival previously received Temporary Alcohol Beverage License Fee funding?

☑ Yes ☐ No

*If you **answered yes**, please complete items below.*

a. Year(s)	2025-26
b. Amount(s)	5,000
c. Source(s)	Temporary Alchohol Beverage License Fee Funding
d. Purpose(s)	Lexington County Peach Festival Funding
e. For each award year, did you expend 100% of the Temporary Alcohol Beverage License Fee funds you received?	☑ Yes ☐ No *If you **answered no**, please explain.*

12. Festival Description – Please use *Attachment A* to complete the following information as required by the *Tourism Expenditure Review Committee* to ensure the Festival is in accordance to Chapter 61, Section 61-6-2010, of the S.C. Code of Laws, 1976 as amended.

a. General description of the festival and brief history of the organization	*Please use Attachment A to complete this section.*
b. State the benefits that this festival will serve toward promoting tourism and the Lexington County community	
c. Total attendance to the festival versus the number of total tourists in attendance	
d. Economic impact generated by tourism towards the festival	
e. Overall description of how the festival attracts and promotes tourists to the area and specifically how the Temporary Alcohol Beverage License Fee funds were used to accomplish this	
f. Additional comments	

Signature of Festival Director:

Monica E Motes
Print Name

Treasurer
Title

Monica E Motes
Signature

01/01/2026
Date

ATTACHMENT A
Item #12 – Festival Description

Please complete the following information as required by the Tourism Expenditure Review Committee to ensure that the festival is in accordance to Chapter 61, Section 61-6-2010 of the S.C. Code of Laws, 1976 as amended.

a. General description of the festival and brief history of the organization

The festival is a one day event consisting of a parade, a local aviationh business that provides an exciting air show prior to the parade, a beauty pageant that feeds contestants to the Miss SC Pageant, and many arts and crafts vendors. Thiere is also entertainment in the part that begins around 9:30am and continues until 9:00pm. The night closes with a spectacular fireworks display. There is also a Car Show and Antique Tractor/Farm Equipment Shows during the day. The Gilbert Community Club is responsible for the feed vending all day.

b. Benefits that the festival will serve toward promoting tourism and the Lexington County community

The Peach Festival brings in people from all over the state as well as from out of state. THe name Gilbert and Lexington County are synonymous with Peach Festival to many people. It is one of the largest, oldest, and best-known events sponsored by the Gilbert Community and Lexington county. Many people come to Lexington County to attend this festival each July 4th making it prt of their Independence Day tradition.

When we added a web page to our promotional events, we began to get inquiries nationwide about the festival. We also have people from several states who made the festival a part of their travel plans annually. In 2010, one family from Pennsylvania planned their trip to Disney World so that they could be in Gilbert for the festival. Each year, the number of out of state inquiries continues to grow.

c. Total attendance to the festival versus the number of total tourists in attendance

The estimated attendance for the festival is 30,000 with approximately 25,000 of those considered to be tourists.

d. Economic impact generated by tourism toward the festival

We do not have records to indicate the actual economic impact. However, we do know that many of our attendees come from out of town spending the night in neighboring towns with hotel accomodations. We also receive reports from our local businesses that their business booms on the days surrounding the festival. In addition, several restaurants in nearby towns, as well as in Gilbert, are swamped with visitors who enjoy a meal with them before leaving the area.

e. Overall description of how the festival attracts and promotes tourists to the area, and specifically how the Temporary Alcohol Beverage License Fee funds were used to accomplish this

The festival, at this point, attracts a large number just by its own reputation acquired over the las 65+ years. We have promotions sponsored by WISTV and other local TV, newspaper and magazine producers not to mention the growth of on social media. For several years, Southern Living posted a story about the festival and we have been featured on the TODAY show in New York in past years. In 2025, we spent in excess of $35,000 on entertainment/fireworks and promoting the festival queens. These expenditures alone would more than cover the $5,000 grant that we would receive.

f. Additional comments

We have enjoyed a highly successful festival for the past 65+ years and look forward to continuing this tradition into the next century. We have set up an advisory bord to ensure that we are preparing leaders for he festival as years pass and our present generation, who have worked with the festival throughout tis history are no longer able to carry out their duties.
We receive may comments of appreication for our family festival atomosphere and our "no alcohol" policy. Law enforcement alos has expressed their appreciation as this makes thir jobs a little easier the day of the festival. This festival serves as a unifying factor in our community bringing people together from all walks of life. It is also a source of pride for our community as it is the major event that has "put Gilbert on the map" so to speak. In 1983, the Gilbert Community Club began giving scholarships to high school seniors that worked for at least 3 years with Festival and to date have given well over 300 scholarships. Today many of our festival workers, committee chairpersons, and several other advisory members are former scholarship recipients.
We are proud our our reputation and he quality of our Festival and hope to be able to continue for many years in the future.

COUNTY OF LEXINGTON

TEMPORARY ALCOHOL BEVERAGE LICENSE FEE
FUNDING SOURCES
FY 2026/27

Organization Name Lexington County Peach Festival

List of Funding Sources	Actual FY 2024/25	Current FY 2025/26	Estimated FY 2026/27
Temporary Alcohol Beverage	$0	$5,000	$5,000
Total			

COUNTY OF LEXINGTON

TEMPORARY ALCOHOL BEVERAGE LICENSE FEE EXPENDITURES FY 2026/27

Organization Name Lexington County Peach Festival

List of Expenditures	Actual FY 2024/25	Current FY 2025/26	Estimated FY 2026/27
Total Peach Festival Expenditures	$90,384	$111,040	$114,450
Total	$90,384	$111,040	$114,450

Budget

Category	2021 Budget	2022 Budget	2023 Budget	2023 Actual	2024 Budget	2025 Budget	2026 Budget
Revenue							
Sponsors/Ads	27,000.00	36,000.00	10,000.00	36,999.94	10,000.00	32,000.00	35,000.00
Programs	24,000.00	28,000.00	24,000.00	-	26,000.00	-	-
Fireworks	5,000.00	10,000.00	12,000.00	-	12,000.00	20,000.00	20,000.00
Art Contest	1,300.00	1,300.00	-	-	-	-	-
Arts & Crafts, Rides	12,040.00	13,000.00	13,000.00	9,317.00	7,500.00	6,500.00	6,500.00
Pageant - Ticket sales	5,033.00	5,033.00	5,033.00	3,566.00	5,033.00	15,000.00	15,000.00
Pageant - Peoples Choice	-	-	-	-	-		-
Grants	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	5,000.00
Concessions	-	-	20,000.00	55,777.48	57,618.00	50,000.00	45,000.00
Food Trucks	-		-	-	-	-	2,000.00
Volleyball	-	-	-	-	-	-	
Grand Total Revenues	**76,873.00**	**95,833.00**	**86,533.00**	**108,160.42**	**120,651.00**	**126,000.00**	**128,500.00**
Expenses							
Administration	8,933.00	3,800.00	3,800.00	7,644.15	8,000.00	11,000.00	8,000.00
Programs/Advertising	11,554.00	12,000.00	12,000.00	3,530.79	4,000.00	4,000.00	8,000.00
Fireworks	1,684.00	11,500.00	11,500.00	25,300.00	12,000.00	15,250.00	16,000.00
Art Contest	1,702.00	1,700.00	-	-	-	-	-
Arts & Crafts/Vendor-Town of Gilbert	554.00	554.00	554.00	463.34	550.00	750.00	800.00
Pageant	2,563.00	2,500.00	2,500.00	2,597.49	4,150.00	4,500.00	6,000.00
Pageant - Audltor/Judges	-		-	-	-	600.00	750.00
Pageant - Peoples Choice Donation	-	-	-	-	-	5,000.00	5,000.00
Parade	501.00	500.00	500.00	232.41	550.00	550.00	600.00
Promotion/Media	2,715.00	2,700.00	2,700.00	329.70	-	2,000.00	2,500.00
Entertainment	14,555.00	15,000.00	15,000.00	10,050.00	15,000.00	12,000.00	25,000.00
Banquets	6,963.00	3,000.00	4,000.00	5,181.57	5,000.00	4,500.00	4,500.00
Construction/Maintenance	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-
Rentals	3,712.00	3,800.00	3,800.00	5,029.21	5,200.00	6,800.00	6,000.00
Labor - Sanitation/Cleaning	1,620.00	1,620.00	1,620.00	200.00	1,500.00	1,500.00	1,500.00
Recipe Contest	210.00	250.00	-	-	-	-	-
Concessions	34,215.00	36,000.00	18,000.00	21,436.12	26,000.00	21,000.00	15,000.00
Scholarships	-	-		1,050.00	1,750.00	1,750.00	1,800.00
T-Shirts/Advertising	-	-	-	4,715.61	-	8,000.00	8,000.00
Donation to Park						5,000.00	5,000.00
Grand Total Expenses	91,481.00	94,924.00	75,974.00	87,760.39	83,700.00	104,200.00	114,450.00
Revenues Over (Under) Expenses	(14,608.00)	909.00	10,559.00	20,400.03	36,951.00	21,800.00	14,050.00

COUNTY OF LEXINGTON

TEMPORARY ALCOHOL BEVERAGE LICENSE FEE APPLICATION

FY 2026/27

1. Name of Festival

The South Carolina Poultry Festival

2. Type of Organization (*select one*)

☐	County Government
☐	Municipal
☑	Non-Profit Organization
☐	Community Service Club, Church, etc.
☐	Other

3. Sponsoring Organization

Name of Organization	The Leesville Merchants Association
Mailing Address	PO Box 4067 Leesville, SC 29070

4. Director of Festival

Name & Title	Brent Shealy, Co-Chair
Contact Number(s)	803-532-9273 (W) or 803-429-5198 (C)
Email	brent.shealy@economyfurniture.oom

5. Festival Website Address

scpoultryfestival.com

6. Festival Category (*select one*)

☑	Festival
☐	Other – Pursuant to State Statute Section 61-6-2010

7. Festival Timeline

Actual Date(s) of Festival	May 7-9, 2026

8. Location of Festival

Main Street, Leesville District of Batesburg-Leesville

9. How many people do you expect to attend?

Expected Number	80,000

10. Festival Budget - Request for funds must meet the requirements of Chapter 61, Section 61-6-2010, SC Code of Laws, 1976, as amended.

a. Estimated Total Cost of Festival	$150,000
b. Amount of Funds Requested for the Festival	$5,000
c. This Request Equals What Percent of the Total Festival Budget	%

11. Has your festival previously received Temporary Alcohol Beverage License Fee funding?

☑ Yes ☐ No

*If you **answered yes**, please complete items below.*

a. Year(s)	2025 and prior
b. Amount(s)	2500 annually
c. Source(s)	Lexington County Temporary Alcohol Beverage License Fee
d. Purpose(s)	Advertising
e. For each award year, did you expend 100% of the Temporary Alcohol Beverage License Fee funds you received?	☐ Yes ☐ No *If you **answered no**, please explain.*

12. Festival Description – Please use *Attachment A* to complete the following information as required by the *Tourism Expenditure Review Committee* to ensure the Festival is in accordance to Chapter 61, Section 61-6-2010, of the S.C. Code of Laws, 1976 as amended.

a. General description of the festival and brief history of the organization	*Please use **Attachment A** to complete this section.*
b. State the benefits that this festival will serve toward promoting tourism and the Lexington County community	
c. Total attendance to the festival versus the number of total tourists in attendance	
d. Economic impact generated by tourism towards the festival	
e. Overall description of how the festival attracts and promotes tourists to the area and specifically how the Temporary Alcohol Beverage License Fee funds were used to accomplish this	
f. Additional comments	

Signature of Festival Director:

BRENT SHEALY
Print Name

CO-CHAIR
Title

Brent Shealy
Signature

10/22/25
Date

ATTACHMENT A
Item #12 – Festival Description

Please complete the following information as required by the Tourism Expenditure Review Committee to ensure that the festival is in accordance to Chapter 61, Section 61-6-2010 of the S.C. Code of Laws, 1976 as amended.

a. General description of the festival and brief history of the organization

The South Carolina Poultry Festival is held the 2nd Saturday in May every year. Since it's humble beginnings in 1987, the Festival has grown from the small, regional, one-day event into what it is now: a three-day Festival that includes something for everyone!

b. Benefits that the festival will serve toward promoting tourism and the Lexington County community

Festivities begin Thursday night with a one priced ride night and musical entertainment. Friday night continues with more rides, musical entertainment complete with a street dance, and a cornhole tournament in the park. Saturday starts early with a 5K road race, volleyball tournament, a great parade, a variety of food vendors, a variety of crafters, classic car show, cooking contest, and carnival rides. We feature three stages of entertainment during the day and close the festival with the musical talents of the bands at the street dance and the remarkable fireworks display on Saturday evening. With so much to do people come both near and far to be a part of our Festival.

c. Total attendance to the festival versus the number of total tourists in attendance

Because our Festival has no set entry point or fee we do not know exactly how many folks are in attendance or where they are from. We guestimate about 80,000 collectively attend the festival over the 3 days and know, based on word of mouth, that many travel from out of the county to attend our festival each year.

d. Economic impact generated by tourism toward the festival

We know that our Festival brings folks from all over the state (and beyond) together in fun and fellowship to share in, and experience, the sweet charm and hospitality of Batesburg-Leesville, SC. While here, many patron local businesses they would not otherswise patron and plan return visits as a result.

e. Overall description of how the festival attracts and promotes tourists to the area, and specifically how the Temporary Alcohol Beverage License Fee funds were used to accomplish this

A Festival of this magnitude comes with a great price tag and would not be possible without the countless volunteers who generously give of their time, the sponsors, and all of the unsung heroes working in unison to create this family-oriented Festival. Monies received from this funding better allow us the priviledge to advertise and market our Festival.

f. Additional comments

COUNTY OF LEXINGTON

TEMPORARY ALCOHOL BEVERAGE LICENSE FEE APPLICATION

FY 2026/27

1. Name of Festival

Chapin Labor Day Parade & Festival

Chapin Labor Day Parade & Festival

2. Type of Organization (*select one*)

☐	County Government
✔	Municipal
☐	Non-Profit Organization
☐	Community Service Club, Church, etc.
☐	Other

3. Sponsoring Organization

Name of Organization	Town of Chapin
Mailing Address	157 NW Columbia Ave. Chapin SC 29036

Town of Chapin
157 NW Columbia Ave. Chapin SC 29036

4. Director of Festival

Name & Title	Currently: Mayor Bill Mitchell (New future employee)
Contact Number(s)	839.239.1041 cell, 803.345.2444 Office
Email	bmitchell@chapinsc.com and/or communications@chapinsc.com

Currently: Mayor Bill Mitchell (New future employee)
839.239.1041 cell, 803.345.2444 Office
bmitchell@chapinsc.com and/or communications@chapinsc.com
bmitchell@chapinsc.com and/or communications@chapinsc.com

5. Festival Website Address

https://www.chapinsc.com/269/Chapin-Labor-Day-Festival-Parade

https://www.chapinsc.com/269/Chapin-Labor-Day-Festival-Parade

6. Festival Category (*select one*)

✓	Festival
✔	Other – Pursuant to State Statute Section 61-6-2010

7. Festival Timeline Aug 28, 2026 - Sept 2, 2026

Actual Date(s) of Festival	Aug 28, 2026 - Sept 2, 2026

8. Location of Festival

Downtown Chapin (Chapin Rd. Beaufort St. Clark St. Lexington Ave.)
Downtown Chapin (Chapin Rd. Beaufort St. Clark St. Lexington Ave.)

9. How many people do you expect to attend?

Expected Number	20k-25k 20k-25k

10. Festival Budget - Request for funds must meet the requirements of Chapter 61, Section 61-6-2010, SC Code of Laws, 1976, as amended.

a. Estimated Total Cost of Festival	$ 25,000 25,000
b. Amount of Funds Requested for the Festival	$ 10,000 10,000
c. This Request Equals What Percent of the Total Festival Budget	40 40 %

11. Has your festival previously received Temporary Alcohol Beverage License Fee funding?

☑ Yes ☐ No

*If you **answered yes,** please complete items below.*

a. Year(s)	2021, 2022, 2023, 2024, & 2025 2021, 2022, 2023, 2024, & 2025
b. Amount(s)	$2500. $2500.
c. Source(s)	Accommodations Tax Funds Accommodations Tax Funds
d. Purpose(s)	Advertising and Promotions Advertising and Promotions
e. For each award year, did you expend 100% of the Temporary Alcohol Beverage License Fee funds you received?	☑ Yes ☐ No *If you **answered no**, please explain.*

12. Festival Description – Please use *Attachment A* to complete the following information as required by the *Tourism Expenditure Review Committee* to ensure the Festival is in accordance to Chapter 61, Section 61-6-2010, of the S.C. Code of Laws, 1976 as amended.

a. General description of the festival and brief history of the organization	*Please use **Attachment A** to complete this section.*
b. State the benefits that this festival will serve toward promoting tourism and the Lexington County community	
c. Total attendance to the festival versus the number of total tourists in attendance	
d. Economic impact generated by tourism towards the festival	
e. Overall description of how the festival attracts and promotes tourists to the area and specifically how the Temporary Alcohol Beverage License Fee funds were used to accomplish this	
f. Additional comments	

Signature of Festival Director:

Bill Mitchell,Jr	Mayor
Print Name	**Title**
	22 January 2025
Signature	**Date**

ATTACHMENT A

Item #12 – Festival Description

Please complete the following information as required by the Tourism Expenditure Review Committee to ensure that the festival is in accordance to Chapter 61, Section 61-6-2010 of the S.C. Code of Laws, 1976 as amended.

a. General description of the festival and brief history of the organization

Entering its 46th year in 2025, the Chapin Labor Day Festival remains the town's signature event, draw thousands of residents and visitors to the lakeside community for a week-long celebration. The festiva features events including Taste of Chapin, a 5K benefiting youth volunteer programs, live music, and a community concert. Labor Day Monday culminates in a full-scale street festival with more than 100 ve children's area, classic car show, library book sale, model train display, local musical performances, anc 100+ entry parade. As Chapin continues to grow, the festival has expanded alongside it and remains a community-building tradition.

b. Benefits that the festival will serve toward promoting tourism and the Lexington County community

This long-running annual festival attracts more than 25,000 visitors from across the Midlands, South Ca beyond, generating substantial economic impact for local restaurants, shops, and vendors. The event als fundraising opportunities for Chapin-area nonprofits and schools, which support the festival through fo setup and cleanup, and public safety operations. With approximately 60% of vendors traveling from out festival also supports local hospitality through pre-negotiated hotel partnerships.

In partnership with the Crooked Creek Art League, the festival has expanded to include an annual comm installation that showcases local artists and strengthens Chapin's cultural identity. These installations, dis the community and hosted by local businesses, attract visitors and art enthusiasts while offering artists r entrepreneurial opportunities. The success of these projects—including this year's popular turtle sculptu art component a lasting and visible asset to the community.

The Chapin Labor Day Parade and Festival significantly boosts tourism by drawing 20,000+ visitors, shov as a vibrant destination beyond Lake Murray, supporting local businesses with increased foot traffic, offe family-friendly attractions (music, carnival, food), and generating substantial economic impact for the re it as a prime time to visit. The event promotes community pride and reinforces Chapin's image as a gre work, and play, attracting potential future visitors.

c. Total attendance to the festival versus the number of total tourists in attendance

2025: The festival drew an estimated ~30,000 attendees during the celebration and parade.
2022, attendance was between 10k & 15k. 2023 & 2024: Local news covered the parade and festival activities ranged from 20k - 30K visitors. Due to COVID-19, the festival was not able to take place in 2020 and in 2021, Based on an increase in vendors participation, car show entries, parade contestants and festival attendees, the event attendance increase significantly in 2023-2025. Due to the interest in our area and exposure of our event, we saw more tourists in attendance these past 2 years than ever before. A significant percentage of vendors were from Georgia, North Carolina, as well as outside of South Carolina's Midlands and as far away as Iowa.

d. Economic impact generated by tourism toward the festival

Venders and parade participants each pay a $25 fee for a business license / or parade fee to the Town. Roughly that generates $5000 for the Town. Vendors do not provide the Town of Chapin with their sales information but a conservative estimate of the minimum spending by individuals in attendance of about $5-10 per person would generate a minimum of $100,000 - 200,000 in revenues. With most of the visitors staying the week leading up to the holiday weekend and potentially some days afterwards, sales generated outside of the event are not tracked. However much exactly is generated, the impact is far greater than the money spent to put on the events as it as creates community pride, encourages a diverse group of people to work together for a common cause, and generates new visitors to our community as well as positive publicity for our town.

e. Overall description of how the festival attracts and promotes tourists to the area, and specifically how the Temporary Alcohol Beverage License Fee funds were used to accomplish this

The funds received from Lexington County through its ATAX funds will be used to support advertising and promotions as follows:
-$5000 in regional and outside digital and print advertising
-$4000 in visitors guides and visitors maps
-$1000 in billboard signage outside of the immediate area.
These estimates of costs are planned for budgeting with the 2026 advertising cycle for the Chapin Labor Day Festival. The requests have increased from previous years, due t several publisher and printer partner changes.
Without the funding from Lexington County, the town's budget simply cannot support the advertising costs to areas outside of our local community. The event relies on participation of vendors and attendees from all over the state. Advertising remains a powerful tool to generate excitement and participation

f. Additional comments

We are tremendously appreciative of the support of Lexington County with our Labor Day weekend. It's
a huge undertaking but it is imperative to the success of our shared goals, those being bringing new people into the area and showing them what is special about our community. We are excited to work with your organization again in the future!

The Town of Chapin is looking to expand our marketing reach of the Chapin Labor Day Festival by advertising in SC Living Magazine, the Irmo-Chapin Life Magazine, Lake Murray News, and the Lake Murray Lifestyles E-Zine this year. With the expanded funds, we feel we can make this the best year yet.

COUNTY OF LEXINGTON

TEMPORARY ALCOHOL BEVERAGE LICENSE FEE EXPENDITURES FY 2026/27

Organization Name _____

List of Expenditures	Actual FY 2024/25	Current FY 2025/26	Estimated FY 2026/27
I need to find these items from the budget - The Town is undergoing high turnover and more research is needed.			
Total			

COUNTY OF LEXINGTON

TEMPORARY ALCOHOL BEVERAGE LICENSE FEE
FUNDING SOURCES
FY 2026/27

Organization Name _____

List of Funding Sources	Actual FY 2024/25	Current FY 2025/26	Estimated FY 2026/27
I need to find these items from the budget - The Town is undergoing high turnover and more research is needed.			
Total			

COUNTY OF LEXINGTON

TEMPORARY ALCOHOL BEVERAGE LICENSE FEE APPLICATION FY 2026/27

1. Name of Festival

Irmo Okra Strut

2. Type of Organization (*select one*)

☐	County Government
☑	Municipal
☐	Non-Profit Organization
☐	Community Service Club, Church, etc.
☐	Other

3. Sponsoring Organization

Name of Organization	Town of Irmo
Mailing Address	PO Box 406, Irmo, SC 29063

4. Director of Festival

Name & Title	Dawn Cilley, Commission Chair
Contact Number(s)	954-632-6211
Email	info@okrastrut.com

5. Festival Website Address

https://okrastrut.com

6. Festival Category (*select one*)

☑	Festival
☐	Other – Pursuant to State Statute Section 61-6-2010

7. Festival Timeline

Actual Date(s) of Festival	September 25 - 26, 2026

8. Location of Festival

Moore Park, 7507 Eastview Dr, Irmo, SC 29063

9. How many people do you expect to attend?

Expected Number	25,000-30,000 over 2 days

10. Festival Budget - Request for funds must meet the requirements of Chapter 61, Section 61-6-2010, SC Code of Laws, 1976, as amended.

a. Estimated Total Cost of Festival	$ 150,000.00	
b. Amount of Funds Requested for the Festival	$ 10,000	
c. This Request Equals What Percent of the Total Festival Budget	6.7	%

11. Has your festival previously received Temporary Alcohol Beverage License Fee funding?

☑ Yes ☐ No

*If you **answered yes,** please complete items below.*

a. Year(s)	2022, 2023, 2024
b. Amount(s)	2,500, 2,500, 2,500
c. Source(s)	Lexington County
d. Purpose(s)	Increasing awareness and increasing tourism to Irmo and Lexington County
e. For each award year, did you expend 100% of the Temporary Alcohol Beverage License Fee funds you received?	☑ Yes ☐ No *If you **answered no**, please explain.*

12. Festival Description – Please use *Attachment A* to complete the following information as required by the *Tourism Expenditure Review Committee* to ensure the Festival is in accordance to Chapter 61, Section 61-6-2010, of the S.C. Code of Laws, 1976 as amended.

a. General description of the festival and brief history of the organization	*Please use **Attachment A** to complete this section.*
b. State the benefits that this festival will serve toward promoting tourism and the Lexington County community	
c. Total attendance to the festival versus the number of total tourists in attendance	
d. Economic impact generated by tourism towards the festival	
e. Overall description of how the festival attracts and promotes tourists to the area and specifically how the Temporary Alcohol Beverage License Fee funds were used to accomplish this	
f. Additional comments	

Signature of Festival Director:

Dawn Cilley
Print Name

Commission Chair
Title

Dawn Cilley Digitally signed by Dawn Cilley Date: 2026.01.28 16:43:53 -05'00'
Signature

1/28/2026
Date

ATTACHMENT A
Item #12 – Festival Description

Please complete the following information as required by the Tourism Expenditure Review Committee to ensure that the festival is in accordance to Chapter 61, Section 61-6-2010 of the S.C. Code of Laws, 1976 as amended.

a. General description of the festival and brief history of the organization

b. Benefits that the festival will serve toward promoting tourism and the Lexington County community

c. Total attendance to the festival versus the number of total tourists in attendance

d. Economic impact generated by tourism toward the festival

e. Overall description of how the festival attracts and promotes tourists to the area, and specifically how the Temporary Alcohol Beverage License Fee funds were used to accomplish this

f. Additional comments

COUNTY OF LEXINGTON

TEMPORARY ALCOHOL BEVERAGE LICENSE FEE EXPENDITURES FY 2026/27

Organization Name _____

List of Expenditures	Actual FY 2024/25	Current FY 2025/26	Estimated FY 2026/27
Total			

COUNTY OF LEXINGTON

TEMPORARY ALCOHOL BEVERAGE LICENSE FEE
FUNDING SOURCES
FY 2026/27

Organization Name _____

List of Funding Sources	Actual FY 2024/25	Current FY 2025/26	Estimated FY 2026/27
Total			

ATTACHMENT A

Item #12 – Festival Description

Please complete the following information as required by the Tourism Expenditure Review Committee to ensure that the festival is in accordance to Chapter 61, Section 61-6-2010 of the S.C. Code of Laws, 1976 as amended.

a. General description of the festival and brief history of the organization

The Lexington Medical Center Irmo Okra Strut is an iconic annual event deeply rooted in the vibrant community of Irmo, South Carolina. Since 1973, this unique festival has brought residents and visitors together to celebrate the local culture, heritage, and the beloved okra plant. We are excited to submit this application to request funding for the Irmo Okra Strut, an event that not only entertains but also serves as a vital fundraiser for our community.

b. Benefits that the festival will serve toward promoting tourism and the Lexington County community

The primary objectives of the Irmo Okra Strut are as follows:
Preserving Local Heritage: The festival aims to preserve and showcase the rich cultural heritage of Irmo and the broader Southern region. It celebrates the traditions, music, and cuisine that make this community unique.
Community Engagement: The Irmo Okra Strut fosters community engagement by providing an inclusive platform for residents of all ages to come together, socialize, and build connections.
Supporting Local Organizations: Proceeds from the festival go toward supporting local organizations and charities, contributing to the betterment of our community.
Economic Boost: The festival provides a significant economic boost to our community, benefiting local businesses, artisans, and vendors who participate in the event.

c. Total attendance to the festival versus the number of total tourists in attendance

30,000 estimated in attendance, 25,000 of those being tourists.

d. Economic impact generated by tourism toward the festival

To our best estimates, the festival guests will spend up to $5.00 at local businesses for every $1.00 they spend at the Okra Strut. Currently, the Okra Strut estimates to generate at least $25,000.00 from tourists. When they're not at the event, guests will be using businesses such as hotels, gas stations, restaurants, and even retail stores like Kroger and Dollar General.

e. Overall description of how the festival attracts and promotes tourists to the area, and specifically how the Temporary Alcohol Beverage License Fee funds were used to accomplish this

The Irmo Okra Strut isn't just a local event; it's a regional draw that attracts tourists from near and far to our charming town. Tourists are enticed by the unique and vibrant celebration of Southern culture and cuisine that the festival offers. Many visitors plan their trips to Irmo specifically to coincide with the Okra Strut, contributing to increased tourism revenue for the town. As they explore the festival, tourists also discover the warmth and hospitality of our community, making them more likely to return in the future. By supporting the Lexington Medical Center Irmo Okra Strut, you are not only investing in a beloved community tradition but also bolstering the local economy through increased tourism, benefiting local businesses, restaurants, and accommodations. This will play a vital role in promoting Irmo as a must-visit destination and sustaining the economic growth that accompanies it.

f. Additional comments

COUNTY OF LEXINGTON

TEMPORARY ALCOHOL BEVERAGE LICENSE FEE
EXPENDITURES
FY 2026/27

Organization Name Irmo Okra Strut

List of Expenditures	Actual FY 2024/25	Current FY 2025/26	Estimated FY 2026/27
Billboards	4150	4150	4000
Radio Ads	1500	1500	1500
Television Ads	11000	11000	10000
Social Media / Online Marketing	4000	1000	1000
Print Ads	1000	1000	1000
10,000 **Total**	21650	21650	15700

COUNTY OF LEXINGTON

TEMPORARY ALCOHOL BEVERAGE LICENSE FEE
FUNDING SOURCES
FY 2026/27

Organization Name Irmo Okra Strut

List of Funding Sources	Actual FY 2024/25	Current FY 2025/26	Estimated FY 2026/27
Lexington County	2500	2500	2500
Richland County	10000	10000	10000
Town of Irmo	10000	20000	10000
Self-Generated Revenue (sponsors, booth rentals, parade fees, sales)	90000	90000	115000
10,000 **Total**	112500	112500	137500

COUNTY OF LEXINGTON

TEMPORARY ALCOHOL BEVERAGE LICENSE FEE APPLICATION FY 2026/27

1. Name of Festival

Holiday Lights on the River at Saluda Shoals Park

2. Type of Organization (*select one*)

☐	County Government
☐	Municipal
☐	Non-Profit Organization
☐	Community Service Club, Church, etc.
☑	Other Special Purpose District

3. Sponsoring Organization

Name of Organization	Irmo Chapin Recreation Commission
Mailing Address	5605 Bush River Road, Columbia, SC 29212

4. Director of Festival

Name & Title	Mark Smyers
Contact Number(s)	803-772-1228
Email	msmyers@icrc.net

5. Festival Website Address

www.icrc.net/event/holiday-lights-river-1

6. Festival Category (*select one*)

☑	Festival
☐	Other – Pursuant to State Statute Section 61-6-2010

7. Festival Timeline

Actual Date(s) of Festival	November 25-December 31, 2026

8. Location of Festival

Saluda Shoals Park, 6071 St. Andrews Road, Columbia, SC 29212

9. How many people do you expect to attend?

Expected Number	100,000

10. Festival Budget - Request for funds must meet the requirements of Chapter 61, Section 61-6-2010, SC Code of Laws, 1976, as amended.

a. Estimated Total Cost of Festival	$ 269,000
b. Amount of Funds Requested for the Festival	$2,500
c. This Request Equals What Percent of the Total Festival Budget	.93 %

11. Has your festival previously received Temporary Alcohol Beverage License Fee funding?

☑ Yes ☐ No

*If you **answered yes,** please complete items below.*

a. Year(s)	2021, 2022, 2023, 2024, 2025
b. Amount(s)	$2,500, $2,500, $2,500, $2,500, $2,500
c. Source(s)	Lexington County Temporary Alcohol Beverage License Fee funding
d. Purpose(s)	Holiday Lights on the River Marketing/Advertising
e. For each award year, did you expend 100% of the Temporary Alcohol Beverage License Fee funds you received?	☑ Yes ☐ No *If you **answered no**, please explain.*

12. Festival Description – Please use *Attachment A* to complete the following information as required by the *Tourism Expenditure Review Committee* to ensure the Festival is in accordance to Chapter 61, Section 61-6-2010, of the S.C. Code of Laws, 1976 as amended.

a. General description of the festival and brief history of the organization	*Please use Attachment A to complete this section.*
b. State the benefits that this festival will serve toward promoting tourism and the Lexington County community	
c. Total attendance to the festival versus the number of total tourists in attendance	
d. Economic impact generated by tourism towards the festival	
e. Overall description of how the festival attracts and promotes tourists to the area and specifically how the Temporary Alcohol Beverage License Fee funds were used to accomplish this	
f. Additional comments	

Signature of Festival Director:

Mark A. Smyers
Print Name

Executive Director
Title

Signature

01/02/2026
Date

ATTACHMENT A
Item #12 – Festival Description

Please complete the following information as required by the Tourism Expenditure Review Committee to ensure that the festival is in accordance to Chapter 61, Section 61-6-2010 of the S.C. Code of Laws, 1976 as amended.

a. General description of the festival and brief history of the organization

Holiday Lights on the River is the Midlands' largest drive-through light show, featuring millions of dazzling lights along a three-mile loop through Saluda Shoals Park. Since its debut in 2002, this beloved outdoor attraction has brought holiday magic to more than one million visitors. In 2025, Holiday Lights welcomed 98,508 guests from across South Carolina and the greater Southeast. Despite operating one less week due to a later Thanksgiving, the event continued to draw strong attendance and community support.

Established in 1969, the Irmo Chapin Recreation Commission (ICRC) is dedicated to enhancing the quality of life for residents of the Midlands. ICRC fulfills this mission through the development of diverse recreation programs that promote wellness, physical activity, and cultural enrichment for people of all ages.

b. Benefits that the festival will serve toward promoting tourism and the Lexington County community

Temporary Alcohol Beverage License Fee funding will be used to advertise and promote Holiday Lights on the River throughout South Carolina. This affordable, family-friendly holiday tradition attracts visitors from across the state and the Southeast. Through its themed light displays, Holiday Lights showcases not only Saluda Shoals Park, but also Lake Murray and the wide range of recreational opportunities available in the region.

The event's sponsorship program provides 56 local and regional businesses with valuable exposure by allowing them to promote their products and services to thousands of visitors. In 2025, Holiday Lights on the River welcomed 98,508 attendees, reinforcing its role as a significant seasonal tourism driver.

Special events such as Holiday Lights are especially important during the holiday season, when families seek meaningful activities to enjoy together and opportunities to entertain out-of-town guests. Saluda Shoals Park's central location—between Irmo and downtown Columbia—combined with its close proximity to major interstates (I-26 and I-20), downtown Lexington, restaurants, shopping centers, hotels, Riverbanks Zoo, and other attractions, makes it an ideal destination for tourism and special events.

An established regional attraction, Saluda Shoals Park hosted more than 904,500 visitors during 2024–2025, further demonstrating its importance as a premier recreational and tourism destination in the Midlands.

c. Total attendance to the festival versus the number of total tourists in attendance

Holiday Lights on the River 2025
Total attendance: 98,508 people
Tourists: 19,702 people (20%)

d. Economic impact generated by tourism toward the festival

98,508 people attend the 2025 Holiday Lights on the River. Approximately 20% (or 19,702 people) are considered tourists. The economic impact of these guests would be $866,888.

(NOTE: Calculation is based on the Estimated Expenditures Per Person Per Day Formula's & Amounts from SCPRT for day visitors at $44 per person per day.)

e. Overall description of how the festival attracts and promotes tourists to the area, and specifically how the Temporary Alcohol Beverage License Fee funds were used to accomplish this

The 2025 marketing plan utilized a broad range of advertising mediums to reach residents as well as communities across the state including: radio, television, digital retargeting, print, social media, email, and website advertising. Statewide audiences were reached through the following:
$10,000 Radio/Digital Coverage: ad placement with iHeart Media, Cumulus Media, and Midlands Media Group reaching Columbia, Lexington, Orangeburg, Barnwell, Chester, Camden, Sumter, Newberry, Aiken, Augusta, Rock Hill, Florence, Hartsville, Union, Greenwood, Laurens, and surrounding areas.
$17,500 Television/Digital coverage: WLTX TV, WIS TV, and WACH FOX covering 29 Counties throughout the state.
$2,400 electronic billboards in Greenville, SC, Charlotte, NC, and Augusta, GA
$1,300 print coverage in the Free Times
$500 Print/Mail Holiday Lights Rack cards to all seven SC Welcome Centers (North Augusta, Landrum, Fort Mill, Fair Play, Hardeeville, Hamer, and Santee) serving 39 SC counties.
$500 digital ads on facebook
The marketing plan for 2026 would include these same components that have driven the success of Holiday Lights.

f. Additional comments

As stated above, tourist visiting Holiday Lights on the River have an economic impact of approximately $866,888 on the local economy.

Saluda Shoals Park was established in 1997 through a public-private partnership between the Irmo Chapin Recreation Commission, Dominion Energy (formerly SCE&G) and the Saluda Shoals Foundation with a commitment to be operationally self-sustaining. In order to meet this goal, Holiday Lights on the River was created to provide a fun holiday activity for individuals and families as well as generate revenue to support Saluda Shoals Park operations.

COUNTY OF LEXINGTON

TEMPORARY ALCOHOL BEVERAGE LICENSE FEE
FUNDING SOURCES
FY 2026/27

Organization Name Irmo Chapin Recreation Commission

List of Funding Sources	Actual FY 2024/25	Current FY 2025/26	Estimated FY 2026/27
Admissions	684,634	680,295	690,000
Sponsorships	96,000	117,000	118,000
Concessions/Gift Shop	84,532	79,455	80,000
2,500 **Total**	865,166	776,750	816,000

COUNTY OF LEXINGTON
ACCOMMODATIONS TAX FUND
EXPENDITURES
FY 2026/27

Organization Name _____

List of Expenditures	Actual FY 2024/25	Current FY 2025/26	Estimated FY 2026/27
Advertising/Promotion	33,346	32,095	34,000
Operations - Light Displays/Utilities/Infrastructure	130,000	117,200	118,000
Activities/Concessions/Gift Shop	56,000	63,243	64,000
Staff/Public Safety	62,000	52,322	53,000
Total	281,346	264,860	269,000

COUNTY OF LEXINGTON

TEMPORARY ALCOHOL BEVERAGE LICENSE FEE

FY 2026/27 FINAL REPORT

(SUBMIT WITH FINAL EXPENDITURES FOR FUNDING)

I. FESTIVAL INFORMATION

Organization Name	Irmo Chapin Recreation Commission
Festival Name	Holiday Lights on the River
Contact Name & Phone Number	Mark A. Smyer, 803-772-1228

II. FESTIVAL COMPLETION

Were you able to complete the festival as stated in your original application?

☑ Yes ☐ No

*If **no**, state any problems you encountered.*

III. FESTIVAL SUCCESS

Please share any additional comments regarding the festival (e.g., lessons learned, successes, problems encountered, etc.).

Holiday Lights on the River ran for one less week again this year but attendance was still strong and on many nights exceeded last year's attendance.
Based on feedback from ICRC social media platforms, the event was very well liked by the public and considered a great value for the cost.
More than 98,500 people visited Holiday Lights on the River this year. In addition to to local visitors, many families traveled from around the state to enjoy the event.
Traffic along St. Andrews Road can be a problem on busy nights but the assistance of local law enforcement as traffic control and continued online ticket sales has helped control traffic and reduce wait times.
A partnership with the Lexington-Richland School District Five Center for Advance Technical Studies has allowed us to work with students and teachers at the Center over the past several years. This year, students designed and built a new Santa Dunking Booth display.
This event helps support the operation of Saluda Shoals Park, which does not receive funding from tax dollars.

IV. Festival Attendance

Record numbers in the table below as requested by the Tourism Expenditure Review Committee. Numbers are to reflect attendance and funds received for festivals for current and previous years.

Total Budget of Project/Event	Current Year FY 2026/27	Previous Year FY 2025/26
Total Budget of Festival	269,000	264,860
Amount Funded by the Temporary Alcohol Beverage License Fee	2,500	2,500
Amount Funded by the Temporary Alcohol Beverage License Fee from all sources	2,500	2,500
Total Attendance	100,000	98,508
Total Tourists*	20,000	19,702

**Tourists are generally defined as those who travel 50 miles or more to attend.*

V. Methods

Please describe the methods used to capture the attendance data listed above (i.e. license plates, surveys, etc.).

Attendance is captured though license plates and and online ticket sales.

VI. Festival Budget

Attach a report indicating what festival expenses were paid for using the amount funded by the Temporary Alcohol Beverage License Fee for the fiscal year.

VII. Organization Signature

Provide signature of official with the organization verifying accuracy of above statements.

Mark A. Smyers

Print Name

Special Purpose District

Signature

Executive Director

Title

January 2, 2026

Date

HL Budget 25

Radio		
Iheart Media	Nov/Dec Radio, web, social	7,000.00
MMG	Nov/Dec Radio, web, social	1,500.00
Cumulus Media	Nov/Dec Radio, web, social	1,500.00
Television		
WLTX	5 weeks commercials, Streaming, social	7,500.00
WACH FOX	5 weeks commercials, Streaming, social	3,000.00
WIS	5 weeks commercials, social	7,000.00
Newspaper		
Free Times	Holiday Guide/Weekly ads Nov/Dec	1,300.00
Web		
Facebook ads	Sleigh Bell Trot, Holiday Lights	500.00
Print		
Holiday Lights Rack Card**	SC Welcome Centers Statewide	395.45
Billboards		
Augusta, GA/Charlotte, NC/Greenville, SC**		2,400.00
Total		**32,095.45**

** paid with Temporary Alcoholic Beverage License Fee

CLUBFLYERS.COM

2300 NW 7 Ave. Miami, FL 33127

Order Number: 1222614

Order Status: Artwork Received

Billing Address:
Lori Shaffer
Irmo Chapin Recreation Commission
5605 BUSH RIVER RD
COLUMBIA, SC , US, 29212
8037721228

Shipping Address:
Lori Shaffer
Irmo Chapin Recreation Commissio
5605 Bush River Road
Columbia, SC , US, 29212
803-213-2008

Description:	Holiday Lights Rack Card 2025	**$234.99**
Size:	4 x 9" Flat	
Quantity:	2,500	
Paper:	Standard 14 pt.	
Colors:	2 Sided	
Coating:	UV - High Gloss	
Cut:	Standard	
Tag:	Tag my order	
Artwork:	Upload Print Files	
Printing Turnaround:	5 Business Days	
Shipping:	Ground	**$47.06**
Tracking:		

Invoice Receipt

Do Not Pay

Subtotal:	$282.05
Tax:	$0.00
Total:	$282.05
Amount Due:	$0.00

Payment Method:
Visa
XXXX-XXXX-XXXX-8349
exp. 07/2028

Order Date: September 22, 2025

UNITED STATES POSTAL SERVICE.

CPU CROSSROADS CENTER
6903 SAINT ANDREWS RD STE 1
COLUMBIA, SC 29212-1188
www.usps.com

10/08/2025 04:18 PM

TRACKING NUMBERS
9505 5265 1936 5281 8224 91
9505 5265 1936 5281 8225 14
9505 5265 1936 5281 8225 38
9505 5265 1936 5281 8225 52
9505 5265 1936 5281 8225 76
9505 5265 1936 5281 8225 90
9505 5265 1936 5281 8226 13
9505 5265 1936 5281 8226 37
9505 5265 1936 5281 8226 51

TRACK STATUS OF ITEMS WITH THIS CODE
(UP TO 25 ITEMS)

TRACK STATUS BY TEXT MESSAGE
Send tracking number to 28777 (2USPS)
Standard message and data rates may apply

TRACK STATUS ONLINE
Visit https://www.usps.com/tracking
Text and e-mail alerts available

PURCHASE DETAILS

Product	Qty	Unit Price	Price
Priority Mail®	1		$12.95
Landrum, SC 29356			
Weight: 3 lb 7.00 oz			
Expected Delivery Date			
Fri 10/10/2025			
Tracking #:			
9505 5265 1936 5281 8224 91			
Insurance			$0.00
Up to $100.00 included			
Total			$12.95
Priority Mail®	1		$12.95
North Augusta, SC 29841			
Weight: 3 lb 6.80 oz			
Expected Delivery Date			
Fri 10/10/2025			
Tracking #:			
9505 5265 1936 5281 8225 14			
Insurance			$0.00
Up to $100.00 included			
Total			$12.95
Priority Mail®	1		$12.40
Santee, SC 29142			
Weight: 3 lb 6.90 oz			
Expected Delivery Date			
Fri 10/10/2025			
Tracking #:			
9505 5265 1936 5281 8225 38			
Insurance			$0.00
Up to $100.00 included			
Total			$12.40
Priority Mail®	1		$12.10
Fair Play, SC 29643			
Weight: 2 lb 1.40 oz			
Expected Delivery Date			

Priority Mail®	1	$11.50
Blacksburg, SC 29702		
Weight: 1 lb 14.40 oz		
Expected Delivery Date		
Sat 10/11/2025		
Tracking #:		
9505 5265 1936 5281 8225 76		
Insurance		$0.00
Up to $100.00 included		
Total		$11.50

Priority Mail®	1	$14.10
Hardeeville, SC 29927		
Weight: 5 lb 4.10 oz		
Expected Delivery Date		
Sat 10/11/2025		
Tracking #:		
9505 5265 1936 5281 8225 90		
Insurance		$0.00
Up to $100.00 included		
Total		$14.10

Priority Mail®	1	$12.95
Hamer, SC 29547		
Weight: 3 lb 5.70 oz		
Expected Delivery Date		
Sat 10/11/2025		
Tracking #:		
9505 5265 1936 5281 8226 13		
Insurance		$0.00
Up to $100.00 included		
Total		$12.95

Priority Mail®	1	$11.50
Little River, SC 29566		
Weight: 1 lb 14.60 oz		
Expected Delivery Date		
Sat 10/11/2025		
Tracking #:		
9505 5265 1936 5281 8226 37		
Insurance		$0.00
Up to $100.00 included		
Total		$11.50

Priority Mail®	1	$12.95
Fort Mill, SC 29708		
Weight: 3 lb 6.80 oz		
Expected Delivery Date		
Sat 10/11/2025		
Tracking #:		
9505 5265 1936 5281 8226 51		
Insurance		$0.00
Up to $100.00 included		
Total		$12.95

Grand Total:	$113.40
Credit Card Remit	$113.40

TO REPORT AN ISSUE
Visit https://emailus.usps.com

TO FILE AN INSURANCE CLAIM
Visit https://www.usps.com/help/claims.htm

PREVIEW YOUR MAIL AND PACKAGES
Sign up for FREE at
https://informeddelivery.usps.com

All sales final on stamps and postage.
Thank you for your business.

Customer Service
1-800-ASK-USPS
(1-800-275-8777)
Agents do not have any additional information other than what is provided on USPS.com.

UFN: 451814-5555

COLUMBIA SC

Invoice

Columbia Metropolitan Convention & Visitors Bureau
1010 Lincoln Street
Columbia, SC 29201
P: (803) 545-0000

Date: 01/02/2026
Invoice #: 7262
Acct Code: 905-30-4104-00077
Due: 02/02/2026

Invoice To: Lori Shaffer
Irmo Chapin Recreation Commission

Staff Contact:

Description
FY 25/26 Co-Op Advertising - Holiday Lights on the River

Items

Description	Price	Quantity	Amount
Digital Billboard - Augusta	600.00	1	$600.00
Digital Billboard - Charlotte I-77	600.00	1	$600.00
Digital Billboard - Greenville	350.00	1	$350.00
ECSC Newsletter Featured Content	500.00	1	$500.00
South Carolina Living Website Banner Ad	350.00	1	$350.00

AMOUNT DUE: **$2,400.00**

Please make remittance payable to: Greater Columbia Convention & Visitors Bureau

Notes:

COUNTY OF LEXINGTON
MINIBOTTLE TAX FUND
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
	***Minibottle Tax Fund 2141:**							
	Revenues:							
420700	Minibottle Tax	1,073,022	871,216	1,000,000	1,000,000	1,000,000		
461000	Investment Interest	0	0	0	0	0		
	**** Total Revenue**	1,073,022	871,216	1,000,000	1,000,000	1,000,000	0	0
	*****Total Appropriation**				1,000,000	1,000,000	0	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 (Dec)	2025-26 Amended (Dec)	2026-27 Requested	***BUDGET*** 2026-27 Recommend	2026-27 Approved
	Personnel						
	*** Total Personnel**	**0**	**0**	**0**	**0**	**0**	**0**
	Operating Expenses						
534000	Contributions (LRADAC)	1,073,022	100,903	1,000,000	1,000,000		
	*** Total Operating**	**1,073,022**	**100,903**	**1,000,000**	**1,000,000**	**0**	**0**
	**** Total Personnel & Operating**	**1,073,022**	**100,903**	**1,000,000**	**1,000,000**	**0**	**0**
	Capital						
	**** Total Capital**	**0**	**0**	**0**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**1,073,022**	**100,903**	**1,000,000**	**1,000,000**	**0**	**0**

COUNTY OF LEXINGTON
INDIGENT CARE
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
	***Indigent Care 2200:**							
	Revenues:	0.479 Mills		0.3 Mills	0.3 Mills	0.3 Mills	0.3 Mills	0.3 Mills
410000	Current Property Taxes	620,984	49,256	612,691	612,691	612,691		
410500	Homestead Exemption Reimbursements	25,611	0	25,000	25,000	25,000		
410520	Manufacturer's Tax Exemption	4,077	0	4,000	4,000	4,000		
410521	Manufacturer Partial Prop Tx Exempt	5,174	0	0	0	0		
410530	State Sales and Use Tax Credit	3,888	609	3,079	3,079	3,079		
411000	Current Vehicle Taxes	99,525	43,538	115,560	115,560	115,560		
411050	Watercraft Property Taxes	10,171	3,443	11,626	11,626	11,626		
412000	Current Tax Penalties	(5,439)	0	900	900	900		
413000	Delinquent Taxes	13,490	4,839	15,000	15,000	15,000		
414000	Delinquent Tax Penalties	2,555	872	2,500	2,500	2,500		
417100	Fee in Lieu of Taxes	56,534	1,982	60,000	60,000	60,000		
417120	Fee in Lieu of Taxes - Prior Year	1,319	2,889	0	0	0		
417130	FILOT - Manufacturer's Tax Exemption	7,556	0	6,000	6,000	6,000		
417150	FILOT - Fee for Services	214	0	200	200	200		
418000	Motor Carrier Payments	2,885	558	2,200	2,200	2,200		
418100	Heavy Equip. Rental Surcharge Fees	1,361	879	1,000	1,000	1,000		
419000	Merchants Exemptions	23,800	11,900	23,800	23,800	23,800		
461000	Investment Interest	58,077	28,597	30,000	30,000	30,000		
	**** Total Revenue**	931,782	149,362	913,556	913,556	913,556	0	0
	*****Total Appropriation**				604,346	604,346	0	0
	FUND BALANCE Beginning of Year				1,623,485	1,932,695	1,932,695	1,932,695
	FUND BALANCE - Projected End of Year				1,932,695	2,241,905	1,932,695	1,932,695

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

Object Code	Expenditure Classification	2024-25 Expenditure	2025-26 Expend (Nov)	2025-26 Amended (Nov)	2026-27 Requested	***BUDGET*** 2026-27 Recommend	2026-27 Approved
	Personnel						
	*** Total Personnel**	**0**	**0**	**0**	**0**	**0**	**0**
	Operating Expenses						
534000	Contributions	606,117	302,172	604,346	604,346		
	*** Total Operating**	**606,117**	**302,172**	**604,346**	**604,346**	**0**	**0**
	**** Total Personnel & Operating**	**606,117**	**302,172**	**604,346**	**604,346**	**0**	**0**
	Capital						
	**** Total Capital**	**0**	**0**	**0**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**606,117**	**302,172**	**604,346**	**604,346**	**0**	**0**

SECTION I

COUNTY OF LEXINGTON
GENERAL FUND
SUMMARY OF DEPARTMENTAL REVENUES
Annual Budget
FY 2026-27 Estimated Revenue

Fund: 2600
Division: Judicial
Organization: Clerk of Court Professional Bond Fee

Object Code	Revenue Account Title	Actual 2023-24	Actual 2024-25	Anticipated 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
	Revenues:						
431100	Clerk of Court Fees	7,980	8,500	6,000			
461000	Investment Interest	5,635	5,201	6,000			
	**** Total Revenue (Section II)**	13,615	13,701	12,000	0		
	***** Total Appropriation (Section III)**				0		

SECTION II

COUNTY OF LEXINGTON
Proposed Revenues
Fines, Fees, and Other
Fiscal Year - 2026-2027

Fund #: 2600 Fund Name: Professional Bond

Organ. #: 141100 Organ. Name: Clerk of Court

Revenue Code	Fee Title	Actual Fees FY 2023-24	Actual Fees FY 2024-25	11/30/2025 Year-to-Date FY 2025-26	Anticipated Fiscal Year Total FY 2025-26	Budget Units of Service	Budget Current Fee	Budget Current Total Estimated Fees FY 2026-27	Proposed Fee Change
431100	Clerk of Court Fees	7,980	8,500	3,830					
461000	Investment Interest	5,635	5,201	-					

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

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
	***Public Safety / Emergency Telephone System E-911 2605:**							
	Revenues:							
435100	911 Tariff	402,950	113,298	350,000	350,000	350,000		
435101	911 CMRS Cell Phone Surcharge	1,291,914	703,860	1,000,000	1,000,000	1,000,000		
435103	911 CMRS Capital Reimbursements	0	755,308	500,000	500,000	500,000		
435110	E911 & CMRS Municipal Disburseme	0	0	0	0	0		
437550	911 Tape Sales	4,695	840	2,000	2,000	2,500		
	Other Revenues:							
461000	Investment Interest	293,966	163,445	150,000	150,000	150,000		
490100	Sale of General Fixed Assets	0	0	0	0	0		
	**** Total Revenue**	1,993,525	1,736,751	2,002,000	2,002,000	2,002,500	0	0
	*****Total Appropriation**				7,072,481	6,209,049	0	0
	FUND BALANCE Beginning of Year				7,506,577	2,436,096	2,436,096	2,436,096
	FUND BALANCE - Projected End of Year				2,436,096	(1,770,453)	2,436,096	2,436,096

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	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	2026-27 Requested	BUDGET 2026-27 Recommend	BUDGET 2026-27 Approved
	Personnel						
510100	Salaries & Wages - 7	383,474	174,534	416,465	437,989		
510200	Overtime	5,563	93	85,000	85,000		
511112	FICA - Employer's Portion	27,099	12,366	28,674	30,868		
511113	State Retirement - Employer's Portion	68,958	32,411	77,296	91,643		
511120	Employee Insurance - 7	57,050	24,792	59,500	68,250		
511130	Workers Compensation	1,821	800	1,902	1,902		
519999	Personnel Contingency	0	0	29,907	29,907		
	*** Total Personnel**	**543,965**	**244,996**	**698,744**	**745,559**	**0**	**0**
	Operating Expenses						
520100	Contracted Maintenance	461,806	419,607	1,546,184	793,869		
520200	Contracted Services (Log Recorder Maint.)	279,154	183,922	967,479	299,073		
520231	Garbage Pickup Service	613	249	799	799		
520300	Professional Services	99	0	8,400	9,000		
520400	Advertising & Publicity	0	0	4,000	4,000		
520510	Interpreting Services	10,961	2,450	15,000	15,000		
520702	Technical Currency & Support	92,738	100,937	163,868	~~119,046~~ 119,796		
520710	Software Subscriptions	139	4,838	5,372	200		
521000	Office Supplies	11,909	5,458	16,091	17,000		
521100	Duplicating	644	336	875	875		
521200	Operating Supplies	1,838	0	1,000	1,000		
521213	Public Education Supplies	4,471	368	7,310	14,000		
522000	Building Repairs & Maintenance	72,401	8,528	23,235	23,235		
522050	Generator Repairs & Maintenance	68,985	0	174,086	131,244		
522100	Heavy Equipment Repairs & Maint.	0	0	7,426	3,713		
522200	Small Equip Repairs & Maintenance	329	0	3,000	3,000		
524201	General Tort Liability Insurance	0	407	343	407		
524202	Surety Bonds - 7	0	0	0	0		
525000	Telephone	23,132	4,321	29,022	29,022		
525002	Telephone (800 Service)	96	40	125	125		
525004	WAN Service Charges	4,712	1,914	5,625	5,625		
525021	Smart Phone Charges	0	0	6,061	6,061		
525030	800 MHz Radio Service Charges - 47	22,137	12,254	33,041	33,041		
525031	800 MHz Radio Maintenance Contracts - 47	295,486	317,327	380,243	380,243		
525041	E-mail Service Charges - 8	711	4,956	16,138	22,559		
525100	Postage	70	20	800	800		
525210	Conference, Meeting & Training Expense	113,212	41,284	244,848	115,843		
525230	Subscriptions, Dues, & Books	9,948	4,192	20,517	12,160		
525240	Personal Mileage Reimbursement	0	0	1,000	1,000		
525250	Motor Pool Reimbursement	1,466	823	2,000	2,000		
525430	Emergency Generator Fuel	3,948	223	4,082	4,082		
525500	Laundry & Linen	309	192	2,691	1,000		
525600	Uniforms & Clothing	5,334	2,464	11,001	4,000		
525700	Employee Service Awards	3,166	0	3,208	2,369		
529903	Contingency	0	0	676,603	676,503		
	*** Total Operating**	**1,489,814**	**1,117,110**	**4,381,473**	**2,731,894**	**0**	**0**
	**** Total Personnel & Operating**	**2,033,779**	**1,362,106**	**5,080,217**	**3,477,453**	**0**	**0**

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	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	BUDGET 2026-27 Requested	BUDGET 2026-27 Recommend	BUDGET 2026-27 Approved
	Capital						
540000	Small Tools and Minor Equipment	15,536	6,279	51,854	20,241		
540010	Minor Software	0	0	0	1,000		
	All Other Equipment	117,811	75,285	1,940,410			
	Motorola 32 console replacements				2,710,355		
	**** Total Capital**	**133,347**	**81,564**	**1,992,264**	**2,731,596**	**0**	**0**
	***** Total Budget Appropriation**	**2,167,126**	**1,443,670**	**7,072,481**	**6,209,049**	**0**	**0**

SECTION IV

COUNTY OF LEXINGTON

NEW PROGRAM
Capital Item Summary
Fiscal Year - 2026-27

Fund # 2605 Fund Title: E-911
Organization # 131300 Organization Title: Communications
Program # Program Title:

Qty	Item Description			***BUDGET*** 2026-27 Requested Amount
1	911 EDU+ Interactive training tool f	Training tool for PubEd		10,000
2	Portable phones (Mobile Command Truck)			30,891
14	Screen Capture X 14 stations (back up center)			14,000
2	Atrix VACOMEGAS	Static safe vacuum for consoles		610
16	CAD Replacements	Dell Pro Max Slim FCS1250	**Function F2B**	27,952
4	Admin Laptop Replacement	Dell Pro Max 16/16XE MC16250	Function F3	7,492
2	Dell Pro 24 Allin-one QC24250	Time Clock node 1 & 2	Function F1A	3,104
2	Dell Pro Max Tower T2 FCT2250	RAVE PC Node 1 & 2	Function F2	4,174
4	Dell Pro 14 Plus PB14250	Admin Replacements for New Laptops Dell Pro Thunderbolt 5 Smart Dock SD25TB5	Function M18	1,736
32	Motorola Console Replacements			2,710,355

** Total Capital (Transfer Total to Section I $ ~~3,702,314~~ $2,810,314

Section V. – Program Overview

911 Division

Program 1 – 911 Training

The 911 Training Program is responsible for the recruitment, selection, initial training, and ongoing professional development of all Lexington County Consolidated 911 Telecommunicators. This includes coordination and oversight of the required 911 Telecommunicator Certification through the South Carolina Criminal Justice Academy or the APCO Public Safety Telecommunicator Course.

All Lexington County Consolidated 911 Telecommunicators receive training and/or certification in Cardiopulmonary Resuscitation (CPR); ProQA Emergency Medical Dispatch (EMD); ProQA Emergency Fire Dispatch (EFD); ProQA Emergency Police Dispatch (EPD); the National Crime Information Center (NCIC); and the National Incident Management System (NIMS).

The 911 Training Program is also responsible for the development, implementation, and maintenance of written directives and standard operating procedures for the Lexington County Communications Center. Additionally, the program designs and administers a structured career development framework, ensures compliance with applicable accreditation and regulatory standards through adherence to established training requirements, and maintains accurate and complete documentation of all training completed by 911 Telecommunicators.

Program 2 – Public Education

The Public Education Team was established to promote public awareness and understanding of 911 services and the emergency response resources available to the residents of Lexington County. The program develops and delivers structured educational presentations for schools, childcare and adult care facilities, businesses, faith-based organizations, and community groups throughout the county.

Presentation content is designed to reinforce the appropriate use of the 911 system and emergency services through demonstrations conducted by Department of Emergency Services personnel, digital presentations, visual displays, and informational handouts.

In addition, the 911 Public Education Team gathers and maintains pertinent resident-provided information related to medical, fire service, and law enforcement considerations, including, but not limited to, hearing- or speech-impaired occupants. This information is entered into the computer-aided dispatch (CAD) system to assist 911 Telecommunicators and emergency responders in delivering timely, informed, and effective emergency response services.

Program 3 – 911 System Management

Emergency communications technology has evolved significantly, encompassing integrated voice, data, and video systems. Information Services is responsible for supporting and maintaining critical 911 technology infrastructure, including core system applications, database operations, and 911-related telephony and communications equipment.

The System Management Program focuses on evaluating, planning, and implementing technology solutions that enhance system reliability, efficiency, and interoperability in support of emergency communications operations.

SECTION VI. – LINE-ITEM NARRATIVES

SECTION VI. A. – LISTING OF REVENUES

435100 – 911 Tariff **$350,000**

This is the 911 fees collected from phone companies for all landline telephones for the Lexington County service area. Landline usage is decreasing. Projection is based on the revenues received through December 2026.

435101 – 911 CMRS Cell Phone Surcharges **$1,000,000**

This is the revenues received quarterly from the state 911 funds for the number of cell phone calls processed in Lexington County. Projection based on the revenues received through December 2026.

435103 – 911 Cost Recovery Reimbursements **$500,000**

This is the revenues received quarterly from the State 911 funds for items or charges incurred by Lexington County 911 that are eligible for reimbursement. Projection based on the quarterly reports (not including special projects).

437550 – 911 Tape Sales **$2500**

This is the revenue collected for the processing of 911 recording requests.

SECTION VI. B – LISTING OF POSITIONS

Current Staffing Level: 7

Job Title	Positions	Fund	Total	Grade
Deputy Chief of Operations	1	1	1	TC22
Training Coordinator	1	1	1	TC20
PC LAN Administrator	1	1	1	212
PC LAN Specialist II	1	1	1	112
Accreditation Manager	1	1	1	209
Senior Administrative Assistant	1	1	1	108
Document Processing Clerk	1	1	1	106
TOTAL POSITIONS:	7	7	7	

7 POSITIONS REQUIRES INSURANCE

SECTION VI.C. – OPERATING LINE-ITEM NARRATIVES

911 DIVISION

520100 – CONTRACTED MAINTENANCE **$793, 869**

All items below are required by recurring contract.

PROGRAM 3 – 911 SYSTEM MANAGEMENT

This account will cover the cost of maintaining 911 equipment at the Lexington backup center and Ball Park Road.

AT&T, Viper & Text-to-9-1-1 = **$14, 548.38 x 12 months = $174,520.56 + tax = $186, 737.**

This account will cover the cost of monthly recurring charges for the AT&T Dedicated Internet & Voice Bundle for Node 1 and Node 2. **AT&T = $2768.60 x 12 = $33,223.20**

This account will also cover the cost of maintaining an uninterrupted power source (UPS) at the Lexington backup facility. **UPS Total = $4658**

This account will cover the cost of maintaining an uninterrupted power source (UPS) at the Ball Park Road Facility. **UPS Total = $77444.24**

This account will cover the 24x7 maintenance for the National Academy of Emergency Medical Dispatch (NAEMD) Priority Dispatch software, including Emergency Medical Dispatch, Emergency Fire Dispatch, and Emergency Police Dispatch. One Plan Maintenance Package includes: License renewal, service and support for 12 months, certifications, contingency fees, retest, and recertifications.

Priority Dispatch = $142,300

This account will cover the maintenance of PowerDMS software for Commission on Accreditation for Law Enforcement Agencies (CALEA) accreditation, including the PowerDMS Policy and PowerDMS Standards. (CALEA Requirement)

PowerDMS Policy + Tax = 23,500.73 + Tax = $25,145.79

This account will cover the annual maintenance for the scheduling software iOps360. **iOPS 360 Total = $3082**

This account will cover the annual maintenance for the Guardian Tracking Employee Performance Documentation/Early Intervention & Recognition software. **Guardian Tracking Total – $3980**

This account will cover the annual maintenance for the Frontline Daily Observation Report and Quality Assurance tracking employee performance. **Frontline Total = $6375**

This account will cover the annual maintenance for Adobe Acrobat Standard for Enterprise. **Total = $202**

PageGate Support Renewal = $425

This account will cover the hardware and software refresh for Node 1 and Node 2

Replay Recording **Total w/tax = $93,235.00**

Replay Recording **Total w/tax = (Diamond Service Agreement) = $84,906.00 (*Increased by $3,240*)**

This account will cover the annual cost for replay QA/QI reviews Replay Recording **Total w/tax = $60,485**

This account will cover the annual maintenance and support for Lexington Fire Service and Text-to-Speech module software = **$12,540 (Increased by $1,550)**

This account will cover the annual maintenance and support for Smart 911.
Smart 911 **Total w/tax = $63, 920**

520200 – CONTRACTED SERVICES $299,073

All items below are required by recurring contract.

PROGRAM 3 – 911 SYSTEM MANAGEMENT

This account will also cover the cost of E-911 network service charges. Does **NOT** include late fees.
AT&T Subscriber Billing (Est.) **$11,123.60 X 12 MONTHS = $133,483 + TAX = $142, 827.02**

Covers the cost of pre-employment testing. Commission on Accreditation for Law Enforcement Agencies (CALEA) standards require all 911 operators to be physically capable of performing their duties and require a physician to certify the person can perform their duties.

Criticall = **$6800**
Hearing Screening **$30 x 40 employees = $1200**
Psychological Testing **$400 x 40 employees = $16,000 (Increased by $16,000/provider increase)**
Vision Screening **$15 x 40 employees = $600**

This account will provide 24 hours a day, 7 days a week, including holidays, for:

Admin Building to Pal 800
2 T-1 Lines to include line card **$866.57 x 2 x 12 months + tax = $22,253.52**
(2 wire line from Node 2 to tower on Ball Park Road to tone out Fire for VHF paging)
Radio Loop for Radio Infrastructure $32.83 x 12 months + tax = **$421.54**
(Line from basement to roof of Admin Building for toning out Fire VHF paging)

P25 Core Connection (T1 or Ethernet) Ball Park Road **$500 x 12 = $6000**
P25 Core Connection (T1 or Ethernet) South Lake Drive **$500 x 12 = $6000**

ECC Ball Park Road

11 four-wire circuits for UHF/VHF radios and conventional paging **$1,191.55 x 12 +tax = $15,299.50**
(4 wire line from Node 1 to tower on Ball Park Road to tone Fire for VHF paging)

ECC to Pal 800
2 Metro-E lines for 800 MHz radios **$925.76 x 12 + tax = $2740.95**
Phase II Wireless **$213.47 x 12 + tax = $2740.95**
Sonnet Ring $2771.88 x 12 + tax = **$35,590.94**

Metro Ethernet GBPS point-to-point **$2503 x 12 + tax = $32,139**

Fire Alarm Monitoring **$618 annually**

520231 – GARBAGE PICK-UP SERVICES **$799**

This account will provide the cost for garbage pick-up services for the shared dumpster between Communications and Public Works.

520300 – PROFESSIONAL SERVICES **$9000 (Increased $600)**

PROGRAM 3 – 911 SYSTEM MANAGEMENT & PROGRAM 1 – TRAINING

This account will provide the cost for developing and analyzing a comprehensive survey for the 911 Center. This will provide vital information to the leadership team to focus on the strengths and weaknesses of the 911 Communications Center. Additionally, this account will provide a contractor to facilitate the annual Department of Emergency Services / 911 Communications staff retreat.

911 Comprehensive Survey **$4200**
Contractor for Department of Emergency Services / 911 Communications Staff Retreat **$4000**

Funds are requested for fit-for-duty evaluations by a mental health professional where PEER Team referrals are not sufficient. This can be the result of a high-stress call or stressors that accumulate overtime. Mental health counseling is required to assist affected employees either on- or off-site. **Estimated 8 hours $100 per hour = $800**

520400 – ADVERTISING AND PUBLICITY **$4000**

PROGRAM 2 – PUBLIC EDUCATION

This account provides fees for advertising job vacancies at the local, state, and national level and recruitment supplies.

520510 – INTERPRETER SERVICE **$15000**

PROGRAM 3 – 911 SYSTEM MANAGEMENT

This account will also provide services to allow Lexington County Communications to have access to an interpreter during 9-1-1 operations. 911 call history indicates increasing numbers of 9-1-1 calls from non-English-speaking persons.

Language Line **estimated** monthly fees. **$800 - $1000 x 12**

520702 – TECHNICAL CURRENCY AND SUPPORT **$119,296**

PROGRAM 3 – 911 SYSTEM MANAGEMENT

This account covers the cost of technical support for: Arch View ESR-I **$700**

This account will cover 24x7 maintenance for the Central Square CAD (Computer-Aided Dispatch). **(Contract Required) $99,000**

This account will cover maintenance for the security camera system. The total cost of the contract per year is shared by Emergency Management. **(Contract Required)**

Communications **$154.57**
Emergency Management **$154.57**

This account will be used to purchase an annual service agreement to ensure operability of the audio/visual equipment in the Emergency Operations Center (EOC) and Emergency Communications Center (ECC). For training and response to real-world incidents, it is essential that the equipment in the EOC always remain operable. The service agreement allows timely vendor support and covers necessary firmware updates and testing twice per year. The total cost of the contract per year is shared by Emergency Management. **(Contract Required)**

Communications **$14,200**
Emergency Management **$1,100**

From Kelsy A. Grogan Communications

ESRI License Budget Amount Contributor **Qty 1 x Unit Price $250 = Subtotal $250**

520710 – SOFTWARE SUBSCRIPTIONS **$200**

521000 – OFFICE SUPPLIES **$17,000**

PROGRAM 3 – 911 SYSTEM MANAGEMENT

This account is used to cover the cost of supplies needed to operate at both Node 1 and Node 2. Each 911 center utilizes toner cartridges for printing NCIC-related information, FOIA packets, training materials, and other daily administrative duties during normal operations. Each 911 center utilizes toner cartridges for fax machines receiving alerts from VC Summer, communications from municipalities, and FOIA requests. Other costs include the use of paper, pens, pencils, staples, paper clips, file folders, and any other office supplies needed to perform daily operations.

521100 – DUPLICATING **$875**

PROGRAM 3 – 911 SYSTEM MANAGEMENT

This account is used to make copies of reports for Law Enforcement, Fire Service, Emergency Medical Service, SLED NCIC entries, Quality Assurance reports, and training documents such as policy and

procedure manuals. This will also be used for duplicating costs associated with printing copies for the Quarterly Department of Emergency Services Leadership Training.

521200 – OPERATING SUPPLIES **$1000**

PROGRAM 3 – 911 MANAGEMENT

This account covers the cost of office-related items that are non-expendable items used during normal 911 operations at Node 1 and Node 2. These items include thermometers for daily temperature monitoring, batteries for thermometers and label makers, and label refills for TS to use to label all data lines for technological blueprinting of the 911 centers. Supplies also include oil maintenance for the shredder and writable discs for audio FOIA requests.

521213 – PUBLIC EDUCATION SUPPLIES **$14000**

PROGRAM 2 – 911 PUBLIC EDUCATION

This account covers the costs of flyers, pencils, and other materials required for presentations and special events using the Red E. Fox mascot to bring education into local schools and other Department of Emergency Services events.

Adding a program for Public Education this year – Interactive Educational Tool for the Public **$10,000**

522000 – BUILDING REPAIRS **$23,235**

PROGRAM 3 – 911 SYSTEM MANAGEMENT

This account will cover facility maintenance for the 911 Center located on Ball Park Road. Standard maintenance includes gazebo repairs, annual fire suppression testing, Prox card reader replacement, and similar facility-related needs.

522050 – GENERATOR REPAIRS AND MAINTENANCE **$131,244**

PROGRAM 3 – 911 SYSTEM MANAGEMENT

This account covers the repairs or maintenance for the generator located at the Ball Park Road Tower and the two units at the Ball Park Road 911 Center. Estimated repair costs are based on prior fiscal year expenditures. Costs provided by Building Services.

Maintenance	**$1,029 x 3 units + tax = $2,202.06**
Repairs	**$6,050 + tax = $6,473.50**
Repairs – unit at tower	**$1464.10**
Schneider Electric repairs and maintenance **(Contract Required)**	**$121,104**

522100 – HEAVY EQUIPMENT REPAIRS AND MAINTENANCE **$3713**

PROGRAM 3 – 911 SYSTEM MANAGEMENT

This account will be used to cover the cost of repairing and maintaining the radio tower and equipment not covered under contracted maintenance.

Service order for tower lights	**$1452x2= $3107.28**
Replacement parts	**$605**

522200 – SMALL EQUIPMENT REPAIR AND MAINTENANCE **$3000**

PROGRAM 3 – 911 SYSTEM MANAGEMENT

This account will be used to cover the cost of repairing computers, fax machines, paging systems, console equipment, audio-visual equipment, camera equipment, printers, and equipment not covered under contracted maintenance. It also covers the alarm at the Ball Park Road Tower.

524201 – GENERAL TORT LIABILITY INSURANCE **$407**

PROGRAM 3 – 911 SYSTEM MANAGEMENT

This account will cover the cost of general tort liability for the Deputy Chief of Communications, Accreditation Manager, Training Coordinator, PC LAN Administrator, Document Processing Clerk II, PC LAN Specialist II, and 911 Administrative Assistant.

524202 – SURETY BONDS **$0**

PROGRAM 3 – 911 SYSTEM MANAGEMENT

525000 – TELEPHONE **$29,022**

PROGRAM 3 – 911 SYSTEM MANAGEMENT

This account covers monthly charges for emergency and non-emergency telephone lines, ring-downs, and transferable lines at the Lexington backup facility.

47 PBT Telephone Lines	**$1,112 x 12 months = $13,744.32**
2 Fax Lines	**$103 per month x 12 months = $1273.08**
Radio loops and cable pairs	**Radio Loops (7) along with 9 cable pairs = $11,457.72**
Tornado alarm loop	**$1909.62**
Courthouse elevator	**$636.54**

525002 – TELEPHONE (800 SERVICE) **$125**

PROGRAM 3 – 911 SYSTEM MANAGEMENT
This account covers the cost of providing 800-telephone service to citizens living outside the Lexington telephone service area.

525004 – WAN SERVICE CHARGES **$5625**

PROGRAM 3 – 911 SYSTEM MANAGEMENT

This account covers the cost of the modem for redundancy between Node 1 and Node 2.

131 Modem	**$438.08 x 12 months + tax = $5624.95**

525021 – SMART PHONES **$6,061**

PROGRAM 3 – 911 SYSTEM MANAGEMENT

Smartphones for on-call personnel (Chief of Communications, Deputy Chief of Communications, Training Coordinator, Accreditation Manager, Compliance Officer, PC LAN Administrator, PC LAN Specialist, and Dispatch Supervisors for after-hours duties).

4 x $64 x 12 months + tax = $3,287.04

4 x $54 x 12 months + tax = $2773.44

525030 – 800 MHz RADIO SERVICE CHARGES **$33,041**

PROGRAM 3 – 911 SYSTEM MANAGEMENT

This account covers the cost of operating consoles and radios in Central Dispatch operations.
47 Radios – 6 sites – Secure x $54.75 + 12 months + tax = $33,040.53
(Contract Required)

525031 – 800 MHz MAINTENANCE **$380,243**

PROGRAM 3 – 911 SYSTEM MANAGEMENT

This account covers the cost of annual maintenance for radio equipment used in daily operations of the 911 Center, 24 hours a day, 7 days a week, for the Lexington backup and Ball Park Road facilities. (Contract Required)

MCC7500 Consoles located (18) at Ball Park Road and (8) at the Lexington backup facility.

525041 – EMAIL SERVICE CHARGES **$22,559**

PROGRAM 3 – 911 SYSTEM MANAGEMENT

(59) Employee email accounts (G3 License)

525100 – POSTAGE **$800**

PROGRAM 3 – 911 SYSTEM MANAGEMENT

The Communications Division is required to correspond with numerous agencies and the attorney's office. This account will also be used to send correspondence to Smart 911 participants and to comply with CALEA standards regarding community surveys.

525210 – CONFERENCE, MEETINGS, AND TRAINING EXPENSES **$115,843**
(Increase requested due to Registration, Travel, Lodging Costs are Higher)

PROGRAM 1 – 911 TRAINING

This account will be used to cover the cost of state-mandated 911 certification courses at the South Carolina Criminal Justice Academy and training and continuing education courses required for renewal of all certifications, including Basic 911, Emergency Medical Dispatch, Emergency Fire Dispatch, Emergency Police Dispatch, NCIC, NIMS, and Cardiopulmonary Resuscitation.

Bi-monthly in-service training = **6 classes total $6000**

(Required Continuing Education Credits for Various Training Certifications) including:

- ✓ Cardiopulmonary Resuscitation, National Crime Information Center, National Academy for Emergency Medical Dispatch, Advanced Vehicle Location, Computer-Aided Dispatch, Mapping, Stress Debriefing

- ✓ Dispatching topics include Fire, EMS, Law Enforcement protocols, helicopters, K-9, traffic stops, chases, entrapments, active shooters, and multi-agency coordination
- ✓ Call-taking topics include suicidal callers, in-progress incidents, domestic violence, children, elderly, barricaded subjects, and 911 hang-ups
- ✓ Professional development

Below are required for **CALEA** - Commission on Accreditation for Law Enforcement Agencies reaccreditation:

CALEA Annual Continuation Fee **$4,188**

APCO Annual National Conference and Expo **$2,500 x 2 employees = $5,000**

NENA National Conference and Expo **$2,500 x 2 employees - $5000**

Department of Emergency Services / 911 Communications Leadership Staff Retreat **$180 x 13 employees = $2340**

Department training lunch-and-learn and storm-related meals **$5,000**

NAVIGATOR – Priority Dispatch CEO Training, and continuing education for Training Coordinator **x 3 Employees = $7500**

Central Square Engage training **x 4 employees = $10,000** (IT/Operations/Admin)

Leadership Lexington County **$550 – 1 Employee**

911 National Training and Leadership in Washington x **2 employees = $5000**

Emergency Number Professional Training x **2 employees = $840**

911 Center Supervisor Training Program = **$4000**

Police Legal Science Monthly Continuing Education = **$9,726**

CALEA Public Safety Communications Accreditation Manager Course = **$499**

National Public Educator Forum Conference (NPEF) Conference designated specifically for the Department of Emergency Services Educators. Registration and Lodging = **$3,000**

The Peer Team is a peer-led support group that offers stress management, critical incident peer support, and facilitates access to support resources for all Department of Emergency Services employees. This committee endeavors to help protect and promote mental integrity and resilience for all emergency services personnel. These funds will be utilized to hire speakers, trainers, onsite programs, and workshops to better educate employees in emergency services on maintaining mental and emotional well-being and peer-to-peer support.

PEER Team Training = **3 x $500 = $1,500**

To cover the cost of attending developmental workshops and state continuing education training sessions for telecommunications operators.

Association of Public Safety Communications Officials/National Emergency Number Association (APCO/NENA) State 911 Training Conference = **$800 x 6 employees = $4800**

Telecommunicators Emergency Response Team (T.E.R.T.) Training – (specialized training required for CALEA Accreditation) **$500**

Mentoring / Advancement / Leadership Training – **$400 x 60 = $24000**

This cost will be used for team-building exercises and course materials needed. Other related training for mentoring and/or career advancement for employees.

525230 – SUBSCRIPTIONS, DUES & BOOKS **$12,160**

PROGRAM 2 – 911 TRAINING

This will allow NENA (National Emergency Number Association), SCPAC (Police Accreditation Coalition), and CPAC (Communications Accreditation Coalition) membership and training materials for the communications Coordinator and the 911 Training Officers.

DUES

South Carolina Police Accreditation Coalition (SCPAC) = **$150**
National Emergency Number Association (NENA) = **$725**
Association of Public Safety Communication Officials (APCO) = **$2,514**
Public Safety Communications Accreditation Network (PSCAN) = **$50**
Leadership books (includes *True Colors* and *Professional Leadership*) = **$300**
APC033 Training Certification and Accreditation = **$500**
APCO Train-the-Trainer Course Manuals x **6 = $1,020.78**
APCO Public Safety Telecommunicator Course Manuals **x 60 = $6800.71**
APCO Retains Yearly Study = **$99**

525240 – PERSONAL MILEAGE REIMBURSEMENT **$1000**

PROGRAM 2 – 911 TRAINING

This will allow for the use of mileage reimbursement by employees to attend training courses or meetings when motor pool vehicles are not available.

525250 – MOTOR POOL REIMBURSEMENT **$2000**

PROGRAM 1 – 911

This will allow for the use of motor pool vehicles by employees to attend APCO/NENA conferences, meetings, training events, and leadership site visits at other communications centers.

525430 – EMERGENCY GENERATOR FUEL **$4,082**

PROGRAM 3 – 911 MANAGEMENT

Covers the cost of fuel for the backup generators located at the Ball Park Road ECC.

2 units 12.5 gallons (1/2-hour run time) each x 52 weeks x 3.14 per gallon = $4,082

525500 – LAUNDRY & LINEN **$1000**

PROGRAM 3 – 911 MANAGEMENT

This account will be used to dry clean uniforms for the purpose of reusing them after an employee has terminated employment, as well as the cleaning of the Red E. Fox mascot twice annually.

525600 – UNIFORMS & CLOTHING **$4000**

PROGRAM 3 – SYSTEM MANAGEMENT

This will cover uniforms and clothing for the Deputy Chief of Communications, 911 Training Coordinator, Accreditation Manager, Administrative Assistant, Document Processing Clerk, and ECC System Controller.

4 Short Sleeve Polo Shirts = $120
4 Uniform Pants = $160
1 T-Shirt/Undershirt = $18
1 Long Sleeve Fleece Shirt = $25
1 Pullover = $35
1 Jacket = $55
1 Knit Beanie = $10
1 Ball Cap = $12

TOTAL **$435 x 6 employees = $2792.70**

525700 – EMPLOYEE SERVICE AWARDS **$2369**

Communications have in place an employee recognition program that recognizes Employee of the Year, Employee of the Quarter, and Shift of the Year. This is based upon attendance, performance, dispatch times, call answer times, and other measurements of productivity.

4 Dispatcher of the Quarter $25 each + tax = $107
4 Call Taker of the Quarter $25 each + tax = $107
4 Part-Time Dispatcher of the Quarter = $25 each + tax = $107
4 Sergeant of the Quarter = $25 each + tax = $107
4 Supervisor of the Quarter = $25 each + tax = $107
1 Dispatcher of the Year = $100 each + tax = $107
1 Call Taker of the Year = $100 each + tax = $107
1 Sergeant of the Year = $100 each + tax = $107
1 Supervisor of the Year = $100 each + tax = $107
1 Shift of the Year = $200 each + tax = $214
Public Education Team Member of the Year = $100 each + tax = $107
Life Saver Award = $79 + tax = $84.53

These funds will be used for the Divisional Annual Emergency Services Awards and Recognition Ceremony, which will include the divisions of EMS, Fire Services, Emergency Management, and Communications.

Appetizers, drinks, hors d'oeuvres, and venue expenses = **$800**
Emergency Services plaques and awards for **4 awards x $50 per award = $200**

529903 – CONTINGENCY **$** 676,503

PROGRAM 3 – 911 SYSTEM MANAGEMENT

SECTION V.D. – CAPITAL LINE-ITEM NARRATIVE

CAPITAL EXPENSE FOR 2605-131300

540000 – SMALL TOOLS AND MINOR EQUIPMENT **$20,241**

This account will be used to replace small tools and equipment that become damaged or are no longer covered under maintenance.

Wireless Headsets $90 x 30 + tax = $2889
Base Stations for Wireless Headsets at ECC = $415 x + tax /freight = $5,342
Batteries for Wireless Headsets at ECC = $60 x 64 + tax = $4108.80
Fitness and Wellness Equipment = $2000
Back Up KVM switches and cables needed for dispatch
Switches – 640 x 8 + tax + shipping = $5,560
Cables $9.95 x 32 + tax = $340.69

540010 Minor Software **$1000**

COUNTY OF LEXINGTON

PS/Emergency Telephone System E-911

NEW PROGRAM

Annual Budget
Fiscal Year - 2026-27

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

Position Upgrade

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

COUNTY OF LEXINGTON

PS/Emergency Telephone System E-911 **NEW PROGRAM**

Annual Budget

Fiscal Year - 2026-27

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

Position Upgrade

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

SECTION V. - PROGRAM OVERVIEW

Summary of Programs:

The Emergency Communication Center (ECC) Systems Administrator under general supervision, plans, implements and supports the operation of software applications for the emergency communications center and performs related professional and technical work as required

The Senior Systems Analyst assists other departments by identifying Information Technologies (IT) solutions; provides implementation and long-term support of solutions; provides supervision and guidance to junior employees; and provides project management and budget recommendations.

The current ECC System Administrator performs Senior Systems Analyst duties and possess the skills, job knowledge and education to perform in the upgraded position.

This program request is to appropriate funding to reclassify this position from Band 209 to Band 214.

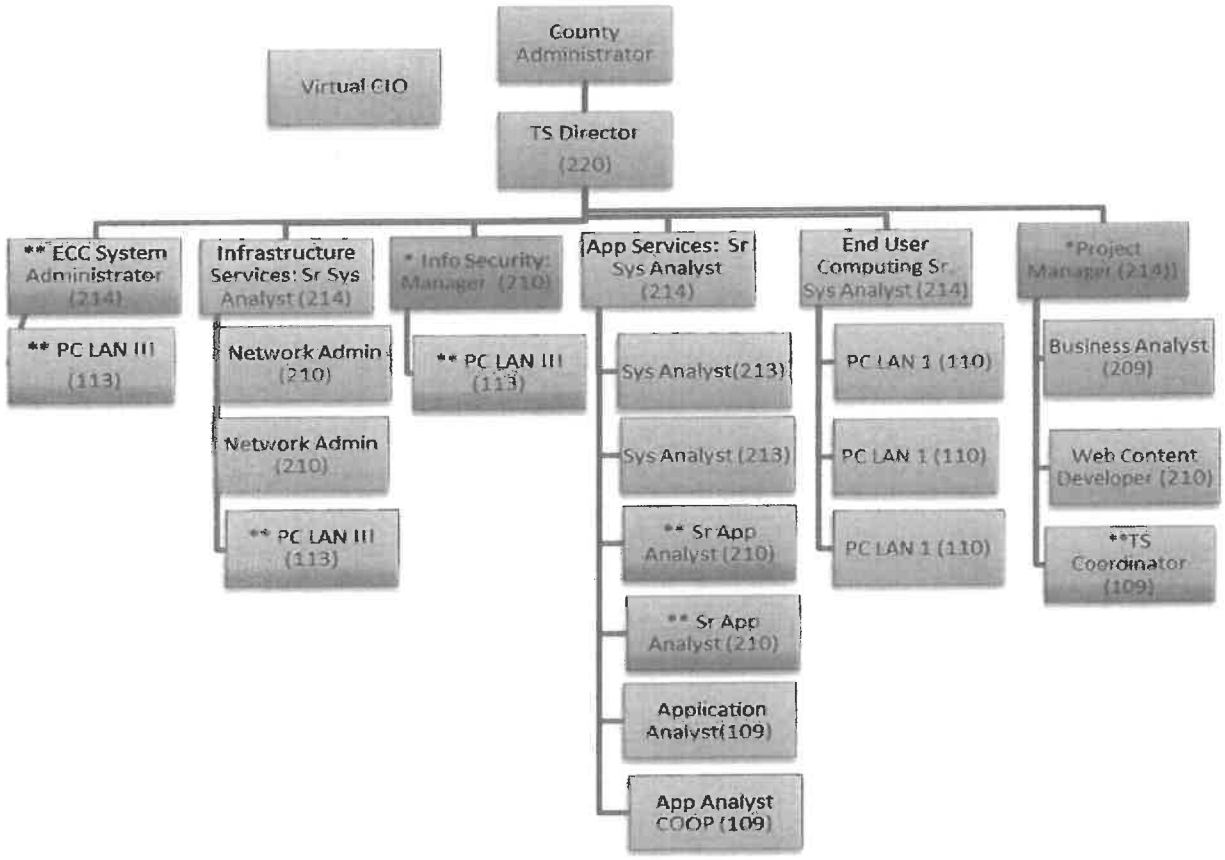
Program:
Recommend increasing the pay and changing the job title from ECC System Administrator to Senior Systems Analyst.

1. The Senior Systems Analyst assists project teams by identifying potential issues and assists with solutions to issues. Ensures IT projects are completed within expected timeframes and budget of the project. Provides status updates to management personnel and project team members.
2. The Senior Systems Analyst reviews proposed IT solutions to make sure the IT department software could support the architecture and skill sets required to implement and maintain the systems. Analyzes how systems are layered and helps ensure the correct software configuration are set up for the system. Ensures the appropriate technical peers within the department are assigned to resolving tasks and provides them insight into the technical and business needs of the work
3. Conveys ideas and directives in a wide array of mediums including verbal communications, written communications, and some visual communications. Constructs informational media that effectively speaks to audiences ranging from Department Heads to citizens. Research various topics and consolidate information from various sources into a singular composition that is easy to understand.
4. Performs basic database administration duties and installations. Reviews work of peers and ensures work is satisfactory to meet user needs.
5. The current System Administrator role has evolved into that of an Emergency Services IT Team leader that manages a staff of five professionals. Key responsibilities include cross training to insure no single points of failure within the team such that each team member can support the IT needs of EMS, Fire and 911 Communications departments; managing the on-call after hours schedule to include storm relief efforts; minimizing down time in the event operations need to transfer form BPR to ADM; managing critical vendor relationships such as Motorola/MCA, ATT, Comporium, First Due, Central Square, among others; successfully upgrading software applications and systems ongoing; supporting end users and project planning and execution.

SECTION VI. - LINE ITEM NARRATIVES
SECTION VI. A - LISTING OF REVENUES
SECTION VI. B - LISTING OF POSITIONS

Current Staffing Level:

Program/Title	*Number.*	*GF FTE*	*Other FTE*	*Tot FTE*	*Grade*
The program I—Project Management Office					
TS Director	*1*	*1*		*1*	*220*
Business Analyst	*1*	*1*		*1*	*209*
Technology Systems Coordinator	*1*	*1*		*1*	*106*
Program I Total	***3***	***3***		***3***	
Program II- Infrastructure Services					
Senior Systems Analyst	*1*	*1*		*1*	*214*
Network Administrator	*2*	*2*		*2*	*210*
PC / LAN Specialist II	*1*	*1*		*1*	*112*
PC / LAN Specialist I	*3*	*3*		*3*	*110*
PC / LAN Specialist I / Co-Op	*0 PTT*	*0*		*0*	*110-PTT*
Program II Total	***7***	***7***		***7***	
Program III– Applications Services					
Senior Systems Analyst	*1*	*1*		*1*	*214*
Systems Analyst	*2*	*2*		*2*	*213*
Web Developer	*1*	*1*		*1*	*210*
Senior Applications Analyst	*2*	*2*		*2*	*112*
Application Analyst	*1*	*1*		*1*	*109*
Application Analyst Co-Op	*.5 PTT*	*.5*		*1*	*109-PTT*
Program III Total	***8***	***7.5***		***8***	
Program IV– Information Security Services					
Senior Systems Analyst	*1*	*1*		*1*	*214*
PC / LAN Specialist II	*1*	*1*		*1*	*112*
Program IV Total	***2***	***2***		***2***	
GRAND TOTAL	***20***	***19.5***		***20***	



* (2) New Position request

** (7) Reclassification request

SECTION II

COUNTY OF LEXINGTON

Proposed Revenues
Fines, Fees, and Other
Fiscal Year - 2026-2027

Fund #: 2606 Fund Name: Dominion

Organ. #: 131101 Organ. Name: Emer. Prep.

Revenue Code	Fee Title	Actual Fees FY 2023-24	Actual Fees FY 2024-25	11/30/2025 Year-to-Date FY 2025-26	Anticipated Fiscal Year Total FY 2025-26	Budget Units of Service	Budget Current Fee	Budget Current Total Estimated Fees FY 2026-27	Proposed Fee Change	Total Proposed Estimated Fees FY 2026-27
466000	Dominion				22,088		22,088	22,088		

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

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
	***Dominion Support Fund 2606:**							
	Revenues:							
461000	Investment Interest	1,414	563	0	0			
466000	Dominion Support Funds	27,113	27,740	27,740	27,740	22,088		
	**** Total Revenue**	28,527	28,303	27,740	27,740	22,088	0	0
	*****Total Appropriation**				126,231	22,088	0	0
	FUND BALANCE Beginning of Year				85,081	(13,410)	(13,410)	(13,410)
	FUND BALANCE - Projected End of Year				(13,410)	(13,410)	(13,410)	(13,410)

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	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	BUDGET 2026-27 Requested	BUDGET 2026-27 Recommend	BUDGET 2026-27 Approved
	Personnel						
	*** Total Personnel**	**0**	**0**	**0**	**0**	**0**	**0**
	Operating Expenses						
520400	Advertising & Publicity	4,228	0	0	2,000		
520800	Outside Printin	0	0	0	1,000		
521200	Operating Supplies	1,728	0	5,737	2,000		
522000	Building Repairs & Maintenance	0	1,778	5,532			
522200	Small Equipment Repairs & Maint.	5,143	1,403	3,585	1,800		
524015	Drone Insurance	3,890	1,655	4,480	1,821		
525110	Other Parcel Delivery Service	0	0	400	500		
525210	Conference, Meeting & Training Expense	3,322	1,564	14,218	3,967		
529903	Contingency	0	0	77,702			
	*** Total Operating**	**18,311**	**6,400**	**111,654**	**13,088**	**0**	**0**
	**** Total Personnel & Operating**	**18,311**	**6,400**	**111,654**	**13,088**	**0**	**0**
	Capital						
540000	Small Tools & Minor Equipment	3,538	0	8,821	6,900		
540010	Minor Software	700	729	5,756	2,100		
	All Other Equipment	0	0	0			
	**** Total Capital**	**4,238**	**729**	**14,577**	**9,000**	**0**	**0**
	***** Total Budget Appropriation**	**22,549**	**7,129**	**126,231**	**22,088**	**0**	**0**

SECTION IV

COUNTY OF LEXINGTON
Capital Item Summary
Fiscal Year - 2025-26

Fund # 2606 Fund Title: Dominion
Organization # 131101 Organization Title: Emergency Management
Program # Program Title:

Qty	Item Description	***BUDGET*** 2026-27 Requested Amount
	Small Tools & Minor Equipment	6,900
	Minor Software	2,100

**** Total Capital (Transfer Total to Section III)** **9,000**

SECTION V – PROGRAM OVERVIEW

DOMINION SUPPORT FUND

Summary of Programs:

PROGRAM II – EMERGENCY MANAGEMENT

Objectives:

This program provides for services required to support Emergency Management for the V.C. Summer Nuclear Station operations. Lexington County is required by FEMA to plan for evacuation and emergency measures within a ten-mile radius of the plant. Portions of Lexington County to include Chapin, nearly 3,000 county residents, fall within this area.

Program II: Emergency Management

Objectives:
This program provides the capability to plan for natural and manmade disasters, which may affect the population of Lexington County. Planning is a continuous process and encompasses mitigation, actions taken to prepare for disasters, action to be taken during the event, which lessens injuries, and a recovery process, which will enable the population to resume normalcy in the shortest amount of time. Specific activities include planning for natural disasters (tornadoes, earthquakes, floods, hurricanes, winter storms, etc.) and accidents involving the fixed nuclear facility at the V.C. Summer Nuclear Station. This program also provides a central point for coordination between local government, state and federal assisting agencies in all phases of planning.

With the increased emphasis of Homeland Security at all levels, the Emergency Management community has increased its efforts both in the planning and preparing for response to all hazards and threats to our community. This is evidence in the distribution and management of grant funds and in the increased exercising of plans. The Emergency Operations Center is the focal point for decision-making during response events and in training for all hazards both manmade and natural disasters.

Program III: DES Emergency Communication Coordinator (ECC)

The Emergency Communications Coordinator maintains oversight of the countywide (with the exception of the Sheriff's Department) communications program to include the design, construction, maintenance, and repair of radio and telecommunications systems as well as design and recommend modifications. The ECC oversees radio communication projects to include budgeting and identifying resources needed. Additional duties include conducting and/or assisting with communications training curriculum to ensure county staff are trained on the operation of available communication systems. The ECC monitors/reports system performance indicators; maintains operational efficiency of systems and makes recommendations for improvements as needed.

SECTION VI. - LINE ITEM NARRATIVES

SECTION VI.A. – LISTING OF REVENUES

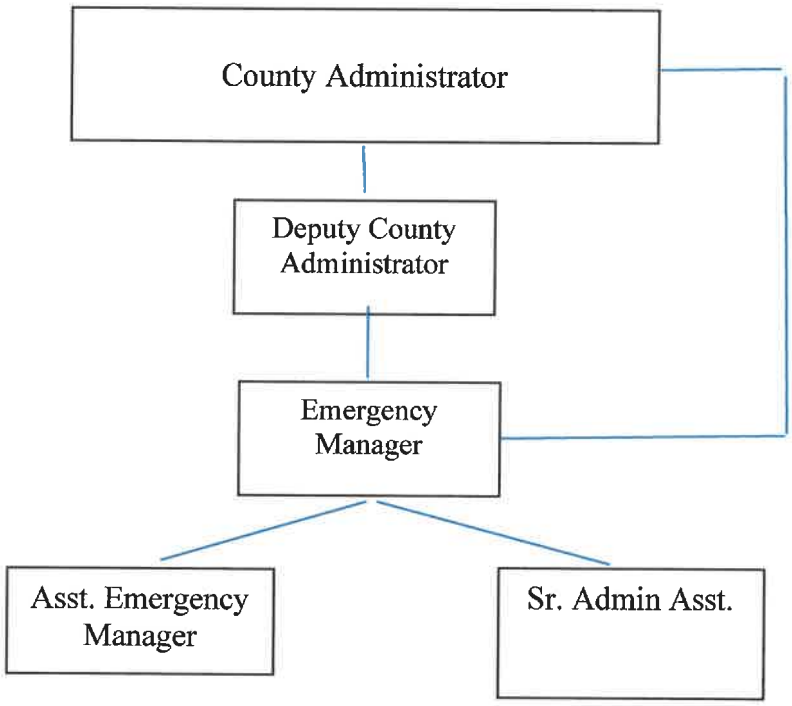
466000 DOMINION SUPPORT FUNDS **$22,088**

This funding is used to meet the County's responsibility established by the Federal Emergency Management Agency (FEMA) and the Nuclear Regulatory Commission (NRC) for Radiological Emergency Planning (REP) for the V.C. Summer Nuclear Station

SECTION VI.B. – PERSONNEL

Current Staffing Level:

	Full Time Equivalent			
Job Title Positions	General Fund	Other Fund	Total	Grade
Emergency Manager	1.00	0.00	1.00	213
Assistant Emergency Mgr	1.00	0.00	1.00	208
Senior Administrative Asst.	1.00	0.00	1.00	108
TOTAL POSITIONS	2.00	1.00	2.00	



VI.C. - OPERATING LINE ITEM NARRATIVES

520400 ADVERTISING & PUBLICITY **$2,000**

PROGRAM II – EMERGENCY MANAGEMENT $2,000

This account will be used for advertising our CodeRed alert System.

520800 OUTSIDE PRINTING **$1,000**

PROGRAM II – EMERGENCY MANAGEMENT $1,000

This account will be used to have information booklets printed.

521200 OPERATING SUPPLIES **$2,000**

PROGRAM II - EMERGENCY MANAGEMENT $2,000

This account will be used to purchase imaging drums, fuser kits and transfer kits for the Emergency Management Network Printer. This account will also be used for operating supplies during disaster operations and exercises. Increased emphasis on Emergency Operations Center training will necessitate more supplies. This account also includes supplies used for incident EOC badging and field operations.

522000 BUILDING REPAIRS & MAINTENANCE **$0**

PROGRAM II – EMERGENCY MANAGEMENT $0

This account will be utilized for miscellaneous repairs and maintenance of items such as the fire suppression system, prox card readers, grounds fencing and gates, etc. at the EOC facility located at 434 Ball Park Road.

522200 SMALL EQUIPMENT REPAIRS & MAINTENANCE **$1,800**
PROGRAM II- EMERGENCY MANAGEMENT $1,8000

This account will be used for necessary repairs and maintenance of equipment essential to the functions of Emergency Management to include the recalibration and maintenance of radiological monitors and the traffic and communication trailers.

524015 DRONE INSURANCE **$1,821**

PROGRAM II – EMERGENCY MANAGEMENT $1,821

This account will be used to cover the annual insurance premium for (2) County owned drones that are utilized to enhance emergency response capabilities such as search and rescue operations, VC Summer evacuation route reconnaissance and monitoring and HAZMAT response.

525110 OTHER PARCEL DELIVERY SERVICE **$500**

PROGRAM II – EMERGENCY MANAGEMENT $500

This account will cover the cost for mailing any packages not covered under the regular postage account to include the shipping of the Ludlum radiation monitors for annual recalibration.

525210 – CONFERENCES AND MEETING EXPENSES **$3,967**

PROGRAM 2 – EMERGENCY MANAGEMENT $3,967

This account will be used for Emergency Operations Center personnel for the purpose of training, meetings, and meal expenses associated with training or activations. The funds will also cover EOC Emergency Awareness Seminars and/or Tabletop Exercises annually, SCEMA Conference expenses, the FEMA Advanced Academy for the Assistant Emergency Manager and the IAEM Conference.

VI.D. – CAPITAL LINE ITEM NARRATIVES

540000 SMALL TOOLS & MINOR EQUIPMENT **$6,900**

PROGRAM 2 – EMERGENCY MANAGEMENT $6,900

This account will be utilized to purchase small tools & minor equipment needed to assist Emergency Management with the coordination of activation, operation, and training for the division and to support the County Emergency Shelter located at 432 Ball Park Road.

540010 – MINOR SOFTWARE **$2,100**

PROGRAM 2 – EMERGENCY MANAGEMENT $2,100

Per GIS – this account is needed to purchase ESRI maintenance on 2 ArcView licenses for the upcoming year. ESRI is a GIS mapping software which is useful in planning and response phases of Emergency Management.

(2) ArcView Licenses @ $300/ea = $600

Emergency Services utilizes software packages for aerial drone operations, including Drone2map, and ARCGIS. This software is used for many mapping related projects including station location and runout mapping, as well as three dimensional mapping of post fire damage, flood damage, and pre-planning many activities within Emergency Services. This funding will purchase a license for Drone2map.

Drone2Map Annual License 1@ $1,500/ea= $1,500 $1,500

COUNTY OF LEXINGTON
PUBLIC DEFENDER
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
	*** P/D (Indigent Criminal Defense) 2618:**							
	Revenues:							
451610	State Revenue (Lexington)	45,917	47,399	200,000	200,000	200,000		
461000	Investment Interest	0	0	0	0	0		
	**** Total Revenue**	45,917	47,399	200,000	200,000	200,000	0	0
	*****Total Appropriation**				200,000	200,000	0	0
	FUND BALANCE Beginning of Year				(15,405)	(15,405)	(15,405)	(15,405)
	FUND BALANCE - Projected End of Year				(15,405)	(15,405)	(15,405)	(15,405)

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

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	***BUDGET*** 2026-27 Requested	2026-27 Recommend	2026-27 Approved
	Personnel						
	*** Total Personnel**	**0**	**0**	**0**	**0**	**0**	**0**
	Operating Expenses						
520300	Professional Services	61,318	31,999	200,000	200,000		
	*** Total Operating**	**61,318**	**31,999**	**200,000**	**200,000**	**0**	**0**
	**** Total Personnel & Operating**	**61,318**	**31,999**	**200,000**	**200,000**	**0**	**0**
	Capital						
	**** Total Capital**	**0**	**0**	**0**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**61,318**	**31,999**	**200,000**	**200,000**	**0**	**0**

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

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
	*** Public Defender 2619:**							
	Revenues:							
451610	State Revenue (Lexington)	697,823	174,456	697,823	697,823	697,823		
451611	State Revenue (Tri-Counties)	151,838	37,959	151,838	151,838	151,838		
451615	Carry Forward Revenues	85,531	67,997	0	0	0		
451616	Additional PD State Funding	75,000	18,750	75,000	75,000	75,000		
451617	PD Backlog State Funding	150,000	37,500	150,000	150,000	150,000		
451618	CPD Staff Support	0	50,658	0	0	200,000		
451620	State Supplemental (Lexington)	150,243	72,759	148,818	148,818	150,243		
451621	State Supplemental (Tri-Counties)	30,171	14,040	29,861	29,861	30,171		
451631	Application Fees (Lexington)	17,800	4,680	12,720	12,720	17,800		
451632	Probation Fees (Lexington County)	82,352	29,033	81,798	81,798	82,352		
451633	Civil Fees (Lexington County)	38,583	10,262	36,953	36,953	38,583		
451634	CDV Fees (Lexington County)	78,126	19,531	78,126	78,126	78,126		
451635	DUI Fees (Lexington County)	55,401	13,850	55,401	55,401	55,401		
451636	Probation Fees (Tri-Counties)	17,919	6,317	17,330	17,330	17,919		
451637	Civil Fees (Tri-Counties)	8,395	2,233	8,040	8,040	8,395		
451638	CDV Fees (Tri-Counties)	16,999	4,250	16,999	16,999	16,999		
451639	DUI Fees (Tri-Counties)	12,055	3,014	12,055	12,055	12,055		
451641	Application Fees (Tri-Counties)	7,503	2,069	6,872	6,872	7,503		
455004	Contribution from Tri-Counties	101,000	34,079	86,000	86,000	156,317		
455012	Contributions from Municipalities	0	0	400	400	400		
461000	Investment Interest	172,514	82,198	130,000	130,000	100		
469900	Miscellaneous Revenues	10	0	0	0	0		
801000	Op Trn from General Fund	2,084,215	521,054	2,084,215	2,084,215	2,084,215		
	**** Total Revenue**	**4,033,478**	**1,206,689**	**3,880,249**	**3,880,249**	**4,031,240**	**0**	**0**
	*****Total Appropriation**				**4,762,736**	**4,694,614**	**0**	**0**
	New Programs							
	Contingecy:							
	Unused							
	Rental							
	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	3,547,558	3,547,558

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

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

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	2026-27 Requested	*BUDGET* 2026-27 Recommend	2026-27 Approved
	Personnel						
510100	Salaries & Wages - 43	2,000,103	875,955	3,046,985	3,046,985		
510200	Overtime	407	0	0	0		
511112	FICA Cost	146,670	64,263	210,450	233,095		
511113	SCRS - Employer's Portion	359,244	162,577	565,519	565,521		
511120	Employee Insurance - 43	233,633	102,708	365,500	376,250		
511130	Workers Compensation	8,567	3,197	11,122	11,274		
519999	Personnel Contingency	0	0	0			
	*** Total Personnel**	**2,748,624**	**1,208,700**	**4,199,576**	**4,233,125**	**0**	**0**
	Operating Expenses						
520200	Contracted Service	642	0	1,500	1,500		
520219	Water & Other Beverage Service	1,363	615	1,500	1,500		
520300	Professional Services	0	0	1,200	1,200		
520400	Advertising & Publicity	0	0	100	100		
520702	Technical Currency & Support	0	0	0	0		
520710	Software Subscriptions	4,343	5,966	10,341	16,334		
521000	Office Supplies	8,904	2,820	14,200	14,200		
521100	Duplicating	12,493	7,161	15,000	16,000		
521200	Operating Supplies	0	0	0	0		
522200	Small Equip Repairs & Maintenance	455	0	800	800		
522300	Vehicle Repairs & Maintenance	859	682	1,000	1,200		
523100	Building Rental	107,676	48,205	192,384	192,384		
524000	Building Insurance	180	0	413	455		
524100	Vehicle Insurance - 4	1,845	2,400	2,460	3,200		
524101	Comprehensive Insurance - 4	435	501	920	1,100		
524201	General Tort Liability Insurance	4,270	5,258	5,000	5,783		
524202	Surety Bonds	0	0	0	0		
525000	Telephone	11,514	4,400	12,295	12,295		
525004	WAN Service Charges	13,849	6,056	16,572	16,572		
525020	Pagers and Cell Phones - 3	565	189	1,344	1,344		
525041	E-mail Service Charges - 47	7,414	7,189	20,539	17,749		
525100	Postage	1,831	978	2,500	2,500		
525210	Conference, Meeting & Training Expense	20,602	23,580	52,250	52,250		
525230	Subscriptions, Dues & Books	17,081	15,167	23,750	23,750		
525240	Personal Mileage Reimbursement	8,919	4,910	21,400	21,400		
525328	Util / Public Defenders Offices	10,279	4,092	11,000	11,000		
525400	Gas, Fuel & Oil	1,705	584	3,700	3,700		
529903	Contingency	0	0	6,372			
529907	Rental Contingency	0	0	70,189			
	*** Total Operating**	**237,224**	**140,753**	**488,729**	**418,316**	**0**	**0**
	**** Total Personnel & Operating**	**2,985,848**	**1,349,453**	**4,688,305**	**4,651,441**	**0**	**0**

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

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

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	2026-27 Requested	*BUDGET* 2026-27 Recommend	2026-27 Approved
	Capital						
540000	Small Tools & Minor Equipment	0	0	1,500	1,500		
540010	Minor Software	0	0	4,490			
	All Other Equipment	9,813	39,232	68,441	41,673		
	**** Total Capital**	**9,813**	**39,232**	**74,431**	**43,173**	**0**	**0**
	***** Total Budget Appropriation**	**2,995,661**	**1,388,685**	**4,762,736**	**4,694,614**	**0**	**0**

SECTION IV

COUNTY OF LEXINGTON
Capital Item Summary
Fiscal Year - 2026-27

Fund # 2619 Fund Title: Public Defender
Organization # 141400 Organization Title: Public Defender
Program # 140 Program Title: Judicial

Qty	Item Description	***BUDGET*** 2026-27 Requested Amount
	Small Tools & Minor Equipment	1,500
	Minor Software	
7	F1A Standard PC All-In-One - Dell Pro 24 All-In-One (65W) QC24250 - Rpl.	10,864
12	MI25 Logitech MK370 Combo for Business Keyboard and Mouse set - Rpl.	468
8	F3A Standard Powerful Laptop - Dell Pro Max 16/16XE MC16250 - Rpl.	15,416
8	MI2 Dell Pro Max 16/16XE MC16250 Pro Thunderbolt 5 Smart Dock SD25TB5 - Rpl.	3,472
6	MI13 Dell UltraSharp 34 Curved Monitor - U3425WE - Rpl.	4,818
4	MI12 Dell Pro 27 Plus Monitor - P2725H - Rpl.	836
7	F11 iPad - iPad 11 - Rpl.	3,220
7	iPad 11 Rugged Folio Keyboard Case (10th Gen and A16) - Rpl.	959
1	Synology HAT5310 - hard drive - 20 TB - SATA 6 GB s	1,620
	**** Total Capital (Transfer Total to Section III)**	**43,173**

SECTION V. - PROGRAM OVERVIEW

Summary of Programs:

Background
Program 1: General Sessions
Program 2: Family Court
Program 3: Magistrate's Court

Background:

The Eleventh Circuit Public Defender's Office represents juvenile and adult clients in the Eleventh Judicial Circuit, which consists of Lexington, Saluda, Edgefield, and McCormick Counties.

In each of the office's programs, our primary goal is to defend and protect the rights, liberties, and dignity of those accused of crimes who cannot afford to retain counsel. We work to ensure that no innocent person is wrongfully convicted.

We seek equal justice under the law, and we seek to defend against discriminatory treatment and disproportionate punishment. Our attorneys and support staff are dedicated to the full and fair representation of each client, and we recognize that by protecting the rights of individual people, we contribute to the integrity of the justice system as a whole.

We look for alternatives to incarceration for clients who pose a low risk to the community and a low risk of recidivism. These alternatives, both pre-trial and as part of probationary sentences, largely consist of treatment for mental illness and drug and alcohol addiction, but include other services, such as domestic abuse counseling, vocational training, and GED programs. By finding these alternatives to incarceration, we benefit the community by increasing the likelihood of rehabilitation and by lowering incarceration costs, while maintaining accountability.

As a publicly-funded office, we are committed to providing all constitutionally and statutorily mandated legal services in an efficient and cost-effective manner, while holding ourselves to the highest professional and ethical standards.

Program 1: General Sessions

Objectives:

Our General Sessions program consists of representing adult clients with misdemeanor and felony charges ranging from simple drug possession and minor property crimes up to violent and most serious felony charges. For each client, we strive to carry out the above office goals.

SERVICE LEVELS

Service Level Indicators:	Actual FY 23/24	Actual FY 24/25	Estimated FY 25/26	Projected FY 26/27
New Warrants Public Defender's Office	4657	4556	5592	5000
New Warrants Conflict Attorneys	401	339	256	225

Program 2: Family Court

Objectives:

In our Family Court program, the Public Defender's Office represents juvenile clients charged with crimes ranging from simple drug possession to murder. In the Family Court setting, the Court's goal is to act in the best interests of the child. As a result, we have the opportunity to collaborate with other professionals from local schools, the Department of Mental Health, and the Department of Juvenile Justice to find holistic resolutions to our clients' cases. Additionally, we are able to work with our clients' parents to educate them about possible consequences. We work towards reducing recidivism and preventing our clients from becoming adult offenders.

SERVICE LEVELS

Service Level Indicators:	Actual FY 23/24	Actual FY 24/25	Estimated FY 25/26	Projected FY 26/27
New Cases Public Defender's Office	307	255	250	250
New Cases Conflict Attorneys	12	11	20	20

Program 3: Magistrate's Court

Objectives:

In our Magistrate's Court program, the Public Defender's Office represents adult clients on charges that carry fines and short jail sentences. However, the consequences of a conviction for even a minor offense can have lifelong effects on our clients. We treat each case seriously and apply the same diligence to these cases that we give our General Sessions and Family Court cases.

SERVICE LEVELS

Service Level Indicators:	**Actual FY 23/24**	**Actual FY 24/25**	**Estimated FY 25/26**	**Projected FY 26/27**
New Warrants/Tickets Public Defender's Office	1209	1366	1572	1500
New Warrants/Tickets Conflict Attorneys	39	36	16	20

SECTION VI. - LINE ITEM NARRATIVES

SECTION VI. A - LISTING OF REVENUES

451610 – STATE REVENUE (LEXINGTON COUNTY) **$ 697,823**

State-appropriated funding for Lexington County, distributed by the South Carolina Commission on Indigent Defense. This funding is paid to each county quarterly on a per capita basis.

451611 – STATE REVENUE (TRI-COUNTIES) **$ 151,838**

State-appropriated funding for the Tri-Counties (Edgefield, Saluda, and McCormick Counties), distributed by the South Carolina Commission on Indigent Defense. This funding is paid to each county quarterly on a per capita basis.

451615 – CARRY FORWARD REVENUES **$ 0**

Additional state funding distributed by the South Carolina Commission on Indigent Defense. This funding is not guaranteed, and the amount varies from year to year. We received $85,531 in FY2025.

451616 – ADDITIONAL PD STATE FUNDING **$ 75,000**

Additional state funding distributed by the South Carolina Commission on Indigent Defense. This funding is paid quarterly on a per capita basis.

451617 – PD BACKLOG STATE FUNDING **$ 150,000**

Additional state funding distributed by the South Carolina Commission on Indigent Defense. This funding is paid quarterly on a per capita basis.

451618 – CIRCUIT PUBLIC DEFENDER STAFF SUPPORT **$ 200,000**

State-appropriated funding for the Eleventh Circuit Public Defender's Office distributed by the South Carolina Commission on Indigent Defense. This funding is paid quarterly on a per capita basis.

451620 – STATE SUPPLEMENTAL (LEXINGTON COUNTY) **$ 150,243**

Funding for Lexington County distributed per capita by the South Carolina Commission on Indigent Defense. This funding comes from surplus left over from other funds. The amount is not fixed and changes from year to year. These funds are distributed quarterly.

451621 – STATE SUPPLEMENTAL (TRI-COUNTIES) **$ 30,171**

Funding for the Tri-Counties distributed per capita by the South Carolina Commission on Indigent Defense. This funding comes from surplus left over from other funds. The amount is not fixed and changes from year to year. These funds are distributed quarterly.

451631 – APPLICATION FEES (LEXINGTON COUNTY) **$ 17,800**

There is a $40 application fee for a person to be screened for a public defender. These fees are distributed to each county in the amount that each county collects. This amount is not fixed and changes from year to year.

451632 – PROBATION FEES (LEXINGTON COUNTY) **$ 82,352**

A person placed on probation and represented by appointed counsel must pay a $500 fee as a part of the sentence. These fees are distributed to each county in the amount that each county collects.

451633 – CIVIL FEES (LEXINGTON COUNTY) **$ 38,583**

Anyone filing a civil lawsuit must pay a surcharge. This surcharge is then divided among several recipients. The South Carolina Commission on Indigent Defense distributes this money on a per capita basis.

451634 – CDV FEES (LEXINGTON COUNTY) **$ 78,126**

This is a surcharge assessed on anyone found guilty of a domestic violence offense. It is distributed on a per capita basis.

451635 – DUI FEES (LEXINGTON COUNTY) **$ 55,401**

This is a surcharge assessed on anyone found guilty of driving under the influence. It is distributed on a per capita basis. This funding has been drastically reduced over the last few years by the legislature.

451636 – PROBATION FEES (TRI-COUNTIES) **$ 17,919**

A person placed on probation and represented by appointed counsel must pay a $500 fee as a part of the sentence. These fees are distributed to each county in the amount that each county collects.

451637 – CIVIL FEES (TRI-COUNTIES) **$ 8,395**

Anyone filing a civil lawsuit must pay a surcharge. This surcharge is then divided among several recipients. The South Carolina Commission on Indigent Defense distributes this money on a per capita basis.

451638 – CDV FEES (TRI-COUNTIES) **$ 16,999**

This is a surcharge assessed on anyone found guilty of a domestic violence offense. It is distributed on a per capita basis.

451639 – DUI FEES (TRI-COUNTIES) **$ 12,055**

This is a surcharge assessed on anyone found guilty of driving under the influence. It is distributed on a per capita basis. This funding has been drastically reduced over the last few years by the legislature.

451641 – APPLICATION FEES (TRI-COUNTIES) **$ 7,503**

There is a $40 application fee for a person to be screened for a public defender. These fees are distributed to each county in the amount that each county collects. This amount is not fixed and changes from year to year.

455004 – CONTRIBUTIONS FROM TRI-COUNTIES **$ 156,317**

Edgefield, McCormick, and Saluda Counties contribute $156,317 to the operational costs of the Eleventh Circuit Public Defender's Office.

455012 – CONTRIBUTIONS FROM MUNICIPALITIES **$ 400**

Our office represents the municipality of Pelion at the rate of $400 per case.

461000 – INVESTMENT INTEREST **$ 100**

Interest our office receives from the funds in our accounts.

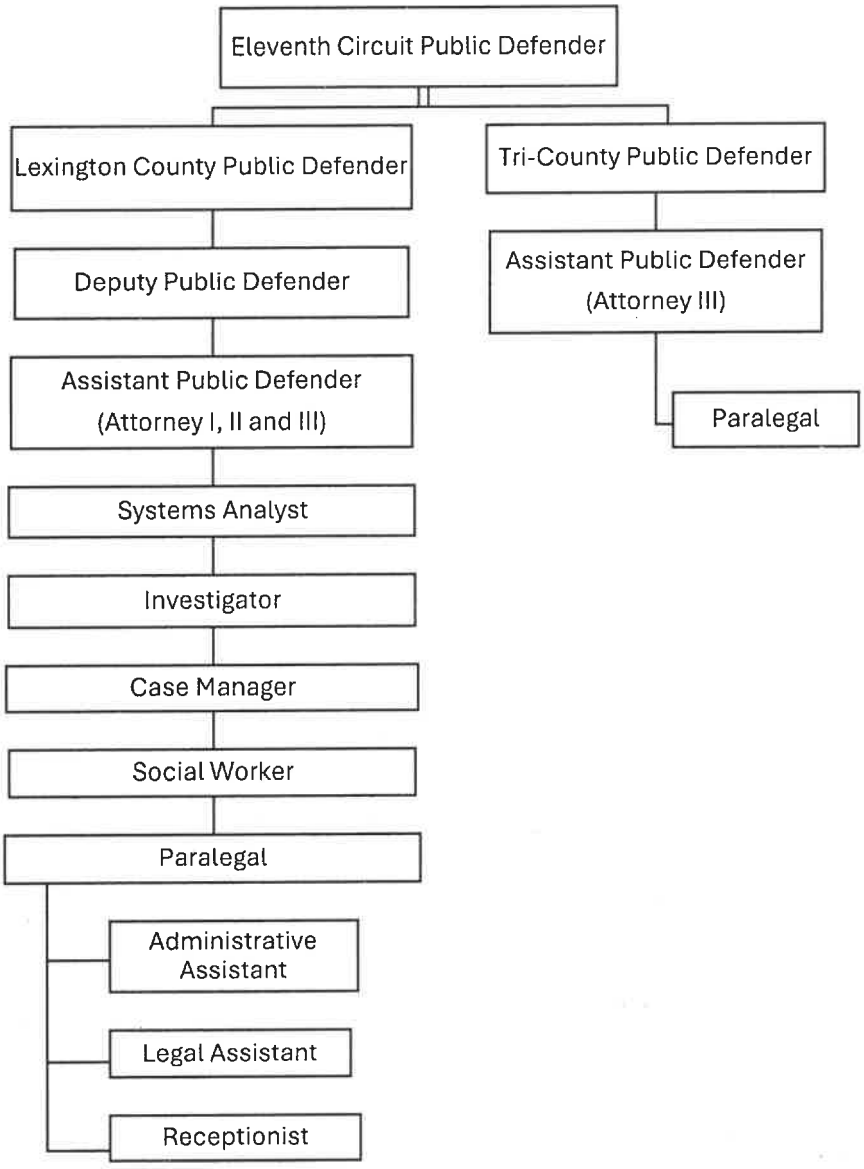
SECTION VI. B - LISTING OF POSITIONS

Current Staffing Level:

Job Title	Positions	General Fund	Other Fund	Total
County Public Defender	2		2	2
Deputy Public Defender	3		3	3
Attorney III	6		6	6
Attorney II	8		8	8
Attorney I	7		7	7
Systems Analyst	1		1	1
Investigator	2		2	2
Case Manager I	4		4	4
Social Worker	1		1	1
Paralegal	5		5	5
Administrative Assistant	2		2	2
Legal Assistant	1		1	1
Receptionist	1		1	1
Total Positions	43		43	43

All of these positions require insurance.

Display organization flowchart:



SECTION VI. C - OPERATING LINE ITEM NARRATIVES

520200 – CONTRACTED SERVICES **$ 1,500**

Contracted services, including shredding services. We must dispose of closed client files safely so that confidential material, including medical and mental health records, is protected.

520219 – WATER **$ 1,500**

Drinking water for the office provided by Country Clear through their contract with Lexington County.

520300 – PROFESSIONAL SERVICES **$ 1,200**

Additional services as needed.

520400 – ADVERTISING **$ 100**

Our office is required to publish a notification to former clients before we shred closed files.

520710 – SOFTWARE SUBSCRIPTIONS **$ 16,334**

Our office has a subscription to Backblaze, the software for our digital storage. This category covers our required DUO authentication software. This category covers a transcription service to assist us in reviewing and managing lengthy audio and video files provided in discovery. This category also covers seven licenses for Adobe Acrobat to allow us to edit and redact written documents.

521000 – OFFICE SUPPLIES **$ 14,200**

Office supplies, including printer ink, which is our highest expense in this category.

521100 – DUPLICATING **$ 16,000**

Cost for printing and copying documents. Printing and copying discovery materials is our highest expense in this category.

522200 – SMALL EQUIPMENT REPAIRS AND MAINTENANCE **$ 800**

Cost for maintaining equipment, including maintenance kits for our printers.

522300 – VEHICLE REPAIRS AND MAINTENANCE **$ 1,200**

We rely on county vehicles to reduce the cost of personal mileage. This category covers the cost of service on the vehicles.

523100 – BUILDING RENTAL **$ 192,384**

We rent two office spaces in Lexington. One is located at 202 East Main Street, which is our primary base of operations. Our Lexington County General Sessions attorneys are based in this office. Our second rented office space is located at 811 South Lake Drive and houses our Magistrate's Court and Family Court divisions. Additionally, we rent storage space from Mini-Warehouses to store closed files that we are required to retain.

We have negotiated successfully with Edgefield, Saluda, and McCormick Counties for office space in each of their county courthouses. These offices provide workspace for our Tri-County attorneys and paralegal.

5240000 – BUILDING INSURANCE **$ 455**

This is the anticipated premium for contents insurance on our offices.

524100 – VEHICLE INSURANCE **$ 3,200**

This is the anticipated premium for our office vehicles.

524101 – COMPREHENSIVE INSURANCE **$ 1,100**

This is the anticipated comprehensive premium for our office vehicles.

524201 – GENERAL TORT LIABILITY INSURANCE **$ 5,783**
Our office is covered under the insurance reserve.

525000 – TELEPHONE **$ 12,295**
This category covers the cost of our office telephone service.

525004 – WAN SERVICE CHARGES **$ 16,572**
The cost for wide area network (WAN) service for our two offices in Lexington.

525020 – PAGERS AND CELL PHONES **$ 1,344**
This request covers service for three cell phones.

525041 – E-MAIL SERVICE CHARGES **$ 17,749**
Cost for 47 email accounts.

525100 – POSTAGE **$ 2,500**
We limit postage costs by hand-delivering mail when possible. Hand delivery includes mail to the clerks of court, the solicitor's office, judges' offices, and to the detention centers within our circuit.

525210 – CONFERENCE, MEETING, AND TRAINING EXPENSE **$ 52,250**
The South Carolina Bar requires attorneys to undergo a minimum of fourteen hours of Continuing Legal Education each year. We meet this requirement by attending an annual public defender's conference. The South Carolina Commission on Indigent Defense requires new public defenders to attend PD 101, PD 102, and PD 103, which are scheduled throughout the year. Attorneys handing Family Court cases are required to attend training for representing juveniles. Additionally, our attorneys attend other local seminars to stay informed about changes in the law.

525230 – SUBSCRIPTIONS, DUES, AND BOOKS **$ 23,750**
Our office uses LexisNexis, an electronic legal research provider, which gives us access to cases and statutes. This category also covers updates to our office's law library.

525240 – PERSONAL MILEAGE REIMBURSEMENT **$ 21,400**
This cost is to reimburse employees for mileage on their personal vehicles. Our employees use county vehicles when available.

525328 – UTIL / PUBLIC DEFENDERS' OFFICES **$ 11,000**
Utilities, including electrical service provided by Dominion Energy.

525400 – GAS, FUEL, AND OIL **$ 3,700**
Fuel and oil for our county vehicles.

SECTION VI. D - CAPITAL LINE ITEM NARRATIVES

CAPITAL REQUEST

540000 – SMALL TOOLS & MINOR EQUIPMENT **$ 1,500**

This request is for items such as staplers, office phones, and furniture. Our office purchases used furniture from Central Stores whenever possible.

STANDARD PC ALL-IN-ONE **$ 10,864**

This request is to replace seven All-in-One computers, according to the Technology Services guidelines. This request is for seven Dell Pro 24 All-In-One computers.

KEYBOARDS AND MICE **$ 468**

This request is for replacement keyboards and mice for replacement All-In-One computers and laptops. This request is for twelve Logitech Combo for Business Keyboard and Mouse sets.

STANDARD LAPTOPS **$ 15,416**

This request is to replace eight laptops, according to the Technology Services guidelines. This request is for eight Dell Pro Max 16 laptops.

DOCKING STATIONS **$ 3,472**

This request is to replace eight docking stations that go with the eight replacement laptops. This request is for eight Dell Pro Thunderbolt 5 Smart Docks.

CURVED MONITORS **$ 4,818**

This request is to replace six monitors, according to the Technology Services guidelines. This request is for six larger curved monitors that will facilitate document review. These monitors are Dell UltraSharp 34 Curved Monitors.

MONITORS **$ 836**

This request is to replace four monitors, according to the Technology Services guidelines. This request is for four Dell Pro 27 Plus Monitors.

IPADS **$ 3,220**

This request is to replace seven tablets, according to the Technology Services guidelines. This request is for seven iPad 11s.

IPAD CASES **$ 959**

This request is for seven tablet cases. Technology Services requires cases to be purchased with iPads. This request is for seven iPad 11 Rugged Folio Keyboard Cases.

HARD DRIVE **$ 1,620**

This request is for a hard drive for additional data storage. This request is for a Synology HAT5310 20TB hard drive.

SECTION III

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

Fund: 2619
Division: New Program - CPD Staff Support
Organization: Public Defender - 141400

Object Code	Expenditure Classification	BUDGET 2026-27 Requested	2026-27 Recommend	2026-27 Approved
	Personnel			
510100	Salaries & Wages - 2	14,435		
510200	Overtime.	0		
511112	FICA Cost	1,104		
511113	State Retirement	2,679		
511120	Insurance Fund Contribution - 2	0		
511130	Workers Compensation	53		
511213	State Retirement - Retiree			
	*** Total Personnel**	**18,272**		
	Operating Expenses			
520300	Professional Services			
520702	Technical Currency & Support			
520800	Outside Printing			
521000	Office Supplies			
521100	Duplicating			
521200	Operating Supplies			
524000	Building Insurance			
524201	General Tort Liability Insurance			
524202	Surety Bonds -			
525000	Telephone			
525021	Smart Phone Charges			
525041	E-mail Service Charges - 0			
525100	Postage			
525110	Other Parcel Delivery Service			
525210	Conference & Meeting Expense			
525230	Subscriptions, Dues, & Books			
525240	Personal Mileage Reimbursement			
525300	Utilities - Admin. Bldg.			
	*** Total Operating**	**0**		
	**** Total Personnel & Operating**	**18,272**		
	Capital			
540000	Small Tools & Minor Equipment			
540010	Minor Software			
	All Other Equipment			
	**** Total Capital**	**0**		
	***** Total Budget Appropriation**	**18,272**		

SECTION V. - PROGRAM OVERVIEW

Summary of Programs:

To reclassify two Case Manager I positions (Grade 111) as Case Manager II positions (Grade 113)

Program:

Objective: To utilize state funding for circuit public defender staff support and to reflect the job duties of two Case Manager II positions.

Our office received state funding for the purpose of circuit public defender staff support. The amount of evidence in our cases has grown exponentially with the use of body-worn cameras and with advances in cellphone technology. As a result, it has become critical to have staff members who are able to manage ever-increasing amounts of discovery material in order to keep it accessible to attorneys.

Additionally, two of our current Case Manager I positions have assumed more responsibilities for supervising other support staff and for overseeing client intake for the office.

This request will reclassify two of our current Case Manager I positions as Grade 113.

Service Standards:

- Supervising other support staff
- Overseeing administrative processes for General Sessions and Magistrate's Court
- Assisting senior attorneys in preparing cases for court

The primary responsibilities for the Case Manager II positions are as follows:

- Downloading and managing discovery materials, including cellphone extractions and voluminous audio and video files
- Managing case files
- Communicating with clients
- Maintaining attorneys' calendars to track court dates and client meetings

SECTION VI. - LINE ITEM NARRATIVES

SECTION VI. A - LISTING OF REVENUES

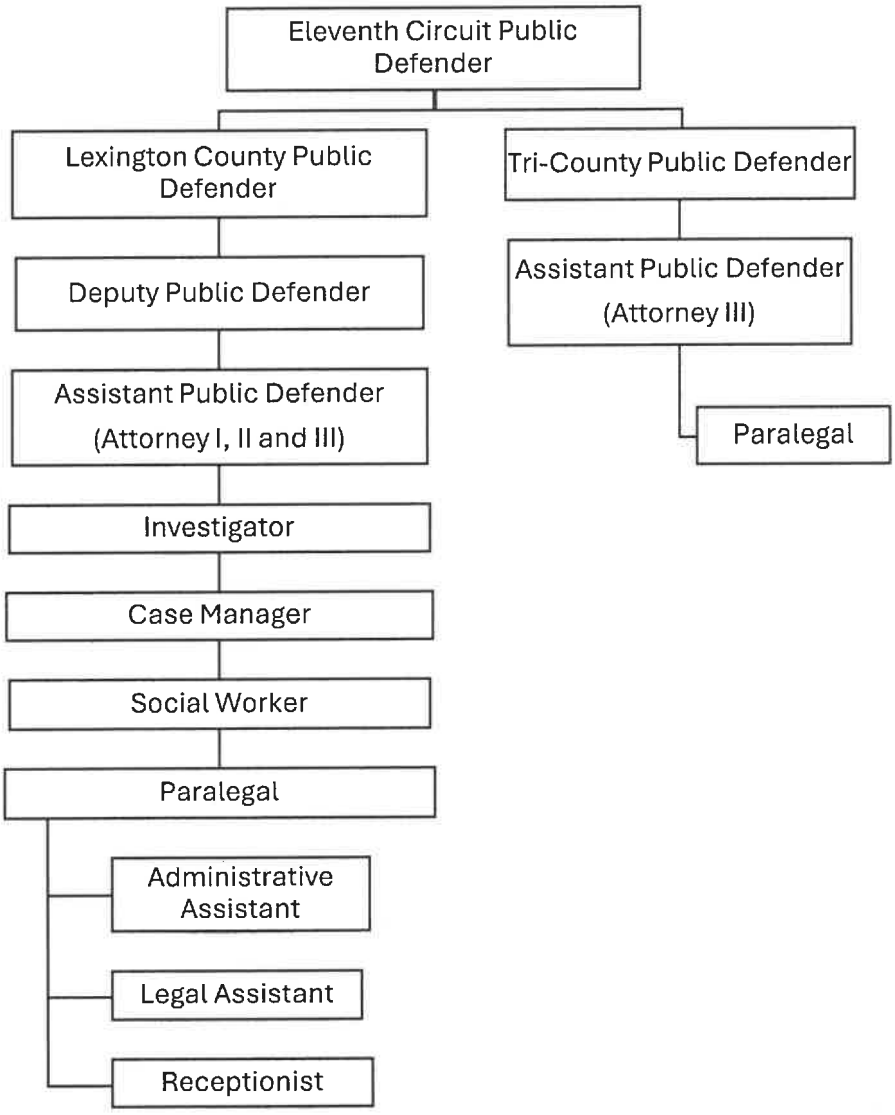
SECTION VI. B - LISTING OF POSITIONS

Current Staffing Level:

		Full Time Equivalent		
Job Title	Positions	General Fund	Other Fund	Total
Case Manager II	2		4	4

All of these positions require insurance.

Display organization flowchart:



SECTION VI. C - OPERATING LINE ITEM NARRATIVES

There are no operating requests for this program.

SECTION VI. D - CAPITAL LINE ITEM NARRATIVES

CAPITAL REQUEST

There are no capital requests for this program.

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

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
	*** Victims' Bill of Rights 2620:**							
	Revenues:							
443002	Clerk of Crt Conviction Surcharges ($100)	84,386	77,541	71,200	71,200	72,000		
443003	Clk of Crt Gen Sessions - 38% Assessment	11,049	8,421	11,000	11,000	10,700		
443500	Bond Estreatment	0	0	0	0	0		
443507	Solicitor Traffic Education Program - 9.17%	4,687	4,468	3,800	3,800	2,840		
444011	Traffic Court Conviction Surcharge ($25)	4,091	3,593	4,000	4,000	4,500		
444012	Traffic Court - 11.16% Assessment	77,486	69,580	65,000	65,000	73,500		
444050	CDV Court - 11.16% Assessment	432	464	608	608	580		
444051	CDV Court - Conviction Surcharge	1,447	1,472	2,300	2,300	2,430		
444111	Mag. Dist. 1 Conviction Surcharge ($25)	2,497	2,196	2,800	2,800	3,000		
444112	Mag. Dist. 1 - 11.16% Assessment	8,448	7,224	7,100	7,100	7,800		
444211	Mag. Dist. 2 Conviction Surcharge ($25)	3,924	3,604	4,700	4,700	4,200		
444212	Mag. Dist. 2 - 11.16% Assessment	15,376	13,155	9,000	9,000	11,050		
444311	Mag. Dist. 3 Conviction Surcharge ($25)	14,448	12,283	8,200	8,200	9,600		
444312	Mag. Dist. 3 - 11.16% Assessment	10,250	9,390	7,000	7,000	7,200		
444411	Mag. Dist. 4 Conviction Surcharge ($25)	7,243	6,503	7,800	7,800	7,338		
444412	Mag. Dist. 4 - 11.16% Assessment	4,713	4,410	5,105	5,105	5,300		
444511	Mag. Dist. 5 Conviction Surcharge ($25)	2,491	2,274	2,300	2,300	2,420		
444512	Mag. Dist. 5 - 11.16% Assessment	3,789	4,067	4,000	4,000	4,000		
444611	Mag. Dist. 6 Conviction Surcharge ($25)	1,322	1,178	1,050	1,050	1,180		
444612	Mag. Dist. 6 - 11.16% Assessment	7,963	7,280	7,000	7,000	7,000		
444711	Mag. Worthless Ck - Conviction Surcharge	201	76	77	77	150		
444712	Mag. Worthless Ck - 11.16% Assessment	49	19	35	35	44		
444911	DUI Court - Conviction Surcharge	3,406	3,591	4,500	4,500	4,220		
444912	DUI Court - 11.16% Assessment	5,289	4,569	8,500	8,500	7,900		
455008	Contribution from Town of Gaston	18,650	18,554	13,600	13,600	14,700		
455009	Contribution from Town of Swansea	2,441	2,548	5,400	5,400	5,400		
455013	Contribution from Town of Pelion	757	513	1,280	1,280	1,280		
	Other Revenues:							
461000	Investment Interest	2,695	2,619	3,000	3,000	100		
801000	Op Trn from General Fund/ Cty Ord - Sheriff -	0	0	0	0	0		
		299,530	**271,592**	**260,355**	**260,355**	**270,432**	**0**	**0**
	Appropriations:							
	- Solicitor				85,316	71,920		
	- Magistrate Court Services				133,077	133,077		
	- LE/Major Crimes				192,163	194,194		
	*****Total Appropriations**				410,556	399,191	0	0
	FUND BALANCE Beginning of Year				27,821	(122,380)	(122,380)	(122,380)
	FUND BALANCE - Projected End of Year				(122,380)	(251,139)	(122,380)	(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 Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	BUDGET 2026-27 Requested	BUDGET 2026-27 Recommend	BUDGET 2026-27 Approved
	Personnel						
510100	Salaries & Wages - 1	54,759	22,997	54,562	45,951		
510200	Overtime	157	0	0	0		
511112	FICA - Employer's Portion	4,028	1,690	3,757	3,515		
511113	State Retirement - Employer's Portion	9,832	4,268	10,127	8,529		
511120	Employee Insurance - 1	10,188	4,427	10,625	8,750		
511130	Workers Compensation	177	84	176	170		
519999	Personnel Contingency	0	0	3,453	2,908		
	*** Total Personnel**	**79,141**	**33,466**	**82,700**	**69,823**		
	Operating Expenses						
521000	Office Supplies	0	0	100	100		
521100	Duplicating	0	0	75	75		
524201	General Tort Liability Insurance	260	286	286	315		
524202	Surety Bonds - 1	0	0	0	7		
525041	E-mail Service Charges - 1	22	0	155	0		
525210	Conference, Meeting & Training Expense	1,396	389	2,000	1,600		
	*** Total Operating**	**1,678**	**675**	**2,616**	**2,097**		
	**** Total Personnel & Operating**	**80,819**	**34,141**	**85,316**	**71,920**		
	Capital						
540000	Small Tools & Minor Equipment	0	0	0	0		
	**** Total Capital**	**0**	**0**	**0**	**0**		
	***** Total Budget Appropriation**	**80,819**	**34,141**	**85,316**	**71,920**		

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

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

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	2026-27 Requested	*BUDGET* 2026-27 Recommend	2026-27 Approved
	Personnel						
510100	Salaries & Wages - 2	67,524	34,307	90,237	90,237		
510200	Overtime	0	0	0	0		
511112	FICA - Employer's Portion	4,869	2,498	6,213	6,213		
511113	State Retirement - Employer's Portion	12,099	6,368	16,748	16,748		
511120	Employee Insurance - 2	16,300	7,083	17,000	17,000		
511130	Workers Compensation	210	106	280	280		
519999	Personnel Contingency	0	0	0	0		
	*** Total Personnel**	**101,002**	**50,362**	**130,478**	**130,478**	**0**	**0**
	Operating Expenses						
520702	Technical Currency & Support	0	0	0	0		
520710	Software Subscriptions	0	123	136	138		
521000	Office Supplies	220	0	300	222		
521100	Duplicating	0	0	1,200	1,200		
524201	General Tort Liability Insurance	0	88	275	275		
524202	Surety Bonds - 2	0	0	0	14		
525041	E-mail Service Charges - 2	86	0	488	750		
525210	Conference, Meeting & Training Expense	0	0	200	0		
	*** Total Operating**	**306**	**211**	**2,599**	**2,599**	**0**	**0**
	**** Total Personnel & Operating**	**101,308**	**50,573**	**133,077**	**133,077**	**0**	**0**
	Capital						
	**** Total Capital**	**0**	**0**	**0**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**101,308**	**50,573**	**133,077**	**133,077**	**0**	**0**

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

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

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	2026-27 Requested	*BUDGET* 2026-27 Recommend	2026-27 Approved
	Personnel						
510100	Salaries & Wages - 2	120,698	28,670	115,615	105,557		
510199	Special Overtime	7,815	2,425	5,000	5,000		
510200	Overtime	10,240	6,298	10,000	10,000		
511112	FICA - Employer's Portion	10,279	2,765	7,960	9,223		
511113	State Retirement - Employer's Portion	10,231	4,764	8,550	9,933		
511114	Police Retirement - Employer's Portion	17,057	2,568	14,772	14,240		
511120	Employee Insurance - 2	16,300	7,083	17,000	17,500		
511130	Workers Compensation	3,048	498	2,549	2,486		
515600	Clothing Allowance	1,200	0	1,200	1,200		
519999	Personnel Contingency	0	0	0	9,386		
	*** Total Personnel**	**196,868**	**55,071**	**182,646**	**184,525**	**0**	**0**
	Operating Expenses						
522300	Vehicles Repairs & Maintenance	17	0	1,127	1,708		
524100	Vehicle Insurance - 1	615	800	615	815		
524101	Comprehensive Insurance - 1	0	0	563	700		
524201	General Tort Liability Insurance	1,563	1,759	1,679	1,759		
524202	Surety Bonds - 2	0	0	0	14		
525000	Telephone	510	165	482	482		
525030	800 MHz Radio Service Charges - 1	703	293	708	708		
525031	800 MHz Radio Maintenance Contract - 1	85	0	85	85		
525041	E-mail Service Charges - 2	0	0	0	0		
525230	Subscriptions, Dues & Books	55	0	55	55		
525400	Gas, Fuel, & Oil	335	130	3,119	3,083		
525600	Uniforms & Clothing	0	0	1,084	260		
	*** Total Operating**	**3,883**	**3,147**	**9,517**	**9,669**	**0**	**0**
	**** Total Personnel & Operating**	**200,751**	**58,218**	**192,163**	**194,194**	**0**	**0**
	Capital						
	**** Total Capital**	**0**	**0**	**0**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**200,751**	**58,218**	**192,163**	**194,194**	**0**	**0**

SECTION V. - PROGRAM OVERVIEW

Summary of Program:

Victims' Bill of Rights

Program:

Objective:

Our mission is to fully comply with South Carolina's constitutional and statutory laws governing provision of rights and services to crime victims in the Eleventh Judicial Circuit. These rights include, but are not limited to, the right to be treated with dignity and respect, to consult with the Solicitor's Office regarding disposition of the case, to be notified of court hearings, to have an escort to and from court if needed, to have options and services available explained, to be referred to appropriate agencies for other services, and to be reimbursed for certain expenses. The Victims' Bill of Rights Program seeks to provide these services in a comprehensive, yet cost effective, manner.

SECTION VI. LINE ITEM NARRATIVES

SECTION VI. A. - SUMMARY OF REVENUES

443002 ... 461000 – VICTIMS' BILL OF RIGHTS REVENUES **$ 90,144**

Fines and Assessments collected in General Sessions and Magistrates Courts and investment interest allocated to the Lexington County Solicitor's Office. This cost is one-third of the total revenue collected in this fund.

SECTION VI. B. - LISTING OF POSITIONS

Current Staffing Level:

		Full Time Equivalent			
Job Title	**Positions**	**General Fund**	**Other Fund**	**Total**	**Band**
Victim Service Provider	1		1	1	109
Total Positions	1		1	1	

All the above positions require insurance.

Organization chart is displayed in Fund 1000 of the Solicitor's (141200) Budget Request.

SECTION VI. C. - OPERATING LINE ITEM NARRATIVES

521000 – OFFICE SUPPLIES **$ 100**

To cover the cost of paper, pens, markers, highlighters, staples, binders, paper clips, file folders, calendars, tissues, etc.

521100 – DUPLICATING **$ 75**

This account is used to cover the cost of duplicating case files and reports.

524201 – GENERAL TORT LIABILITY INSURANCE **$ 315**

To cover the cost of general tort liability insurance coverage, per Risk Management.

524202 – SURETY BONDS - 1 **$ 7**

This account is used to cover the cost of employee dishonesty bonds. Employee dishonesty bonds act as insurance for financial losses due to internal crime, such as employee theft, embezzlement, or fraudulent acts. Risk Management has quoted the cost of the dishonesty bond at $6.29 per individual. This is the cost to cover one employee.

525041 – E-MAIL SERVICE CHARGES – 1 **$ 0**

To cover the cost of e-mail for one (1) employee.

525210 – CONFERENCE, MEETING & TRAINING EXPENSE **$ 1,600**

State law requires Victim Service Providers to be certified by completing a set number of hours of annual training. The requested amount is to cover the cost to attend the S.C. Victims' Rights Week Conference and the South Carolina Solicitors' Association Annual Conference.

SECTION VI. D. - CAPITAL LINE ITEM NARRATIVES

CAPITAL REQUEST:

None.

SECTION V – PROGRAM OVERVIEW

Summary of Program:

Victim Notifier

Objectives:

The Magistrate Court Services has two full time Victim Notifier positions. These positions are located at the Lexington County Bond Court and assist the Magistrate with victim related issues. The Victim Notifier positions as related to the courts provide notification to victims regarding bond hearings, conditions of bond, information regarding a defendant's bail, defendants release from detention, future court hearings and provide information to victims regarding law enforcement when necessary. These positions are certified through the Office of the Crime Victims' Ombudsman and receive the mandatory certification annually as Victim Notifiers.

Service Levels: Number of Victim Related Cases Served Annually

Victim Related Cases 2021	Victim Related Cases 2022	Victim Related Cases 2023	Victim Related Cases 2024	Victim Related Cases 2025
2465	2541	2684	2392	2373

SECTION VI. B. – PERSONNEL LINE ITEM NARRATIVE

LISTING OF POSITIONS

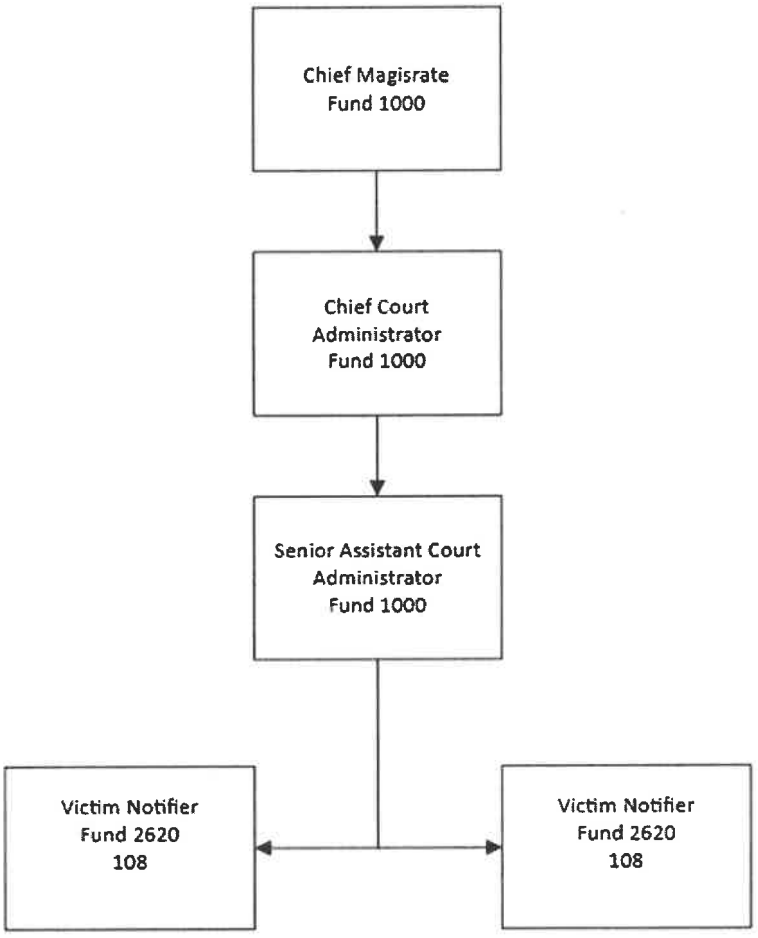
Current Staffing Level:

Job Title:	Full Time Positions:	Part Time Positions:	Grade:
Victim Notifier	2		108

Total Positions: 2

*All Full Time Positions Require Insurance.

Display Organizational Flow Chart



SECTION VI - PERSONNEL

510100 SALARIES & WAGES $ 90,237

This will cover the current salaries of two full time Victim's Notifier positions at a pay band 108.

511112 FICA-EMPLOYER'S PORTION $ 6,213

This will cover the FICA cost for the two full time employees. The rate is 7.65% of each salary.

511113 SCRS-EMPLOYER'S PORTION $ 16,748

This will cover the State Retirement cost for the two full time. The rate is 18.56% of each salary.

511120 INSURANCE FUND CONTRIBUTION $ 17,000

This will cover the employer's portion of the insurance contribution for the two full time positions at $8,150ea. The figure is provided by HR.

511130 WORKER'S COMPENSATION $ 280

This will cover Workers' Compensation cost for the two full time employees. The rate is .31% of each salary.

519999 PERSONNEL CONTENGENCY $ 0

This will cover Workers' Compensation cost for the two full time employees. The rate is .31% of each salary.

SECTION VI. C. – OPERATING LINE ITEM NARRATIVES

520710 SOFTWARE SUBSCRIPTIONS $ 138

This fund will be used to purchase two DUO licenses for network security purposes.

2 DUO Licenses @ $69ex x 2 = $138

521000 OFFICE SUPPLIES $ 222

Paper, pens, envelopes, scotch tape, folders, storage boxes, household supplies, rubber bands, disks, print cartridges, calculators, business cards, etc.

521100 DUPLICATING $1,200

MFP duplicating is used in the daily accomplishment of the Magistrate Court operations.

1 MFP under contract @ $100 per month x 12 = $1,200

524201 GENERAL TORT LIABILITY INSURANCE $275

Figure provided by Risk Management to cover the cost of General Tort Liability Insurance for each employee.

524202 SURETY BONDS $ 14

Figures for surety bonds are provided by Risk Management.

525041 EMAIL SERVICE CHARGE $ 750

These funds will be used for the email accounts provided to the victims' assistance coordinators.

2 email accounts @ $375ea = $750

525210 CONFERENCE & MEETING EXPENSE ~~$ 200~~ Ø

State law requires that Magistrate Court staff that work with victims attend mandatory training every two years. Magistrate staff members are considered Victim Notifiers and must attend a minimum of 2 hours training which can be gained for free online.

SECTION V. – PROGRAM OVERVIEW

Being victimized by crime can be a traumatic experience often causing the victim to feel they have nowhere to turn. However, it is the goal of the Lexington County Sheriff's Department to provide crime victims with resources and services to move forward with their lives.

The Sheriff's Department is staffed with Victim Assistance Officers and coordinators tasked with the responsibility of providing crisis intervention, advocacy, and support services to crime victims. Daily, incident reports are reviewed and victims are contacted by either phone or mail. Assistance offered to victims includes emotional support, referral to specific agencies for focused follow-up services, assistance with court proceedings, guidance through the criminal justice process, and help with receiving compensation for violent crimes. When requested, Victim Assistance personnel also work with the Lexington County Coroner's Office to assist in making death notifications and to provide counseling to family members.

Victims have rights, and any crime victim needs to be aware of those rights. Victims and witnesses of crime have the RIGHT to:

- The right to be treated with fairness, respect, and dignity;
- The right to be informed of their constitutional rights as a victim;
- The right to be reasonably informed when the accused is arrested, released from custody, or has escaped;
- The right to be informed of, and be present at, all criminal proceedings which may result in a possible disposition of the charges where the defendant has the right to be present;
- The right to be allowed to submit either a written or oral statement at all hearings that affect bond or bail;
- The right to be heard at any proceeding involving a post-arrest decision, a plea, or sentencing;
- The right to be protected through reasonable measures from the accused or persons acting on behalf of the accused throughout the criminal justice process;
- The right to confer with the prosecution, after the suspect has been charged, before the trial, or before any disposition, and to be informed of the disposition of the case;
- The right to have reasonable access, after the conclusion of the criminal investigation, to review or obtain case documents relating to the crime against the victim unless such information is protected by law;
- The right to receive prompt and full restitution from the convicted person or persons;
- The right to be informed of any proceedings when any post-conviction action or hearing is being conducted and the right to be present at any hearing; and
- Victims have the right to a reasonable disposition, and a prompt and final conclusion of the case.

SECTION VI. B. – LISTING OF POSITIONS

Current Staffing Level:

		Full Time Equivalent			
	Positions	General Fund	Other Fund	Total	Grade
Law Enforcement/Major Crimes:					
Victims Assistance Officer	1		1	1	SO3
Victims Assistance Coordinator	1		1	1	106
Totals	2	0.000	2	2.000	

SECTION VI. C. - OPERATING LINE ITEM NARRATIVES

522300 - VEHICLE REPAIR & MAINTENANCE **$ 1,708**

The minimum amount budgeted for the maintenance of an LCSD fleet vehicle is $1,708. This is approximately the cost of normal maintenance for one year.

524100 - VEHICLE INSURANCE **$ 815**

The County's Risk Manager recommends the budget amount.

524101 – COMPREHENSIVE INSURANCE **$ 700**

The budget amount per vehicle is the estimate provided by the County's Risk Manager approximately $700 per vehicle.

524201 – GENERAL TORT LIABILITY INSURANCE **$ 1,759**

General tort liability insurance amounts are allocated based on the number and liability classification of personnel. The law enforcement officer's insurance is $1,715 and the civilian's is $44.

524202 – SURETY BONDS **$ 14**

Surety bonds are due this fiscal year with an estimated cost of $10 per employee. Surety bonds are paid every 3 fiscal years and will not be paid again until fiscal year 2027.

525000 -TELEPHONE **$ 482**

This account will be used to pay telephone line charges, fax line charges, telephone extension relocations, directory assistance charges, and telephone book listing charges. The cost per month for both phone lines is $40.16, which equates to $482 annually.

525030 – 800 MHz RADIO SERVICE CHARGES **$ 708**

The 800 MHz radios are required for communication. The annual service cost per radio is $708.

525031 – 800 MHz RADIO MAINTENANCE CONTRACTS **$ 85**

The 800 MHz radios are covered under a maintenance contract that covers some repairs that are required due to age and excessive use. Please see the 800 MHz radio detail schedule in the appendixes for cost allocation. The estimated maintenance cost per radio is $85.

525230 – SUBSCRIPTIONS, DUES, & BOOKS **$ 55**

A membership for the SC Law Enforcement Officers Association and the Sheriff's Association is provided for every sworn law enforcement officer.

525400 - GAS, FUEL & OIL **$ 3,083**

The minimum budget for vehicle fuel is $3,083 for an LCSD fleet vehicle. This amount covers for fluctuation in the cost of fuel due to the unstable fuel market.

525600 - UNIFORMS & CLOTHING **$ 260**

Uniforms are required under Section 23-13-30 of the SC Code of Laws. Each officer receives replacement uniforms once a year and replacement body armor every five years. This position will not need replacement body armor this fiscal year with an estimated cost of $824 and two replacement uniforms with a total cost of $260.

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

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
	*** Public Defender Additional Funding 2621:**							
	Revenues:					730,024		
451616	Additional PD State Funding	730,024	182,506	730,024	730,024	73,024		
461000	Investment Interest	8,560	23,798	0	0			
	**** Total Revenue**	**738,584**	**206,304**	**730,024**	**730,024**	~~73,024~~ 730,024	**0**	**0**
	*****Total Appropriation**				**1,941,804**	**1,415,109**	**0**	**0**
	Unused Appropriations							
	FUND BALANCE Beginning of Year				1,220,341	8,561	8,561	8,561
	FUND BALANCE - Projected End of Year				8,561	~~(1,333,524)~~ 738,585	8,561	8,561

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

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

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

COUNTY OF LEXINGTON
SCHEDULE "C" FUNDS - AUTHORIZED BY COUNTY TRANSPORATION COMMITTEE
Annual Budget
FY 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
	***Schedule "C" Funds 2700:**							
	Revenues:							
452200	C Fund SCDOT Apportionment	4,600,287	2,427,041	4,573,030	4,573,030	4,549,900		
452202	C Fund Donor County Settlement	2,863,875	2,188,799	2,818,205	2,818,205	2,188,199		
	Other Revenues:							
461000	Investment Interest	783,916	357,309	300,000	300,000	300,000		
491002	Project Refund	322,041	0	0	0	0		
	**** Total Revenue**	8,570,119	4,973,149	7,691,235	7,691,235	7,038,099		
	*****Total Appropriation**				26,473,112	6,738,099		
	Contingency: Unused							
	FUND BALANCE Beginning of Year				17,568,568	(1,213,309)		
	FUND BALANCE - Projected End of Year				(1,213,309)	(913,309)		

SECTION II

COUNTY OF LEXINGTON
Proposed Revenues
Fines, Fees, and Other
Budget FY 2026-27

Fund #: 2700 Fund Name: Schedule "C" Funds

Organ. #: 121300-121308 Organ. Name: PW / Transportation

Revenue Code	Fee Title	Actual Fees FY 2024-25	11/30/2025 Year-to-Date FY 2025-26	Anticipated Fiscal Year Total FY 2025-26	Budget: Units of Service	Budget: Current Fee	Budget: Current Total Estimated Fees FY 2026-27	Budget: Proposed Fee Change	Budget: Total Proposed Estimated Fees FY 2026-27
452200	C-Fund SCDOT Proportionment	$4,527,300	$2,427,041	$4,573,030			$4,549,900		$4,549,900
452202	C-Fund Donor County Settlement	$2,863,875	$2,188,799	$2,818,205			$2,188,199		$2,188,199
461000	Investment Interest	$300,000	$357,309	$300,000			$300,000		$300,000
491002	Project Refund	$0	$0	$0			$0		$0

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

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

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	BUDGET 2026-27 Requested	BUDGET 2026-27 Recommend	BUDGET 2026-27 Approved
	Personnel						
510100	Salaries & Wages	17,392	7,873	105,000	50,000		
510200	Overtime	0	0	0	0		
510300	Part Time	23,960	9,438	22,454	22,454		
511112	FICA - Employer's Portion	3,085	1,287	9,751	5,543		
511113	State Retirement - Employer's Portion	7,333	3,213	23,655	13,447		
511130	Workers Compensation	553	246	3,505	1,992		
519999	Personnel Contingency	0	0	2,534	2,500		
	***Total Personnel**	**52,323**	**22,057**	**166,899**	**95,937** 6		
	Operating Expenses						
520200	Contracted Services	3,000	3,300	3,300	3,500		
	*** Total Operating**	**3,000**	**3,300**	**3,300**	**3,500**		
	**** Total Personnel & Operating**	**55,323**	**25,357**	**170,199**	**99,437** 6		
	Capital						
540000	Small Tools & Minor Equipment	0	0	0	0		
540010	Minor Software	0	0	0	0		
	All Other Equipment	0	0	0	0		
					0		
	****Total Capital**	**0**	**0**	**0**	**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.
Organization - 121100.

***** Total Budget Appropriation**	**55,323**	**25,357**	**170,199**	**99,437** 6	

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

Fund 2700
Division: Public Works
Organization: 121301 - PW / Transp / Economic Development

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	BUDGET 2026-27 Requested	BUDGET 2026-27 Recommend	BUDGET 2026-27 Approved
	Operating Expenses						
538300	Retainage Payable Expense	0	0	0	0		
539900	Unclassified	0	0	602,529	0		
	*** Total Operating**	**0**	**0**	**602,529**	**0**		
	Economic Development Projects						
	**** Total Economic Development Projects**	**0**	**0**	**0**	**0**		

This department is to account for expenditures for economic development projects as approved by the County Transportation Committee.
Organization - 121301.

***** Total Budget Appropriation**	**0**	**0**	**602,529**	**0**	

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

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

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	2026-27 Requested	*BUDGET* 2026-27 Recommend	2026-27 Approved
	Operating Expenses						
539900	Unclassified	0	0	1,998,152	100,000		
539904	Unclassified - Municipal Projects	0	0	250,000	250,000		
	*** Total Operating**	**0**	**0**	**2,248,152**	**350,000**		
	Capital						
5AQ483	FY25 B-L E. Columbia Ave Sidewalk	0	0	65,000	0		
5AQ484	FY25 Cayce-3rd Street Sidewalk	0	0	30,000	0		
5AQ486	FY25 Irmo-Gibbes St & Lexington Ave	0	14,880	15,000	0		
5AQ487	FY25 Springdale-Silstar Rd & Shasta	0	94,930	110,000	0		
5AQ488	FY25 W Cola-Woodland Dr & Hollyberry	0	222,334	222,334	0		
	**** Total Capital**	**0**	**332,144**	**442,334**	**0**		
	Road & Infrastructure Improvements						
5R0153	W. Columbia Enhancement # 26-12 (Sunset/J	0	0	36,250	0		
5R0218	Town of B-L Sidewalk Repairs	0	0	3,300	0		
5R0236	City of Cayce - Knox Abbott Dr.	0	0	40,000	0		
5R0250	Town of Lex Sidewalk Repairs	0	0	28,440	0		
5R0251	City of W. Columbia - Terrace View	0	0	36,275	0		
5R0253	Town of Pine Ridge Sidewalk Ext.	0	0	25,000	0		
5R0257	Town of Chapin - Beaufort St Rehab	0	0	98,145	0		
5R0265	Taylor St Resurfacing	28,092	1,633	123,137	0		
5R0272	West Cola Mill Village One-Way Proj	0	0	31,000	0		
5R0274	Cayce - State Street Sidewalk	0	0	6,008	0		
5R0276	Whiteford Way	149,299	0	10,158	0		
5R0277	Henbet Dr. - Traffic Signal/Fiber	0	0	241,300	0		
5R0279	FY22 Irmo Sidewalk Repairs	0	0	15,000	0		
5R0280	FY22 Cayce - Dunbar Rd Sidewalk	0	0	100,000	0		
5R0281	FY22 Batesburg-Leesville Sidewalk	0	0	407	0		
5R0282	FY22 Lexington Mallard Lakes Sidewalk	0	0	100,000	0		
5R0283	FY22 Springdale Kitty Hawk Dr Sidewalk	0	0	68,766	0		
5R0288	FY23 Cayce - Julius Felder Rd	0	0	50,000	0		
5R0289	FY23 W. Cola. - Dreher Rd Sidewalk	0	0	75,000	0		
5R0294	City of Cayce - Frink St Sidewalk	0	0	469,555	0		
5R0302	Chapin Rd. Sidewalk	0	0	47,900	0		
5R0303	Batesburg-Leesville Sidewalk	0	50,000	50,000	0		
5R0304	Springdale-Wattling Rd Sidewalk	0	0	35,160	0		
5R0312	Town of Lex - LTIP Intersections	0	0	49,000	0		
	***** Total Road & Infrastructure Improve**	**177,391**	**51,633**	**1,739,801**	**0**		
	Other Financing Uses						
812489	Op Trn to PW/Safe Streets for All	0	0	0	0		
	*****Total Other Financing Uses**	**0**	**0**	**0**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**177,391**	**383,777**	**4,430,287**	**350,000**		

This department is to account for expenditures including special projects, sidewalk projects, grant matches, and

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

Fund 2700
Division: Public Works
Organization: 121303 - PW / Maintenance / Subdivision Bond Supplements

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	BUDGET 2026-27 Requested	BUDGET 2026-27 Recommend	BUDGET 2026-27 Approved
	Operating Expenses						
	*** Total Operating**	**0**	**0**	**0**	**0**		
	Road & Infrastructure Improvements						
5R0082	Wood Moor Subdivision	0	0	22,340	0		
5R0135	The Reserve at Lake Murray	0	0	16,419	0		
5R0141	Cherokee Shores Phase I	0	0	8,719	0		
5R0142	Kaminer Subdivision	0	0	3,352	0		
5R0143	Woodland Pond Subdivision	0	0	6,305	0		
5R0144	Whispering Glen Subdivision	0	0	33,981	0		
	**** Total Road & Infrastructure Improvem**	**0**	**0**	**91,116**	**0**		

This department is to account for expenditures needed to supplement subdivision bonds.

***** Total Budget Appropriation**	**0**	**0**	**91,116**	**0**		

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

Fund 2700
Division: Public Works
Organization: 121304 - PW / Maintenance / Dirt to Pave Projects

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	2026-27 Requested	*BUDGET* 2026-27 Recommend	2026-27 Approved
	Operating Expenses						
538300	Retainage Payable Expense	(487,717)	0	0	**0**		
539900	Unclassified	0	0	1,792,828	**2,000,000**		
	*** Total Operating**	**(487,717)**	**0**	**1,792,828**	**2,000,000**		
	Road Construction (Dirt to Pave Projects)						
5R0172	Limestone Road	672,308	35,557	76,388	0		
5R0191	Ruth Vista Road	1,513	1,540	231,457	0		
5R0206	Bub Shumpert Rd #13	0	0	0	0		
5R0226	Bub Shumpert Rd #7	851,938	2,608	930,295	0		
5R0244	Alice Drive & Phaeton Drive	434,798	0	224,837	0		
5R0296	Peachtree Rock Road	73,070	8,891	212,200	0		
5R0297	Swamp Rabbit Road	178,810	12,041	142,911	0		
5R0298	Hass Lucas Road	123,192	21,931	220,525	0		
5R0299	Cherry Blossom Road	162,179	35,304	334,711	0		
	**** Total Road Construction (Dirt to Pave]**	**2,497,808**	**117,872**	**2,373,324**	**0**		

This department is to account for expenditures for petitioned dirt road paving projects as approved by the County Transportation Committee.

***** Total Budget Appropriation**	**2,010,091**	**117,872**	**4,166,152**	**2,000,000**		

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

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

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	2026-27 Requested	*BUDGET* 2026-27 Recommend	2026-27 Approved
	Operating Expenses						
539900	Unclassified - Drainage Projects	0	0	2,218,346	250,000		
	*** Total Operating**	**0**	**0**	**2,218,346**	**250,000**		
	Capital						
	**** Total Capital**	**0**	**0**	**0**	**0**		
	Drainage Projects						
5R0246	Olde Saluda Storm Sewer Rehab	0	0	400	0		
5R0311	Lupine Ct - Drainage Improvements	0	30,128	100,000	0		
	*** Total Drainage Projects**	**0**	**30,128**	**100,400**	**0**		

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

	***** Total Budget Appropriation**	**0**	**30,128**	**2,318,746**	**250,000**		

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

Fund 2700
Division: Public Works
Organization: 121306 - PW / Maintenance / SCDOT 33% Fund

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	2026-27 Requested	*BUDGET* 2026-27 Recommend	2026-27 Approved
	Operating Expenses						
539900	Unclassified - SCDOT 33%	0	0	2,711,856	1,516,633		
	*** Total Operating**	**0**	**0**	**2,711,856**	**1,516,633**		
	State Road Projects						
5R0266	New State Rd Intersection Improvements	0	0	196,000	0		
5R0300	Pond Branch & Two Notch Inter. Imp.	11,600	12,100	109,900	0		
5R0308	Charter Oak Rd 3-Lane Widening	1,208,000	0	0	0		
	**** Total State Road Projects**	**1,219,600**	**12,100**	**305,900**	**0**		

This department is to account for expenditures on the state highway system required in the C Fund Law.
Organization - 121306.

***** Total Budget Appropriation**	**1,219,600**	**12,100**	**3,017,756**	**1,516,633**	

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

Fund 2700
Division: Public Works
Organization: 121307 - PW / Maintenance / Asphalt Maintenance

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	BUDGET 2026-27 Requested	BUDGET 2026-27 Recommend	BUDGET 2026-27 Approved
	Operating Expenses						
538300	Retainage Payable Expense	269,325	0	0	0		
539900	Unclassified	0	0	8,386,898	2,322,029		
	*** Total Operating**	**269,325**	**0**	**8,386,898**	**2,322,029**		
	Capital						
	**** Total Capital**	**0**	**0**	**0**	**0**		
	Pavement Maintenance Projects						
5R0305	2024 Asphalt Maintenance Project	2,423,928	768,063	1,676,072	0		
5R0313	Lookout Points Dr	0	0	110,000	0		
5R0314	Johns Creek Rd	0	54,350	60,000	0		
5AQ355	Pine Glen Subdivision	23,273	0	46,727	0		
	Total Asphalt Maintenance Projects	**2,447,201**	**822,413**	**1,892,799**	**0**		
	***** Total Budget Appropriation**	**2,716,526**	**822,413**	**10,279,697**	**2,322,029**		

This department is to account for expenditures for resurfacing, patching, reclamation, line stripping, etc. for existing County paved roads.
Organization - 121307.

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

Fund 2700
Division: Public Works
Organization: 121308 - PW / Maintenance / Dirt Road Maintenance & Safety

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	2026-27 Requested	*BUDGET* 2026-27 Recommend	2026-27 Approved
	Operating Expenses						
538300	Retainage Payable Expense	0	0	0	0		
539900	Unclassified	0	0	1,240,698	200,000		
	*** Total Operating**	**0**	**0**	**1,240,698**	**200,000**		
	Maintenance Projects						
5R0116	Hyman Road	0	0	59,268	0		
5R0117	Darby Ambross Road	0	0	59,304	0		
5R0118	Sweet Pea Lane	0	0	3,571	0		
5R0120	Green Hills Drive	0	0	15,000	0		
5R0284	Howitzer Circle	25,108	4,224	18,789	0		
	**** Total Maintenance Projects**	**25,108**	**4,224**	**155,932**	**0**		
	***** Total Budget Appropriation**	**25,108**	**4,224**	**1,396,630**	**200,000**		

This department is to account for expenditures on improvements to portions of unpaved roads with continuous maintenance or safety deficiencies.
Organization - 121308.

SECTION IV

COUNTY OF LEXINGTON
Capital Item Summary
Fiscal Year - 2026-27

Fund #	2700	Fund Title:	C-Fund	
Organization #	121100	Organization Title:	PW / Administration & Engineering	***BUDGET***
Program #	1	Program Title:	Public Works	0
				Requested

Qty	Item Description	Amount
		0
		0

NOTE: All Capital Items for Fund 2700 are included under 1000-121100 - Admin/Engineering.

**** Total Capital (Transfer Total to Section I and IA)** **$0**

SECTION V. - PROGRAM OVERVIEW

Summary of Programs:

C Fund Program - Design and Construction of Transportation projects according to the C Fund Program

Program Objectives:

1) Administration of the C Fund Program per the County Transportation Committee (CTC)

The Lexington Legislative Delegation is required by State law to appoint a County Transportation Committee (CTC). County Council has been appointed by the Delegation as the CTC for Lexington County. The CTC is responsible for establishing the various policies and procedures for the C Fund Program, which includes budget approval and all associated C Fund activities. The Public Works Department administers the program, evaluates all projects, and makes recommendations to the CTC. Funding breakdown is in accordance with the County Transportation Plan adopted on May 11, 2021.

2) Assist CTC appropriate C Fund Program Revenues per State C Fund laws

C Fund SCDOT Apportionment - 3.99 cents per gallon of the State's gasoline tax, earmarked for C Funds; based on a statewide formula of population, land area of the counties, and number of miles of rural roads.

C Fund Donor County Settlement - Lexington County is a Donor County which means that Lexington County contributes to the statewide C Fund Program in an amount in excess of what it receives under the allocation formula. Thus, Lexington County receives a "Donor" portion back from the state (SCDOT). The total statewide donor amount is about $21,000,000 annually and is dispersed to the receiving counties accordingly.

Investment Interest – Interest earned by investments through Treasurer's Office until funds are expended.

3) Manage Expenditures of C Fund through an Annual Infrastructure Improvement Program

1. Personnel & Operating (121100) - A full time C Fund Project Manager oversees day to day operations of the County's C Fund Program including: correspondence between engineering consulting firms, contractors, SCDOT, the general public, etc.; design, bidding, construction management and program management, etc. Engineering Associate III's assist in project management as well as execute the right of way process including: obtaining right of way and acquiring easements for the design and construction of projects. Additional professional services are acquired through the Lexington County "on call" engineering contract as needed.

2. Special Projects (121302) - $350,000 of annual revenues is set aside for special projects, such as SCDOT enhancement grant matches, sidewalks, economic development projects, school road projects, and similar municipal projects. As part of the $350,000 set aside, $250,000 annually is designated for municipal project requests. Municipalities receive notification from the Public Works Department to submit project requests and, upon review, a recommendation is provided for the distribution of municipal funds. All recommendations are subject to CTC approval.

3. Subdivision Bond Supplements (121303) - These funds are programmed as needed and used to supplement funds obtained from a surety bond related to subdivision road and drainage construction.

4. Dirt To Pave Program (121304) - $2,000,000 of annual revenues is set aside for the paving of existing dirt roads as approved by the County Transportation Committee (CTC). The CTC approves these projects based on a recommendation provided by the Public Works Department, which includes a ranked and prioritized list of petitioned county maintained roads.

5. Drainage Projects (121305) - $250,000 is set aside to fund storm drainage improvements directly related to public roads and transportation.

6. SCDOT 33% Fund (121306) - These funds are set aside to meet the C Fund requirement that 33% of the annual proportionment (non donor funds) are expended on the state highway system. This requirement is based on a biennial average. These funds can also be expended through the State Match Program by providing matching funds to SCDOT projects when offered.

7. Pavement Maintenance Program (121307) - Approximately $2,300,000 of annual revenues is set aside for the maintenance associated with existing paved roads in an effort to protect the existing infrastructure and extend the life of the pavement; includes asphalt resurfacing, patching, full depth reclamation, curb repair, line striping, and surface treatments deemed necessary.

8. Road Maintenance Paving Projects (121308) - $200,000 is set aside for various maintenance paving projects described as high maintenance, limited scope, and/or not approved for paving from the petition list. Paving from this subsection is a maintenance activity that corrects drainage, provides stabilization, improves safety, or addresses other deficiencies on an existing dirt road.

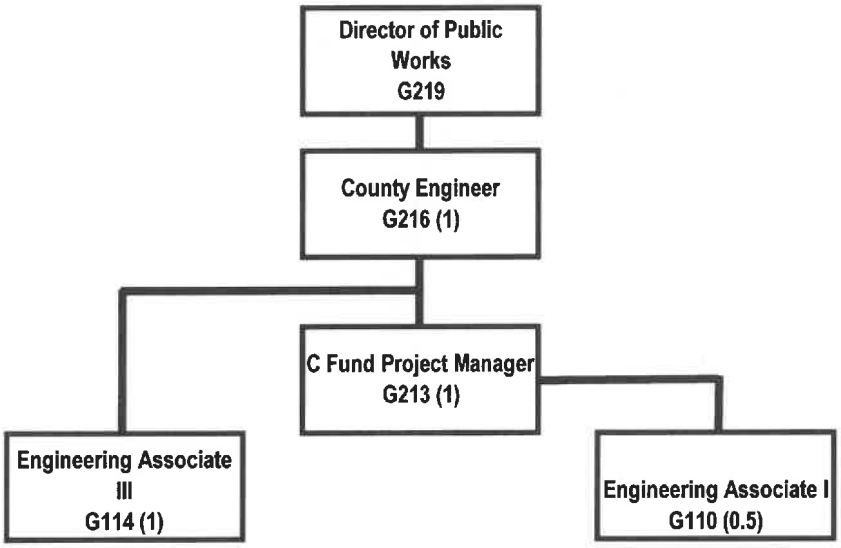
SECTION VI. - LINE ITEM NARRATIVES

SECTION VI.B. - LISTING OF POSITIONS

Current Staffing Level:

	Full-time equivalent	
Job Title	General Fund	Grade
C Fund Project Manager	1	213
Engineering Associate III	1	114
Engineering Associate I	0.5	110
Total Positions	**2.5**	

NOTE: Full Time Positions are shown here and in 1000-121100 and charge to both accounts. The Part Time Position is funded through C Funds.



SECTION VI.C. - OPERATING LINE ITEM NARRATIVES

520200 – CONTRACTED SERVICES **$3,500**

Contracted services for the preparation and review of the Lexington CTC annual C Fund Report and annual Set-Aside (DBE) Report.

SECTION VI.D. - CAPITAL LINE ITEM NARRATIVES

CAPITAL REQUEST

NOTE: All Capital Items for Fund 2700 are included under 1000-121100 - Admin/Engineering.

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

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
	*** Lex Cty Stormwater Consortium/MS4 2720:**						
	Revenues:						
452151	MS4 Municipal Portions (MCM 1 & 2)	99,750	0	35,957	35,957	22,750	
452152	MS4 Professional Services (Municipal Portion)	0	0	88,900	88,900	100,800	
456100	Program Income		0	0	0		
461000	Investment Interest	0	0	0	0		
469900	Miscellaneous Revenues	0	0	0	0		
520200	MS4 Munical Portion Contracted Services - HHW					5,250	0
801000	Op Trn from General Fund/Cty Ord.	189,566					
	**** Total Revenue**	289,316	0	124,857	124,857	128,800	0
	*****Total Appropriation**				757,672	0	0
	Unused:						
	Contingency						
	Appropriations						

SECTION II

COUNTY OF LEXINGTON

Proposed Revenues

Fines, Fees, and Other

Budget FY - 2026-27

Fund #: 2720 Fund Name: Lex Co Stormwater Consortium /MS4

Organ. #: 101611 Organ. Name: Lexington Countywide Stormwater Consortium

						Budget				
Revenue Code	Fee Title	Actual Fees 2023-24	Actual Fees 2024-25	Year-to-Date 2025-26	Anticipated Fiscal Year Total 2025-26	Units of Service	Current Fee	Current Total Estimated Fees 2026-27	Proposed Fee Change	Total Proposed Estimated Fees 2026-27
452151	MS4 Municipal Portion of Outreach Asstant	17,500	17,500	17,500	17,500			$22,750		$22,750
452151	MS4 Municipal Portion of Professional Services	81175	81175	81,175	81,175			$100,800	$ -	$100,800
520200	MS4 Municipal Portion Cont. Services - HHW							5,250		5,250
									Total:	**$128,800**

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

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

Object Code	Expenditure Classification		2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	2026-27 Requested	BUDGET 2026-27 Recommend
	Personnel						
510300	Part Time - 1 (0.5 - FTE)		12,467	7,039	26,813	26,813	
511112	FICA - Employer's Portion		958	539	1,908	2,051	
511113	State Retirement - Employer's Portion		2,216	1,306	5,211	4,976	
511130	Workers Compensation		97	194	53	737	
519999	Personnel Contingency		0	0	0	0	
	*** Total Personnel**		**15,738**	**9,078**	**33,985**	**34,578**	**0**
	Operating Expenses						
520200	Contracted Services (HHW/CMCOG 3 Rivers)		15,000	15,744	15,031	40,000	
520221	Website Services		280	48	1,420	0	
520300	Professional Services (Partially Shared)		364,292	93,656	631,279	375,500	
520400	Advertising & Publicity		2,737	0	18,266	0	
520702	Technical Currency & Support		0	0	1,620	419	
520710	Software Subscriptions		129	0	71	115	
521000	Office Supplies		0	0	1,175	0	
521100	Duplicating		22	1	716	0	
521200	Operating Supplies		0	0	10,895	6,000	
524201	General Tort Liability Insurance		40	44	27	42	
524202	Surety Bonds		0	0	0	0	
525000	Telephone		0	0	565	264	
525021	Smart Phone Charges		0	0	1,149	701	
525041	E-mail Service Charges		0	0	410	286	
525100	Postage		0	0	125	0	
525210	Conference, Meeting & Training Expense		923	60	721	1,260	
525230	Subscriptions, Dues, & Books		200	0	790	230	
525250	Motor Pool Reimbursement		0	0	769	0	
525600	Uniforms & Clothing		0	0	410	130	
529903	Contingency		0	0	22,670	21,342	
	*** Total Operating**	**0**	**383,623**	**109,553**	**708,109**	**446,289**	**0**
	**** Total Personnel & Operating**	**0**	**399,361**	**118,631**	**742,094**	**480,867**	**0**
	Capital						
540000	Small Tools & Minor Equipment		0	0	1,428	0	

540010	Minor Software		0	0	0	0	
	All Other Equipment		0	0	14,150	0	
	**** Total Capital**	**0**	**0**	**0**	**15,578**	**0**	**0**
	Other Financing Uses						
812730	Op Trn to Rain Barrel Workshops			0	0	0	
	*****Total Other Financing Uses**		**0**	**0**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**0**	**399,361**	**118,631**	**757,672**	**480,867**	**0**

SECTION IV

COUNTY OF LEXINGTON
Capital Item Summary
Fiscal Year 2026-27

Fund #	2720	Fund Title:	GENERAL	
Organization #	101611	Organization Title:	Stormwater Consortium	***BUDGET***
Program #	100	Program Title:		2026-27 Requested

Qty	Item Description	Amount
	Small Tools and Minor Equipment	0
	Minor Software	0
0		0
	**** Total Capital (Transfer Total to Section III)**	**0**

Lexington Countywide Stormwater Consortium (LCSC) Minimum Control Measures 1 and 2

The staff of the Land Development Division within Community Development Department implements the NPDES (National Pollution Discharge Elimination System) Phase II program which is a USEPA/SCDES unfunded mandate. Our first permit for the NPDES Phase II program went into effect December 1, 2007; we are currently working under an expired permit as of December 31, 2018. A new application has been submitted by Lexington County waiting for reissuance by SCDES. Lexington County assists seven municipalities with several components of their NPDES Phase II program under the purview of the Lexington Countywide Stormwater Consortium. Two of the permit requirements, Minimum Measure 1 (Public Education and Outreach) and Minimum Measure 2 (Public Involvement/Participation), are implemented through shared funds which includes employing a part-time Public Outreach Assistant. Note: With the exception Professional Services, all budget line items amounts are reduced by 35% of the actual amount to account for the cost sharing. Professional Services has been reduced by 35% and has additional cost seen below to account for cost sharing.

Staffing Level

Personnel		Grade
1 Part Time Position	without insurance	105

SECTION VI. – LINE ITEM NARRATIVES

SECTION VIA - LISTING OF REVENUES

Explanation of Revenue Code 452152 MS4 Municipality Portion

Lexington County currently assists (7) municipalities with their MS4 program with the understanding that each municipality pay into professional services for consulting service provided to maintain compliance with NPDES permit requirements. Each municipality pays a portion of the costs determined by the population of each municipality based on the current 2020 census. Lexington County portion is 64.9% of the shared tasks items with the 7 municipalities paying the other 35.1%. The following is the break down of Account 520300. **PLEASE NOTE: THIS ACCOUNT HAS BEEN MOVED FROM 101611.**

Professional Services/NPDES MS4 Program (Municipality Portion of Shared Tasks)	$288,000	x	0.350	$100,800
Professional Services/NPDES MS4 Program (Municipality Only)	$0	x	1.000	$0
				$100,800
Professional Services/NPDES MS4 Program (County Portion of Shared Tasks)	$288,000	x	0.65	$187,200
Professional Services/NPDES MS4 Program (County Only)	$87,500	x	1.000	$87,500
				$274,700
			Total:	**$375,500**

Explanation of Revenue Code 452151 MS4 Municipality Portion

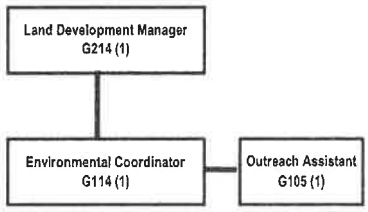
Lexington County currently assists seven (7) municipalities with their MS4 program with the understanding that each municipality pays into the cost to hire a part time employee, Outreach Assistance, to administer **public education and outreach**, and public involvement/participation to maintain compliance with permit requirements. Each municipality pays a portion of the costs determined by the population of each municipality based on the 2020 census. Lexington County portion 64.9% with the 7 municipalities paying the other 35.0%. It is important to note that this previous revenue figure of $50,000 had not changed in at least the past decade; therefore, the $15,000 increase is intended to cover costs that have risen due to inflation. The following is a breakdown of the revenue reimbursed by the municipalities:

Lexington County	$65,000	x	0.65	=	$42,250	
(7) Municipalities	$65,000	x	0.35	=	$22,750	Revenue from Muncipalities
					$65,000	

SECTION VI.B. – LISTING OF POSITIONS

One part time position without insurance

Job Title	Positions	General Fund	Other Fund	Total
Outreach Assistant				
Part Time Position	1	1	1	1
Total Positions	**1**	**1**	**1**	**1**



SECTION VI.C – OPERATING LINE ITEM NARRATIVES

520200 - CONTRACTED SERVICES **$40,000**

Household Hazardous Waste Event Cost shared with Solid Waste Department. Lexington County Stormwater Consortium partners with Solid Waste to conduct two Household Hazardous Waste events per year. Residents are allowed to bring in hazardous wastes and electronics to these events to be recycled. The Solid Waste Department contracts vendors to handle these wastes that can't normally be dropped off at collection centers or the landfill.

Consortium for events with Solid Waste Department (County Portion) total of:	$15,000	x 0.65	$9,750
Consortium for events with Solid Waste Department (Municipality Portion) total of:	$15,000	x 0.35	$5,250
			$15,000

Section 319 Grant Funding is made possible by the Environmental Protection Agency in conjunction with the South Carolina Department of Environmental Services. 319 Grant funding requires a local government match when receiving funding. The requested $25,000 (per year, for the next three years) will support local government participation (along with the City of Columbia & Richland County) in the implementation of the Three Rivers Watershed Based Plan through preparation for and participation in a potential 319 Grant. Funds will be used to provide support necessary for the **Central Midlands Council of Governments (CMCOG)** to assist with grant development and administration, and support on-the-ground best management practice (BMP) implementation activities. Eligible costs include staff time for project coordination, site identification and evaluation, landowner and stakeholder coordination, review of engineering designs, assistance with permitting and procurement, BMP implementation, and participation in required reporting and compliance activities. This investment represents a portion of the required local government match for Section 319 Grants and will help leverage significant federal funding to implement priority watershed improvements such as septic system repairs, riparian buffer installation, catch basin retrofits, and bioretention cells over the three-year grant period.

CMCOG Three Rivers Watershed 319 Grant Match(County Portion): $25,000

520221 - WEBSITE SERVICES **$0**

Cost for website maintenance will be covered from previous budget.

520300 - PROFESSIONAL SERVICES/NPDES MS4 PROGRAM **$375,500**

This provides funding for consultant services for the on-going NPDES (National Pollution Discharge Elimination System) Phase II, permit requirements. This unfunded USEPA mandated program is coordinated through the Department of Environmental Services (DES). We continue to work as the Lexington Countywide Consortium with seven municipalities that are also designated to be in this program. We share over-all costs for economies of scale based off population. The new permit shall be released in the near future. The greatest program cost this year will be Infrastructure Inventory, and Alternative Funding option. With the unknown in future permit requirements the Consortium requests the use of remaining funds from 2024-2025 budget as carryover. The cost associated with laboratory services are for monitoring water quality in Lexington County.

1) Stormwater Inventory (County Only)	$6,500
2) Dry Weather Screening - IDDE (Shared)	$25,000
3) Alternative Funding Analysis (Shared)	$0
4) Grant Writing (County Only)	$16,000
5) Revisions Ordinance and Land Development Manual(Shared)	$5,000
6) Training (Shared)	$23,000
7) Program Management (Shared)	$35,000
8) Meetings (Shared)	$25,000
9) Water Quality - TMDL's (Shared)	$15,000
10) Watershed Analysis (Shared)	$0
11) Infrastructure Inventory(Shared)	$55,000
12) Municipal SCM Maintenance Support (Municipal Only)	$0
13) Flood Program Management (County Only)	$40,000
14) County and Municipal SCM Support (Shared)	$75,000
15) Scanning Support (Shared)	$30,000
16) Good Housekeeping (County Only)	$25,000
Total:	**$375,500**

520400 - ADVERTISING PUBLICITY **$0**

Advertising campaigns to promote the Consortium. Costs will be covered from previous budget.

520702 – TECHNICAL CURRENCY & SUPPORT **$419**

Software to support MS4 permit requirements including (7) muncipalities. Costs will be covered from previous budget.

1	ArcGIS Desktop Basic	@	$350	=	$350
1	DUO account	@	$69.00	=	$69
				=	$419

520710 – ADOBE PROFESSIONAL **$115**

Software subscription

1	Adobe Acrobat Pro	@	$115	=	$115
	Total				**$115**

521000 - OFFICE SUPPLIES **$0**

Supplies for MMI and MMII of permit requirement regarding public education/outreach and public involvement/participation.

521100 - DUPLICATING **$0**

Cost for duplication of documents. Additonal expeditures to be covered by remaining previous budget

521200 - OPERATING SUPPLIES **$6,000**

Operating supplies for educational component of the NPDES permit. This includes all programming, special projects, outreach events, and associated costs.

524201 - GENERAL TORT LIABILITY INSURANCE **$42**

10% above previous year expediture through Dec.	1.10	@	38	=	42

524202 - SURETY BONDS **$0**

0 employee @ $6.29 = $0.00

525000 – TELEPHONE **$264**

Basic service charges on 1 land lines

1 land lines each @	$20.00	per month for 12 months =	$240.00
1 voice mails each @	$2.00	per month for 12 months =	$24.00
		Total =	$264.00

525021 – SMART PHONE CHARGES **$701**

Cell Phone for Outreach Assistant while in the field.

1 Smart phones ea. @	$54.00	per month for 12 months =	$648
1 Otter Box Def. Case ea. @	$53.00	ea.	$53
			$701.00

525041 – EMAIL SERVICE CHARGES **$286**

LCSWC has 1 G1 Office 365 account	@	$132.00	per year =	$132.00
and 1 email account	@	$154.00	per year =	$154.00
				$286.00

525100 - POSTAGE **$0**

Expeditures to be covered by remaining previous budget.

525210 - CONFERENCE & MEETING EXPENSES **$1,260**

Cost to attend educational outreach seminars/workshop,conferences to include any training needed for program development.

1 Training/Conference EEASC	@	$1,260	=	$1,260
				$1,260

525230 - SUBSCRIPTIONS, DUES, & BOOKS **$230**

Anticipated costs for memebership/dues/materials needed to keep recent on new program requirements.

1 Membership EEASC	@	$30	=	$30
1 Membership SCASM	@	$200	=	$200
				$230

525250 – MOTOR POOL REIMBURSEMENT **$0**

Estimate of miles to be driven by one (1) Outreach Assistant and the Environmental Coordinator. Expeditures to be covered by remaining previous budget.

525600 - UNIFORMS & CLOTHING **$130**

Clothing for identification in the field. Expediture to be covered by remaining previous budget.

529903 - CONTINGENCY **$21,342**

SECTION VI.D. – CAPITAL LINE ITEM NARRATIVES

CAPITAL REQUEST

540000 – SMALL TOOLS & MINOR EQUIPMENT **$0**

New and Replacement tools for Public Outreach and Education Workshops

Communications Equipment

1 Landline Telephone with Voicemail:
785-6054 Outreach Coordinater
1 Smart Phone Vacant

COUNTY OF LEXINGTON
RAIN BARREL WORKSHOPS
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
	*** Rain Barrel Workshops 2730:**							
	Revenues:							
456100	Program Income	600	440	0	1,640	0		
802720	Op Trn from Lex Cty Stormwater Cons	0	0	0	0	0		
	**** Total Revenue**	600	440	0	1,640	0	0	0
	*****Total Appropriation**				7,993	4,500	0	0
	Unused:							
	Contingency							
	Appropriations							
	FUND BALANCE							
	Beginning of Year				6,958	605	605	605
	FUND BALANCE - Projected							
	End of Year				605	(3,895)	605	605

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

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

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

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
	***Campus Parking Fund 2920:**							
	Revenues:							
430600	Employee Parking Fees	13,530	4,932	15,177	15,177	12,429		
430601	Public Parking Fees	1,104	456	720	720	720		
	Other Revenues:							
461000	Investment Interest	3,211	1,277	2,000	2,000	3,064		
	**** Total Revenue**	17,845	6,665	17,897	17,897	16,213	0	0
	*****Total Appropriation**				17,897	16,213	0	0
	Contingency: Unused							
	FUND BALANCE Beginning of Year				147,211	147,211	147,211	147,211
	FUND BALANCE - Projected End of Year				147,211	147,211	147,211	147,211

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

COUNTY OF LEXINGTON
HUMAN RESOURCES / EMPLOYEE COMMITTEE
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
	***Human Resources/Employee Committee 2930:**							
	Revenues:							
438300	Vending Machine Sales	3,662	1,595	3,400	3,400	3,400		
439900	Misc Fees, Permits, and Sales	0	0	0	0	0		
	Other Revenues:							
461000	Investment Interest	288	114	150	150	150		
	**** Total Revenue**	3,950	1,709	3,550	3,550	3,550	0	0
	*****Total Appropriation**				3,550	3,550	0	0
	Contingency: Unused							
	FUND BALANCE Beginning of Year				16,874	16,874	16,874	16,874
	FUND BALANCE - Projected End of Year				16,874	16,874	16,874	16,874

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

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

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

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
	***Treasurer / Delinquent Tax Collections 2950:**							
	Revenues:							
416000	Delinquent Tax Costs	1,041,367	408,082	900,000	900,000	920,000		
439900	Misc Fees, Permits, and Sales	14,595	1,190	15,000	15,000	15,000		
450000	Rental Income	90	0	1,000	1,000	1,000		
461000	Investment Interest	605,698	34,799	200,000	200,000	300,000		
461020	Delinquent Tax Account Interest	0	0	0	0			
467000	Cash Over/Short	0	0	0	0			
469900	Miscellaneous Revenues	0	0	0	0			
	**** Total Revenue**	1,661,750	444,071	1,116,000	1,116,000	1,236,000	0	0
	*****Total Appropriation**				1,204,257	1,173,680	0	0
	Contingency:							
	FUND BALANCE Beginning of Year				1,890,087	1,801,830	1,801,830	1,801,830
	FUND BALANCE - Projected End of Year				1,801,830	1,864,150	1,801,830	1,801,830

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

Fund: 2950
Division: General Administration
Organization: 101700 Treasurer

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	2026-27 Requested	*BUDGET* 2026-27 Recommend	2026-27 Approved
	Personnel						
510100	Salaries & Wages - 9.2	385,446	174,984	407,737	407,737		
510200	Overtime	1,832	78	3,000	3,000		
511112	FICA - Employer's Portion	28,201	12,710	31,930	31,421		
511113	State Retirement - Employer's Portion	69,378	32,492	85,263	76,232		
511120	Employee Insurance - 9.2	66,830	29,042	78,200	80,500		
511130	Workers Compensation	2,422	1,058	2,635	2,635		
519999	Personnel Contingency	0	0	0	0		
	*** Total Personnel**	**554,109**	**250,364**	**608,765**	**601,525**	**0**	**0**
	Operating Expenses						
520200	Contracted Services	95,405	83,784	117,500	118,300		
520244	Moving Services - Buildings	0	0	1,000	1,000		
520300	Professional Services	6,842	0	10,400	20,400		
520400	Advertising & Publicity	41,842	43,521	51,000	66,000		
520500	Legal Services	140,000	70,000	140,000	140,000		
520700	Technical Services	0	0	0	0		
520702	Technical Currency & Support	41,595	39,000	39,068	40,560		
520710	Software Subscriptions	0	367	408	414		
521000	Office Supplies	7,360	3,380	7,000	8,000		
521100	Duplicating	754	369	1,500	1,500		
522200	Small Equipment Repairs & Maint	0	0	500	500		
524000	Building Insurance	0	0	258	258		
524001	Burglary Insurance	0	0	130	130		
524201	General Tort Liability Insurance	400	462	440	508		
524202	Surety Bonds - 2	0	0	0	0		
525000	Telephone	1,621	579	1,816	1,816		
525004	WAN Service Charges	0	0	105	105		
525041	E-mail Service Charges - 7	1,143	1,106	2,056	2,312		
525100	Postage	139,828	28,613	145,000	155,000		
525210	Conference, Meeting & Training Expense	1,764	0	3,165	3,400		
525230	Subscriptions, Dues, & Books	205	225	900	600		
525250	Motor Pool Reimbursement	190	159	200	200		
525300	Utilities	5,287	2,266	6,505	6,830		
526900	DMV Title & License Fee	0	0	0	0		
529900	Miscellaneous Operating Expense	0	0	0	0		
529903	Contingency	0	0	59,261			
	*** Total Operating**	**484,236**	**273,831**	**588,212**	**567,833**	**0**	**0**
	**** Total Personnel & Operating**	**1,038,345**	**524,195**	**1,196,977**	**1,169,358**	**0**	**0**

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

Fund: 2950
Division: General Administration
Organization: 101700 Treasurer

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	2026-27 Requested	BUDGET 2026-27 Recommend	BUDGET 2026-27 Approved
	Capital						
540000	Small Tools & Minor Equipment	0	0	1,000	1,000		
540010	Minor Software	0	0	0			
	All Other Equipment	1,377	5,440	6,280	3,322		
	**** Total Capital**	**1,377**	**5,440**	**7,280**	**4,322**	**0**	**0**
	***** Total Budget Appropriation**	**1,039,722**	**529,635**	**1,204,257**	**1,173,680**	**0**	**0**

SECTION IV

COUNTY OF LEXINGTON
Capital Item Summary
Fiscal Year 2026-27

Fund # 2950 Fund Title: DELINQUENT TAX
Organization # 101700 Organization Title: TREASURER
Program # 100 Program Title:

Qty	Item Description	***BUDGET*** 2026-27 Requested Amount
540000	**Small Tools & Minor Equipment**	1,000
1	F1A PC Replace	1,552
1	P1 Printer - plus (1) 550 paper tray - Replace	1,770
	**** Total Capital (Transfer Total to Section III)**	**4,322**

FUND 2950
DELINQUENT TAX DEPARTMENT (101700)
FY 2026-27 BUDGET REQUEST

SECTION VI. B. – PERSONNEL LINE ITEM NARRATIVES

LISTING OF POSITIONS

Current Staffing Level:

Job Title	Positions	Full Time Equivalent General Fund	Other Fund	Total	Grade
Deputy Tax Collector	1		1	1	210
Assist. Deputy Tax Collector	1		1	1	109
Tax Clerk I	2		2	2	104
Tax Clerk II	2		2	2	106
Accounting Clerk I	1		1	1	108
Total Positions	7		7	7	

(SEE ORGANIZATION CHART ON NEXT PAGE)

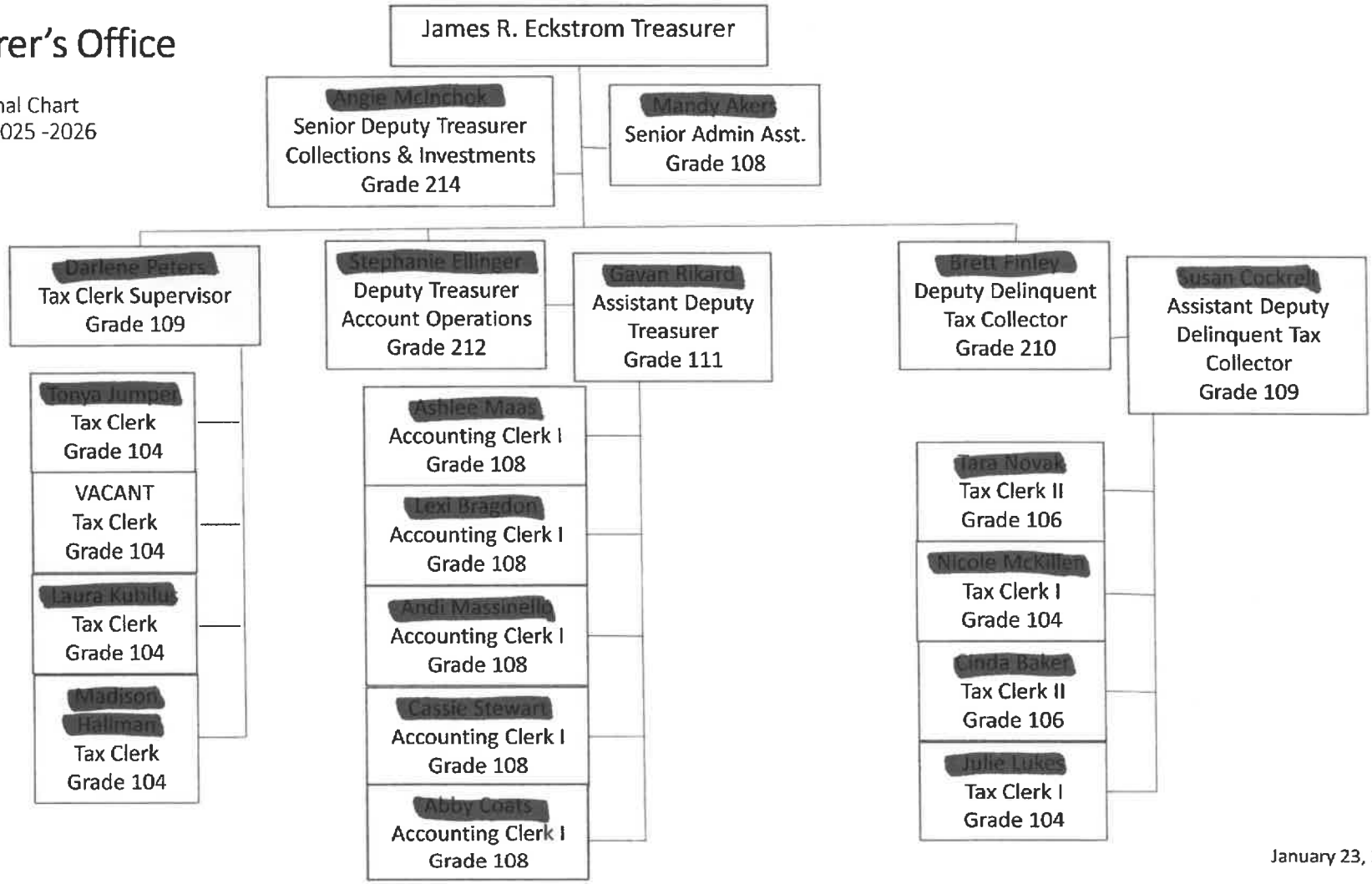
SECTION VI. C. - PERSONNEL LINE ITEM NARRATIVES

510200 - OVERTIME **$3,000**

This is for overtime worked by office staff during busy times and in preparation for tax sale.

Treasurer's Office

101700
Organizational Chart
Fiscal Year 2025 -2026



January 23, 2026

FUND 2950
DELINQUENT TAX DEPARTMENT (101700)
FY 2026-27 BUDGET REQUEST

SECTION VI. C. - OPERATING LINE ITEM NARRATIVES

520200 - CONTRACTED SERVICES — **$118,300**

The Sourcing Group	20,000.00
Pacer online Bankruptcy Court	300.00
Accurint (online people search)	3,000.00
Palmetto Postings	95,000.00

520244 – MOVING SERVICES – BUILDINGS — **$1,000**

Cover moving expenses of moving mobile homes acquired by the FLC

520300 - PROFESSIONAL SERVICES — **$20,400**

Auctioneer fees	20,000

-Currently, in an RFP process that may result in an increase from previous years

Definitely Taking Request	400.00

(Deaf interpreter for tax sale)

520400 - ADVERTISING — **$66,000**

Tax Sale

Lexington County Publishing Network	65,000.00
FLC Advertising	1,000.00

520500 – LEGAL SERVICES — **$140,000**

Attorney fees, title searches, deed preparation, & consultations

520702 – TECHNICAL CURRENCY AND SUPPORT — **$40,560**

Software management for Delinquent Tax System - Publiq Software
-per signed County agreement = $40,560

520710 – SOFTWARE SUBSCRIPTIONS — **$414**

DUO Mult-factor Authentication Licenses per TS - $69 for 6 users = 414

521000 - OFFICE SUPPLIES — **$8,000**

To cover routine office supplies (paper, envelopes, file folders, cash register tape and ribbons, toner cartridges, etc.)

521100 - DUPLICATING — **$1,500**

This account is used for copier machine duplicating of correspondence to employees and customers, packet copies for lawyers, etc.

522200 - SMALL EQUIPMENT REPAIRS & MAINTENANCE — **$500**

Repair of computers, printers (maintenance kits for printers)

524000 - BUILDING INSURANCE — **$258**

1,157 square footage of Treasurers office. Per Risk Management

524001 - BURGLARY INSURANCE — **$130**

1,157 square footage of Treasurers office. Per Risk Management

FUND 2950
DELINQUENT TAX DEPARTMENT (101700)
FY 2026-27 BUDGET REQUEST

508

524201 - GENERAL TORT LIABILITY INSURANCE **$440**

Per Risk Management

Budgeted a 10% increase over expenditure through Nov 2025 per Finance Guidelines

524202 – SURETY BONDS **$00**

Per Risk Management

525000 - TELEPHONE **$1,816**

This department currently has 8 phone lines and 4 voicemails.

525004 – WAN SERVICE CHARGES **$105**

525041 E-MAIL SERVICE CHARGE **$2,312**

New Per TS – Office 365 License: OG3 License (5 x $375) G3 license (1 x $437) = 2,312

525100 - POSTAGE **$155,000**

We are required by Statute to notify by certified mail, old and new owners with separate letters sent to each individual owner and each person listed on a deed; and certified letters to lienholders.

525210 - CONFERENCE & MEETING EXPENSE **$3,400**

SCATT Legislative Conference (3 employees)		$ 150.00
Meals for workers on overtime at tax sale		$ 300.00
SCATT Spring (Treasurer)		$ 800.00
SCATT Fall (Treasurer)		$ 800.00
TAPS Workshop	(3 employees)	$ 120.00
TAPS Meeting	(3 employees)	$ 120.00
SCATT Academy	(3 employees)	$ 675.00
GFOASC Spring Conference (2 employees)		$ 200.00
SCACEE conference		$ 225.00

525230 - SUBSCRIPTIONS, DUES, & BOOKS **$600**

TAPS	3 employees	$ 90.00
SCACEE	1 employee	$ 75.00
SCATT	3 employees	$ 150.00
Lexington County Chronicle		$ 50.00
Supplement to Title 12 Tax Book		$ 25.00
Misc.		$ 200.00

525250 - MOTOR POOL REIMBURSEMENT **$200**

525300 - UTILITIES **$6,830**

1,157 square footage of Treasurers office.
Budget 5% over FY26 projected number.

FUND 2950
DELINQUENT TAX DEPARTMENT (101700)
FY 2026-27 BUDGET REQUEST

526900 – DMV TITLE & LICENSE FEES **$0**

FLC title transfers for sold mobile homes.

529900 – MISCELLANEOUS OPERATION EXPENSES **$0**

FLC operating expenses.

529903 - CONTINGENCY **$0**

Per Finance

FUND 2950
DELINQUENT TAX DEPARTMENT (101700)
FY 2026-27 BUDGET REQUEST

SECTION VI. D. - CAPITAL LINE ITEM NARRATIVES

CAPITAL REQUEST

540000 - SMALL TOOLS & MINOR EQUIPMENT **$1,000**

To cover costs for replacements of minor equipment including shredders, money counters, and back-up batteries for the cash registers

ALL OTHER EQUIPMENT

REPLACEMENTS OF F1 PC'S AND PRINTERS **$3,322**

Technology Services recommends we replace (1) PC's this fiscal year with (1) F1A All In One Computer & Monitor at $1,552 each

Technology Services recommends we replace (1) printer with (1) P1 Black and White Network Printer at $1,436 plus (1) additional tray at $334

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

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
	***Finance / Grants Administration 2990:**							
	Revenues:							
461000	Investment Interest	0	381	0	0	0		
801000	Op Trn from General Fund/Cty Ord.	115,803	111,929	111,929	111,929	126,228		
	**** Total Revenue**	115,803	112,310	111,929	111,929	126,228	0	0
	*****Total Appropriation**				113,916	121,308	0	0
	Contingency:							
	Unused							
	Carryforward							
	FUND BALANCE							
	Beginning of Year				(2,933)	(4,920)	(4,920)	(4,920)
	FUND BALANCE - Projected							
	End of Year				(4,920)	0	(4,920)	(4,920)

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

Fund: 2990
Division: General Administration
Organization: 101400 Finance

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	2026-27 Requested	*BUDGET* 2026-27 Recommend	2026-27 Approved
	Personnel						
510100	Salaries & Wages - 1	81,111	34,169	80,885	85,603		
511112	FICA - Employer's Portion	6,187	2,610	6,188	6,549		
511113	State Retirement - Employer's Portion	14,525	6,342	15,012	15,888		
511120	Employee Insurance - 1	8,150	3,542	8,150	8,750		
511130	Workers Compensation	252	106	251	265		
519999	Personnel Contingency	0	0	0	0		
	*** Total Personnel**	**110,225**	**46,769**	**110,486**	**117,055**	**0**	**0**
	Operating Expenses						
521000	Office Supplies	478	9	600	605		
521100	Duplicating	273	115	500	500		
524201	General Tort Liability Insurance	40	143	40	143		
524202	Surety Bonds - 1	0	0	0	0		
525000	Telephone	243	74	241	241		
525041	E-mail Service Charge - 1	22	0	129	0		
525210	Conference, Meeting & Training Expense	1,287	1,045	1,365	1,420		
525230	Subscriptions, Dues, & Books	354	229	355	355		
525240	Personal Mileage Reimbursement	74	0	100	100		
529903	Contingency	0	0	0	0		
	*** Total Operating**	**2,771**	**1,615**	**3,330**	**3,364**	**0**	**0**
	**** Total Personnel & Operating**	**112,996**	**48,384**	**113,816**	**120,419**	**0**	**0**
	Capital						
540000	Small Tools & Minor Equipment	0	0	100	100		
540010	Minor Software	0	0	0	0		
	All Other Equipment	0	0	0	0		
	(1) B&W Printer - Repl				789		
	**** Total Capital**	**0**	**0**	**100**	**889**	**0**	**0**
	***** Total Budget Appropriation**	**112,996**	**48,384**	**113,916**	**121,308**	**0**	**0**

SECTION V. - PROGRAM OVERVIEW

Summary of Programs:

Program I - Administration
Program II -
Program III -

Program I: Administration

Objectives:

To achieve and maintain a high standard of accuracy, completeness, and timeliness regarding the County's grants and special revenue funds. To assist and advise County Council, County Administrator, other department heads and program managers on any grant or special revenue issues. To maintain the official grant records of the County. To develop and maintain county-wide systems and internal controls for the grants and special revenue funds. To provide a friendly and efficient service when gathering and processing information needed by other departments and the public.

Program II:

Objectives:

Program III:

Objectives:

SERVICE LEVELS

Service Level Indicators:

	Actual FY 2024-25	Estimated FY 2025-26	Projected FY 2026-27
Solicitor Grants	1	1	1
Solicitor Special Revenue	8	8	8
Law Enforcement Grants	11	13	13
LE Special Revenue	29	31	31
Public Safety Grants	5	5	5
PS Special Revenue	2	2	2
Other Grants	22	22	22
Other Special Revenue	47	47	47

SECTION VI. A. - SUMMARY OF REVENUES

801000 - OPERATING TRANSFER FROM GENERAL FUND **$ 126,228**

Transfer from the General Fund to help cover the operating costs of grant administration.

SECTION VI. B. - LISTING OF POSITIONS

Current Staffing Level:

		Full Time Equivalent			
Job Title	Positions	General Fund	Other Fund	Total	Grade
Manager		0.00	1.00	1.00	212
Total Positions		0.00	1.00	1.00	

SECTION VI. C. - OPERATING LINE ITEM NARRATIVES

521000 - OFFICE SUPPLIES — $ 605

Funds are used to purchase special 4-part file folders for the grants and special revenue funds and other miscellaneous supplies as needed.

File folders (9 boxes @ $35.00 + tax)	$337.05
Toner Cartridge (1 @ $137.00)	$137.00
Paper for Printer (2 cases @ $40.20)	$80.40
Pens, pencils, & other office products	$20.55
Storage boxes	$30.00

521100 - DUPLICATING — $ 500

Funds will be used to photocopy monthly reports, quarterly reports, and other documents related to grants and special revenue programs.

Copier Machine Usage cost ($0.05) x 10,000 copies	$500.00

524201 - GENERAL TORT LIABILITY INSURANCE — $ 143

To cover the cost of general tort liability insurance.

Manager of Grants	1.00 position	$143

524202 – SURETY BONDS — $ 0

To cover the cost of surety bonds.

Manager of Grants	1.00 position	$0

525000 - TELEPHONE — $ 241

To cover the cost of telephone service and voicemail.

Cost per line	$18.00
Voicemail Cost	$1.00
6% sales tax	$0.92
1% local tax	$0.15
	$20.07

Existing line	$20.07 x 12 months	$240.84

525041 – E-MAIL SERVICE CHARGES **$ 0**

To cover monthly e-mail services charges.

12 months x 1 e-mail account @ $10.75 = $129.00

525210 – CONFERENCE, MEETING & TRAINING EXPENSE **$ 1,420**

To cover the costs of attending the National and South Carolina GFOA conferences to keep up-to-date in the ever changing accounting field and reporting changes. There might also be the need to attend workshops, seminars or conferences to gain information on grants or special revenue programs.

Conference & Meetings:

GFOASC Fall Conference in Myrtle Beach (October 2026)	$1,050
GFOASC Spring Conference in Columbia (May 2027)	$125
Other Training Sessions	$245

525230 - SUBSCRIPTIONS, DUES, & BOOKS **$ 355**

Funds are used for membership dues to the following professional organizations.

National GFOA annual membership	$230
GFOASC annual membership (1)	$125

525240 – PERSONAL MILEAGE REIMBURSEMENT **$ 100**

Funds are used to reimburse for mileage to attend various meetings.

SECTION VI. D. - CAPITAL LINE ITEM NARRATIVES

CAPITAL REQUEST

540000 - SMALL TOOLS & MINOR EQUIPMENT **$ 100**

Funds will be used to purchase minor equipment as needed.

(1)B&W MFP NETWORK PRINTER **$ 789**

Funds will be used to purchase a black and white printer.

COUNTY OF LEXINGTON
PASS-THRU GRANTS
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
	***Pass-Thru-Grants 2999:**							
	Revenues:							
452100	Town Recorders Fees	222,089	44,415	177,660	177,660	144,068		
461000	Investment Interest	4,697	1,488	0	0			
	**** Total Revenue**	226,786	45,903	177,660	177,660	144,068	0	0
	*****Total Appropriation**				293,874	144,068	0	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 (Nov)	2025-26 Amended (Nov)	*BUDGET* 2026-27 Requested	2026-27 Recommend	2026-27 Approved
	Personnel: (Organization - 142000)						
510100	Salaries & Wages	137,371	34,343	137,371	111,371		
511112	FICA - Employer's Portion	10,320	2,581	10,509	8,520		
511114	PORS - Employer's Portion	435	382	29,178	23,656		
511130	Workers Compensation	1,569	389	602	521		
511214	PORS - Emplr. Port. (Retiree)	27,736	6,912	0	0		
	*** Total Personnel**	**177,431**	**44,607**	**177,660**	**144,068**	**0**	**0**
	Operating Expenses: (Organization - 999900)						
5R0141	Cherokee Shores Phase I	0	0	3,090			
5R0142	Kaminer Subdivision	0	0	6,733			
5R0143	Woodland Pond Subdivision	0	0	6,780			
5R0144	Whispering Glen Subdivision	0	0	18,311			
5R0182	Buena Vista Subdivision	0	0	1,796			
5R0184	Park West, Phase I	0	0	30,072			
5R0185	Sweetgrass Courtyard	0	0	23,000			
5R0186	Wild Meadows, Phase I	0	0	26,432			
	*** Total Operating**	**0**	**0**	**116,214**	**0**	**0**	**0**
	**** Total Personnel & Operating**	**177,431**	**44,607**	**293,874**	**144,068**	**0**	**0**
	Capital						
	**** Total Capital**	**0**	**0**	**0**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**177,431**	**44,607**	**293,874**	**144,068**	**0**	**0**

SOLID WASTE MANAGEMENT
Combined Annual Budget
Fiscal Year 2026-27

Fund: 5700
Division: Public Works

Summary Page	2024-25 Actual	2025-26 Actual (Nov)	2025-26 Amended (Nov)	2026-27 Requested	*BUDGET* 2026-27 Recommend	2026-27 Approved
Activity From Operations:						
Revenues:						
Property Taxes	13,058,993	2,014,370	13,982,724	13,982,724		
Landfill Revenue Fees	6,734,563	3,113,128	6,509,847	6,851,073		
Other Revenues	932,794	314,891	1,409,252	664,421		
Loss on Disposal of Fixed Assets	(813,667)	0	0	0		
Total Revenues	**19,912,683**	**5,442,389**	**21,901,823**	**21,498,218**	**0**	**0**
Expenses:						
Total Personnel & Operating	15,304,339	6,543,746	19,178,743	20,156,348		
Depreciation	2,225,001	0	1,939,205	1,939,205		
Capital Outlay	59,054	2,650,179	5,941,243	12,900,486		
Operating Transfers	102,711	599,333	599,333	604,338		
Total Expenses	**17,691,105**	**9,793,258**	**27,658,524**	**35,600,377**	**0**	**0**
Sub-Total	**2,221,578**	**(4,350,869)**	**(5,756,701)**	**(14,102,159)**	**0**	**0**
Noncash Expenses:						
Depreciation: Add Back In	2,225,001	0	1,939,205	1,939,205		
Total Expenses (Cash Basis)	**15,466,104**	**9,793,258**	**25,719,319**	**33,661,172**	**0**	**0**
Net Cash	**4,446,579**	**(4,350,869)**	**(3,817,496)**	**(12,162,954)**	**0**	**0**
Income Calculation:						
Capital Outlay: Existing	59,054	2,650,179	5,941,243	12,900,486		
Total Expenses (Income Basis)	**17,632,051**	**7,143,079**	**21,717,281**	**22,699,891**	**0**	**0**
Net Income (Loss)	**2,280,632**	**(1,700,690)**	**184,542**	**(1,201,673)**	**0**	**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	2,018,138	14,181,092	14,181,092

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

Fund: 5700 Division: Public Works Revenue Account Title		Actual Receipts 2021-22	Actual Receipts 2022-23	Actual Receipts 2023-24	Actual Receipts 2024-25	Received Thru Dec 2025-26	Amended Budget Thru Dec 2025-26	Projected Revenue Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
* Undesignated Revenues 5700 :											
	Property Taxes:	7.877 Mills	7.877 Mills	7.877 Mills	7.877 Mills	7.0 Mills	7.0 Mills	7.0 Mills			
410000	Current Property Taxes	8,577,225	8,999,023	9,407,308	9,781,106	6,073,183	10,732,041	10,732,041	10,732,041		
410500	Homestead Exemption Reimburse.	382,207	388,360	393,743	403,362	0	390,000	390,000	390,000		
410520	Manufacturer's Tax Exemption	62,015	63,827	64,832	64,215	0	60,000	60,000	60,000		
410521	Manufacturer Partial Prop Tx Exempt	14,916	68,370	77,310	81,491	0	0	0	0		
410530	State Sales & Use Tax Credit	47,703	39,530	82,719	61,280	32,460	53,930	53,930	53,930		
411000	Current Vehicle Taxes	1,278,637	1,362,488	1,535,626	1,623,164	811,333	1,657,049	1,657,049	1,657,049		
411050	Watercraft Property Taxes	0	0	0	160,197	61,012	166,704	166,704	166,704		
412000	Current Tax Penalties	14,108	15,282	13,900	8,100	0	15,000	15,000	15,000		
413000	Delinquent Taxes	281,399	230,058	423,845	161,369	94,908	300,000	300,000	300,000		
414000	Delinquent Tax Penalties	34,020	37,582	35,271	40,240	17,162	35,000	35,000	35,000		
417100	Fee in Lieu of Taxes	457,522	449,646	501,726	537,587	80,533	475,000	475,000	475,000		
417120	FILOT - Prior Year	(11,199)	(3,652)	(3,341)	12,840	25,682	0	0	0		
417130	FILOT - Manufacturer's Tax Exempt	44,384	47,673	51,082	53,790	0	45,000	45,000	45,000		
417150	FILOT - Fee for Services	3,378	3,479	3,378	3,378	0	3,000	3,000	3,000		
418000	Motor Carrier Payments	35,197	36,803	36,547	45,442	14,594	35,000	35,000	35,000		
418100	Heavy Equip Rental Surcharge Fees	6,912	16,880	18,914	21,432	13,849	15,000	15,000	15,000		
	Total Property Taxes	**11,228,424**	**11,755,349**	**12,642,860**	**13,058,993**	**7,224,716**	**13,982,724**	**13,982,724**	**13,982,724**	**0**	**0**
	Landfill Revenue Sources:										
430850	Credit Report Fees	225	225	350	275	200	300	300	300		
434000	Landfill Fees	4,073,159	5,613,507	5,235,643	5,695,914	2,944,348	5,525,297	5,525,297	5,705,368.00		
434100	Landfill Permit Fees	5,305	4,825	5,921	4,780	3,378	4,500	4,500	5,205.00		
434200	Garbage Franchise Fees	175,446	185,153	191,787	202,415	85,065	240,000	240,000	337,350.00		
434400	Paper Recycling Fees	1,020	804	724	596	382	450	450	450		
434401	Battery Recycling Fees	16,862	18,896	23,196	19,664	8,617	20,500	20,500	19,000.00		
434402	Aluminum Recycling Fees	60,441	42,289	36,986	24,744	32,683	32,000	32,000	32,000.00		
434405	White Goods Recycling Fees	562,922	295,553	214,383	198,453	103,773	185,000	185,000	238,000.00		
434406	Waste Tire Fees	149,101	218,512	241,022	322,193	134,111	250,000	250,000	275,000.00		
434407	Textile Recycling Fees	0	0	0	0	0	0	0	0		
434408	Cardboard Recycling Fees	62,669	17,033	32,518	39,196	14,473	23,000	23,000	26,500.00		
434409	Glass Recycling Fees	3,897	8,470	10,361	8,183	2,597	6,500	6,500	6,500.00		
434411	Oil Filter Recycling Fees	2,944	2,692	215	792	144	1,300	1,300	900		
434414	Refrigerant Recycling Fees	25,440	25,770	29,060	31,680	15,870	30,000	30,000	30,000.00		
434416	Motor Oil Recycling Fees	22,759	37,867	39,807	29,553	3,310	15,000	15,000	8,000.00		
434417	Safety Vest Recycling Fees	3	0	0	0	0	0	0	0		
434419	Electronics Recycling Fees	7,281	6,630	4,782	6,552	4,588	6,000	6,000	6,500.00		
434420	Mattress Recycling Fees	22,178	31,946	36,401	532	0	0	0	0		
434421	Wood/Vegetative Compost Fee	81,831	92,474	104,342	149,041	118,442	110,000	110,000	160,000.00		
434422	Food Waste Compost Fee	0	0	0	0	0	60,000	60,000	0		
438800	Mulch Sales	13,001	1,797	860	0	0	0	0	0		
438801	Compost Sales	72,131	23,010	(20)	0	0	0	0	0		
	Total Revenue Sources	**5,358,615**	**6,627,453**	**6,208,338**	**6,734,563**	**3,471,981**	**6,509,847**	**6,509,847**	**6,851,073**	**0**	**0**
	Other Revenues:										
450100	Ground Lease Agreement	13,597	13,717	14,487	13,252	6,000	14,000	14,000	12,000.00		
451201	FEMA Disaster Reimbursement	0	0	0	0	19,470	0	0	0		
461000	Investment Interest	49,481	537,140	1,044,322	778,743	341,248	930,252	930,252	602,421.00		
467000	Cash Over/Short	(178)	(236)	(222)	127	2	0	0	0		
469420	Sale of Land - SW	0	0	0	0	0	0	0	0		
469900	Miscellaneous Revenues	586	3,280	0	18,819	0	0	0	0		
490100	Sale of General Fixed Assets	0	0	0	375	9,000	465,000	465,000	50,000.00		
490200	Trade-in Allowance on FA	0	0	25,500	0	0	0	0	0		
490300	Gain on Sale of Fixed Assets	67,729	0	0	121,478	0	0	0	0		
491000	Contributed Capital	81,124	0	4,580	0	0	0	0	0		
590300	Loss on Disposal of Fixed Assets	0	(293,851)	(653)	(813,667)	0	0	0	0		
	Total Other Revenue	**212,339**	**260,050**	**1,088,014**	**119,127**	**375,720**	**1,409,252**	**1,409,252**	**664,421**	**0**	**0**
	**** Total Undesignated Landfill Revenues**	**16,799,378**	**18,642,852**	**19,939,212**	**19,912,683**	**11,072,417**	**21,901,823**	**21,901,823**	**21,498,218**	**0**	**0**

COUNTY OF LEXINGTON
Combined Annual Budget - Enterprise Fund
Fiscal Year 2026-27

Fund 5700
Division: Public Works-Solid Waste
Organization: Solid Waste - All Departments

Object Code	Expenditure Classification	2025-26 Amended (Nov)	2026-27 Approved (Total)	BUDGET Admin.	Acctg. & Collections	Collection Stations	Landfill Operations	321 Landfill	Transfer Station	Recycling	Litter Control	Code Enforcement	Non-Departmental
	Personnel												
510100	Salaries & Wages	1,513,942	1,623,864	336,598	181,728	97,930	453,095	0	226,896	34,322	156,591	136,706	0
510199	Special Overtime	10,694	0	0	0	0	0	0	0	0	0	0	0
510200	Overtime	39,600	36,400	0	1,200	4,000	15,000	0	12,000	0	1,200	3,000	0
510300	Part Time	648,346	840,323	0	90,361	452,780	0	0	0	297,182	0	0	0
511112	FICA Cost	186,180	195,886	25,750	20,907	42,435	34,662	0	18,276	25,360	12,071	10,687	5,739
511113	State Retirement	446,630	448,542	62,473	50,722	102,954	84,094	0	44,339	61,527	29,286	0	13,146
511114	Police Retirement	716	30,565	0	0	0	0	0	0	0	0	29,674	891
511120	Insurance Fund Contribution	268,950	288,750	35,000	61,250	13,125	83,125	0	39,375	4,375	35,000	17,500	0
511130	Workers Compensation	150,897	149,604	5,857	847	32,874	39,587	0	20,518	27,913	12,312	4,834	4,863
519901	Salaries & Wages Adjustement Account	572,789	75,018	0	0	0	0	0	0	0	0	0	75,018
519999	Personnel Contingency	0	0	0	0	0	0		0	0	0	0	0
	*** Total Personnel**	**3,838,744**	**3,688,952**	**465,677**	**407,015**	**746,097**	**709,563**	**0**	**361,403**	**450,680**	**246,460**	**202,401**	**99,657**
	Operating Expenses												
520100	Contracted Maintenance	326,760	312,781	0	0	1,049	248,028	0	63,704	0	0	0	0
520103	Landscaping/Ground Maintenance	5,000	5,000	0	0	5,000	0	0	0	0	0	0	0
520200	Contracted Services	10,291,440	10,479,000	78,449	498	2,350,040	734,450	110,000	7,084,012	121,551	0	0	0
520219	Water & Other Beverage Service	6,600	9,025	0	0	6,990	0	0	2,035	0	0	0	0
520233	Towing Service	2,945	4,565	75	0	1,200	1,000	0	0	1,500	600	190	0
520239	E-Waste Recycling	78,600	63,900	0	0	0	0	0	0	63,900	0	0	0
520240	Tire Disposal Service	178,250	340,000	0	0	0	340,000	0	0	0	0	0	0
520300	Professional Services	288,405	290,395	0	850	635	87,475	192,800	8,635	0	0	0	0
520302	Drug Testing Services	1,873	3,065	0	0	150	1,610	0	1,055	250	0	0	0
520303	Accounting/Auditing Services	5,000	5,000	0	5,000	0	0	0	0	0	0	0	0
520305	Infectious Disease Services	5,757	4,059	214	427	1,070	853	0	427	428	640	0	0
520400	Advertising & Publicity	27,600	32,800	30,800	0	2,000	0	0	0	0	0	0	0
520500	Legal Services	15,000	15,000	15,000	0	0	0	0	0	0	0	0	0
520602	Landfill Monitoring - Edmund	27,500	32,500	0	0	0	32,500	0	0	0	0	0	0
520620	EPA Cost	15,000	15,000	0	0	0	0	15,000	0	0	0	0	0
520702	Technical Currency & Support	19,092	29,904	25,276	4,083	69	207	0	69	0	0	200	0
520710	Software Subscriptions	0	2,752	1,969	501	167	115	0	0	0	0	0	0
520800	Outside Printing	6,679	8,800	8,800	0	0	0	0	0	0	0	0	0
521000	Office Supplies	6,625	8,180	2,350	4,480	300	300	0	500	250	0	0	0
521100	Duplicating	3,589	2,500	2,500	0	0	0	0	0	0	0	0	0
521200	Operating Supplies	312,142	318,387	7,000	5,790	31,930	260,922	0	2,945	6,300	3,000	500	0
521208	Police Supplies	800	800	0	0	0	0	0	0	0	0	800	0
521214	Safety Supplies	3,500	3,500	500	3,000	0	0	0	0	0	0	0	0
521220	Closure Operating Supplies	200	0	0	0	0	0	0	0	0	0	0	0
521402	Occupational Health Supplies	300	500	0	200	100	0	0	0	200	0	0	0
521601	Sign Materials	1,000	2,500	2,500	0	0	0	0	0	0	0	0	0
522000	Building Repairs & Maintenance	139,340	137,840	8,000	0	35,000	14,840	0	80,000	0	0	0	0
522050	Generator Repairs & Maintenance	4,620	5,620	1,000	0	0	4,620	0	0	0	0	0	0
522100	Heavy Equipment Repairs & Maintenance	466,514	508,484	0	0	52,800	197,950	0	255,234	2,500	0	0	0
522200	Small Equipment Repairs & Maintenance	36,900	36,900	0	0	400	6,500	0	0	30,000	0	0	0
522201	Fuel Site Repairs & Maintenance	5,200	6,200	0	0	0	6,200	0	0	0	0	0	0
522300	Vehicle Repairs & Maintenance	36,774	35,774	1,000		5,000	8,774	0	0	12,000	6,500	2,500	0

COUNTY OF LEXINGTON
Combined Annual Budget - Enterprise Fund
Fiscal Year 2026-27

Fund 5700
Division: Public Works-Solid Waste
Organization: Solid Waste - All Departments

Object Code	Expenditure Classification	2025-26 Amended (Nov)	2026-27 Approved (Total)	*BUDGET* Admin.	Acctg. & Collections	Collection Stations	Landfill Operations	321 Landfill	Transfer Station	Recycling	Litter Control	Code Enforcement	Non-Departmental
	Con't:												
523200	Equipment Rental	35,003	22,054	0	0	0	19,980	0	2,074	0	0	0	0
524000	Building Insurance	19,038	26,280	7,933	0	4,027	0	0	14,320	0	0	0	0
524100	Vehicle Insurance	10,455	14,400	800	0	1,600	6,400	0	0	2,400	1,600	1,600	0
524101	Comprehensive Insurance	65,393	105,379	0	0	632	92,696	0	7,848	2,338	1,549	316	0
524201	General Tort Liability Insurance	17,660	19,434	1,163	294	2,055	7,172	0	3,000	787	1,190	3,773	0
524900	Data Processing Equipment Insurance	167	256	0	256	0	0	0	0	0	0	0	0
525000	Telephone	8,981	7,609	3,188	0	4,421	0	0	0	0	0	0	0
525004	WAN Service Charges	10,466	10,586	9,600	0	0	0	0	0	0	0	986	0
525006	GPS Monitoring Charges	4,587	3,856	180	0	436	2,160	0	0	720	360	0	0
525021	Smart Phone Charges	10,008	9,984	3,072	768	1,296	1,392	0	1,296	0	0	2,160	0
525030	800 MHz Radio Service Charges	16,526	19,609	1,348	501	1,593	6,048	0	3,361	3,186	760	2,812	0
525031	800 MHz Radio Maintenance	2,732	2,951	219	219	219	982	0	546	437	110	219	0
525040	Internet Service Charges	7,332	10,800	0	0	10,800	0	0	0	0	0	0	0
525041	E-mail Service Charges	1,935	5,692	1,748	1,759	437	1,311	0	437	0	0	0	0
525100	Postage	18,508	28,691	27,891	800	0	0	0	0	0	0	0	0
525210	Conference, Meeting & Training Expenses	27,901	29,499	16,175	0	525	5,500	0	3,399	0	0	3,900	0
525230	Subscriptions, Dues, & Books	3,595	4,895	4,895	0	0	0	0	0	0	0	0	0
525240	Personal Mileage Reimbursement	4,624	4,624	4,224	300	100	0	0	0	0	0	0	0
525250	Motor Pool Reimbursement	300	300	300	0	0	0	0	0	0	0	0	0
525315	Utilities - Landfill (Cayce 321)	26,000	26,000	0	0	0	0	26,000	0	0	0	0	0
525317	Utilities - Landfill (Edmund)	58,750	63,250	11,250	0	0	24,000	0	28,000	0	0	0	0
525318	Utilities - Convenience Stations	95,400	114,000	0	0	114,000	0	0	0	0	0	0	0
525400	Gas, Fuel, & Oil	466,341	393,057	1,935	0	23,324	242,533	0	45,195	41,851	26,935	11,284	0
525405	Small Equipment Fuel	750	400	0	0	400	0	0	0	0	0	0	0
525600	Uniforms & Clothing	31,218	31,243	1,140	930	6,006	8,500	0	4,878	6,837	2,352	600	0
526500	Licenses & Permits	2,650	2,660	0	0	260	300	1,200	900	0	0	0	0
527040	Outside Personnel (Temporary)	732,060	775,451	0	0	775,451	0	0	0	0	0	0	0
529903	Contingency	892,979	0	0	0	0	0	0	0	0	0	0	0
530100	Depreciation	1,939,205	1,939,205	1,235	821	430,000	900,000	784	500,000	85,000	6,365	15,000	0
534027	Keep America Beautiful Program	59,500	64,000	64,000	0	0	0	0	0	0	0	0	0
538000	Claims & Judgments (Litigation)	2,000	2,500	250	0	750	500	0	250	750	0	0	0
538500	Property Taxes	2,700	3,000	0	0	0	0	3,000	0	0	0	0	0
538600	SCDHEC - Administrative Order	5,000	5,000	0	0	0	5,000	0	0	0	0	0	0
	*** Total Operating**	**16,898,769**	**16,467,396**	**347,979**	**31,477**	**3,872,232**	**3,270,818**	**348,784**	**8,114,120**	**383,185**	**51,961**	**46,840**	**0**
	**** Total Personnel & Operating**	**20,737,513**	**20,156,348**	**813,656**	**438,492**	**4,618,329**	**3,980,381**	**348,784**	**8,475,523**	**833,865**	**298,421**	**249,241**	**99,657**
	Capital Items	10,020,383	12,900,486	498,089	6,193	7,040,152	4,761,552	0	276,200	165,500	2,500	300	150,000
	**** Total Capital**	**10,020,383**	**12,900,486**	**498,089**	**6,193**	**7,040,152**	**4,761,552**	**0**	**276,200**	**165,500**	**2,500**	**300**	**150,000**
815701	Op Trn to Solid Waste Post Closure	88,402	604,338	0	0	0	604,338	0	0	0	0	0	
815722	Op Trn to DHEC Used Oil Grant	11,201	0	0	0	0	0	0	0	0	0	0	
	*****Total Budget Appropriation**	**30,857,499**	**33,661,172**	**1,311,745**	**444,685**	**11,658,481**	**9,346,271**	**348,784**	**8,751,723**	**999,365**	**300,921**	**249,541**	**249,657**

LEXINGTON COUNTY SOLID WASTE FEES

Effective July 1, 2026

		Businesses	Residents	Unit
Asphalt	Clean loads	$ 29.00	*	Ton
Boats	Gas, oil and motor must be removed	$ 36.00	$ 36.00	Ton
Brown Goods	Chairs, sofas, tables and other furniture items	$ 36.00	*	Ton
Compost Bin (Sales)	Bin – 80 gallon (35"H x 35" Diameter)	$ 65.00	$ 65.00	Each
Concrete	Clean loads	$ 29.00	*	Ton
E-Waste	A maximum of 5 electronics per day per household or business will be accepted (a computer set up counts as one) ($0.15/Lb.)	$ 300.00	No Charge	Ton
Food Waste Compost Fee	Clean Loads of Food Waste	$ 29.00	*	Ton
Load Assist	Load assistance to commercial waste haulers	$ 150.00		Each
Mixed Construction and Demolition (C&D)	Mixed debris going to landfill	$ 36.00	*	Ton
Mixed MSW & C&D/Yard Debris	Loads which have not been properly separated may be subject to a charge	$ 54.00	$ 54.00	Ton
Metal		$ 28.00	*	Ton
Mobile Home	Each section (Moving permit required. No appliances)	$ 275.00	$ 275.00	Each
	If torn down and delivered in pieces	$ 36.00	$ 36.00	Ton
MSW (Municipal Solid Waste)	Lexington County	$ 50.00	*	Ton
	Out of County	$ 60.00	$ 60.00	Ton
Permit/Renewals (Commercial vehicles)	Vehicle, Container	$ 5.00	*	Each
Mixed recyclables contaminated or uncontaminated	Loads of recyclables that are dumped in the transfer station or MSW loads	$ 118.00	*	Ton
Refrigeration units (Freon)	Air Conditioning Unit, Refrigerator, Freezer	$ 15.00	$ 15.00	Each
Safety Vests (Sales)	Commercial customers must supply their own vest	$ 5.00	*	Each
Shingles	Clean and Mixed - All loads	$ 36.00	*	Ton
Tire Handling Fee	DOT Tires – 20 or less (Car/light truck)	$ 2.50	$ 2.50	Each
	Bulk Tires (More than 20)	$ 185.00	$ 185.00	Ton
	Commercial Tires (Less than 20)	$ 10.50	$ 10.50	Each
	Off Road / Non-DOT Tires	$ 195.00	$ 195.00	Ton
	Documented Tires ST-390	$ 150.00	$ 150.00	Ton
White Goods	Appliances (non-freon)	$ 28.00	*	Ton
Yard Debris (mixed)	Yard Waste mixed with other debris	$ 36.00	*	Ton
Yard Debris , Clean Wood Waste	Yard Debris that is clean and not mixed	$ 29.00	*	Ton

780

*** WHAT IS CONSIDERED TO BE (NON-CHARGEABLE) RESIDENTIAL WASTE?**

Residential Waste is ordinary household trash and yard waste from your primary residence. Most residential waste can be disposed of **WITHOUT CHARGE** at the collection and recycling centers and landfill due to the fact that a disposal fee has already been collected through the Solid Waste Tax Levy on residential property tax bills. The resident must be present with identification. Examples of non-chargeable residential waste include small loads of: non-Freon containing appliances, clothing, furniture, green waste (yard waste & compostable materials), mattresses (limited to 2 sets (mattress and box spring) or 4 pieces), small amounts of construction debris, and ordinary household trash. **Tires, refrigerators, air conditioners and/or large truckloads of concrete, land clearing, demolition and remodeling materials, as well as large loads are subject to tipping fees. All waste generated from commercial customers, landscapers, contractors, subcontractors and/or rental properties must be brought to the landfill and will be subject to fees. Use of the collection and recycling centers is strictly prohibited for these entities.**

SECTION II
Proposed revenues – 5700
Budget Summary – FY 2026-2027

- 434000 Landfill Fees – Increase in the following fees: ($147,000)
    - Asphalt/Concrete - $28/ton to $29/ton
    - All Construction and Demolition Materials - $35/ton to $36/ton
    - Municipal Solid Waste - $49/ton to $50/ton
    - Municipal Solid Waste Out of County - $59 to $60/ton
- 434406 Waste Tire Fees ($52,500)
    - Documented Tires (ST-309) - $0 to $150/ton
    - Bulk Tire Fee - $150 to $185/ton
    - Off Road Tires - $150 to $195/ton
    - Tractor Trailer Tire (Single) - $1.50 to $10.50/tire
    - Car/Light Truck (Single) - $1.50 to $2.50/tire
- 434421 Wood/Vegetative Compost Fee – $28/ton to $29/ton ($5,000)
- 434422 Food Waste Compost Fee – $28/ton to $29/ton ($2,000)

The anticipated revenue increase based on the above pricing adjustments is $206,500.

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

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

Object Code	Expenditure Classification	2024-25 Expenses	2025-26 Expenses (Nov)	2025-26 Amended (Nov)	2026-27 Requested	BUDGET 2026-27 Recommend	BUDGET 2026-27 Approved
	Personnel						
510100	Salaries & Wages - 4	206,848	86,916	306,170	336,598		
511112	FICA Cost	14,481	6,137	21,080	25,750		
511113	State Retirement	29,134	16,072	56,825	62,473		
511120	Insurance Fund Contribution - 4	32,600	14,167	34,000	35,000		
511130	Workers Compensation	9,372	4,636	5,352	5,8576		
	*** Total Personnel**	**292,435**	**127,928**	**423,427**	**465,677**	**0**	**0**
	Operating Expenses						
520200	Contracted Services	42,199	18,581	64,049	78,449		
520233	Towing Services	0	0	90	75		
520305	Infectious Disease Services	81	0	303	214		
520400	Advertising & Publicity	20,928	10,750	30,800	30,800		
520500	Legal Services	9,275	1,715	15,000	15,000		
520702	Technical Currrency & Support	0	6,300	25,000	25,276		
520710	Software Subscriptions	0	510	2,000	1,969		
520800	Outside Printing	1,700	0	8,800	8,800		
521000	Office Supplies	1,236	716	2,350	2,350		
521100	Duplicating	145	788	2,500	2,500		
521200	Operating Supplies	3,459	1,393	7,000	7,000		
521214	Safety Supplies	0	333	500	500		
521601	Sign Materials	0	0	2,500	2,500		
522000	Building Repairs & Maintenance	2,000	0	8,000	8,000		
522050	Generator Maintenance	0	0	0	1,000		
522300	Vehicle Repairs & Maintenance	25	298	1,000	1,000		
524000	Building Insurance	3,423	7,212	8,719	7,933		
524100	Vehicle Insurance - 1	1,230	800	615	800		
524101	Comprehensive Insurance	825	628	0	0		
524201	General Tort Liability Insurance	1,141	1,057	1,256	1,163		
525000	Telephone	4,656	1,464	4,560	3,188		
525004	WAN Service Charges	9,479	3,950	9,600	9,600		
525006	GPS Monitoring Charges - 1	218	72	218	180		
525021	Smart Phone Charges - 4	1,724	612	3,072	3,072		
525030	800 MHz Radio Service Charges - 2	1,172	557	1,348	1,348		
525031	800 MHz Radio Maintenance - 2	0	0	219	219		
525041	E-mail Service Charges - 4	1,221	1,167	1,748	1,748		
525100	Postage	6	1	15,000	27,891		
525210	Conference, Meeting & Training Expenses	10,180	2,456	16,175	16,175		
525230	Subscriptions, Dues, & Books	2,996	495	4,895	4,895		
525240	Personal Mileage Reimbursement	899	0	4,224	4,224		
525250	Motor Pool Reimbursement	0	0	300	300		
525317	Utilities / Landfill / Edmund	8,816	3,811	11,250	11,250		
525400	Gas, Fuel, & Oil	1,562	277	1,935	1,935		
525600	Uniforms & Clothing	295	137	1,140	1,140		
530100	Depreciation	210	0	1,235	1,235		
534027	Keep America Beautiful Program	59,500	29,750	59,500	64,000		
538000	Claims & Judgements	293	0	250	250		
538300	Retainage Payable Expense	137,031	0	0	0		
	*** Total Operating**	**327,925**	**95,830**	**317,151**	**347,979**	**0**	**0**
	**** Total Personnel & Operating**	**620,360**	**223,758**	**740,578**	**813,656**	**0**	**0**

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

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

Object Code	Expenditure Classification	2024-25 Expenses	2025-26 Expenses (Nov)	2025-26 Amended (Nov)	2026-27 Requested	*BUDGET* 2026-27 Recommend	*BUDGET* 2026-27 Approved
	Capital						
540000	Small Tools & Minor Equipment	19,642	0	1,000	1,000		
540010	Minor Software	1,021	0	0	500		
599999	Capital Clearing	(1,389,188)					
	All Other Equipment	1,389,188	320,791	571,040	496,589		
	**** Total Capital**	**20,663**	**320,791**	**572,040**	**498,089**	**0**	**0**
	***** Total Expenses**	**641,023**	**544,549**	**1,312,618**	**1,311,745**	**0**	**0**

SECTION IV

COUNTY OF LEXINGTON
Capital Item Summary
Fiscal Year - 2026 - 2027

Fund # 5700 Fund Title: Solid Waste Management
Organization # 121201 Organization Title: Solid Waste / Administration
Program # Program Title: Administration

Qty	Item Description	***BUDGET*** 2026-2027 Requested Amount
	Small Tools and Minor Equipment	$1,000
	Minor Software	$500
1	Standard Color Printer (Replacement)	$1,589
	Cell 2 Expansion Engineering	$495,000

SECTION V – PROGRAM OVERVIEW

Summary of Program:

Objectives:

To achieve and maintain a high standard of accuracy, completeness, timeliness and environmental efficiency in carrying out the duties of Solid Waste Management to the general public, County Council, County Administration, management, and external entities. The responsibilities of this office includes the supervision, coordination and administration of: accounting/collections, collection & recycling centers (11), franchise garbage collection (unincorporated areas), monitoring of closed landfills (4), operation of a construction & demolition landfill, management of a compost facility, operation of a construction and demolition recycling facility, operation of a municipal solid waste transfer station, and recycling education, collection & processing.

SECTION VI. – LINE ITEM NARRATIVES

SECTION VI. A. – SUMMARY OF REVENUES

SECTION VI. B. – LISTING OF POSITIONS

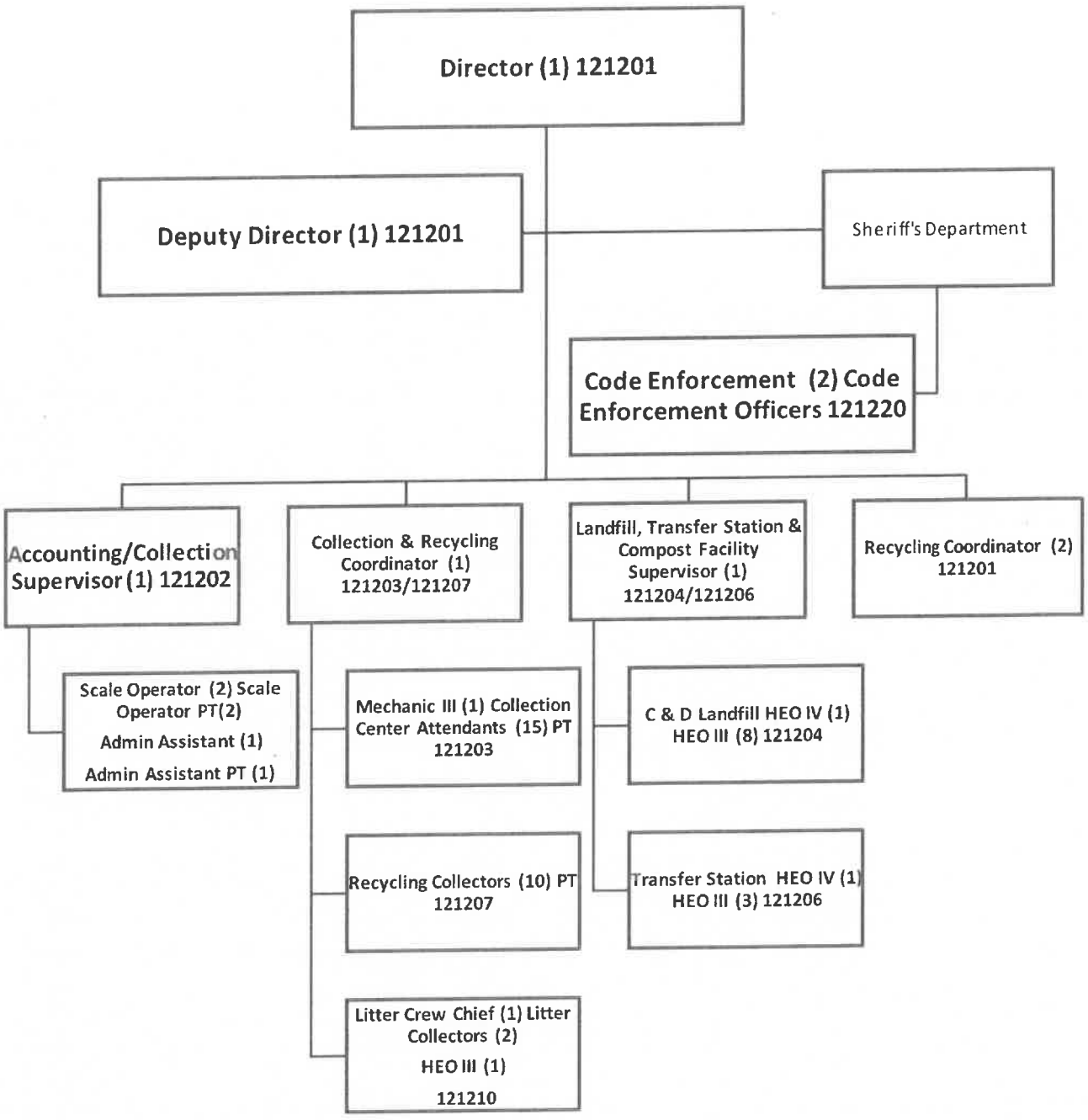
Current Staffing Level:

Job Title	Full Time Equivalent Positions	Enterprise Fund	Other Fund	Total	Pay Band
*Director	1	1		1	218
*Deputy Director	1	1		1	214
*Recycling Coordinator	2	2		2	210
Total Positions	4	4		4	

(*) Denotes positions requiring insurance.

Attached organization flowchart:

Department of Solid Waste Management
Organization FY 2026-2027



SECTION VI. C. – OPERATING LINE ITEM NARRATIVES

520200 - CONTRACTED SERVICES $ 78,449

Program 2: Recycling Education

- Contractor costs for providing address labeling and handling of bulk mailings to Lexington County Residents.
    - 43,570 participating households x $0.05 = $2,178.50 X 3% CPI = $66 = $2,244.50
- Contractor costs for the planning, setup, safe collection, transportation, disposal, and recycling of Household Hazardous Waste (HHW). During FY 2020-2021 the HHW program transitioned from large events to a permanent location serviced by a HHW Contractor and four mobile truck days at one Collection and Recycling Center in the County. The collection locations include one permanent site serviced by the County's HHW Contractor, Republic Services, located at 1741 Caulk's Ferry Rd, Lexington, SC 29073, and the Chapin Collection and Recycling Center as space allows. This service will occur during the months of January to December (12 months) and will provide more consistent collection service for the residents of Lexington County. Examples of HHW include paint, pesticides, herbicides, fire extinguishers, cleaners and mercury.
    - $3,400 average per collection x 24 collections =$81,600
    - Minus contribution from the Stormwater Consortium $15,000
      = $66,600

Off-Duty Officer Payment

The Household Hazardous Waste Drop-Off Opportunities have become regularly scheduled occurrences for residents. Staff have been working to enforce the residency requirements, but when faced with a non-resident or a resident who refuses to show a form of ID, it has been prudent to have a deputy step in. Deputies also help staff enforce the no business disposal rule and disposal limits, which helps to keep costs down. Solid Waste only has 2 deputies, and they are not always able to commit two days a month for these opportunities among their many other responsibilities. Allowing SWM to hire an off-duty officer to be present and enforce the residency requirements will help keep HHW costs down, and also ensure the County is doing their best to conserve tax dollars for disposing of items that have been generated in Lexington County.

Off-Duty Officer Pay Rate $57.00 (hour) X (24 events X 6.5 hours each) 156 hours = $ 8,892

Processing Fees (Required to pay with Credit Card in Detail Kommander) = 8% = $ 712

520233 - TOWING SERVICES $75

To cover the cost for towing of Admin vehicle, (#43899) if required - $75

520305 – INFECTIOUS DISEASE SERVICES $214

To cover the cost for any necessary vaccination for administrative staff.

- Hep B shot series = $160.20
- Hep B Titre = 53.00

Total $213.20

520400 - ADVERTISING $30,800

Program 1: Administration
To cover the cost of a newspaper publication for the Full Cost Disclosure of Solid Waste Management as required by state legislation, SCDES permit updates, and advertisement for the Edmund C&D Landfill. This account will also cover the cost of newspaper ads for soliciting applicants for employment

Total $ 1,200

Program 2: Recycling Education
To cover the cost of newspaper ads, magazine ads, brochures, and signs that promote the County's recycling program. These items will promote the recycling drop-off opportunities, compost, mulch, backyard compost bins, and educate residents on how/why to recycle correctly. These items will also provide education to reduce roadside litter.

- Lexington Chronicle 10 Ads, informing residents about drop-offs, litter and procedures= $ 5,300
- Lakeside Magazine (4 issues, $600 for quarter page) $ 2,400
- Lexington Life, 1 half page ad with 2026 HOW TO RECYCLE = $ 2,000
- Natural Awakening, 5 full page ad shared with partners, advertising mulch, compost, etc. = $ 3,500
- Free Times, digital marketing package (Ads on Google and other social engines) = $ 9,400
- SC Motor Vehicle Network Ads for Oil, Tires and Recycling = $ 2,000
- Digital Marketing at Local Businesses $ 1,000
- Facebook Ads- marketing for events, recycle right and more = $ 1,500
- Brochures and flyers on Recycling Drop-off and HHW recycling = $ 2,500

Total $ 29,600

520500 - LEGAL FEES $15,000

To cover the cost of attorney fees. Services provided by the County Attorney include: drawing up contracts, reviewing agreements/contracts prior to signing, land purchases, updating the SWM Plan, and reviewing/drawing up other legal documents for the department.

520702 - TECHNICAL CURRENCY & SUPPORT $25,276

To cover the cost of maintenance and support agreements.

- Solid Waste Management Mobile Application - $25,000
- DUO Multi-Factor Authentication License - $69/user x 4 users = $276
  DUO Multi-Factor Authentication expense recommended by Technology Services

520710 – SOFTWARE SUBSCRIPTIONS $ 1,969

Program 1: Administration
To cover the cost of software subscriptions that help provide effective customer service

- Adobe Pro Subscriptions (2) Director, Deputy Director - $ 230

Program 2: Recycling
To cover the cost of software subscriptions that help provide effective customer service

- Adobe Pro Subscriptions (2) Recycling Coordinator PC, Recycling Coordinator Laptop - $ 230

- To cover the cost of a Customer Relationship Management program (CRM) called Brevo $876.82 + 3% (Intl. Transaction Fee) $26.31 = $ 904

- Cover the cost of Canva, the AD & Marketing program.
  $300 + 3% (Intl. Transaction Fee) $9.00 = $ 309

- Yo Deck – Digital Display $ 296

520800 – OUTSIDE PRINTING **$ 8,800**

Program 2: Recycling Education
To cover the cost of educational materials printed in bulk to be distributed to curbside customers by franchise companies and to residents who bring materials to Collection and Recycling Centers.

- Promotional postcard SC Solid Waste App to be mailed to all curbside customers
  43,570 X $0.179 = $ 7,800
- "Tarp Your Load" educational flyers to be given to residents with free tarps = $ 1,000
  Total $ 8,800

521000 - OFFICE SUPPLIES **$2,350**

Program 1: Admin
To cover routine office supplies (paper, pens, pencils, file folders, business cards, calendars, printer cartridges, etc.)

$ 950

Program 2: Recycling Education
To cover routine office supplies (paper, pens, pencils, file folders, laminating pockets, business cards, etc.)

- 1 set of printer cartridges $ 1,000
- 1 set of business cards $ 42
- Nametags for Tours Etc. $
- Envelopes, calendars, cardstock, colored paper, box cutters, etc. $ 58
- Lamination Sleeves $ 250
- Sleeve inserts $ 50
  Total $ 1,400

521100 - DUPLICATING **$2,500**

Program 1: Admin
To cover the cost of document printing (to biz hub) and making copies of invoices, budget forms, and internal control work papers. This line item will cover the cost of duplication for all divisions of the Solid Waste Management Department.

Printing for all Solid Waste Management Divisions: $2,500

521200 - OPERATING SUPPLIES **$ 7,000**

Program 1: Admin
To cover the cost of 800MHz radio battery @ $85 and $115 for misc. items = $ 200

Program 2: Recycling Education
To cover the cost of supplies for the recycling program to include educational materials.

- Recycled content supplies, educational supplies and promotional items such as cups, pens, pencils, cloth grocery bags, recycling totes, plastic bag holders = $ 6,000
- Recycling Event volunteer supplies (water, rain ponchos, snacks, etc.) = $ 800
  Total $ 6,800

521214 - SAFETY SUPPLIES **$500**

These funds will be used to cover the costs for safety supplies, safety videos, safety awards, and other supplies necessary to maintain and enhance our safety program.

521601 - SIGN MATERIALS **$ 2,500**

Program 2: Recycling Education
To cover the cost of signs, professional and consistent in appearance, for educational displays about food waste composting.

522000 – BUILDING REPAIRS AND MAINTENANCE **$ 8,000**

To cover the cost of any building repairs and maintenance that may occur at the new Solid Waste Management Administration Building.

522050 – GENERATOR MAINTENANCE **$ 1,000**

To cover the cost of any generator maintenance that may arise at the new Solid Waste Management Administration Building.

522300 - VEHICLE REPAIRS & MAINTENANCE **$1,000**

To cover the cost of repairs and maintenance for 2023 Chevrolet Silverado (#43899) for the Director of SWM - Service and maintenance every 7,000 miles and additional repairs, tires, etc.

524000 - BUILDING INSURANCE **$7,933**

To cover the cost of allocated building insurance per HR/Risk Management schedule. Includes all buildings on the Solid Waste Management Complex except the Transfer Station. FY 2025-2026 actual $7,211.66 + 10% = $7,932.82

524100 - VEHICLE INSURANCE (1) **$800**

To cover the cost of allocated vehicle insurance per HR/Risk Management schedule.

524201 - GENERAL TORT LIABILITY INSURANCE **$1,163**

To cover the cost of general tort liability insurance based on HR/Risk Management schedule. FY 2025-2026 actual: $1,057.00 + 10% = $1,162.70

524202 - SURETY BONDS **$0**

To cover the cost of surety bonds $0 x 4 FTE's = $0. This is not a surety bond year.

525000 - TELEPHONE **$3,188**

To cover all the telephone service (Edmund Facility) for communicating with internal departments as well as Lexington County citizens.

- $265.64 per month X 12 months = $3,187.68

525004 - WAN SERVICE CHARGES **$9,600**

To cover the cost of Metro"E" data connection for E-mail and Internet access for Solid Waste Management Dept.

- 6Mbps @ $800 per month x 12 months = $9,600

525006 – GPS MONITORING CHARGES **$180**

To cover the cost of vehicle GPS monitoring charges for the 2023 Chevrolet Silverado.

- $15.00 per month x 12 months = $180.00

525021 - SMART PHONE CHARGES **$3,072**

Program 1: Admin
To cover the cost of Smart Phones from Verizon Wireless for the Director and Deputy Director for the period of July 1, 2026 through June 30, 2027.

- Director - $64/month x 12 months = $ 768
- Deputy Director - $64/month x 12 months = $ 768
  Total $1,536

Program 2: Recycling Education
To cover the cost of a Smart Phone from Verizon Wireless for Recycling Coordinator for the period of July 1, 2025 through June 30, 2026.

- Recycling Coordinator - $64/month x 12 months = $ 768
- Waste Reduction Coordinator - $64/month x 12 months = $ 768
- Total $1,536

525030 - 800 MHZ RADIO SERVICE CHARGES **$1,348**

800 MHz radio service for Director and Deputy Director @ $56.16 (5 site rate + airtime & tax)/month x 2 x 12 months =$1,347.84.

525031 - 800 MHZ RADIO MAINTENANCE **$219**

800 MHz annual radio maintenance for Director and Deputy Director. The annual cost for the maintenance contracts is $218.16. This figure provided by Emergency Services.

525041 - E-MAIL SERVICE CHARGES **$1,748**

Program 1: Admin
- Microsoft Office 365 License (G3) for Director and Deputy Director: $437 x 2 employees = $ 874

Program 2: Recycling Education
- Microsoft Office 365 License (G3) for Recycling Coordinators: $437 x 2 employees = $ 874

525100 - POSTAGE **$ 27,891**

Program 2: Recycling Education
To cover the cost of postage to mail recycling survey to Lexington County businesses as required annually by SCDES and to mail one postcard to all County curbside customers aimed to increase recycling volumes and decrease contamination in the recyclables collected.

- SCDES survey, FY 26 cost = (700 X 0.63)= $ 441.00
- 43,570 pieces x 0.63/piece = $ 27,450.00
  Total $ 27,891.00

525210 - CONFERENCE & MEETING EXPENSES — $16,175

Program 1: Admin

- SWANA Registration & Special Courses (3 Employees) =	$1,000
3 nights lodging $150/night x 3 (3 Employees) =	1,350
Per Diem (3 nights x $45) (3 Employees) =	405
Mileage 250 miles x $0.70* 2 =	350
CRA Cost For Director	2,230
Total	$5,335

- SWANA Webinars $105/ online class x 10 classes =	$1,050
- Spill Prevention Course =	$ 150
Total	$1,200

Program 2: Recycling Education

Note: This amount has increased as the Recycling Coordinator Professional Development costs had been previously offset by the SCDES Solid Waste Grants. These trainings are part of the recycling coordinator's credential and licensure maintenance and are essential to the position. The County is striving to reduce waste not only in the residential sectors, but also in the commercial sectors and attending conferences where waste in these areas can be reduced will be imperative to the county's waste reduction strategy.

- CDRA Conference Registration;	$ 600
- CDRA Conference Hotel Cost (2 nights)	$ 500
- CDRA per-diem $45 x 2 (1 employee)	$ 90
- LEED Construction & Demolition Meeting fees	$ 200
- Zero Waste Virtual Conference Registration	$ 400
- CRA Meeting Expenses & Conference Registration (2 employees)	$ 1,500
- CRA Hotel Cost (4 nights) (2 Employee)	$ 2,200
- CRA per-diem (4 nights x $45) (2 Employees)	$ 360
- CRA mileage 2 Employee)	$ 700
- SSDN Regional Annual Meeting & Conference (All inclusive) (1 employee)	$ 1,300
- Conference & Meeting Mileage/transportation	$ 900
- EEASC Conference Registration & Lodging (3 nights) (1 employee)	$ 800
- Take Action Workshop for Schools =	$ 90
Total	$ 9,640

525230 - SUBSCRIPTIONS, DUES AND BOOKS — $ 4,895

Program 1: Admin

- Membership to South Carolina Chapter SWANA for Director =	$ 300
- Membership to SWANA for Deputy Director	$ 300
- Subscription - Lexington Chronicle =	$ 70
- Subscription - The State Newspaper =	$ 325
Total	$ 995

Program 2: Recycling Education

- Membership to Environmental Education Assoc. of SC (EEASC) (5 employees)	$ 50
- Membership to SWANA for young professionals x2	$ 500
- SWANA Course Professional Fee- Test x2	$ 500
- SWANA Course Materials	$ 900
- Membership to Carolina Recycling Association (CRA) (5 employees)	$ 900
- Membership to Construction & Demolition Recycling Association (CDRA)	$ 600
- Membership to LEED Education Construction & Demolition SC	$ 450
Total	$ 3,900

525240 - PERSONAL MILEAGE REIMBURSEMENT **$ 4,224**

Program 1: Admin
To cover the cost associated with the use of a personal vehicle by the Director to attend meetings.

- $21/month x 12 months = $ 252

To cover the cost associated with the use of a personal vehicle by the Deputy Director to attend meetings.

- $11/month x 12 months = $ 132

Program 2: Recycling Education
To cover the cost associated with the use of a personal vehicle by the Recycling Coordinator and Waste Reduction Coordinator to attend meetings, educational speaking engagements, and events in the performance of job duties.

- $160/month x 12 = $1,920 x 2= $3,840

525250 - MOTOR POOL REIMBURSEMENT **$300**

To cover the cost associated with the use of a Motor Pool Vehicle when assigned vehicle is out of service for repair.

525317 - UTILITIES - EDMUND **$11,250**

To cover the cost of electric utilities for Edmund Landfill Administration office based on current monthly charges. This line item has been increased. A new, larger, Solid Waste Management Administration Building has been completed and will result in an increased utility cost.

- $750/month x 12 months = $ 9,000
- Anticipated 25% increase= $ 2,250
- Total: $ 11,250

525400 - GAS FUEL & OIL **$1,935**

To cover the cost of fuel for one vehicle for the Director. The cost is based on fuel usage reports obtained from the Fleet Services Department. Chevrolet Silverado (#43899)

- 600 gallons per year @ $3.10/gal = $1,860 $ 1,860
- One oil change during the year = 1 x $75 = $ 75
  Total $ 1,935

525600 – UNIFORMS & CLOTHING **$1,140**

To cover the cost of (4) pairs of boots and (9) shirts for the Director, Deputy Director, Recycling Coordinator, and Waste Reduction Coordinator.

- Boots – 4 pairs x $135 each = $ 540
- Shirts – 12 shirts x $50 each = $ 600
  Total $ 1,140

530100 - DEPRECIATION **$1,235**

To cover the cost of allocated depreciation.

534027 - KEEP THE MIDLANDS BEAUTIFUL PROGRAM **$64,000**

To cover the cost of funding the non-profit organization Keep the Midlands Beautiful. This is a contract agreement between Lexington County and Keep the Midlands Beautiful.

538000 - CLAIMS & JUDGMENTS **$250**

This account will cover any cost that may occur that are lower than the deductible of our insurance.

SECTION VI. D. – CAPITAL LINE ITEM NARRATIVES

CAPITAL REQUEST

540000 - SMALL TOOLS & MINOR EQUIPMENT **$1,000**

Program 1: Admin
To cover the cost of items that may need to be purchased under this category - $1,000

540010 – MINOR SOFTWARE **$500**

To cover the cost of minor software items that may need to be replaced under this category - $ 500

5AS000 – STANDARD COLOR PRINTER (REPLACEMENT) **$1,589**

This account will cover the cost of replacing a standard network color printer. This replacement has been recommended by Technology Services.

5AS000 – CELL 2 EXPANSION ENGINEERING **$495,000**

This account will cover the cost of associated with engineering and design to expand the current Cell 2 to the north of its current location. This expansion will increase the amount of permitted landfill space by at least double the current amount.

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

Fund: 5700
Division: Public Works
Organization: 121202 - Solid Waste / Accounting & Collections

Object Code	Expenditure Classification	2024-25 Expenses	2025-26 Expenses (Nov)	2025-26 Amended (Nov)	2026-27 Requested	*BUDGET* 2026-27 Recommend	2026-27 Approved
	Personnel						
510100	Salaries & Wages - 4	183,620	77,532	182,943	181,728		
510200	Overtime	1,262	504	1,200	1,200		
510300	Part Time - 3 (2.25 - FTE)	92,076	38,095	85,313	90,361		
511112	FICA Cost	19,227	8,082	18,552	20,907		
511113	State Retirement	40,215	21,554	50,011	50,722		
511120	Insurance Fund Contribution - 7	57,050	24,792	59,500	61,250		
511130	Workers Compensation	855	360	836	847		
	*** Total Personnel**	**394,305**	**170,919**	**398,355**	**407,015**	**0**	**0**
	Operating Expenses						
520200	Contracted Services	498	498	498	498		
520300	Professional Services	643	94	850	850		
520303	Accounting/Auditing Services	5,000	5,000	5,000	5,000		
520305	Infectious Disease Services	0	0	606	427		
520702	Technical Currency & Support	2,200	1,100	2,200	4,083		
520710	Software Subscriptions	0	429	977	501		
521000	Office Supplies	2,769	479	4,011	4,480		
521100	Duplicating	1,311	0	500	0		
521200	Operating Supplies	3,699	2,606	4,659	5,790		
521214	Safety Supplies	0	0	3,000	3,000		
521402	Occupational Health Supplies	0	0	200	200		
524201	General Tort Liability Insurance	290	242	294	294		
524900	Data Processing Equipment Insurance	166	222	166	256		
525021	Smart Phone Charges - 1	530	152	768	768		
525030	800 MHz Radio Service Charges - 2	420	199	447	501		
525031	800 MHz Radio Maintenance - 2	0	0	219	219		
525041	E-mail Service Charges - 6	1,203	1,041	1,759	1,759		
525100	Postage	619	264	800	800		
525240	Personal Mileage Reimbursement	0	0	300	300		
525600	Uniforms & Clothing	633	557	905	930		
530100	Depreciation	0	0	821	821		
	*** Total Operating**	**19,981**	**12,883**	**28,980**	**31,477**	**0**	**0**
	**** Total Personnel & Operating**	**414,286**	**183,802**	**427,335**	**438,492**	**0**	**0**
	Capital						
540000	Small Tools & Minor Equipment	7,733	0	1,500	1,500		
599999	Capital Clearing	(7,080)					
	All Other Equipment	7,080	2,720	6,584	4,693		
	**** Total Capital**	**7,733**	**2,720**	**8,084**	**6,193**	**0**	**0**
	***** Total Expenses**	**422,019**	**186,522**	**435,419**	**444,685**	**0**	**0**

SECTION IV

Capital Item Summary
Fiscal Year - 2026 - 2027

Fund # 5700 Fund Title: Solid Waste Management
Organization # 121202 Organization Title: Solid Waste / Accounting & Collections
Program # Program Title: Accounting & Collections

Qty	Item Description	***BUDGET*** 2026-2027 Requested Amount
	Small Tools and Minor Equipment	1,500
2	Standard PC (Replacement)	3,104
1	Network Printer (Replacement)	1,589
	**** Total Capital (Transfer Total to Section III)**	**6,193**

SECTION V – PROGRAM OVERVIEW

Summary of Program:

Objectives:
To achieve and maintain a high standard of accuracy, completeness, and timeliness in carrying out the duties of Accounting and Collections. The priority functions of this cost center are to weigh incoming solid waste, record the results, and ensure payment as required. The weighing/billing operation is computerized, and tickets are generated on a daily basis. The accounting and collection staff generates invoices on a monthly basis and mails to customer for payment. As payment on accounts are received, accounts are credited, receipts generated, and monies are deposited in appropriate accounts. This department also receives revenue, processes expenditure documents, invoices, contract payments for all Department cost centers, and oversees the County Franchise Solid Waste Collection Customer Service Program.

SERVICE LEVELS

Service Level Indicators:

Service Levels	FY22-23 (Actual)	FY 23-24 (Actual)	FY 24-25 (Actual)	FY 25-26 (Dec.)	FY 25-26 (Est. June)	FY 26-27 (Projected)
Landfill Permits Issued	950	612	345	747	500	1400
Landfill Tickets Issued	102,000	112,000	120,500	59,674	60,000	130,000
Commercial Accounts	370	373	166	180	190	200
Landfill Invoices Issued	846	444	418	408	900	1000
Accounting Deposits (Includes Credit Cards Deposits)	409	203	201	215	210	450
Accounting- Scale Credit Card (Scale) Transactions	10,294	7,151	11,300	11,934	14,500	16,000
Accounting documents posted/ processed	2,825	2,850	1,153	1,200	2,000	3,000
Written franchise complaints only (does not include those handled by phone or email)	2.377	1,677	1,265	805	1,300	1,400

*Call volume is generally 50-150 calls per day but increases to as many as 300 calls during inclement weather, holidays, and franchise curbside collection issues.

SECTION VI. – LINE ITEM NARRATIVES

SECTION VI. A. – SUMMARY OF REVENUES

SECTION VI. B. – LISTING OF POSITIONS

Current Staffing Level:

Job Title	Full Time Equivalent Positions	Enterprise Fund	Other Fund	Total	Pay Band
*Acct. & Collection Supervisor	1	1		1	209
*Scale Master	2	2		2	106
*Scale Master P/T	2	1.5		1.5	106-P/T
*Administrative Assistant I	1	1		1	105
*Administrative Assistant I P/T	1	0.75		0.75	105-P/T
Total Positions	7	6.25		6.25	

(*) Denotes positions requiring insurance.

SECTION VI. C. – OPERATING LINE ITEM NARRATIVES

520200 - CONTRACTED SERVICES — $498

This account is for contracted monitoring services of the scale building security system at the Edmund Landfill facility. Annual charge = $498.

520300 - PROFESSIONAL SERVICES — $850

To cover the cost of a credit report service for screening potential new landfill customers - $850.00. This includes the cost of credit report fees and membership dues of $350.00.

520303 - ACCOUNTING/AUDITING SERVICES — $5,000

To cover the cost of the annual financial audit performed by an independent firm. - $5,000.

520305 – INFECTIOUS DISEASE SERVICES — $427

To cover the cost for any necessary vaccination for accounting and collection staff.
Hep B shot series - $160.20
Hep B Titre - 53.00
Total $213.20 x 2 employees = $426.40

520702 - TECHNICAL CURRENCY & SUPPORT — $4,083

To cover the cost of maintenance and support agreements:

• WasteWorks scale software	$ 3,600
• DUO Multi-Authentication License $69/user x 7 users	$ 483
Total	$ 4,083

520710 – SOFTWARE SUBSCRIPTIONS — $ 501

To cover the cost of software subscriptions that help provide effective customer service:

- Adobe Pro Subscriptions: 3 employees at $167/employee = $501

521000 - OFFICE SUPPLIES — $4,480

To cover the cost of routine office supplies – paper, pens, binders, file folders, internal control forms, color paper for flyers, and printing of envelopes.

Miscellaneous Supplies		$ 900.00
Printer Cartridges (Inbound)	2 @ $315.72	$ 631.44
Printer Cartridges (Office)	2 @ $250.00	$ 500.00
Printer Cartridges (HY OB)	4 @ $287.02	$ 1,148.08
Printer Cartridges (Color)	4 @ $250.00	$ 1,000.00
Sales Tax		$ 300.00
	Total:	$ 4,479.52

521100 - DUPLICATING — $ 0

All duplicating charges are being requested in the Solid Waste Management Administration Budget.

521200 - OPERATING SUPPLIES — $5,790

To cover the cost of landfill permits, decals, scale tickets, invoices, statements, and other misc supplies such as batteries, floor mats, etc.

40 boxes scale tickets and invoices @ $93.59 ea. plus tax and shipping =	$ 4,005.66
1000 landfill permit decals	$ 1284.00
Misc. items	$ 500.00
Total	$ 5,789.66

521214 - SAFETY SUPPLIES — $3,000

To cover the cost of safety vests (including disposable) for the public that uses the Edmund Landfill. The public may also purchase the vests from which the revenues generated may offset part of the cost of this line item.

20 cases disposable vests @ $90.00 ea. plus tax and shipping =	$ 2,076.00
300 non-disposable vests, plus tax and shipping. =	$ 924.00
Total	$ 3,000.00

521402 - OCCUPATIONAL HEALTH SUPPLIES — $200

To cover the cost of first aid supplies, eye wash, sanitizers, gloves, etc.

524201 - GENERAL TORT LIABILITY INSURANCE — $294

To cover the cost of general tort liability insurance based on HR/Risk Management schedule.

524202 - SURETY BONDS — $0

To cover the cost of surety bonds for FY 23-24. $0 x 7 employees = $0. This is not a surety bond year.

524900 - DATA PROCESSING EQUIPMENT INSURANCE — $256

To cover the cost of allocated data processing equipment insurance. Cost provided by County Risk Management. $222.00 FY 2025-26 actual + 15% = $255.30

525021 - SMART PHONE CHARGES **$768**

To cover the cost of a Smart Phone for the Accounting and Collections Supervisor for the period of July 1, 2026, through June 30, 2027. ($64.00 per month-including hot spot for checking complaints during off hours)

$64/month x (1) x 12 = $ 768

525030 - 800 MHZ RADIO SERVICE CHARGES (2) **$501**

800 MHz radio for office use @ $20.86 (1 site rate + airtime & tax) /month for 12 months = $250.32
800 MHz radio for scale house @ $20.86(1 site rate + airtime & tax) /month for 12 months = $250.32
Total $500.64

525031 - 800 MHZ RADIO MAINTENANCE **$219**

800 MHz office radio maintenance - $109.08/year per Emergency Services
800 MHz scale house radio maintenance - $109.08/year
Total $218.16

525041 - E-MAIL SERVICE CHARGES **$1,759**

Microsoft Office 365 License (G3) – 3 employees at $437/employee =	$ 1,311
Microsoft Office 365 License (G1) – 4 employees at $112/employee =	$ 448
Total	$ 1,759

525100 - POSTAGE **$800**

To cover the cost to mail monthly billing and assorted correspondence.

525240 - PERSONAL MILEAGE REIMBURSEMENT **$300**

These funds are for reimbursement to cover the cost to the Accounting and Collections staff when it is appropriate to use her/his personal vehicle for the conduct of county business. Examples of this may occur when it is necessary to attend Administrative Staff meetings during the Directors absence, to make deposits at Treasurer's Office, attend committee meetings, and follow up on franchise complaints.

525600 – UNIFORMS AND CLOTHING **$930**

These funds are for the purchase of high visibility, safety green apparel and safety toe shoes for the scale operators. This includes the purchase of shirts, sweatshirts, and jackets. These are required to be worn by the staff to ensure their safety.

Safety shoes- $135/pair x 3 pair = $405.00
Shirt, Jacket, Sweatshirt - $75.00 each x 7 employees =$ 525.00

530100 - DEPRECIATION **$821**

To cover the cost of allocated depreciation.

SECTION VI. D. – CAPITAL LINE ITEM NARRATIVES

CAPITAL REQUEST

540000 - SMALL TOOLS & MINOR EQUIPMENT **$1,500**

To cover the cost of items that may need to be replaced under this category to include a new chair for the supervisor.

5AS000 – (2) F1A STANDARD PC (REPLACEMENT) **$3,104**

This account will cover the cost of replacing two (2) Standard PC All-In-One Computers & Monitors. This replacement is recommended by Technology Services.

5AS000 – (1) NETWORK PRINTER (REPLACEMENT) **$1,589**

This account will cover the cost of replacing two (1) Standard Network Printer. This replacement is recommended by Technology Services.

SECTION III

COUNTY OF LEXINGTON
New Program Request
Fiscal Year - 2026-2027

Fund # 5700 — Fund Title: Solid Waste Management
Organization # 121202 — Organization Title: Accounting & Collections
Program # 2 — Program Title: Acc. & Coll. Supervisor Reclassificati

Object Code	Expenditure Classification	Total 2026-2027 Requested
	Personnel	
510100	Salaries #_1_	6,259
510300	Part Time #___	0
511112	FICA Cost	479
511113	State Retirement	1,162
511114	Police Retirement	0
511120	Insurance Fund Contribution #_1__	0
511130	Workers Compensation	20
511131	S.C. Unemployment	0
	*** Total Personnel**	7,920
	Operating Expenses	
520100	Contracted maintenance	0
		0
520200	Contracted Services	0
		0
520305	Infectious Disease Services	0
520400	Advertising	0
521000	Office Supplies	0
521100	Duplicating	0
521200	Operating Supplies	0
		0
		0
522100	Equipment Repairs & Maintenance	0
522200	Small Equipment Repairs & Maint.	0
522300	Vehicle Repairs & Maintenance	0
523000	Land Rental	0
		0
524000	Building Insurance	0
524100	Vehicle Insurance #___	0
524101	Comprehensive Insurance #_1__	0
524201	General Tort Liability Insurance	0
524202	Surety Bonds	0
525006	GPS Monitor Charges	0
525030	800 MHZ Radio Service Charges	0
525031	800 MHZ Radio Maintenance	0
525100	Postage	0
525210	Conference & Meeting Expenses	0
525230	Subscriptions, Dues, & Books	0
525___	Utilities - _____	0
525400	Gas, Fuel, & Oil	0
525600	Uniforms & Clothing	0
526500	Licenses & Permits	0
530100	Depreciation	0
	*** Total Operating**	0
	**** Total Personnel & Operating**	7,920
	**** Total Capital (From Section IV)**	
	***** Total Budget Appropriation**	7,920

SECTION VI - PROGRAM OVERVIEW

Summary of Programs:

Program 2 – Accounting Collections Supervisor (1)

Program 2: Accounting Collections Supervisor (1)

Objectives:

The Accounting Collections Supervisor position has experienced a significant increase in scope and complexity, necessitating reclassification from Pay Band 209 to Pay Band 211. The supervisory responsibilities have expanded considerably, growing from oversight of one full-time and two part-time employees to managing three full-time and three part-time staff members. This increase requires a higher level of leadership, coordination, and personnel management to ensure operational efficiency and compliance with departmental standards.

In addition to the expanded supervisory role, the operational demands of the position have grown substantially. The department has transitioned from managing a single scale to overseeing three scales, which has resulted in a dramatic increase in transaction volume and complexity. This expansion requires enhanced oversight of weighing and billing systems, greater attention to accuracy, and more robust internal controls to maintain financial integrity across multiple locations.

Further, the implementation of a credit card payment system has introduced new technical and financial responsibilities. The Accounting Collections Supervisor must now manage additional payment platforms, ensure secure processing, and reconcile multiple revenue streams. These added duties demand advanced knowledge of financial systems and heightened accountability to safeguard County resources.

Taken together, these changes represent a significant elevation in responsibility, decision-making authority, and technical expertise. The position now encompasses broader operational oversight, increased personnel management, and more complex financial processes than previously required. For these reasons, reclassification to Pay Band 211 is fully justified and necessary to align compensation with the expanded scope and complexity of the role.

SECTION VI. – LINE ITEM NARRATIVES

SECTION VI. A. – SUMMARY OF REVENUES

SECTION VI. B. – LISTING OF POSITIONS

Current Staffing Level:

Job Title	Full Time Equivalent Positions	General Fund	Other Fund	Total	Band
Accounting Collections Supervisor	1		1	1	211
Total Positions	1		1	1	

Requested Personnel Budget:

510100 - SALARIES AND WAGES **$6,259**

(1) Accounting Collections Supervisor (Band 211)

511112 - FICA COSTS **$479**

FICA 7.65 % x $6,259 = $ 478.81

511113 - STATE RETIREMENT **$1,162**

Retirement 18.56 % x $6,259 = $ 1,161.67

511130 - WORKERS COMPENSATION (1.0 FTE) **$20**

Workers Compensation $6,259 x 0.31% (8810) = $19.40

SECTION III

COUNTY OF LEXINGTON
New Program Request
Fiscal Year - 2026-2027

Fund # 5700 Fund Title: Solid Waste Management
Organization # 121202 Organization Title: Accounting & Collections
Program # 3 Program Title: Admin Assistant I Reclassification

Object Code	Expenditure Classification	Total 2026-2027 Requested
	Personnel	
510100	Salaries #_1_	14,345
510300	Part Time #___	0
511112	FICA Cost	1,098
511113	State Retirement	2,663
511114	Police Retirement	0
511120	Insurance Fund Contribution #_1__	0
511130	Workers Compensation	45
511131	S.C. Unemployment	0
	*** Total Personnel**	18,151
	Operating Expenses	
520100	Contracted maintenance	0
		0
520200	Contracted Services	0
		0
520305	Infectious Disease Services	0
520400	Advertising	0
521000	Office Supplies	0
521100	Duplicating	0
521200	Operating Supplies	0
		0
		0
522100	Equipment Repairs & Maintenance	0
522200	Small Equipment Repairs & Maint.	0
522300	Vehicle Repairs & Maintenance	0
523000	Land Rental	0
		0
524000	Building Insurance	0
524100	Vehicle Insurance #___	0
524101	Comprehensive Insurance #_1__	0
524201	General Tort Liability Insurance	0
524202	Surety Bonds	0
525006	GPS Monitor Charges	0
525030	800 MHZ Radio Service Charges	0
525031	800 MHZ Radio Maintenance	0
525100	Postage	0
525210	Conference & Meeting Expenses	0
525230	Subscriptions, Dues, & Books	0
525___	Utilities - _____	0
525400	Gas, Fuel, & Oil	0
525600	Uniforms & Clothing	0
526500	Licenses & Permits	0
530100	Depreciation	0
	*** Total Operating**	0
	**** Total Personnel & Operating**	18,151
	**** Total Capital (From Section IV)**	
	***** Total Budget Appropriation**	18,151

SECTION VI - PROGRAM OVERVIEW

Summary of Programs:

Program 3 – Administrative Assistant III (1)

Program 3: Administrative Assistant III (1)

Objectives:

The position currently classified as Administrative Assistant I (Grade 105) within the Solid Waste Management Department has evolved significantly since its initial designation. Originally intended to provide basic administrative support, the role now encompasses a broad range of advanced responsibilities that align with—and in some cases exceed—the duties of an Administrative Assistant III. These expanded responsibilities are not incidental; they are essential to the ongoing operations of the department. In addition to the change in classification, this position is proposed to move from part-time with benefits to full-time status to meet the growing operational demands of the department.

The position now provides high-level administrative support, including coordination of multiple operational functions, management of complex reporting requirements, and facilitation of human resources processes such as interviews, reference checks, and personnel documentation. Additionally, the role oversees digital communications, including social media content and internal messaging boards, and manages calendars for two senior leaders. The position also assists with budget-related tasks, complaint resolution, and vendor communications, requiring a high degree of confidentiality, discretion, and organizational skill. These responsibilities are consistent with the expectations for an Administrative Assistant III classification.

To ensure equity within administrative roles and accurately reflect the scope and complexity of the position's current duties, the department proposes reclassifying position number 001239 from Administrative Assistant I (Grade 105) to Administrative Assistant III (Grade 107) and converting it from part-time with benefits to full-time. This adjustment aligns the classification with actual job functions and supports operational efficiency within the department.

SECTION VI. – LINE ITEM NARRATIVES

SECTION VI. A. – SUMMARY OF REVENUES

SECTION VI. B. – LISTING OF POSITIONS

Current Staffing Level:

Job Title	Full Time Equivalent Positions	General Fund	Other Fund	Total	Band
Administrative Assistant III	1		1	1	107
Total Positions	1		1	1	

Requested Personnel Budget:

510100 - SALARIES AND WAGES **$14,345**

(1) Administrative Assistant III (Band 107)

511112 - FICA COSTS **$ 1,098**

FICA 7.65 % x $14,345 = $ 1,097.39

511113 - STATE RETIREMENT **$2,663**

Retirement 18.56 % x $14,345 = $ 2,662.43

511130 - WORKERS COMPENSATION (1.0 FTE) **$ 45**

Workers Compensation $14,345 x 0.31% (8810) = $44.47

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

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

Object Code	Expenditure Classification	2024-25 Expenses	2025-26 Expenses (Nov)	2025-26 Amended (Nov)	2026-27 Requested	BUDGET 2026-27 Recommend	BUDGET 2026-27 Approved
	Personnel						
510100	Salaries & Wages - 1.5	94,685	39,608	92,510	97,930		
510199	Special Overtime	1,395	0	0	0		
510200	Overtime	1,492	665	4,000	4,000		
510300	Part Time - LS (11.05 - FTE)	304,674	128,591	409,282	452,780		
511112	FICA Cost	30,230	12,725	34,824	42,435		
511113	State Retirement	58,397	31,341	93,875	102,954		
511114	Police Retirement	(114)	0	0	0		
511120	Insurance Fund Contribution - 1.5	12,225	5,313	12,750	13,125		
511130	Workers Compensation	28,620	11,735	31,114	32,874		
511214	Police Retirement - Retiree	260	0	0	0		
	*** Total Personnel**	**531,864**	**229,978**	**678,355**	**746,097**	**0**	**0**
	Operating Expenses						
520100	Contracted Maintenance	0	0	1,049	1,049		
520103	Landscaping/Ground Maintenance	0	0	5,000	5,000		
520200	Contracted Services	2,204,999	919,277	2,422,253	2,350,040		
520219	Water & Other Beverage Service	1,828	1,121	5,280	6,990		
520233	Towing Service	90	0	1,200	1,200		
520300	Professional Services	0	0	635	635		
520302	Drug Testing Services	0	0	150	150		
520305	Infectious Disease Services	53	0	1,515	1,070		
520400	Advertising & Publicity	0	0	2,000	2,000		
520702	Technical Currency & Support	0	0	0	69		
520710	Software Subscriptions	0	61	235	167		
521000	Office Supplies	81	75	300	300		
521100	Duplicating	112	0	0	0		
521200	Operating Supplies	30,529	13,380	29,950	31,930		
521402	Occupational Health Supplies	0	0	100	100		
522000	Building Repairs & Maintenance	81,121	13,257	44,500	35,000		
522100	Heavy Equipment Repairs & Maintenance	40,714	20,992	49,500	52,800		
522200	Small Equipment Repairs & Maintenance	0	0	400	400		
522300	Vehicle Repairs & Maintenance	5,867	601	7,000	5,000		
524000	Building Insurance	3,512	3,660	3,688	4,027		
524100	Vehicle Insurance - 4	1,230	1,600	1,230	1,600		
524101	Comprehensive Insurance	583	549	671	632		
524201	General Tort Liability Insurance	130	1,868	2,431	2,055		
525000	Telephone	4,425	2,170	4,421	4,421		
525006	GPS Monitoring Charges - 2	435	145	466	436		
525021	Smart Phone Charges - 2	979	306	1,296	1,296		
525030	800 MHz Radio Service Charges - 2	1,406	664	1,526	1,593		
525031	800 MHz Radio Maintenance - 2	0	0	219	219		
525040	Internet Service Charges	1,370	457	10,800	10,800		
525041	E-mail Service Charges - 1	230	208	437	437		
525210	Conference & Meeting Expenses	405	0	525	525		
525240	Personal Mileage Reimbursement	0	0	100	100		
525318	Utilities / Landfill / Convenience Stations	100,660	47,278	95,400	114,000		
525400	Gas, Fuel, & Oil	11,617	4,468	23,324	23,324		
525405	Small Equipment Fuel	0	18	750	400		
525600	Uniforms & Clothing	4,334	2,536	6,006	6,006		
526500	Licenses & Permits	175	175	260	260		

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

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

Object Code	Expenditure Classification	2024-25 Expenses	2025-26 Expenses (Nov)	2025-26 Amended (Nov)	2026-27 Requested	*BUDGET* 2026-27 Recommend	2026-27 Approved
	Operating Expenses - con't						
527040	Outside Personnel	723,394	309,304	753,906	775,451		
530100	Depreciation	515,686	0	430,000	430,000		
538000	Claims & Judgments (Litigation)	0	0	750	750		
538300	Retainage Payable Expense	75,790	0	0	0		
	*** Total Operating**	**3,811,755**	**1,344,170**	**3,909,273**	**3,872,232**	**0**	**0**
	**** Total Personnel & Operating**	**4,343,619**	**1,574,148**	**4,587,628**	**4,618,329**	**0**	**0**
	Capital						
540000	Small Tools & Minor Equipment	667	80	2,000	2,000		
599999	Capital Clearing	(3,479,127)					
	All Other Equipment	3,479,127	329,186	1,333,496	7,038,152		
	**** Total Capital**	**667**	**329,266**	**1,335,496**	**7,040,152**	**0**	**0**
	***** Total Expenses**	**4,344,286**	**1,903,414**	**5,923,124**	**11,658,481**	**0**	**0**

SECTION IV

COUNTY OF LEXINGTON

Capital Item Summary
Fiscal Year - 2026 - 2027

Fund # 5700 Fund Title: Solid Waste Management
Organization # 121203 Organization Title: Solid Waste / Collection and Recycling Centers
Program # 1 Program Title: Collection and Recycling Centers

Qty	Item Description	***BUDGET*** 2026-2027 Requested Amount
	Small Tools and Minor Equipment	2,000
	Signs	4,000
	Concrete Pads/Asphalt (Replacement)	45,000
	Collection & Recycling Center Striping	6,500
3	Self-Contained Compactors (Replacement)	174,252
	Truck Replacement	59,400
	Engineering Bushriver Road CRC	145,000
	Construction Bushriver Road CRC	800,000
	Ballpark Road Construction & Engineering	5,150,000
	Rolloff Container Truck (NEW)	324,000
	Container Compaction Truck (New)	330,000

**** Total Capital (Transfer Total to Section III)** **7,040,152**

SECTION V - PROGRAM OVERVIEW

Summary of Programs:

Program 1 –Collection and Recycling Centers

Program 1: Collection and Recycling Centers

Objectives:

This program requires the effort of a full time Collection and Recycling Center Coordinator, one full time Maintenance Mechanic, approximately 15 County employed part-time Collection and Recycling Center Attendants, and an additional 40 to 60 contracted personnel from Babcock Center. The function of this cost center is to ensure the proper disposal of all materials brought in by Lexington County residents to the various Collection and Recycling Centers in a safe and efficient manner. The attendants keep records of all contracted waste container pulls, contracted and Solid Waste Management (SWM) recyclable materials pulls, and vehicle traffic counts in the centers. The attendants are also responsible for housekeeping activity in the attendants building and on the grounds at the centers. Currently, there are eleven (11) Collection and Recycling Centers throughout the county with Babcock Center personnel staffing nine (9) of these centers.

The Collection and Recycling Coordinator is based at the SWM offices at the Lexington County Landfill.

SERVICE LEVELS

Service Level Indicators:
Program 1:

Collection and Recycling Centers

Services Provided	Actual FY 23/24	Actual FY24/25	Estimated FY 25/26	Projected FY 26/27
MSW Collected (Tons)	29,754	29,825	30,205	30,709
Yard Trash Collected (Tons)	28,779	27,686	29,225	30,205
Total # of Resident Deliveries	2,254,186	2,283,830	2,323,830	2,373,830

SECTION V. – LINE ITEM NARRATIVES

SECTION VI. A. – SUMMARY OF REVENUES

SECTION VI. B. – LISTING OF POSITIONS

Current Staffing Level:

Job Title	Full Time Equivalent Positions	Enterprise Fund	Other Fund	Total	Pay Band
C&R Coordinator (1)	.5	.5		.5	210
Equipment Mechanic	1	1		1	111
* Collection Center Attendants	15	11.06		11.06	101
Total Positions	16.5	12.56		12.56	

Only two of these positions, the Collection and Recycling Coordinator and the Equipment Mechanic, have benefits.
*These positions are part-time, without benefits.

15 attendants @ 29.5 hours per week = 442.5 hours, divided by 40 hours (FTE Hours) =	11.06 FTE positions
0.5 Coordinator @ 40 hours per week = 20 hours, divided by 40 hours =	0.5 FTE positions
1 Equipment Mechanic =	1 FTE positions
Total FTE for 121203	12.56 FTE positions

(1) Other half of C&R Coordinator is charged to 5700-121207

SECTION VI. C. – OPERATING LINE ITEM NARRATIVES

520100 - CONTRACTED MAINTENANCE — $1,049

These funds are for the annual inspection and replacement of the portable fire extinguishers at the eleven (11) Collection & Recycling Centers.

11 Centers x $24 per inspection		$ 264.00
5 Replacements per year (as needed) x $135		$ 675.00
5 Recharges per year x $22 per recharge		$ 110.00
	Total:	$ 1,049.00

520103 – LANDSCAPING/GROUND MAINTENANCE — $5,000

These funds are for the mowing and/or cutting of the 2 detention ponds located at the Edmund CRC and the Southeast CRC. The ponds will be cut two times per year to keep an aesthetic appearance and safe environment at the Collection & Recycling Centers. Cost to cut the Edmund detention pond is estimated at $1,000 per service and the Southeast detention pond is estimated at $1,500 per service.

- Edmund CRC $1,000 x 2 mowing services per year	= $	2,000.00
- S.E. CRC $1,500 x 2 mowing services per year	= $	3,000.00
	$	5,000.00

520200 - CONTRACTED SERVICES — $2,350,040

These funds are for the transportation of solid waste from the eleven (11) Collection and Recycling Centers, Edmund Landfill, and community projects that we support during the year. The list below represents the estimated number of pulls and the total cost of those pulls based on the recent service history. These are anticipated costs based on current recognizable trends and conditions. Efforts have been made to forecast the waste stream through these centers for the coming year. Factors that affect the waste stream are: continued growth in the county, changes in participation in the Franchise Residential Collection program, changes in numbers and locations of Collection & Recycling Centers, changes in citizen involvement in recycling efforts, inefficiency of waste compaction equipment, and other unknowns can have a tremendous impact on the number of required pulls from the centers. Additionally, an increase in the number of compactors can result in increased efficiency, thereby reducing the costs associated with waste transportation. The prices in this line item reflect a CPI increase of 3.0% for FY 2026-2027.

Estimated Pulls July 1, 2026 – June 30, 2027

Ball Park	1,118	pulls/yr. @	$280.24	$313,308.32 +	$3,900.00 rent:	Period Total =	$317,208.32
Bush River	1,043	pulls/yr. @	$280.24	292,290.32 +	$3,900.00 rent:	Period Total =	$296,190.32
Chapin	663	pulls/yr. @	$280.24	185,799.12 +	$3,900.00 rent:	Period Total =	$189,699.12
Edmund	946	pulls/yr. @	$280.24	$265,107.04 +	$5,850.00 rent:	Period Total =	$270,957.04
Hollow Creek	543	pulls/yr. @	$280.24	$152,170.32 +	$3,900.00 rent:	Period Total =	$156,070.32
Leesville	400	pulls/yr. @	$280.24	$112,096.00 +	$1950.00 rent:	Period Total =	$114,046.00
Landfill	20	Pulls/yr. @	$280.24	$5,604.80 +	$975.00 rent:	Period Total =	$6,579.80
Pelion	500	pulls/yr. @	$280.24	$140,120.00 +	$1,950.00 rent:	Period Total =	$142,070.00
Augusta Rd	1043	pulls/yr. @	$280.24	$292,290.32 +	$4,875.00 rent:	Period Total =	$297,165.32
Sandhills	918	pulls/yr. @	$280.24	$257,260.32 +	$3,900.00 rent:	Period Total =	$261,160.32
Southeast	418	pulls/yr. @	$280.24	$117,140.32 +	$3,900.00 rent	Period Total =	$121,040.32
Summit	373	Pulls/yr.@	$280.24	$104,529.52 +	$4,875.00 rent	Period Total =	$109,404.52
Total	7,985	Pulls/yr.@	$280.24	$2,237,716.40 +	$43,875.00 Rent	Period Total =	$2,281,591.40 +3% $2,350,039.14

520219 – WATER AND OTHER BEVERAGES **$6,990**

These funds provide clean (bottled) drinking water to each of the eleven (11) Collection and Recycling Centers. Due to the nature of the Babcock staff and the contamination of some of the center's drinking water, it is necessary that we provide safe, clean water to consume during their shifts.

- 11 centers x 5 bottles/month = 55 bottles/month
- 55 bottles x 12 months = 660 bottles
- 660 bottles x $9.00 per bottle = $5,940
- Delivery Charge $7.95x 11 Centers per month x12= $6,989.40

520233 – TOWING **$1,200**

These funds cover any towing charges on the two (2) County vehicles assigned to this program. The vehicles are the C&R Coordinator's pick-up, and the service truck.

520300 - PROFESSIONAL SERVICES **$635**

This account covers cost associated with quarterly water quality testing of the Edmund CRC well. This well has recently been designated as a Public Water System which requires regular sampling by SCDES.

520302 - DRUG TESTING SERVICES **$150**

These funds are for testing of employees as necessary in response to specific, non-random situations.

520305 – INFECTIOUS DISEASE SERVICES **$1,070**

This account will cover the cost for hepatitis "B" inoculations available to employees. 29CFR 1910.1030 Guidelines apply to any personnel considered at risk under OSHA 1970 General Data clause. There is considerable information available to support the inclusion of certain personnel in the Solid Waste Management Department in a pathogenic exposure program to vaccinate against hepatitis "B".

Shot Series cost/ employee $214 x 5 employees = $1,070

520400 - ADVERTISING **$2,000**

These funds are for the production and distribution of printed flyers, handouts, advertisements, etc. to be used for SWM Collection & Recycling Centers, County recycling education, and promotional materials. Handouts would include information regarding the operations of the Collection & Recycling Centers. This cost also includes production and distribution of flyers concerning holiday schedules and/or changes to the operations of Collection & Recycling Centers.

520702 - TECHNICAL CURRENCY & SUPPORT **$69**

To cover the cost of maintenance and support agreements.

- DUO Multi-Factor Authentication License - $69/user x 1 users = $69
  DUO Multi-Factor Authentication expense recommended by Technology Services

520710 – SOFTWARE SUBSCRIPTIONS **$ 167**

To cover the cost of software subscriptions that help provide effective customer service:

- Adobe Pro Subscription for the Collection and Recycling Center Coordinator

521000 - OFFICE SUPPLIES **$300**

Office Supplies include: Business cards, printer cartridges, file folders, bulletin board, pens, pencils, laminates, etc., as needed.

521100 - DUPLICATING **$0**

Duplicating costs are being transferred to the Solid Waste Management Administration budget.

521200 - OPERATING SUPPLIES **$31,930**

These funds are necessary to provide such items as cleaning supplies, disinfectants, brooms, rakes, shovels, water hoses, work gloves, and other necessary operating supplies for the eleven (11) Collection and Recycling Centers, the Coordinator, and the Maintenance Mechanic. First Aid supplies, employee personal protective equipment (safety glasses, safety vests, rubber gloves, etc), temporary signage, locks, and keys are also included in this line item. These supplies are necessary to maintain an efficient, clean, and safe environment for employees and residents. Operating Supplies are stored at the SWM offices and distributed to the centers as needed. This figure represents approximately $225.00 per center per month in operating supplies and $220.00 per year for the Coordinator/Mechanic.

$240 x 11 Collection & Recycling Centers = $2,640/month
$2,640 x 12 mo. = $31,680
$31,680 + $250.00 (Coordinator/Mechanic) = $31,930

521402 - OCCUPATIONAL HEALTH SUPPLIES **$100**

This account will cover the cost of health supplies to protect the employees from hazardous materials. Items included but not limited to face masks, latex gloves, chemical gloves, etc.

522000 - BUILDING REPAIRS & MAINTENANCE **$35,000**

These funds are for normal maintenance, repairs, and upkeep of the eleven (11) Collection & Recycling Centers attendant's building's, asphalt, concrete, fences, and gates to allow for appropriate security and safety of the Centers. It also covers the maintenance and repair of any electrical, plumbing, minor damage, or any other on-going maintenance needs. Due to the age and high usage of the facilities, maintenance costs continue to increase each year.

522100 - HEAVY EQUIPMENT REPAIRS & MAINTENANCE **$52,800**

These funds are necessary for the repairs and maintenance of the solid waste compactors at the eleven (11) Collection & Recycling Centers. Currently, there are 57 compactors in operation. Due to the nature of the equipment, the cost of parts is very expensive. The fund in this account allows for an average of $4,800 per collection center throughout the year for parts and repairs.

522200 - SMALL EQUIPMENT REPAIRS AND MAINTENANCE **$400**

These funds are for the repairs of lawnmowers, weed eaters, and other small equipment needed to maintain environmental safety and aesthetic appearance of the Collection & Recycling Centers.

522300 - VEHICLE REPAIRS AND MAINTENANCE **$5,000**

These funds are for normal maintenance costs associated with the operation of the 1500 Chevrolet Pickup Truck #41304 and a service vehicle, Dodge 5500 #42723, assigned to this account.

Chev.1500 Pickup Truck Co # 41304		$ 2,500
Dodge 5500 Service Vehicle Co # 42723		$ 2,500
	Total	$ 5,000

524000 - BUILDING AND CONTENTS INSURANCE **$4,027**

These funds are for insurance of the buildings at the eleven (11) Collection & Recycling Centers. This figure provided by Risk Management.

2025-2026 Actual $3,660.20 + 10% increase estimated by Risk Management = $ 4,026.22

524100 - VEHICLE INSURANCE **$1,600**

These funds are for insurance of the Chevrolet 1500 pickup #41304, and the service vehicle Dodge 5500 #42723. This estimate provided by Risk Management. $800 per vehicle x 2 vehicles = 1,600

524101 – COMPREHENSIVE INSURANCE **$632**

These funds are for comprehensive insurance for the service vehicle Dodge 5500 #42723 assigned to the Maintenance Mechanic. Estimate by Risk Management. $549.28 FY 2025-2026 Actual +15%= $631.67

524201 - GENERAL TORT LIABILITY INSURANCE **$2,055**

These funds are for General Tort Liability Insurance for the Collection & Recycling Center Coordinator, Maintenance Mechanic, and County employed station attendants.
Insurance Estimate: $1867.50 =10%= $2,054.25 estimated by Risk Management.

524202 - SURETY BOND **$0**

To cover the cost of surety bonds for full-time equivalent employees: 12.56 FTE's x $0 per FTE = $0. This is not a surety bond year.

525000 - TELEPHONE **$4,421**

These funds are for telephone service for 11 Collection & Recycling Centers.
11 Phones @ $33.49/each (average) = $368.39 per month
12 months @ $368.39 = $4,420.68

525006 – GPS MONITORING CHARGES **$436**

To cover the cost of monthly vehicle GPS monitoring charges for the 1500 pickup Co #41304 and the service vehicle Dodge 5500 #42723.

2 @ $18.14/month = $36.28
12 months @ $36.28 = $435.36

525021 – SMART PHONE CHARGES **$1,296**

This account covers the cost for smart phone charges for the Collection and Recycling Coordinator and the maintenance mechanic.

Verizon Smart Phone ($54.00 per month x 2)	$ 108
Months	X 12
Total	$ 1,296

525030 - 800 MHZ RADIO SERVICE CHARGES (2) **$1,593**

This account covers cost for two (2) 800 MHz Radios, $66.36 (6 site rate + airtime & tax) /mo.

Monthly service charge for two 800 MHZ radio 2 x $66.36	$ 132.72
Months	x 12
Total Service Charges	$ 1,592.64

525031 - 800 MHZ RADIO MAINTENANCE CONTRACTS (2) **$219**

This account covers cost for two (2) 800 MHz Radio maintenance contracts. The cost per radio includes tax for the 2026-2027 fiscal year. Two radios at $109.08 = $218.16

525040- INTERNET SERVICE CHARGES **$10,800**

These funds are for providing internet service to nine Collection & Recycling Centers to facilitate remote access for the cameras.

525041- E-MAIL SERVICE CHARGES **$437**

These funds are for the Collection & Recycling Center Coordinator's Microsoft Office 365 License (3)

525210 - CONFERENCE & MEETING EXPENSES **$525**

This account covers the class for Chemical Spill Response certification for three employees. 3 x $175 = $525.

525240 - PERSONAL MILEAGE REIMBURSEMENT **$100**

These funds are for reimbursement to cover the cost to the Collection and Recycling Coordinator when it is appropriate to use his/her personal vehicle for the conduct of county business. Examples of this may occur when it is necessary to visit the Collection & Recycling Centers on the weekend, in the early morning, late afternoon, or when the county vehicle is not available.

525318 – UTILITIES **$114,000**

These funds are for utility expenses at the 11 Collection & Recycling Centers.

Average cost per month =	$9,500
Number of months=	x 12
Total=	$114,000

525400 - GAS, FUEL & OIL — $23,324

These funds are for gas, oil, other fluids, and lubricants necessary for the operation of the Coordinator's pickup truck (#41304) and the Maintenance Mechanic's Dodge 5500 service vehicle (#42723) assigned to this account. These funds will also cover the cost of hydraulic fluid needed to operate the compactors at the Collection and Recycling Centers. (Fuel estimates set by Fleet Services: $3.95/gal. diesel; $3.10/gal gas)

1500 Pickup	35 gallons per week @ $3.10 per gallon	$ 5,642.00
Dodge 5500 Service Truck	50 gallons per week @ $3.95per gallon	$ 10,270.00
Diesel Exhaust Fluid (For F-550)	65 gallons @ $2.49 per gallon	$ 161.85
Hydraulic Fluid for Equipment	10 drums @ $725.00 per drum	$ 7,250.00
	Total	$ 23,323.85

525405 - SMALL EQUIPMENT FUEL — $400

This account covers the cost of fuel for all small equipment.

525600 - UNIFORMS & CLOTHING — $6,006

These funds are for uniforms and clothing for the 15 Recycling Center attendants and maintenance mechanic. Attendants receive a new pair of safety shoes every other year which is around 8 pair per year, and the maintenance mechanic receives a new pair every year

Safety Shoes	10 Pair @ $135.00	$ 1,350.00
Shirt – Short Sleeve	65 @ $16.50	$ 1,072.50
Shirt – Long Sleeve	65 @ $16.50	$ 1,072.50
Sweatshirt Hood w/zipper	39 @ $19.60	$ 764.40
Winter Jackets	15 @ $57.20	$ 858.00
Summer Caps	30 @ $7.50	$ 225.00
Winter Hats	30 @ $9.00	$ 270.00
S.C. Sales tax @ 7%		$ 392.87
Total		$ 6,005.27

526500 - LICENSE & PERMITS — $260

These funds will cover any unforeseen cost of water testing by SCDES (based on current permit fees) at the 4 Collection & Recycling Centers with wells.

527040 - OUTSIDE PERSONNEL — $775,451

These funds cover the payment for Babcock Center personnel at nine (9) of the Collection & Recycling Centers. The increase in this line item accounts for a CPI increase as stated in the contract – 3.0 percent.

Ball Park Collection & Recycling Center	$ 86,155.56
Bush River Collection & Recycling Center	$ 86,155.96
Chapin Collection & Recycling Center	$ 86,155.96
Edmund Collection & Recycling Center	$ 86,155.96
Hollow Creek Collection & Recycling Center	$ 71,012.52
Pelion Collection & Recycling Center	$ 71,012.52
River Chase Collection & Recycling Center	$ 86,155.56
Sandhills Collection & Recycling Center	$ 86,155.56
Southeast Collection & Recycling Center	$ 71,012.52
Maintenance Work – all sites	$ 22,893.36
Total:	$752,864.28 +3%= $775,450.20

530100 - DEPRECIATION **$430,000**

This cost will cover the depreciation of our equipment.

538000 - CLAIMS & JUDGMENTS **$750**

This account will cover any cost that may occur that is lower than the deductible for the insurance.

SECTION VI. D. – CAPITAL LINE ITEM NARRATIVES

CAPITAL REQUEST

540000 - SMALL TOOLS AND MINOR EQUIPMENT **$2,000**

This account will cover the cost for any small tools and/or minor equipment which falls below the $500 capital cost limit, especially items not stocked at Central Warehouse. Among the items to be purchased are lawn mower(s), weed trimmer(s), leaf blower(s), small hand tools, etc. for use at the eleven (11) Collection & Recycling Centers.

5AS000 - SIGNS **$4,000**

This amount represents the funds necessary to obtain new and/or replacement directional, informational, and educational signs at each of the Collection & Recycling Centers. This amount also includes costs for signposts, brackets, and other hardware necessary for the installation of new and/or existing signs. In some cases the signs are needed to solve a safety issues (i.e. traffic direction/control). In other instances, the signs will direct the types of recycle products accepted in a given container, reducing the chance of contaminated containers, and insuring the optimum revenue for the container when delivered to the processor. The increase results from recent cost increases from the supplier(s), especially related to the increase in steel costs for acceptable signposts. Average cost per sign will vary based on the size, color, and message.

5AS000 - CONCRETE PADS/ASPHALT (REPLACEMENT) **$45,000**

This account will cover the cost to repair or replace existing black top or concrete pads at various Collection and Recycling Centers. The black top gets cracked and broken due to the heavy containers being set down on it over time. To ensure the safety and integrity of our Collection & Recycling Centers, we need to repair or replace the black top with concrete or asphalt. In some cases, we need to replace the existing broken concrete.

5AS000 - COLLECTION AND RECYCLING CENTER STRIPING **$6,500**

These funds will be used to provide direction and safety striping at the eleven (11) Collection and Recycling Centers. The striping provides increased visibility at night, a safety barrier for the staff, and efficiency of traffic flow.

5AS000 – (3) SELF-CONTAINED COMPACTORS (REPLACEMENT) **$174,252**

These funds will be used to purchase eight (3) new Self-Contained compactors to replace existing compactors that are 15-20 years old. Based on the age of the compactors and a maintenance analysis performed, a replacement schedule has been established. These self-contained compactors will be used to replace breakaway compactors that are currently in use. These replacements need to take place in order to bring the County into compliance with DES Storm Water regulations. These changes will save significant fines and penalties in the future.

Self-Contained Compactor (with options)	3 @ $ 51,135.94	$	153,408.00
Ground Protection Plates	9 @ $ 500.00	$	4,500.00
Hopper Extended to both Container Sides	3@ $ 4,348.00	$	13,044.00
Shipping(Freight)	3@ $ 1,100.00	$	3,300.00
Total		$	174,252.00

5AS000 – ENGINEERING BUSH RIVER ROAD CRC **$145,000**

These funds will be used to provide engineering services to allow for expansion of the Bush River Road Collection and Recycling Center. During the 2025/2026 Fiscal year, the nearby Riverchase Recycling Center was relocated. Due to the Riverchase Recycling Center relocation, the Bush River Road location is expected to see in increase in traffic and volume. Due to this anticipated increase and the continued growth of the Irmo area and expansion is needed.

5AS000 – CONSTRUCTION BUSH RIVER ROAD CRC **$800,000**

These funds will be used to provide construction services to allow for expansion of the Bush River Road Collection and Recycling Center. During the 2025/2026 Fiscal year, the nearby Riverchase Recycling Center was relocated. Due to the Riverchase Recycling Center relocation, the Bush River Road location is expected to see an increase in traffic and volume. Due to this anticipated increase and the continued growth of the Irmo area, expansion is needed.

5AS000 - (1) TRUCK (REPLACEMENT) **$59,400**

This account will cover the cost of purchasing one new vehicle to replace the current Chevrolet 1500 that is in operation. The vehicle has been recommended for replacement by Fleet Services. This vehicle has a useful life of 120,000 miles and will be above the useful life at the time of replacement.

5AS000 – BALLPARK ROAD CRC CONSTRUCTION & ENGINEERING **$5,150,000**

These funds will be used to provide engineering and construction services to allow for the relocation of the Ballpark Road Collection Center. The relocation of this collection center will increase safety and efficiency for residents and County Staff. The current collection center has a small amount of traffic stacking room which results in lines backing up onto the roadway. This traffic issue impeded emergency services, other county vehicles, and causes safety issues for any person that needs to travel through the Ballpark Road area. Relocating the Ballpark Road Collection Center will also make available the current location to be utilized by Animal Services to improve their operation.

5AS000 - (1) ROLLOFF CONTAINER TRUCK (NEW) **$324,000**

This account will cover the cost of purchasing one new rolloff container truck to be used in the Collection Center operation. Currently the department does not have a way to relocate any containers and must rely on third party contractors to move containers. Since the department now owns nearly 30 containers, a truck is needed to transport damaged containers to and from the shop. The addition of this new truck will also allow the department to haul containers on an as needed basis during emergency situations or when the regular contractors are unable to respond.

5AS000 - (1) CONTAINER COMPACTION TRUCK (NEW) **$330,000**

This account will cover the cost of purchasing one new waste container compaction truck. Currently the Solid Waste Management Department utilizes the boom truck to compact containers that have been over filled. Even though the boom truck is not designed for this purpose, it is very necessary to ensure the safety of residents and motorists because compacting the containers prevents items from falling out during transportation. Currently the boom truck is due for major repairs due to off-label use. The purchase of this truck will reduce maintenance costs on the current boom truck and improve department efficiency. This truck will also reduce hauling charges for the department because it will allow for more waste to be placed into each container.

SECTION III

COUNTY OF LEXINGTON
New Program Request
Fiscal Year - 2026-2027

Fund # 5700 Fund Title: Solid Waste Management
Organization # 121203 Organization Title: Convenience Stations
Program # 2 Program Title: Collection & Rec. Center Coor. Reclas

Object Expenditure Code	Classification	Total 2026-2027 Requested
	Personnel	
510100	Salaries #_1_	3,433
510300	Part Time #___	0
511112	FICA Cost	263
511113	State Retirement	638
511114	Police Retirement	0
511120	Insurance Fund Contribution #_1__	0
511130	Workers Compensation	95
511131	S.C. Unemployment	0
	*** Total Personnel**	4,429
	Operating Expenses	
520100	Contracted maintenance	0
		0
520200	Contracted Services	0
		0
520305	Infectious Disease Services	0
520400	Advertising	0
521000	Office Supplies	0
521100	Duplicating	0
521200	Operating Supplies	0
		0
		0
522100	Equipment Repairs & Maintenance	0
522200	Small Equipment Repairs & Maint.	0
522300	Vehicle Repairs & Maintenance	0
523000	Land Rental	0
		0
524000	Building Insurance	0
524100	Vehicle Insurance #___	0
524101	Comprehensive Insurance #_1__	0
524201	General Tort Liability Insurance	0
524202	Surety Bonds	0
525006	GPS Monitor Charges	0
525030	800 MHZ Radio Service Charges	0
525031	800 MHZ Radio Maintenance	0
525100	Postage	0
525210	Conference & Meeting Expenses	0
525230	Subscriptions, Dues, & Books	0
525___	Utilities - _____	0
525400	Gas, Fuel, & Oil	0
525600	Uniforms & Clothing	0
526500	Licenses & Permits	0
530100	Depreciation	0
	*** Total Operating**	0
	**** Total Personnel & Operating**	4,429
	**** Total Capital (From Section IV)**	
	***** Total Budget Appropriation**	4,429

SECTION VI - PROGRAM OVERVIEW

Summary of Programs:

Program 2 – Collection Center Supervisor (1)

Program 2: Collection Center Supervisor (1)

Objectives:

The Collection Center Supervisor position has experienced a significant increase in scope and complexity, necessitating reclassification from Pay Band 210 to Pay Band 212. The supervisory responsibilities have expanded considerably, growing from oversight of additional employees and an additional program. The Collection Center Supervisor has gained six additional employees since the last compensation study. The Collection Center Supervisor now manages 25 part time and 5 full time employees.

In addition to the expanded supervisory role, the addition of management and oversight of the County litter collection program has been added. With the addition of the litter collection crew, the Collection Center Supervisor manages 4 full-time litter-related crew members and two additional vehicles. The Collection Center Supervisor is responsible for scheduling the daily duties of the crew and providing oversight to make sure the crew works effectively and efficiently. The Collection Center Supervisor is also responsible for collecting all of the operational data to make sure it is accurate and properly reported for grants and monitoring program success. The operational demands of the position have grown substantially.

Taken together, these changes represent a significant elevation in responsibility, decision-making authority, and technical expertise. The position now encompasses broader operational oversight, increased personnel management, and more complex processes than previously required. For these reasons, reclassification to Pay Band 212 is fully justified and necessary to align compensation with the expanded scope and complexity of the role.

SECTION VI. – LINE ITEM NARRATIVES

SECTION VI. A. – SUMMARY OF REVENUES

SECTION VI. B. – LISTING OF POSITIONS

Current Staffing Level:

Job Title	Full Time Equivalent Positions	General Fund	Other Fund	Total	Band
Collection Center Supervisor*	.5		.5	.5	212
Total Positions	.5		.5	.5	

*50% of this position is funded in SWM Recycling Budget (121207)

Requested Personnel Budget:

510100 - SALARIES AND WAGES **$3,433**

(1) Collection Center Supervisor (Band 212)

511112 - FICA COSTS **$263**

FICA 7.65 % x $3,433 = $ 262.62

511113 - STATE RETIREMENT **$638**

Retirement 18.56 % x $3,433 = $ 637.16

511130 - WORKERS COMPENSATION (1.0 FTE) **$95**

Workers Compensation $3,433 x 2.75% (9410) = $94.41

SECTION III

COUNTY OF LEXINGTON
New Program Request
Fiscal Year - 2026-2027

Fund # 5700 Fund Title: Solid Waste Management
Organization # 121203 Organization Title: Convenience Stations
Program # 3 Program Title: Senior Mechanic Reclassification

Object Code	Expenditure Classification	Total 2026-2027 Requested
	Personnel	
510100	Salaries #_1_	3,181
510300	Part Time #___	0
511112	FICA Cost	244
511113	State Retirement	591
511114	Police Retirement	0
511120	Insurance Fund Contribution #_1__	0
511130	Workers Compensation	327
511131	S.C. Unemployment	0
	*** Total Personnel**	4,343
	Operating Expenses	
520100	Contracted maintenance	0
		0
520200	Contracted Services	0
		0
520305	Infectious Disease Services	0
520400	Advertising	0
521000	Office Supplies	0
521100	Duplicating	0
521200	Operating Supplies	0
		0
		0
522100	Equipment Repairs & Maintenance	0
522200	Small Equipment Repairs & Maint.	0
522300	Vehicle Repairs & Maintenance	0
523000	Land Rental	0
		0
524000	Building Insurance	0
524100	Vehicle Insurance #___	0
524101	Comprehensive Insurance #_1__	0
524201	General Tort Liability Insurance	0
524202	Surety Bonds	0
525006	GPS Monitor Charges	0
525030	800 MHZ Radio Service Charges	0
525031	800 MHZ Radio Maintenance	0
525100	Postage	0
525210	Conference & Meeting Expenses	0
525230	Subscriptions, Dues, & Books	0
525___	Utilities - _____	0
525400	Gas, Fuel, & Oil	0
525600	Uniforms & Clothing	0
526500	Licenses & Permits	0
530100	Depreciation	0
	*** Total Operating**	0
	**** Total Personnel & Operating**	4,343
	**** Total Capital (From Section IV)**	
	***** Total Budget Appropriation**	4,343

SECTION V - PROGRAM OVERVIEW

Summary of Programs:

Program 3 – Senior Mechanic (1)

Program 3: Senior Mechanic (1)

Objectives:

The Solid Waste Management Department requests reclassifying the Mechanic III position to Senior Mechanic to align with the complexity and breadth of responsibilities currently assigned to Senior Mechanics in Fleet Services. Both roles require advanced technical expertise, diagnostic capabilities, and the ability to maintain a wide range of specialized equipment. However, the Solid Waste Senior Mechanic will manage an even more diverse portfolio of assets across multiple operational areas, including Collection and Recycling Centers (CRC), the C&D Landfill, and the Transfer Station.

This reclassification accompanies the addition of a new Mechanic position under Program 4. The expanded role will include training and monitoring the new mechanic—critical duties for onboarding and skill development given the specialized nature of Solid Waste operations. This adjustment also reflects the significant increase in responsibilities that have evolved over the past decade due to departmental growth.

Fleet Services Senior Mechanics primarily focus on preventative maintenance and repairs for EMS ambulances, gasoline and diesel trucks, and passenger vehicles. Their duties include diagnosing and repairing advanced computer-controlled systems, brake and ABS systems, diesel fuel delivery systems, and fabricating emergency equipment—tasks requiring high technical skill and familiarity with complex vehicle systems.

Similarly, the Solid Waste Senior Mechanic will perform advanced diagnostics and repairs but across a broader range of equipment, including CRC trailers, stationary compactors, crushers, bailers, forklifts, landfill off-road equipment (dozers, compactors, dump trucks), cranes, hydroseeders, generators, and specialized water pump systems. The position also requires oversight of hydraulic systems, electrical components, and fabrication tasks. Unlike Fleet Services, which operates primarily in a centralized shop, the Solid Waste Senior Mechanic must provide field-based support across multiple sites, often under time-sensitive conditions to minimize downtime for critical operations.

This restructuring is essential for succession planning and operational continuity. The proposed Senior Mechanic is eligible for retirement within five years, and recruiting candidates with the specialized skills required for this role is challenging. Elevating the position now allows the department to leverage the current mechanic's expertise to train and oversee the new hire, ensuring continuity and preventing operational gaps. This proactive approach will maintain efficiency and minimize service disruptions.

Operationally, the department currently relies heavily on one mechanic, who is often called upon during weekends and holidays to address unexpected equipment failures. Adding a second mechanic and reclassifying the current position to Senior Mechanic will improve coverage, reduce downtime, and ensure consistent service for residents. Given the complexity of Collection and Recycling Center operations, it is imperative to train an additional mechanic to maintain continuity and reliability.

In addition to technical duties, the Senior Mechanic will train and monitor the Program 4: Mechanic position, ensuring proper task delegation, quality control, and adherence to safety and maintenance standards. This structure strengthens the department's preventative maintenance program, reduces reliance on outside contractors, and supports long-term succession planning.

The following chart summarizes the equipment maintained by the Solid Waste Management Department:

Collection and Recycling Equipment:	#		**Recycling:**	#
Cage Trailers – 20 foot	25		Aluminum Can Crusher	1
Cage Trailers – 10 foot	23		Oil Filter Crusher	2
Glass Trailers	15		Enclosed Trailer	1
Tire Trailers	2		Flatbed Trucks	3
Stationary Compactors (Assist)	57		Plastic Film Bailer	1
			Forklift	2
C&D Landfill:				
Off Road Equipment	15		**Transfer Station:**	
Water Pumps/Floc Equip Distribution	2		Front end Loader	2
Hydro seeder	1		Cranes	2
Fuel Truck	1			
Pickup trucks	4			
Dump Trucks	2			
Tractor/Low Boy	1			
Generators and compressors	4			
Bush Hogs	2			
Broom and other small equipment	1			
Forklift	1			
Welder	1			

The following is a listing of specific maintenance required and the current organization/firm that provides this service:

Service Type	Current Provider
Collection and Recycling Centers:	
• CRC Trailers - Annual service, repairs to lights, jacks, tires, and Dump trailer Hydraulics	Lexington County Fleet Service or Solid Waste Management Mechanic
• CRC Stationary Compactors	Solid Waste Management Mechanic
Landfill Equipment:	
• Windshield Wiper replacement, Strobe and marker light repairs, Hydraulic hoes replacement	Total Maintenance & Repair Contractor at added charges, including travel time to and from shop.
• Water Pumps/flocking system for Silt basins	Lexington County Fleet Service, Solid Waste Management Mechanic, Heavy Equipment Operators (HEO's)
• Off Road Equipment (Dozers, Compactors, Dumps, etc.)	Total Maintenance & Repair Contractor at added charges, including travel time to and from shop.

• Hydroseeder	Lexington County Fleet Service, Solid Waste Management Mechanic, or the Landfill Supervisor
• Vehicles (Dump Trucks, Pickups, etc.)	Lexington County Fleet Service
Transfer Station:	
• Front-end Loader- Windshield Wiper replacement, Strobe and marker light repairs, Hydraulic hoes replacement	Total Maintenance & Repair Contractor at added charges, including travel time to and from shop.
• TS Cranes	New Contractor
• TS Chute repairs – rubber flap replacement	Contractor
Recycling:	
• Enclosed Trailer – service and repairs	Lexington County Fleet or Solid Waste Management Mechanic
• Oil Filter Crushers – service and repairs	Contractor or Solid Waste Management Mechanic
• Aluminum Can Crusher - service and repairs	Solid Waste Management Mechanic
• Plastic Film Bailer	Solid Waste Management Mechanic
• Forklift	Lexington County Fleet or Solid Waste Management Mechanic

The addition of this Mechanic position will provide significant operational and financial benefits:

- **Cost Reduction:** Eliminates reliance on contractors for minor repairs, reducing expenses associated with the contractor's profit margins and travel time.
- **Improved Service:** Enhances maintenance coverage during weekends and holidays, minimizing downtime for critical equipment.
- **Succession Planning:** Prepares for the retirement of the current mechanic by ensuring continuity of specialized maintenance knowledge.
- **Operational Efficiency:** Allows Lexington County Fleet Services to focus on core responsibilities and places minor repair responsibilities on the mechanic at the landfill with utilizing the landfill shop.
- **Strengthened Preventative Maintenance Program:** Allows the existing Mechanic to focus primarily on preventative maintenance and scheduled service at the Collection Centers, while the new position provides backup support and assists with major repairs as needed.
- **Support for Growth:** Addresses increased maintenance needs due to expansion of solid waste programs and new equipment such as Transfer Station cranes.

SECTION VI. – LINE ITEM NARRATIVES

SECTION VI. A. – SUMMARY OF REVENUES

SECTION VI. B. – LISTING OF POSITIONS

Current Staffing Level:

Job Title	Full Time Equivalent Positions	General Fund	Other Fund	Total	Band
Senior Mechanic *	1		1	1	112
Total Positions	1		1	1	

*Position requires insurance.

Requested Personnel Budget:

510100 - SALARIES AND WAGES **$3,181**

(1) Senior Mechanic (Band 112)

511112 - FICA COSTS **$244**

FICA 7.65 % x $3,181 = $243.35

511113 - STATE RETIREMENT **$591**

Retirement 18.56 % x $3,181 = $590.39

511130 - WORKERS COMPENSATION (1.0 FTE) **$327**

Workers Compensation $3,181 x 10.26% (9403) = $326.37

SECTION III

COUNTY OF LEXINGTON
New Program Request
Fiscal Year - 2026-2027

Fund # 5700 — Fund Title: Solid Waste Management
Organization # 121203 — Organization Title: Convenience Station
Program # 4 — Program Title: Mechanic

Object Code	Expenditure Classification	Total 2026-2027 Requested
	Personnel	
510100	Salaries #_1_	42,391
510300	Part Time #___	0
511112	FICA Cost	3,243
511113	State Retirement	7,868
511114	Police Retirement	0
511120	Insurance Fund Contribution #_1__	8,750
511130	Workers Compensation	4,350
511131	S.C. Unemployment	
	*** Total Personnel**	66,602
	Operating Expenses	
520100	Contracted maintenance	0
		0
520200	Contracted Services	0
		0
520305	Infectious Disease Services	214
520400	Advertising	0
521000	Office Supplies	0
521100	Duplicating	0
521200	Operating Supplies	500
522100	Equipment Repairs & Maintenance	0
522200	Small Equipment Repairs & Maint.	0
522300	Vehicle Repairs & Maintenance	1,000
523000	Land Rental	0
524000	Building Insurance	0
524100	Vehicle Insurance #___	800
524101	Comprehensive Insurance #_1__	316
524201	General Tort Liability Insurance	1,028
524202	Surety Bonds	0
525006	GPS Monitor Charges	204
525021	Smart Phone Charges	648
525030	800 MHZ Radio Service Charges	703
525031	800 MHZ Radio Maintenance	0
525100	Postage	0
525210	Conference & Meeting Expenses	175
525230	Subscriptions, Dues, & Books	0
525___	Utilities - _____	0
525400	Gas, Fuel, & Oil	5,000
525600	Uniforms & Clothing	600
526500	Licenses & Permits	0
530100	Depreciation	5,000
	*** Total Operating**	16,188
	**** Total Personnel & Operating**	82,790
	**** Total Capital (From Section IV)**	191,100
	***** Total Budget Appropriation**	273,890

SECTION IV

COUNTY OF LEXINGTON
Capital Item Summary
Fiscal Year - 2026 - 2027

Fund # 5700 Fund Title: Solid Waste Management
Organization # 121203 Organization Title: Solid Waste / Collection Stations
Program # 4 Program Title: Mechanic

Qty	Item Description	***BUDGET*** 2026-2027 Requested Amount
1	800 MHZ Mobile Radio (ADDNL)	$3,600
	Maintenance Vehicle (ADDNL)	$185,000
	Tools (ADDNL)	2,500

SECTION V - PROGRAM OVERVIEW

Summary of Programs:

Program 4 – Mechanic (1)

Program 4: Mechanic (1)

Objectives:

The Solid Waste Management Department is requesting the addition of one Mechanic position to support maintenance operations for the Collection and Recycling Centers (CRC), C&D Landfill, Compost Facility, and Transfer Station (TS) programs. This position will assume responsibility for all minor maintenance currently performed by Fleet Services or external contractors under contractual agreements. Minor maintenance includes tasks such as replacing batteries, alternators/starters, hydraulic hoses, air lines, windshield wipers, repairing lights, servicing CRC collection trailers, repairing trailer jacks, tire replacement and repairs, and assisting with repairs to CRC compactors. Additional duties include turning and replacing hammers on the C&D grinder and parts pickup.

Currently, the department relies heavily on one mechanic who is frequently called upon during weekends and holidays to address unexpected equipment failures. Adding a second mechanic will improve coverage, reduce downtime, and ensure consistent service for residents. Furthermore, this position is critical for succession planning, as the existing mechanic is within five years of retirement eligibility. Due to the specialized nature of CRC operations, it is imperative to train an additional mechanic to maintain continuity of service.

The following chart summarizes the equipment maintained by the Solid Waste Management Department:

Collection and Recycling Equipment:	#		**Recycling:**	#
Cage Trailers – 20 foot	25		Aluminum Can Crusher	1
Cage Trailers – 10 foot	23		Oil Filter Crusher	2
Glass Trailers	15		Enclosed Trailer	1
Tire Trailers	2		Flatbed Trucks	3
Stationary Compactors (Assist)	57		Plastic Film Bailer	1
			Forklift	2
C&D Landfill:				
Off Road Equipment	15		**Transfer Station:**	
Water Pumps/Floc Equip Distribution	2		Front end Loader	2
Hydro seeder	1		Cranes	2
Fuel Truck	1			
Pickup trucks	4			
Dump Trucks	2			
Tractor/Low Boy	1			
Generators and compressors	4			
Bush Hogs	2			
Broom and other small equipment	1			
Forklift	1			
Welder	1			

The following is a listing of specific maintenance required and the current organization/firm that provides this service:

Service Type	Current Provider
Collection and Recycling Centers:	
• CRC Trailers - Annual service, repairs to lights, jacks, tires, and Dump trailer Hydraulics	Lexington County Fleet Service or Solid Waste Management Mechanic
• CRC Stationary Compactors	Solid Waste Management Mechanic
Landfill Equipment:	
• Windshield Wiper replacement, Strobe and marker light repairs, Hydraulic hoes replacement	Total Maintenance & Repair Contractor at added charges, including travel time to and from shop.
• Water Pumps/flocking system for Silt basins	Lexington County Fleet Service, Solid Waste Management Mechanic, Heavy Equipment Operators (HEO's)
• Off Road Equipment (Dozers, Compactors, Dumps, etc.)	Total Maintenance & Repair Contractor at added charges, including travel time to and from shop.
• Hydroseeder	Lexington County Fleet Service, Solid Waste Management Mechanic, or the Landfill Supervisor
• Vehicles (Dump Trucks, Pickups, etc.)	Lexington County Fleet Service
Transfer Station:	
• Front-end Loader- Windshield Wiper replacement, Strobe and marker light repairs, Hydraulic hoes replacement	Total Maintenance & Repair Contractor at added charges, including travel time to and from shop.
• TS Cranes	New Contractor
• TS Chute repairs – rubber flap replacement	Contractor
Recycling:	
• Enclosed Trailer – service and repairs	Lexington County Fleet or Solid Waste Management Mechanic
• Oil Filter Crushers – service and repairs	Contractor or Solid Waste Management Mechanic
• Aluminum Can Crusher - service and repairs	Solid Waste Management Mechanic
• Plastic Film Bailer	Solid Waste Management Mechanic
• Forklift	Lexington County Fleet or Solid Waste Management Mechanic

The addition of this Mechanic position will provide significant operational and financial benefits:

- **Cost Reduction:** Eliminates reliance on contractors for minor repairs, reducing expenses associated with the contractor's profit margins and travel time.
- **Improved Service:** Enhances maintenance coverage during weekends and holidays, minimizing downtime for critical equipment.

- **Succession Planning:** Prepares for the retirement of the current mechanic by ensuring continuity of specialized maintenance knowledge.
- **Operational Efficiency:** Allows Lexington County Fleet Services to focus on core responsibilities and places minor repair responsibilities on the mechanic at the landfill with utilizing the landfill shop.
- **Strengthened Preventative Maintenance Program:** Allows the existing Mechanic to focus primarily on preventative maintenance and scheduled service at the Collection Centers, while the new position provides backup support and assists with major repairs as needed.
- **Support for Growth:** Addresses increased maintenance needs due to expansion of solid waste programs and new equipment such as Transfer Station cranes.

SECTION VI. – LINE ITEM NARRATIVES

SECTION VI. A. – SUMMARY OF REVENUES

SECTION VI. B. – LISTING OF POSITIONS

Current Staffing Level:

Job Title	Full Time Equivalent Positions	General Fund	Other Fund	Total	Band
Mechanic *	1		1	1	111
Total Positions	1		1	1	

*Positions requires insurance.

Requested Personnel Budget:

510100 - SALARIES AND WAGES **$42,391**

(1) Mechanic (Band 111) x $42,390.40 Salary per year x 1 = $ 42,390.40

511112 - FICA COSTS **$3,243**

FICA 7.65 % x $42,391 = $ 3,242.91

511113 - STATE RETIREMENT **$7,868**

Retirement 18.56 % x $42,391 = $ 7,867.77

511120 – HEALTH INSURANCE **$8,750**

(1) Mechanic – eligible for insurance

511130 - WORKERS COMPENSATION (1.0 FTE) **$4,350**

Workers Compensation $42,391 x 0.1026 (9403) = $4,349.32

SECTION VI. C. – OPERATING LINE ITEM NARRATIVES

520305 – INFECTIOUS DISEASE SERVICES **$214**

This account will cover the cost for tetanus and hepatitis "B" inoculations available to employees. 29CFR 1910.1030
Guidelines apply to any personnel considered at risk under OSHA 1970 General Data clause. There is considerable information available to support the inclusion of certain personnel in the Solid Waste Management Division in a pathogenic exposure program to vaccinate against hepatitis "B".

Shot Series cost/ employee $213.20 x (1) employee = $214

521200 - OPERATING SUPPLIES **$500**

This account covers the cost for operating supplies used daily, to include safety glasses, gloves, etc.

522300 - VEHICLE REPAIRS & MAINTENANCE **$1,000**

These funds are for normal maintenance costs associated with the operation of the Mechanics maintenance vehicle.

Maintenance Vehicle (Co# 00000)	$ 500
Misc. parts & repairs	500
Total	$ 1,000

524100 - VEHICLE INSURANCE **$800**

This account covers the cost of allocated vehicle insurance. This figure provided by Risk Management.
($800 per vehicle FY 2026-2027)

524101 – COMPREHENSIVE INSURANCE **$316**

To cover the cost of Comprehensive Insurance for the Maintenance vehicle estimated per Risk Management.

524201 - GENERAL TORT LIABILITY INSURANCE **$1,028**

This account covers cost for the FY 26-27 per Risk Management.

524202 – SURETY BONDS **$0**

Cover the cost of surety bonds for full-time equivalent employees. 1.0 FTE's x $10 per FTE = $10. This figure provided by Risk Management. This is not a surety bond year.

5250006 – GPS MONITORING CHARGES **$204**

To cover the cost of monthly vehicle GPS monitoring charges for the Maintenance Vehicle.
1 @ $16.95/month x 12 months = $203.40

525021 – SMART PHONE CHARGES **$648**

This account covers cost of smart phone charges for the new mechanic.

525030 - 800 MHZ RADIO SERVICE CHARGES **$703**

This account covers cost for (1) 800 MHz Radios.

Service for (1) 800 MHz Radio x $58.58/each	$	58.58
Month	x	12
Total	$	702.96

525031 - 800 MHZ RADIO MAINTENANCE **$0**

This account covers cost for needed maintenance for (1) 800 MHz Radios x $0/year (under warranty).

525210 - CONFERENCE & MEETING EXPENSES **$175**

This account covers cost of spill response and cleanup training.

525400 - GAS, FUEL & OIL **$5,000**

This account covers the cost for gas/diesel fuel for vehicles and equipment assigned to this department.

525400 - UNIFORMS & CLOTHING **$600**

This account covers cost for one employee who is required to wear uniforms to identify themselves as County employees, while working directly with the public. Safety apparatus must be worn, due to some of the hazardous conditions the employees are exposed. This includes but not limited to safety boots, pants, tee shirts, sweatshirt, etc.

530100 - DEPRECIATION **$5,000**

This cost will cover the depreciation of the vehicle.

SECTION VI. D. – CAPITAL LINE ITEM NARRATIVES

CAPITAL REQUEST

5AS000 - (1) 800 MHZ MOBILE RADIO (ADDNL) **$3,600**

This account will cover the cost for one (1) 800 MHz radio for the requested the Mechanic III position to provide continuous communication with the department or other agencies.

5AS000 - (1) MAINTENANCE VEHICLE (ADDNL) **$185,000**

This account will cover the cost for (1) 4X4 maintenance vehicle with winch, compressor and tools cabinets for the new Mechanic III position to perform vehicle/equipment maintenance duties.

5AS000 - (1) TOOLS (ADDNL) **$2,500**

This account will cover the cost for various tools that will be needed to be placed on to the new maintenance vehicle.

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

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

Object Code	Expenditure Classification	2024-25 Expenses	2025-26 Expenses (Nov)	2025-26 Amended (Nov)	2026-27 Requested	*BUDGET* 2026-27 Recommend	2026-27 Approved
	Personnel						
510100	Salaries & Wages - 9.5	414,241	178,808	406,333	453,095		
510199	Special Overtime	1,993	0	0	0		
510200	Overtime	13,229	2,476	15,000	15,000		
511112	FICA Cost	31,421	13,372	30,867	34,662		
511113	State Retirement	62,714	33,646	83,211	84,094		
511120	Insurance Fund Contribution - 9.5	77,425	33,646	80,750	83,125		
511130	Workers Compensation	36,692	15,369	37,911	39,587		
	*** Total Personnel**	**637,715**	**277,317**	**654,072**	**709,563**	**0**	**0**
	Operating Expenses						
520100	Contracted Maintenance	225,077	92,527	248,574	248,028		
520200	Contracted Services	482,396	285,372	591,700	734,450		
520233	Towing Service	950	100	1,000	1,000		
520240	Tire Disposal Services	107,676	104,631	107,250	340,000		
520300	Professional Services	60,000	22,500	84,725	87,475		
520302	Drug Testing Services	0	0	1,584	1,610		
520305	Infectious Disease Services	188	53	1,212	853		
520602	Landfill Monitoring - Edmund	27,500	15,500	31,000	32,500		
520702	Technical Currency & Support	0	0	0	207		
520710	Software Subscriptions	0	184	371	115		
521000	Office Supplies	15	0	300	300		
521100	Duplicating	35	0	0	0		
521200	Operating Supplies	22,929	9,811	260,922	260,922		
522000	Building Repairs & Maintenance	881	1,946	14,840	14,840		
522050	Generator Repairs & Maintenance	394	854	4,620	4,620		
522100	Heavy Equipment Repairs & Maintenance	199,103	68,990	197,950	197,950		
522200	Small Equipment Repairs & Maintenance	952	31	6,500	6,500		
522201	Fuel Site Repairs & Maintenance	6,631	4,114	5,200	6,200		
522300	Vehicle Repairs & Maintenance	6,016	3,933	8,774	8,774		
522301	Vehicle Repairs - Insurance/Other	0	2,297	0	0		
523200	Equipment Rental	30,665	0	19,980	19,980		
524100	Vehicle Insurance - 6	4,305	5,600	4,305	6,400		
524101	Comprehensive Insurance	89,612	100,008	65,318	92,696		
524201	General Tort Liability Insurance	5,458	6,520	6,004	7,172		
525006	GPS Monitoring Charges - 21	2,542	798	2,613	2,160		
525021	Smart Phone Charges - 2	0	0	1,392	1,392		
525030	800 MHz Radio Service Charges - 9	5,299	2,525	6,048	6,048		
525031	800 MHz Radio Maintenance - 9	0	0	982	982		
525041	E-mail Service Charges - 0.5	411	389	1,311	1,311		
525210	Conference, Meeting & Training Expenses	1,560	0	5,500	5,500		
525317	Utilities - Landfill (Edmund)	17,763	7,509	24,000	24,000		
525400	Gas, Fuel, & Oil	209,630	67,792	242,531	242,533		
525600	Uniforms & Clothing	5,533	2,358	8,500	8,500		
526500	Licenses & Permits	77	77	300	300		
530100	Depreciation Expense	1,219,690	0	900,000	900,000		
538000	Claims & Judgements (Litigation)	0	4,054	500	500		
538600	SCDHEC Fines - Administrative Order	0	0	5,000	5,000		
	*** Total Operating**	**2,733,288**	**810,473**	**2,860,806**	**3,270,818**	**0**	**0**
	**** Total Personnel & Operating**	**3,371,003**	**1,087,790**	**3,514,878**	**3,980,381**	**0**	**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 Code	Expenditure Classification	2024-25 Expenses	2025-26 Expenses (Nov)	2025-26 Amended (Nov)	2026-27 Requested	*BUDGET* 2026-27 Recommend	2026-27 Approved
	Capital						
540000	Small Tools & Minor Equipment	2,661	0	2,500	2,500		
599999	Capital Clearing	(1,862,429)					
	All Other Equipment	1,862,429	1,387,871	2,207,892	4,759,052		
	**** Total Capital**	**2,661**	**1,387,871**	**2,210,392**	**4,761,552**	**0**	**0**
	Transfers:						
815701	Op Trn to Solid Waste Post Closure	88,402	595,725	595,725	604,338		
	**** Total Transfers**	**88,402**	**595,725**	**595,725**	**604,338**	**0**	**0**
	***** Total Expenses**	**3,462,066**	**3,071,386**	**6,320,995**	**9,346,271**	**0**	**0**

SECTION IV

COUNTY OF LEXINGTON

Capital Item Summary

Fiscal Year - 2026-2027

Fund # 5700 Fund Title: Solid Waste Management

Organization # 121204 Organization Title: Solid Waste/ Landfill Operations

Program # 1 Program Title: Landfill Operations

Qty	Item Description	***BUDGET*** 2026-2027 Requested Amount
	Small Tools & Minor Equipment	$2,500.00
1	Challenger Tractor (Replacement)	$83,000.00
1	Standard Computer (Replacement)	$1,552.00
1	Bat Wing Mower (Replacement)	$38,000.00
	Fuel Site Veeder Root Monitoring System Upgrades	$21,000.00
	Fuel Site Fuelmaster System Upgrades	$15,500.00
	Litter Fence Panels	$400,000.00
	C&D Transfer Station	$4,200,000.00
	**** Total Capital (Transfer Total to Section III)**	**$4,761,552.00**

SECTION V-PROGRAM OVERVIEW

Summary of program:

Program 1: Landfill Operations

Objectives:

This program requires the efforts of nine (9) Heavy Equipment Operators and one (1) Supervisor. This program oversees the Construction & Demolition, the Yard Waste Landfill Operations, and Recycling Materials Recovery Facility, while enforcing Lexington County Ordinances, South Carolina Department of Environmental Services (SCDES) rules and regulations. The Supervisor is responsible for this department and the Transfer Station (121206); therefore his salaries and all operational items are split accordingly.

SERVICE LEVELS

Service Level Indicators:
Program 1:

Service Levels C&D Yard Waste Processed	Actual FY 23/24	Actual FY 24/25	Estimated FY 25/26	Projected FY 26/27
Tons Land filled	130,405	148,577	148,499	150,000
Tons Yard Waste Compost	12,004	16,914	15,292	14,500
Tons Asphalt/ Concrete	3,821	4,153	4,450	5,000
Porcelain	69	69	69	70
Tons Appliance/ Metals	1,592	1,663	1,700	1,820
Tons Pro Tanks	5	6	6	6
Tons Mattress	163	0	0	0
Total Recycled	17,654	22,805	21,517	21,396
Total Disposed/ Recycled	148,059	171,382	170,016	171,396

SECTION VI. - LINE ITEM NARRATIVES

SECTION VI. A. – SUMMARY OF REVENUES

SECTION VI. B. – LISTING OF POSITIONS

Current Staffing Levels:

Job Title	Full Time Equivalent Positions	Enterprise Fund	Other Fund	Total	Pay Band
Supervisor of Landfill Operations	0.5*	0.5		0.5	113
Heavy Equipment Operators III	7	7		7.0	108
Heavy Equipment Operators IV	2	2		2	109
Total Positions	9.5	9.5		9.5	

All of these positions require benefits/insurance.
*This position is funded 50% in 121204 and 50% in 121206

SECTION VI. C. - OPERATING LINE ITEM NARRATIVES

520100 – CONTRACTED MAINTENANCE **$248,028**

Thirty (30) portable fire extinguishers are inspected once a year and recharged

Inspections Each	$ 12.00
	x 30
Total	$ 360.00
Recharging Each	$ 30.00
	x 10
Total	$ 300.00
Estimated replacement parts	$ 1,500.00
Fire Hood testing – Training Building $225 per test x 2 (every six months) =	$ 450.00
Total	$ 2,610.00

Co # 44039 Caterpillar 826-K Landfill Compactor.

Total Maintenance & Repair (TM&R) per month	$ 3,041.00
	X 12
Total	$ 36,492.00

Co # 45652 New Caterpillar 826-K Landfill Compactor.

Total Maintenance & Repair (TM&R) per month	$ 3,041.00
	x 12
Total	$ 36,492.00

Co # 44740 Komatsu Excavator

Total Maintenance & Repair (TM&R) per month	$ 1,616.25
	x 12
Total	$ 19,395.00

Co # 44216- Caterpillar D-7-E Dozer.

Total Maintenance & Repair (TM&R) per month	$ 2,205.00
	x 12
Total	$ 26,460.00

Co # 00000 NEW Caterpillar D-4 Dozer.

Total Maintenance & Repair (TM&R) per month	$ 1,788.94
	x 12
Total	$ 21,467.28

Co # 42984 Caterpillar 330 Hydraulic Excavator

Total Maintenance & Repair (TM&R) per month	$ 1,406.36
	x 12
Total	$ 16,876.32

Co # 43328 Cat 730 off Road Truck

Total Maintenance & Repair (TM&R) per month	$ 1,542.00
	x 12
Total	$ 18,504.00

Co # 43878 Cat 730 off Road Truck

Total Maintenance & Repair (TM&R) per month	$ 1,619.00
	x 12
Total	$ 19,428.00

Co # 44725 C&D Shredder

Total Maintenance & Repair (TM&R) per month	$ 2,031.75
	x 12
Total	$ 24,381.00

Co # 44212 Cat 299 Skid Steer

Total Maintenance & Repair (TM&R) per month	$ 521.00
	x 12
Total	$ 6,252.00

Co # 43879 Caterpillar 430 Backhoe.

Total Maintenance & Repair (TM&R) per month	$ 760.00
	x 12
Total	$ 9,120.00

A maintenance contract for inspecting and testing one (1) scale bi-annually. This scale is located at the glass, and tire loading bunkers.

Inspections/bi-annual (1 Scale) 2 x $275.00	$ 550.00
Estimated replacement parts	$ 10,000.00
Total estimated scale maintenance contract	$ 10,550.00

TOTAL CONTRACTED MAINTENANCE $ 248,027.60

520200 - CONTRACTED SERVICES **$734,450**

- Wood grinding/Compost Facility Operation
  14,500 tons wood waste/vegetative waste (FY26-27 Est.) x $37.50 = $543,750.00

  2,000 tons Food Waste (FY 26-27 Est.) x $42/ton = $ 84,000.00
  Total $ 627,750.00

- Janitorial Services for the Administration offices, Transfer Station, Operators building, and Scale Complex
  $1,600 per month x 12 = $19,200 — $19,200.00

- Rip-Rap Stone delivery per ton
  500 tons x $7.50 per ton = $3,750 — $3,750.00

- Crushed stone delivery per ton
  500 tons x $7.50 = $3,750 — $3,750.00

- Crushing of concrete for road repairs — $80,000.00

TOTAL CONTRACTED SERVICES $734,450.00

520233 – TOWING SERVICES **$1,000**

This account covers cost associated with towing Landfill vehicles as needed for repairs.

520240 - TIRE DISPOSAL SERVICES **$340,000**

This account is to cover a portion of the cost of disposal of waste tires. Whole tires are banned from Landfills, per SCDES. In order to dispose of tires, the only alternative is to ship them to a local vendor for recycling. A portion of the cost is also covered in the Tire Fee Revenue account in Fund 5710. 3,000 total estimated tonnage – 970 tons covered by Fund 5710 = 2,030 tons.

Total Estimated July 2026 – June 2027 – 2,060 tons x $165/ton = $339,900

520300 - PROFESSIONAL SERVICES **$87,475**

This account covers cost associated with several types of services. These services include: Engineering observations, surveying, annual volume calculation, technical assistance, and overview of construction activities for the Edmund Class 2 Landfill at Edmund.

Class II Landfill Compliance (Edmund)	$ 30,000.00
Survey Services for Landfill Compliance (Edmund)	30,000.00
Topographic survey/Landfill volume calculation (Annual) Edmund	11,250.00
Annual Comprehensive Site Inspection – SWPPP	3,000.00
Annual NPDES Sampling and Analysis	3,000.00
FY2024-25 Project Planning Activities	10,000.00
Total	$ 87,250.00

A mandatory fee is required to cover cost of SCDES Drinking Water annual fee for public wells located on the landfill site.

Water Fee	$ 225.00
Total Professional Services	$ 87,475.00

520302 - DRUG TESTING SERVICE **$1,610**

The required Random Drug/Alcohol Testing is for six (6) employees if an accident/incident were to occur to any employee while operating County equip/vehicle, a Drug/Alcohol testing is mandatory. For employees holding CDL licenses, as required of their position, are on a random drug-screening program.

Random Drug Testing (6 employees x $40.67/test)	$ 244.02
After hours drug & alcohol (4 employees x $250/test)	$ 1,000.00
Random Driver History Check (6 employees x $17.75/report)	$ 106.50
Random Alcohol Testing Employee (6 employees x $43.24)	$ 259.44
Total Estimated Test	$ 1,609.96

520305 – INFECTIOUS DISEASE SERVICE **$853**

This account will cover the cost for hepatitis "B" inoculations available to employees. 29CFR 1910.1030 Guidelines apply to any personnel considered at risk under OSHA 1970 General Data clause. There is considerable information available to support the inclusion of certain personnel in the Solid Waste Management Division in a pathogenic exposure program to vaccinate against hepatitis "B".

Shot Series cost/ employee $213.20 x (4) employees = $852.80

520602 - L/F WELL MONITORING - EDMUND **$32,500**

The proposed engineering fee is to perform bi-annual sampling and laboratory analysis of groundwater, annual NPDES sampling/reporting, and cover inspection at the Edmund (Class 2, Cell 2) Landfill. Engineering consultants oversee and handle all laboratory reports as required by SCDHEC. This fee includes: Laboratory analysis of sampling for indicator parameters, review of results in relation to maximum contaminant levels, and reporting of results to SCDES.

520702 - TECHNICAL CURRENCY & SUPPORT **$207**

To cover the cost of maintenance and support agreements:

- DUO Multi-Authentication License $69/user x 3 users = $207

520710 – SOFTWARE SUBSCRIPTIONS **$ 115**

To cover the cost of software subscriptions that help provide effective customer service:

- Adobe Pro Subscriptions: 1 employees at $115/employee = $115

521000 - OFFICE SUPPLIES **$300**

This account is to cover supplies used in this program. Office Supplies include: Business cards, printer ribbons, file folders, bulletin board, pens, pencils, etc., as needed.

521100 - DUPLICATING **$0**

All duplicating costs are being transferred to the Solid Waste Management Administration Budget.

521200 - OPERATING SUPPLIES **$260,922**

This account covers the cost for operating supplies used daily in the Landfill operations. Erosion control maintenance for approx. 142 acres requiring vegetation to include sediment pond dams/trench slopes & closed MSW Landfill. Portions of the Property will require seed, fertilizer, mulch, and stone for road maintenance. General operating supplies are to include: rakes, shovels, work & safety gloves, equipment cleaning supplies, trash bags for litter control throughout the landfill facility, etc. This also covers cost of supplies not carried at Central Warehouse.

-	Rip Rap Stone x $32.00/ton x 500 tons	$ 16,000.00
-	Polymer Material (Floc) for basin cleaning	$ 215,352.00
-	Grassing Materials (MSW Lf repairs, barrow area & other general maint.) =	$ 5,000.00
-	Erosion Reinforcement Materials	$ 2,500.00
-	General Operating Supplies	$ 5,000.00
	Sub-total	$ 243,852.00
	S.C. Sale tax @ 7%	$ 17,069.64
	Total	$ 260,921.64

522000 - BUILDING REPAIRS & MAINTENANCE **$14,840**

This account covers needed repairs to all structural buildings at the Edmund facility, with the exception of the Transfer Station Facility. Generator maintenance, well & septic tank maintenance, paving asphalt to repair entrance of scales, Sandblasting, and paint for scales, fuel tank maintenance, general maintenance of oil & maintenance storage sheds, and office buildings.

Estimated repairs	$ 10,250.00

Annual inspection for garage doors (twice a year @ $95)	$ 190.00
	x 11
Total Annual	$ 2,090.00
Estimated cost for repairs to garage doors	$ 2,500.00
Total	$ 14,840.00

522050 – GENERATOR REPAIRS & MAINTENANCE **$4,620**

Annual inspection and repairs for two Generators (Contract)	$ 2,310.00
	X 2
Total	$ 4,620.00

522100 - HEAVY EQUIPMENT REPAIRS & MAINTENANCE **$197,950**

This account is for landfill heavy equipment repairs not covered by contracted maintenance (TM&R) and include items as follows: tires, cutting blades, compactor cleats, off-road tires, etc. This account covers 19 pieces of heavy equipment: 2 excavators, 2 compactors, 2 haul trucks, 2 dozers, 3 water pumps, 3 tractors,1 off road hydro seeder/ Water Truck, 1 motor grader, 1 skid steer, 1 forklift, and 1 back hoe.

Maintenance, parts, and labor to repair 19 pieces of landfill equipment	$ 100,000.00
Estimated cost for off road truck tires (4)	$ 24,000.00
Hard facing the Shredder Drum	$ 10,000.00
Undercarriage rebuild for D7 Dozer	$ 51,000.00
Sub-total	$ 185,000.00
S.C. Sale tax @ 7%	$ 12,950.00
Total	$ 197,950.00

522200 - SMALL EQUIPMENT REPAIRS AND MAINTENANCE **$6,500**

This account is to cover cost of any small equipment used in the landfill operations for maintenance & repair of the following: Air compressor's (3), lawn mowers (3), welders (2), steam cleaners (2), grease guns, air hammer, etc.

Estimated Repairs	$ 6,500.00

522201 – FUEL SITE REPAIRS & MAINTENANCE **$6,200**

This account is for cost associated with the repairs, maintenance, and SCDES annual testing of the Veeder-Root system at the Edmund Landfill fuel site. Estimate provided by Fleet Maintenance $1,200 for annual testing and $5,000 for repairs.

522300 - VEHICLE REPAIRS & MAINTENANCE **$8,774**

This account is for cost associated with the service maintenance and repairs for the landfill vehicles:

Estimated cost for maintenance, and repair to 7 vehicles	$ 5,200.00
Estimated cost for vehicle parts	$ 3,000.00
Sub-total	$ 8,200.00
S.C. Sale tax @ 7%	$ 574.00

Total	$ 8,774.00

523200 – EQUIPMENT RENTAL **$19,980**

This account is for cost associated with the rental of equipment to clean out the basin ponds in the landfill, Vibrator roller for reconstruction of the entrance (dirt portion) road in the landfill, etc.

Road Vibrator Roller (Road Maintenance)	$ 3,500.00
Months	x 4
Sub-total	$ 14,000.00
S.C. Sale tax @ 7%	$ 980.00
Total	$ 14,980.00
Miscellaneous Equipment	$ 5,000.00
Total Rental	$ 19,980.00

524100 - VEHICLE INSURANCE **$6,400**

This account will cover the cost for liability insurance for landfill vehicles. Cost based on Risk Management estimate.

524101 - COMPREHENSIVE INSURANCE/LANDFILL EQUIP. **$92,696**

This account is for insurance to cover: Inland, Marine, Fire, Vandalism, etc. of Heavy Equipment used in the landfill operations. Costs based on projections provided by Risk Management.

524201 - GENERAL TORT LIABILITY INSURANCE **$7,172**

This account fee covers the cost for the FY 26/27 for the current number of employees. FY 2025-2026 actual = $6,520.00 + 10 % estimated by Risk Management = $ 7,172.00.

524202 – SURETY BONDS **$0**

This account fee covers the cost for Surety Bonds for FY 26/27 - 9.5 FTE's x $0 each = $0. This is not a surety bond year.

525006 – GPS MONITORING CHARGES **$2,160**

This account covers cost for GPS monitoring and activation.

Monitoring of 12 Units x $15.00/unit	$ 180.00
Months	x 12
Total	$ 2,160.00

525021 - SMART PHONE CHARGES **$1,392**

To cover the cost of a Smart Phone for the Heavy Equipment Operator IV's for the period of July 1, 2026 through June 30, 2027.

$58/month x (2) x 12 = $ 1,392

525030 - 800 MHZ RADIO SERVICE CHARGES **$6,048**

This account covers cost for nine (9) 800 MHz Radios:

Service for (9) Radios x $56.00 (5 site rate + airtime & tax)/month =	$	504.00
Month	x	12
Total	$	6,048.00

525031 - 800 MHZ RADIO MAINTENANCE **$982**

This account covers cost for required maintenance of 800 MHz Radios. (9) Radios at $109.08 per radio = $981.72

525041 - E-MAIL SERVICE CHARGES **$1,311**

Microsoft Office 365 License (G3) – Landfill Supervisor	$ 437
Microsoft Office 365 License (G3) – HEO IV (2) =	$ 874
Total	$ 1,311

525210 – CONFERENCE, MEETING & TRAINING EXPENSES **$5,500**

This account will cover cost for the Landfill Supervisor to attend the Solid Waste Association of North America (SWANA) Regional conference. The conference is an educational program to update those in the field of Solid Waste Management on Federal and State regulations and Landfill Operational Applications. Courses are offered to assist with CEU hours that are required in maintaining both SWANA and SCDHEC landfill management re-certifications. Also, 2 staff members to attend the annual Spill Prevention Course held locally. The increase in this line item is due to the County now paying an outside agency for CDL training.

Spill Prevention Course (2) staff members x $165 each	$ 330.00
CDL Training (2 Operators)	$ 3,500.00
SWANA Registration	$ 500.00
Landfill Supervisor Training Course	$ 350.00
3 Nights Lodging (145/day x 3)	$ 435.00
Per Diem ($45/day x 3)	$ 135.00
Mileage Reimbursement	$ 250.00
Total:	$ 5,500.00

525230 - SUBSCRIPTIONS, DUES & BOOKS **$0**

525317 - UTILITIES - EDMUND LANDFILL **$24,000**

This account covers the cost of utilities at the Edmund Facility, with the exception of the Transfer Station. The increase in this line item is due to transferring the utility cost for the old Solid Waste Management Administration to this account.

525400 - GAS FUEL & OIL **$242,533**

This account will cover the cost for daily gas, diesel, DEF fluid, transmission, hydraulic, antifreeze, and other lubricants required for vehicles and heavy equipment's services for one year. **Fleet services has proposed a budget cost for gas of $3.15 a gal., DEF of $2.49 a gal., and diesel of $ 3.95 a gal.**

Estimated fuel usage (diesel) total 56,000 Gallons X $3.95 per Gallon = $ 221,200.00

Estimated fuel usage (gas) total 2,264 Gallons X $3.15 per Gallon =		$ 7,131.60
Estimated fuel usage (DEF) total 1,687 Gallons X $2.49 per Gallon =		$ 4,200.63
Misc. Lubricants and Fluids		$ 10,000.00
	Total	$ 242,532.23

525405 – SMALL EQUIPMENT FUEL **$0**

This account covers the cost of gas for all small equipment.

525600 - UNIFORMS & CLOTHING **$8,500**

This account covers cost for (9) employees on staff that are required to wear uniforms to identify themselves as County employees while working directly with the public. Safety apparatus must be worn due to some of the hazardous conditions the employees are exposed.

526500 - LICENSE AND PERMITS **$300**

This account will cover the cost for the following required permit(s):

Landfill NPDES Permit	$ 300.00

530100 - DEPRECIATION **$900,000**

This cost will cover the Depreciation for FY 26/27.

538000 - CLAIMS & JUDGMENTS **$500**

This account will cover any cost, which may occur that are lower than the deductible of our insurance.

538600 – SCDHEC FINES – ADMIN ORDER **$5,000**

This account will cover potential landfill fines issued by SCDES.

SECTION VI. D. – CAPITAL LINE ITEM NARRATIVES

CAPITAL REQUEST

540000 - SMALL TOOLS & MINOR EQUIPMENT **$2,500**

This account will cover costs for any small tools and minor equipment, which falls below the $500 capital cost limit. This includes replacement items not stocked at Central Warehouse such as wrenches, ratchets, sockets, floor jacks, lawn mowers, etc.

5AS000 – CHALLENGER TRACTOR (REPLACEMENT) **$83,000**

This account will cover the cost of replacing one (1) Challenger farm tractor utilized in the landfill based on Fleet Services replacement schedule.

5AS000 – BAT WING MOWER (REPLACEMENT) **$38,000**

This account will cover the cost of replacing one (1) batwing mover based on Fleet Services replacement schedule.

5AS000 – STANDARD COMPUTER (REPLACEMENT) **$1,552**

This account will cover the cost of replacing one standard computer. This replacement is recommended by Technology Services.

5AS000 – FUEL SITE VEEDER ROOT MONITORING SYSTEM UPGRADES **$21,000**

This account will provide funding for (1) Veeder Root fuel tank monitoring upgrade. Our current Veeder Root system's technical support will end soon. Parts and supplies for these systems are currently limited and will be unavailable in coming years. This account will also cover the cost of fuel level probes that may need to be upgraded as well during the replacement of our unit.

5AS000 – FUEL SITE FUELMASTER SYSTEM UPGRADES **$15,500**

This account will provide funding for (2) Fuelmaster Live units, 1 fixed and 1 mobile. Upgrading to Fuelmaster Live provides real-time, cloud-based monitoring of fuel transactions and system diagnostics on web enabled devices. This system provides automated reporting and reduces Tech. Services workload with the ability to update software while keeping systems online.

5AS000 – PORTABLE LITTER FENCE PANELS **$400,000**

This account will cover the cost of portable litter fence panels. These panels are needed to place around the C&D dump off areas to catch wind-blown litter. If not caught this litter flies onto neighboring properties and scattered on the landfill property causing a DES violation.

5AS000 – C&D TRANSFER STATION **$4,200,000**

This account will cover the cost of engineering, design, and construction of a Transfer Station for C&D Waste. This transfer station will be designed to handle small vehicles which mainly consist of small businesses and residents. Currently all vehicles, including small ones, must utilize the C&D Landfill which creates significant safety concerns. The smaller vehicles generally have more occupants which increases the likelihood of injuries from waste on the ground or contact between pedestrians and other vehicles/equipment. Also, during periods of rain, the C&D landfill is almost always inaccessible to any vehicle that does not have 4 wheel drive which sometimes results in residents and businesses being turned away due to driving conditions.

TRANSFERS

815701 – OP TRN TO SOLID WASTE CLOSURE/POST CLOSURE CARE COST **$604,338**

This is our annual portion of the Financial Assurance, as required by SCDES. These funds cover the Closure/Post Closure costs of the Edmund C&D Landfill, Cell 2 Expansion.

SECTION III

COUNTY OF LEXINGTON
New Program Request
Fiscal Year - 2026-2027

Fund # 5700 Fund Title: Solid Waste Management
Organization # 121204 Organization Title: Landfill
Program # 2 Program Title: Landfill Supervisor Reclassification

Object Code	Expenditure Classification	Total 2026-2027 Requested
	Personnel	
510100	Salaries #_1_	3,307
510300	Part Time #___	0
511112	FICA Cost	253
511113	State Retirement	614
511114	Police Retirement	0
511120	Insurance Fund Contribution #_1__	0
511130	Workers Compensation	340
511131	S.C. Unemployment	0
	*** Total Personnel**	4,514
	Operating Expenses	
520100	Contracted maintenance	0
		0
520200	Contracted Services	0
		0
520305	Infectious Disease Services	0
520400	Advertising	0
521000	Office Supplies	0
521100	Duplicating	0
521200	Operating Supplies	0
		0
		0
522100	Equipment Repairs & Maintenance	0
522200	Small Equipment Repairs & Maint.	0
522300	Vehicle Repairs & Maintenance	0
523000	Land Rental	0
		0
524000	Building Insurance	0
524100	Vehicle Insurance #___	0
524101	Comprehensive Insurance #_1__	0
524201	General Tort Liability Insurance	0
524202	Surety Bonds	0
525006	GPS Monitor Charges	0
525030	800 MHZ Radio Service Charges	0
525031	800 MHZ Radio Maintenance	0
525100	Postage	0
525210	Conference & Meeting Expenses	0
525230	Subscriptions, Dues, & Books	0
525___	Utilities - _____	0
525400	Gas, Fuel, & Oil	0
525600	Uniforms & Clothing	0
526500	Licenses & Permits	0
530100	Depreciation	0
	*** Total Operating**	0
	**** Total Personnel & Operating**	4,514
	**** Total Capital (From Section IV)**	
	***** Total Budget Appropriation**	4,514

SECTION VI - PROGRAM OVERVIEW

Summary of Programs:

Program 2 – Landfill Supervisor (1)

Program 2: Landfill Supervisor (1)

Objectives:

The Landfill Supervisor position has experienced a significant increase in scope and complexity, necessitating reclassification from Pay Band 113 to Pay Band 212. The supervisory responsibilities have expanded considerably, growing from oversight of additional employees and an outside vendor. The Landfill Supervisor has gained five additional employees since the last compensation study. The Landfill Supervisor now manages thirteen employees compared to the original eight.

In addition to the expanded supervisory role, the addition of management and oversight of the vendor operating the Solid Waste Management Department's Compost facility. The Landfill Supervisor's job duties have become more complex over the last ten years due to growth. In the last ten years the amount of material received in the landfill has increased by 175% and the amount of material received in the transfer station has increased by 42%. Considerable growth has increased the complexity of managing employee schedules, equipment repair/maintenance, and proper execution of departmental budgets.

Taken together, these changes represent a significant elevation in responsibility, decision-making authority, and technical expertise. The position now encompasses broader operational oversight, increased personnel management, and more complex processes than previously required. For these reasons, reclassification to Pay Band 212 is fully justified and necessary to align compensation with the expanded scope and complexity of the role.

SECTION VI. – LINE ITEM NARRATIVES

SECTION VI. A. – SUMMARY OF REVENUES

SECTION VI. B. – LISTING OF POSITIONS

Current Staffing Level:

Job Title	Full Time Equivalent Positions	General Fund	Other Fund	Total	Band
Landfill Supervisor*	.5		.5	.5	212
Total Positions	.5		.5	.5	

*50% of this position is funded through SWM Transfer Station Budget (121206)

Requested Personnel Budget:

510100 - SALARIES AND WAGES **$3,307**

(1) Landfill Supervisor (Band 212)

511112 - FICA COSTS **$253**

FICA 7.65 % x $3,307 = $ 252.98

511113 - STATE RETIREMENT **$614**

Retirement 18.56 % x $3,307 = $ 613.78

511130 - WORKERS COMPENSATION (1.0 FTE) **$340**

Workers Compensation $3,307 x 10.26% (9403) = $339.30

SECTION III

COUNTY OF LEXINGTON
New Program Request
Fiscal Year - 2026-2027

Fund # 5700 Fund Title: Solid Waste Management
Organization # 121204 Organization Title: Landfill
Program # 3 Program Title: Maintenance Assistant II

Object Expenditure Code	Classification	Total 2026-2027 Requested
	Personnel	
510100	Salaries #_1_	43,285
510300	Part Time #___	0
511112	FICA Cost	~~332~~ 3312
511113	State Retirement	8,034
511114	Police Retirement	0
511120	Insurance Fund Contribution #_1__	8,750
511130	Workers Compensation	3,602
511131	S.C. Unemployment	
	*** Total Personnel**	~~64,003~~ 66,983
	Operating Expenses	
520100	Contracted maintenance	0
		0
520200	Contracted Services	0
		0
520305	Infectious Disease Services	214
520400	Advertising	0
521000	Office Supplies	0
521100	Duplicating	0
521200	Operating Supplies	328
522100	Equipment Repairs & Maintenance	0
522200	Small Equipment Repairs & Maint.	0
522300	Vehicle Repairs & Maintenance	0
523000	Land Rental	0
524000	Building Insurance	0
524100	Vehicle Insurance #___	0
524101	Comprehensive Insurance #_1__	0
524201	General Tort Liability Insurance	456
524202	Surety Bonds	0
525006	GPS Monitor Charges	0
525021	Smart Phone Charges	0
525030	800 MHZ Radio Service Charges	703
525031	800 MHZ Radio Maintenance	0
525100	Postage	0
525210	Conference & Meeting Expenses	0
525230	Subscriptions, Dues, & Books	0
525___	Utilities - _____	0
525400	Gas, Fuel, & Oil	0
525600	Uniforms & Clothing	600
526500	Licenses & Permits	0
530100	Depreciation	0
	*** Total Operating**	2,301
	**** Total Personnel & Operating**	66,304 69,284
	**** Total Capital (From Section IV)**	4,300
	***** Total Budget Appropriation**	70,604 73,584

SECTION IV

COUNTY OF LEXINGTON
Capital Item Summary
Fiscal Year - 2026 - 2027

Fund # 5700 Fund Title: Solid Waste Management
Organization # 121204 Organization Title: Solid Waste / Landfill Operations
Program # 3 Program Title: Maintenance Assistant II

Qty	Item Description	***BUDGET*** 2026-2027 Requested Amount
1	800 MHZ Mobile Radio (ADDNL)	$4,300

**** Total Capital (Transfer Total to Section III)** **4,300**

SECTION V - PROGRAM OVERVIEW

Summary of Programs:

Program 3 – Maintenance Assistant II (1)

Program 3: Maintenance Assistant II (1)

Objectives:

The Solid Waste Department is requesting the addition of a Maintenance Assistant II position to support daily facility operations and perform essential maintenance tasks. This role is critical to ensuring efficiency and compliance within solid waste operations, particularly as service demands continue to increase.

Historically, the Department relied heavily on Community Service personnel to complete a wide range of maintenance duties at the landfill. These tasks included litter collection along Landfill Lane and windblown areas, debris cleanup around the transfer station chute and wastewater recovery system, heavy equipment cleaning, and weekly mowing of grass at the landfill and along both sides of Landfill Lane, which is approximately one mile in length. In 2007, Community Service personnel contributed 5,526 hours annually—equivalent to approximately three laborers per day, Monday through Saturday. However, this resource has steadily declined over time, with only 549 hours recorded in 2025. This reduction has created a significant gap in the ability to maintain the facility effectively.

In addition to the decrease in available hours, reliance on Community Service personnel presents scheduling challenges. Their availability is unpredictable, as assignments are court-ordered and attendance is inconsistent. When these individuals do report for duty, a Heavy Equipment Operator must stop primary responsibilities to supervise them throughout the day. This disrupts operations and reduces productivity. By adding a Maintenance Assistant II, maintenance tasks can be completed consistently while also providing proper supervision for any Community Service workers assigned to the facility.

The Maintenance Assistant II position will also alleviate the burden on Heavy Equipment Operators, who are currently pulled away from critical equipment operation to perform routine maintenance tasks such as litter collection and mowing. This issue has become more pressing as SCDES inspectors have increased the rigor of their inspections, frequently citing areas for litter removal and grass cutting. With the growing volume of waste entering the facility, it is imperative that Heavy Equipment Operators remain focused on their core responsibilities. A dedicated Maintenance Assistant will allow compliance to be maintained, operational efficiency to improve, and safety standards to be upheld without compromising equipment operations.

SECTION VI. – LINE ITEM NARRATIVES

SECTION VI. A. – SUMMARY OF REVENUES

SECTION VI. B. – LISTING OF POSITIONS

Current Staffing Level:

Job Title	Full Time Equivalent Positions	General Fund	Other Fund	Total	Band
FT Maintenance Assistant II*	1		1	1	109
Total Positions	1		1	1	

*Position requires insurance

Requested Personnel Budget:

510100 - SALARIES AND WAGES **$43,285**

(1) Maintenance Assistant II (Band 109)

511112 - FICA COSTS **$3,312**

FICA 7.65 % x $43285 = $ 3,311.30

511113 - STATE RETIREMENT **$8,034**

Retirement 18.56 % x $43,285 = $ 8,033.70

511120 – HEALTH INSURANCE **$8,750**

(1) Maintenance Assistant II – eligible for insurance = $8,750

511130 - WORKERS COMPENSATION (1.0 FTE) **$3,602**

Workers Compensation $43,285 x 0.0832 (6217) = $3,601.31

SECTION VI. C. – OPERATING LINE ITEM NARRATIVES

520305 – INFECTIOUS DISEASE SERVICES **$214**

This account will cover the cost for tetanus and hepatitis "B" inoculations available to employees. 29CFR 1910.1030
Guidelines apply to any personnel considered at risk under OSHA 1970 General Data clause. There is considerable information available to support the inclusion of certain personnel in the Solid Waste Management Division in a pathogenic exposure program to vaccinate against hepatitis "B".

Shot Series cost/ employee $213.20 x (1) employee

521200 - OPERATING SUPPLIES $328

This account covers the cost for operating supplies used daily, to include safety glasses, gloves, etc.

524201 - GENERAL TORT LIABILITY INSURANCE $456

This account covers cost for the FY 26-27

525030 - 800 MHZ RADIO SERVICE CHARGES $703

This account covers cost for (1) 800 MHz Radios.

Service for (1) 800 MHz Radio x $58.58/each	$	58.58
Month	x	12
Total	$	702.96

525031 - 800 MHZ RADIO MAINTENANCE $0

This account covers cost for needed maintenance for (1) 800 MHz Radios x $0/year (under warranty).

525400 - UNIFORMS & CLOTHING $600

This account covers cost for one employee who is required to wear uniforms to identify themselves as County employees, while working directly with the public. Safety apparatus must be worn, due to some of the hazardous conditions the employees are exposed. This includes but not limited to safety boots, pants, tee shirts, sweatshirt, etc.

SECTION VI. D. – CAPITAL LINE ITEM NARRATIVES

CAPITAL REQUEST

5AS000 - (1) 800 MHZ RADIO **$4,300**

This account will cover the cost for One (1) 800 MHz radio for the requested positions to provide continuous communication with the department or other agencies.

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 Code	Expenditure Classification	2024-25 Expenses	2025-26 Expenses (Nov)	2025-26 Amended (Nov)	BUDGET 2026-27 Requested	BUDGET 2026-27 Recommend	BUDGET 2026-27 Approved
	Personnel						
	*** Total Personnel**	**0**	**0**	**0**	**0**	**0**	**0**
	Operating Expenses						
520200	Contracted Services	165,747	57,470	114,000	110,000		
520300	Professional Services	183,677	62,827	189,400	192,800		
520620	EPA Cost	0	0	15,000	15,000		
521100	Duplicating	1	0	0	0		
525315	Utilities - Landfill/Cayce 321	25,060	9,136	34,000	26,000		
526500	Licenses & Permits	1,354	0	1,200	1,200		
530100	Depreciation	784	0	784	784		
538500	Property Taxes	2,593	2,790	2,700	3,000		
	*** Total Operating**	**379,216**	**132,223**	**357,084**	**348,784**	**0**	**0**
	**** Total Personnel & Operating**	**379,216**	**132,223**	**357,084**	**348,784**	**0**	**0**
	Capital						
	All Other Equipment	0	0	122,000	0		
	**** Total Capital**	**0**	**0**	**122,000**	**0**	**0**	**0**
	***** Total Expenses**	**379,216**	**132,223**	**479,084**	**348,784**	**0**	**0**

SECTION V. - PROGRAM OVERVIEW

Summary of Program:

321 Landfill

Objectives:

The 321 landfill was closed in 1988 and declared a Superfund Site several years later. The basic reasons for being declared a Superfund Site by the EPA were: 1.) Groundwater contamination, 2.) Methane gas migration, and 3.) sediment and erosion. Groundwater recovery wells have been installed along with a methane recovery system and the sediment and erosion issues are under control.

The groundwater and methane systems are high maintenance and will be ongoing costs for many years.

At this time no major issues are anticipated at this landfill. The methane and groundwater systems apparently are functioning to SCDES and USEPA's satisfaction. These are the two major areas of concern.

All costs related to this program are USEPA/SCDES mandated requirements.

SECTION VI. – LINE ITEM NARRATIVES

SECTION VI. A. – LISTING OF REVENUES

SECTION VI. B. – LISTING OF POSITIONS

SECTION VI. C. – OPERATING LINE ITEM NARRATIVES

520200 – CONTRACTED SERVICES **$110,000**

This account includes the cost of operation, maintenance, and sampling/analysis of methane and groundwater systems.

520300 - PROFESSIONAL SERVICES **$ 192,800**

For the operation management, annual inspection, reporting fees, ground water/methane reports, remedial operations, and coordination with SCDES/EPA by our consultant for this project is included in this account.

520620 – EPA COST **$ 15,000**

This account includes payment to the USEPA based on costs incurred for managing this site.

521100 – DUPLICATING **$ 0**

All duplicating costs have been transferred to the SWM Administration Budget.

52315 – UTILITIES **$ 26,000**

Estimated utility cost for groundwater recovery and methane recovery systems based on historical information.

526500 – LICENSES AND PERMITS **$1,200**

This covers the estimated SCDES fees for spray irrigation system and other permits.

530100 – DEPRECIATION **$784**

To cover anticipated depreciation expense for equipment at the 321 Landfill.

538500 – PROPERTY TAXES **$ 3,000**

To cover anticipated property taxes for leased buildings at the 321 Landfill.

SECTION VI. D. – CAPITAL LINE ITEM NARRATIVES

CAPITAL REQUEST

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

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

Object Code	Expenditure Classification	2024-25 Expenses	2025-26 Expenses (Nov)	2025-26 Amended (Nov)	2026-27 Requested	BUDGET 2026-27 Recommend	BUDGET 2026-27 Approved
	Personnel						
510100	Salaries & Wages - 4.5	224,612	92,320	214,789	226,896		
510199	Speical Overtime	1,754	0	0	0		
510200	Overtime	15,776	3,012	10,000	12,000		
511112	FICA Cost	17,125	6,915	15,476	18,276		
511113	State Retirement	26,698	13,375	41,721	44,339		
511120	Insurance Fund Contribution - 4.5	36,675	15,938	38,250	39,375		
511130	Workers Compensation	21,621	8,677	19,311	20,518		
511213	State Retirement - Retiree	8,356	4,318	0	0		
	*** Total Personnel**	**352,617**	**144,555**	**339,547**	**361,403** 4	**0**	**0**
	Operating Expenses						
520100	Contracted Maintenance	48,095	18,210	58,248	63,704		
520200	Contracted Services	6,229,871	2,723,325	7,156,368	7,084,012		
520219	Water & Other Beverage Service	1,031	396	1,320	2,035		
520300	Professional Services	125	125	8,635	8,635		
520302	Drug Testing Services	0	0	1,042	1,055		
520305	Infectious Disease Services	53	0	606	427		
520702	Technical Currency & Support	0	61	68	69		
521000	Office Supplies	222	0	500	500		
521100	Duplicating	11	0	0	0		
521200	Operating Supplies	1,873	242	2,945	2,945		
522000	Building Repairs & Maintenance	13,930	24,762	80,000	80,000		
522100	Heavy Equipment Repairs & Maintenance	205,704	3,484	255,234	255,234		
523200	Equipment Rental	184	62	2,074	2,074		
524000	Building Insurance	12,569	13,017	13,378	14,320		
524101	Comprehensive Insurance	7,065	6,824	5,913	7,848		
524201	General Tort Liability Insurance	2,368	2,608	2,605	3,000		
525021	Smart Phone Charges - 2	489	152	1,296	1,296		
525030	800MHz Radio Service Charges - 3	2,944	1,397	3,360	3,361		
525031	800 MHz Radio Maintenance - 2	0	0	546	546		
525041	Email Service Charges	208	208	437	437		
525210	Conference, Meeting & Training Expenses	0	0	3,399	3,399		
525317	Utilities - County L/F Edmund	23,765	9,092	28,000	28,000		
525400	Gas, Fuel, & Oil	36,067	12,279	45,195	45,195		
525600	Uniforms & Clothing	1,264	797	4,878	4,878		
526500	Licenses & Permits	100	0	900	900		
530100	Depreciation	413,637	0	500,000	500,000		
538000	Claims & Judgments	0	0	250	250		
538300	Retainage Payable Expense	17,426	0	0	0		
	*** Total Operating**	**7,019,001**	**2,817,041**	**8,177,197**	**8,114,120**	**0**	**0**
	**** Total Personnel & Operating**	**7,371,618**	**2,961,596**	**8,516,744**	**8,475,523** 4	**0**	**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 Code	Expenditure Classification	2024-25 Expenses	2025-26 Expenses (Nov)	2025-26 Amended (Nov)	2026-27 Requested	*BUDGET* 2026-27 Recommend	2026-27 Approved
	Capital						
540000	Small Tools & Minor Equipment	572	465	1,200	1,200		
599999	Capital Clearing	(697,311)					
	All Other Equipment	697,311	519,063	1,324,876	275,000		
	**** Total Capital**	**572**	**519,528**	**1,326,076**	**276,200**	**0**	**0**
	***** Total Expenses**	**7,372,190**	**3,481,124**	**9,842,820**	**8,751,724**	**0**	**0**

SECTION IV

COUNTY OF LEXINGTON

Capital Item Summary

Fiscal Year 2026-2027

Fund # 5700 Fund Title: Solid Waste Management

Organization # 121206 Organization Title: Solid Waste/ Transfer Station

Program # 1 Program Title: Transfer Station

Qty	Item Description	***BUDGET*** 2026-2027 Requested Amount
	Small Tools & Minor Equipment	1,200
1	Boom Lift	275,000

SECTION V - PROGRAM OVERVIEW

Summary of Programs:

Program 1 - Transfer Station

Program 1: Transfer Station

Objectives:

This program requires the efforts of 4 (Four) Heavy Equipment Operators and 1 (one) Landfill/Transfer Station Supervisor. This program processes all Municipal Solid Waste (MSW) entering the facility through the Transfer Station, while enforcing Lexington County Ordinance, South Carolina Department of Health and Environmental Controls, and (SCDES) rules and regulations. The Supervisor is responsible for this department and the Landfill Operations (121204); therefore, his salary and all operational items are split accordingly.

SERVICE LEVELS

Service Level Indicators:
Program 1:

MSW Processed	Actual FY 23/24	Actual FY 24/25	Estimated FY 25/26	Projected FY 26/27
Landfilled Tons	152,960	157,644	154,529	155,386
Transferred Tons	154,231	156,076	153,063	154,018

SECTION VI. – LINE ITEM NARRATIVES

SECTION VI. A. – SUMMARY OF REVENUES

SECTION VI. B. – LISTING OF POSITIONS

Current Staffing Level:

Job Title	Full Time Equivalent Positions	Enterprise Fund	Other Fund	Total	Pay Band
Landfill/Transfer Station Supervisor	0.5*	0.5		0.5	113
Heavy Equipment Operators III	3	3		3	108
Heavy Equipment Operator IV	1	1		1	109
Total Positions	4.5	4.5	0	4.5	

All of these positions require insurance.

*This position is funded ½ in 121206 and ½ in 121204

SECTION VI. C. – OPERATING LINE ITEM NARRATIVES

520100 - CONTRACTED MAINTENANCE **$63,704**

This account will cover the expenditure of two (2) pieces of heavy equipment, (Front-end Loaders), to include: Total Maintenance & Repair (TM&R) for mechanical and general maintenance, a fire protection system on the equipment, and the cost of maintenance for (2) truck scales.

The heavy equipment is serviced every 250 operating hours for (TM&R) and the monthly cost is a set price to cover all maintenance, except for ground engaging tools. Also, the equipment is covered by a separate contract for a fire protection system, based on four inspections per year.

Co. #44189 Caterpillar 938 Front-End Loader Serviced by Blanchard Machinery

Total Maintenance & Repair (TM&R) per month.	$ 1,496.00
	x 12
Total	$ 17,952.00

Co. #45109 Caterpillar 938 Front-End Loader Serviced by Blanchard Machinery

Total Maintenance & Repair (TM&R) per month.	$ 1,496.00
	x 12
Total	$ 17,952.00

A maintenance contract for inspecting and testing two (2) scales monthly. The scales are located at the entrance and exit and are required by the Department of Agriculture for monthly inspections, due to all incoming and outbound customers being charged tipping fees based on their weights.

Inspections/month (3 Scales) 12 x $900	$ 10,800.00
Estimated replacement parts	$ 5,000.00
Clean under scales	$ 12,000.00
Total estimated scale maintenance contract	$ 27,800.00
TOTAL CONTRACTED MAINTENANCE	$ 63,704.00

520200 - CONTRACTED SERVICES **$7,084,012**

This account covers the cost of contracts for the transport and disposal of Municipal Solid Waste (MSW) from the Transfer Station and direct hauled waste to the Waste Management (WM) Landfill located in Richland County. This account also covers the cost for the hauling and disposing of wash down leachate water generated from the Transfer Station floor. The leachate is delivered to a wastewater treatment plant for disposal. Leachate water is collected in an underground storage tank (UST). This account also covers the cost for removal of solid sedimentation from the (UST) as required.

The Transport, by NW White, of MSW tonnage to (WM) Landfill is estimated for FY 26/27, and based on the first six months of the current year plus the actual tonnage for the next 6 months of the previous year plus growth. Estimated transfer station tonnage for FY 26/27 is 162,422 tons. Projected increase for FY 26/27 is an estimated tonnage of 157,658 tons. Current FY 25/26 base rate for transporting is $15.75 per ton. The estimated rate per ton for FY 2026-2027 based on the contract effective July 1, 2026, is $16.22/ton an increase of 3 percent.

Cost per ton	$ 16.22
First quarter estimated tonnage	x 41,065
Total	$ 666,074.30
Cost per ton	$ 16.22
Second quarter tonnage	x 38,256
Total	$ 620,512.32
Cost per ton	$ 16.22
Third quarter tonnage	x 38,795
Total	$ 629,254.90
Cost per ton	$ 16.22
Fourth quarter tonnage	x 39,542
Total	$ 641,371.24
Total Transporting Cost	$ 2,557,212.76

The Disposal of MSW at Richland Landfill is estimated and based on the first six months of the current year plus the actual tonnage for the next 6 months of the previous year plus estimated growth. Estimated tonnage (Transfer Station + Direct Delivery to the Landfill) for FY 26/27 is 160,000 tons. The contract rate for disposal is estimated based on the contract for FY 26/27 effective July 1, 2026 at $27.98 per ton, an increase of 3 percent over the current rate of $27.17 per
ton.

Transferred:	
Cost per ton	$ 27.98
Total estimated tonnage	x 157,658
Total Transferred Disposal Cost	$ 4,411,270.84
Direct Landfill Disposal:	
Cost per ton	$ 27.98
Total estimated tonnage	x 2,342
Total Direct Disposal	$ 65,529.16
Total Disposal Cost	$ 4,476,800.00

The contract for hauling and disposal of the two (UST's) water is estimated:

Cost per gallon	$ 0.60
Gallons of wastewater	x 50,000

	$ 30,000.00
Potential analysis if required by Waste Treatment Plant	$ 5,000.00
Cleaning out of UST (2)	$ 15,000.00
Total UST Haul & Disposal Cost	$ 50,000.00
TOTAL CONTRACTED SERVICES	$ 7,084,012.76

520219 – WATER & OTHER BEVERAGES **$2,035**

This account covers cost associated with providing clean drinking (bottled -5 gallon) water for the landfill and transfer station staff. 220 bottles of water per year x $9.25 per bottle = $2,035

520300 - PROFESSIONAL SERVICES **$8,635**

This account covers cost associated with several types of services: South Carolina Department of Environmental Services (SCDES)

Annual drinking water fee and sampling	$ 635
Laboratory analysis for Transfer Station (UST) Leachate for random samples	
Each Test Sample $1,000 x 1 sample =	$ 1,000
Semi-annual Structural Steel inspection Transfer Station Hopper (Inspection $3,500 x 2 per year = $7,000)	$ 7,000
Total Professional Services	$ 8,635

520302 - DRUG TESTING SERVICES **$1,055**

The required Random Drug/Alcohol Testing is for five (5) employees if an accident/incident were to occur to any employee while operating County equip/vehicle. Drug/Alcohol testing is mandatory. For employees holding CDL licenses, as required in their position, are on a random drug screening.

Random Drug Testing (3 employees x $40.67/test)	$ 122.01
After hours drug & alcohol Testing (3 employees x $250/test)	$ 750.00
Random Alcohol Testing	$ 43.24
Employees	x 3
Total	$ 129.72
Random Driver History Check (3 employees x $17.75/report)	$ 53.25

Total Estimated Testing	$ 1,054.98

520305 – INFECTIOUS DISEASE SERVICES **$427**

This account will cover the cost for hepatitis "B" inoculations available to employees. 29CFR 1910.1030 Guidelines apply to any personnel considered at risk under OSHA 1970 General Data clause. There is considerable information available to support the inclusion of certain personnel in the Solid Waste Management Division in a pathogenic exposure program to vaccinate against hepatitis "B".

Shot Series cost/ employee $213.20 x 2 employees = $426.40.

520702 - TECHNICAL CURRENCY & SUPPORT **$69**

To cover the cost of maintenance and support agreements:

- DUO Multi-Authentication License $69/user x 1 users $69

521000 - OFFICE SUPPLIES **$500**

This account is to cover supplies used in this program. Office Supplies include business cards, printer ribbons, file folders, bulletin board, pens, pencils, etc., as needed.

521100 - DUPLICATING **$0**

Cost for duplicating has been transferred to the Solid Waste Administration Budget.

521200 - OPERATING SUPPLIES **$2,945**

This account covers the cost for operating supplies used daily in the Transfer Station operations. Stakes to barricade, barricade tape, pH test kits, and chemical resistant rubber gloves if hazardous loads are disposed of improperly.

Operating Supplies	$	1,000.00
Safety glasses	$	25.00
Pairs	x	6
Total	$	150.00
Work gloves - operators and community service workers	$	0.74
Pairs	x	300
Total	$	222.00
Steam cleaning chemicals per drum	$	230.00
Total drums	x	6
Sub-total	$	1,380.00
Total SC Sales Tax @ 7%	$	192.64
Total	$	2,944.64

522000 - BUILDING REPAIRS & MAINTENANCE — $80,000

This account covers cost for needed repairs to all structures and grounds maintenance pertaining to the Transfer Station. Water well, and both (UST) drainage systems are also included.

Estimated building repairs	$ 30,000.00
Pressure Wash/Clean inside and front of buildings	$ 50,000.00
Total	$ 80,000.00

522100 - HEAVY EQUIPMENT REPAIRS & MAINTENANCE — $255,234

This account is for heavy equipment and covers repairs to equipment not covered by contracted maintenance (TM&R), such as tires, loader wear pads, sweep broom, etc.

Estimated repair cost for parts for loaders (2)	$ 35,000.00
Misc. Equipment (including 2 cranes)	$ 15,000.00
Rubberized wear pad for 938M loader	$ 2,200.00
Total pads per year	x 32
Sub-total	$ 70,400.00
S.C. SALE TAX @ 7%	$ 4,928.00
Total	$ 75,328.00
Exchange set of tires for 938M	$ 39,000.00
Sets per year	x 3
Sub-total	$ 117,000.00
S.C. SALE TAX @ 7%	$ 8,190.00
Total	$ 125,190.00
Bolt peg. For wear pads	$ 7.00
Total bolt peg.	x 416
Sub-total	$ 2,912.00
S.C. SALE TAX @ 7%	$ 203.84
Total	$ 3,115.84
Freight for tires, wear pads, and bolts	$ 1,600.00
Total	$ 255,233.84

523200 - EQUIPMENT RENTAL — $2,074

This account covers the cost for welding gases, i.e. oxygen, Acetylene tank rental, motorized lift rental for transfer station light, and light cover replacement and maintenance.

- Tank rental - $27.50/mo x 12 months + SC Sales Tax @7%	$ 353.10
- Lift rental - $580/day + Delivery/Pickup $280 = $860/day x 2 days	$ 1,720.00
Total	$ 2,073.10

524000 - BUILDING INSURANCE **$14,320**

This account is for insurance to cover Transfer Station and its contents. FY 2025-2026 amended Dec. budget $13,016.72 + 10% = $14,318.40

524101 - COMPREHENSIVE INSURANCE **$7,848**

This account is for insurance to cover: Inland, Marine, Fire, Vandalism, etc. of Heavy Equipment used in the Transfer Station operations.

524201 - GENERAL TORT LIABILITY INSURANCE **$3,000**

This account covers cost for the FY 26/27 and is for the current number of employees. FY 2025-2026 Actual $2,608 + 15% = $2,999.20.

524201 - SURETY BONDS **$0**

This account fee covers the cost for Surety Bonds 4.5 FTE's x $0 = $0 for FY 26/27. This is not a surety bond year.

525021 - SMART PHONE CHARGES **$1,296**

To cover the cost of a Smart Phone for the Landfill Supervisor and the HEO IV for the period of July1, 2026 through June 30, 2027. ($54.00 a month) $54.00/month x 12 x 2 = $1,296.00

525030 - 800 MHZ RADIO SERVICE CHARGES **$3,361**

This account covers cost for (5) 800 MHz Radios.

Service for (5) Radios x $56.01 (5 site rate + airtime & tax)/month=	$	280.05
Month	x	12
Total	$	3,360.06

525031 - 800 MHZ RADIO MAINTENANCE **$546**

This account covers the maintenance cost for: (5) Radio x $109.08 = Total $545.40

525041 - E-MAIL SERVICE CHARGES **$437**

Email service charges for HEO IV assigned to the transfer station.

525210 - CONFERENCE & MEETING **$3,399**

This account will cover the cost for the Landfill Supervisor to attend the Solid Waste Association of North America (SWANA) Regional Conference to be held in South Carolina. This conference is an educational program to update those in the field of Solid Waste Management on Federal and State Regulations, Landfill Operational Applications, and Recycling. Courses are offered to assist with CEU hours that are required in maintaining both SWANA and SCDES management re-certifications. The increase in the line item is due to adding funding to send 1 operator to the new Entry Level Driver Training Class if a new employee is hired without a CDL.

SWANA Registration & Special Courses	$	550.00
3 nights lodging ($138/day x 3)	$	414.00
Per Diem ($45/day x 3 days)	$	135.00
Travel	$	100.00

Transfer Station Certification	$ 350.00
Entry Level Driver Training	$ 1,750.00
Total	$ 3,299.00

This account will also cover the cost for the Supervisor to attend quarterly SWANA meetings for the education of solid waste regulations and updated procedures.

Meeting Expense	$ 25.00
Quarters	x 4
Total	$ 100.00
Total Conferences & Meetings	$ 3,399.00

525230 - SUBSCRIPTIONS, DUES & BOOKS **$0**

This account covers the cost of subscriptions, dues, and books.

525317 - UTILITIES **$28,000**

This account covers cost of all utilities associated with the old transfer station and the expanded transfer station, including the two remote cranes that utilize electric power.

525400 - GAS, FUEL & OIL **$45,195**

This account covers the cost for gas, diesel, DEF Fluid, transmission fluid, hydraulic oil, anti-freeze, and other lubricants required for equipment's services and daily fuel for the fiscal year. **Fleet services has proposed a budget cost of $ 3.95 per gal. (Diesel), and $2.49 a gal. (DEF).**

Estimated fuel usage 10,340 Gallons X $3.95 per Gallon =	$ 40,843.00
Estimated DEF usage 312 Gallons X $2.49 per Gallon =	$ 776.88
Misc. Lubricants, and Fluids	$ 3,575.00
Total	$ 45,194.88

525600 - UNIFORMS & CLOTHING **$4,878**

This account covers cost for four employees and is required to wear uniforms to identify themselves as County employees while working directly with the public. Safety apparatus must be worn due to some of the hazardous conditions the employees are exposed.

526500 - LICENSE & PERMITS **$900**

This account will cover required permits as follows:

Transfer Station (UST) permits (2 tanks x $200 = $400)	$ 400.00
Drinking Water well license	$ 250.00
Transfer Station permits	$ 250.00
Total	$ 900.00

530100 - DEPRECIATION **$500,000**

This cost will cover the depreciation of our heavy equipment.

538000 - CLAIMS & JUDGMENTS **$250**

This account will cover any cost that may occur that are lower than the deductible of our insurance.

SECTION VI. D. – CAPITAL LINE ITEM NARRATIVES

CAPITAL REQUEST

540000 - SMALL TOOLS & MINOR EQUIPMENT **$1,200**

This account will cover the cost for any small tools and minor equipment that falls below the $500 capital cost limit. This also includes replacement items not stocked at Central Warehouse such as wrenches, ratchets, sockets, floor jacks, dollies, cell phone replacement and batteries, Smart Phone for the Landfill Supervisor, etc.

5AS000 – BOOM LIFT **$275,000**

This account will cover the cost of purchasing a boom lift that will be used to perform maintenance on the transfer station building, loading hoppers, and other tasks around the landfill.

SECTION III

COUNTY OF LEXINGTON
New Program Request
Fiscal Year - 2026-2027

Fund # 5700 — Fund Title: Solid Waste Management
Organization # 121206 — Organization Title: Transfer Station
Program # 2 — Program Title: Landfill Supervisor Reclassification

Object Code	Expenditure Classification	Total 2026-2027 Requested
	Personnel	
510100	Salaries #_1_	3,307
510300	Part Time #___	0
511112	FICA Cost	253
511113	State Retirement	614
511114	Police Retirement	0
511120	Insurance Fund Contribution #_1__	0
511130	Workers Compensation	340
511131	S.C. Unemployment	0
	*** Total Personnel**	4,514
	Operating Expenses	
520100	Contracted maintenance	0
		0
520200	Contracted Services	0
		0
520305	Infectious Disease Services	0
520400	Advertising	0
521000	Office Supplies	0
521100	Duplicating	0
521200	Operating Supplies	0
		0
		0
522100	Equipment Repairs & Maintenance	0
522200	Small Equipment Repairs & Maint.	0
522300	Vehicle Repairs & Maintenance	0
523000	Land Rental	0
		0
524000	Building Insurance	0
524100	Vehicle Insurance #___	0
524101	Comprehensive Insurance #_1__	0
524201	General Tort Liability Insurance	0
524202	Surety Bonds	0
525006	GPS Monitor Charges	0
525030	800 MHZ Radio Service Charges	0
525031	800 MHZ Radio Maintenance	0
525100	Postage	0
525210	Conference & Meeting Expenses	0
525230	Subscriptions, Dues, & Books	0
525___	Utilities - _____	0
525400	Gas, Fuel, & Oil	0
525600	Uniforms & Clothing	0
526500	Licenses & Permits	0
530100	Depreciation	0
	*** Total Operating**	0
	**** Total Personnel & Operating**	4,514
	**** Total Capital (From Section IV)**	
	***** Total Budget Appropriation**	4,514

SECTION VI - PROGRAM OVERVIEW

Summary of Programs:

Program 2 – Landfill Supervisor (1)

Program 2: Landfill Supervisor (1)

Objectives:

The Landfill Supervisor position has experienced a significant increase in scope and complexity, necessitating reclassification from Pay Band 113 to Pay Band 212. The supervisory responsibilities have expanded considerably, growing from oversight of additional employees and an outside vendor. The Landfill Supervisor has gained five additional employees since the last compensation study. The Landfill Supervisor now manages thirteen employees compared to the original eight.

In addition to the expanded supervisory role, the addition of management and oversight of the vendor operating the Solid Waste Management Department's Compost facility. The Landfill Supervisor's job duties have become more complex over the last ten years due to growth. In the last ten years the amount of material received in the landfill has increased by 175% and the amount of material received in the transfer station has increased by 42%. Considerable growth has increased the complexity of managing employee schedules, equipment repair/maintenance, and proper execution of departmental budgets.

Taken together, these changes represent a significant elevation in responsibility, decision-making authority, and technical expertise. The position now encompasses broader operational oversight, increased personnel management, and more complex processes than previously required. For these reasons, reclassification to Pay Band 212 is fully justified and necessary to align compensation with the expanded scope and complexity of the role.

SECTION VI. – LINE ITEM NARRATIVES

SECTION VI. A. – SUMMARY OF REVENUES

SECTION VI. B. – LISTING OF POSITIONS

Current Staffing Level:

Job Title	Full Time Equivalent Positions	General Fund	Other Fund	Total	Band
Landfill Supervisor*	.5		.5	.5	212
Total Positions	.5		.5	.5	

*50% of the funding for this position is from the SWM Landfill Budget (121204)

Requested Personnel Budget:

510100 - SALARIES AND WAGES **$3,307**

(1) Landfill Supervisor (Band 212)

511112 - FICA COSTS **$253**

FICA 7.65 % x $3,307 = $ 252.98

511113 - STATE RETIREMENT **$614**

Retirement 18.56 % x $3,307 = $ 613.78

511130 - WORKERS COMPENSATION (1.0 FTE) **$340**

Workers Compensation $3,307 x 10.26% (9403) = $339.30

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

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

Object Code	Expenditure Classification	2024-25 Expenses	2025-26 Expenses (Nov)	2025-26 Amended (Nov)	BUDGET 2026-27 Requested	BUDGET 2026-27 Recommend	BUDGET 2026-27 Approved
	Personnel						
510100	Salaries and Wages - 0.5	33,120	13,702	32,554	34,322		
510199	Special Overtime	148	0	0	0		
510300	Part Time - 10 (5.80 - FTE)	230,614	108,084	283,749	297,182		
511112	FICA Cost	20,181	9,305	21,777	25,360		
511113	State Retirement	38,480	22,603	58,706	61,527		
511120	Insurance Fund Contribution - 0.5	4,075	1,771	4,250	4,375		
511130	Workers Compensation	23,115	7,323	28,678	27,914		
	*** Total Personnel**	**349,733**	**162,788**	**429,714**	**450,680**	**0**	**0**
	Operating Expenses						
520200	Contracted Services	82,253	26,541	115,051	121,551		
520233	Towing Service	927	0	1,500	1,500		
520239	E-Waste Recycling	20,571	10,666	78,600	63,900		
520302	Drug Testing Services	0	0	250	250		
520305	Infectious Disease Services	215	53	606	428		
521000	Office Supplies	71	0	250	250		
521100	Duplicating	188	0	225	0		
521200	Operating Supplies	8,951	873	6,300	6,300		
521402	Occupational Health Supplies	0	0	200	200		
522100	Heavy Equipment Repairs & Maintenance	169	0	2,500	2,500		
522200	Small Equipment Repairs & Maintenance	14,450	2,344	30,000	30,000		
522300	Vehicle Repairs & Maintenance	13,402	3,018	12,000	12,000		
524100	Vehicle Insurance - 3	1,845	2,400	1,845	2,400		
524101	Comprehensive Insurance	1,931	1,946	2,221	2,338		
524201	General Tort Liability Insurance	715	715	787	787		
525006	GPS Monitoring Charges - 4	653	218	932	720		
525030	800 MHz Radio Service Charges - 3	2,812	1,327	3,037	3,186		
525031	800 MHz Radio Maintenance - 3	0	0	437	437		
525400	Gas, Fuel, & Oil	29,042	11,117	41,851	41,851		
525600	Uniforms & Clothing	3,825	536	6,837	6,837		
530100	Depreciation	74,994	0	85,000	85,000		
538000	Claims & Judgments	0	0	750	750		
	*** Total Operating**	**257,014**	**61,754**	**391,179**	**383,185**	**0**	**0**
	**** Total Personnel & Operating**	**606,747**	**224,542**	**820,893**	**833,865**	**0**	**0**

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

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

Object Code	Expenditure Classification	2024-25 Expenses	2025-26 Expenses (Nov)	2025-26 Amended (Nov)	2026-27 Requested	*BUDGET* 2026-27 Recommend	*BUDGET* 2026-27 Approved
	Capital						
540000	Small Tools & Minor Equipment	1,676	128	2,000	2,000		
599999	Capital Clearing	(24,010)					
	All Other Equipment	24,010	23,450	69,307	163,500		
	**** Total Capital**	**1,676**	**23,578**	**71,307**	**165,500**	**0**	**0**
	Transfers:						
815722	Op Trn to DHEC Used Oil Grant	11,201	0	0	0		
	**** Total Transfers**	**11,201**	**0**	**0**	**0**	**0**	**0**
	***** Total Expenses**	**619,624**	**248,120**	**892,200**	**999,365**	**0**	**0**

SECTION IV

COUNTY OF LEXINGTON

Capital Item Summary
Fiscal Year - 2026-2027

Fund # 5700 Fund Title: Solid Waste
Organization # 121207 Organization Title: Solid Waste/Recycling
Program # 1 Program Title: Recycling

Qty	Item Description	***BUDGET*** 2025-2026 Requested Amount
	Small Tools & Minor Equipment	2,000
	Signs	4,000
1	Flatbed Truck Replacement	92,000
1	Forklift Repalcement	67,500

** **Total Capital (Transfer Total to Section I and IA)** **165,500**

SECTION V - PROGRAM OVERVIEW

Summary of Programs:

Program 1 – Recycling

Program 1: Recycling

Objectives:

This program requires the efforts of ten (10) part-time Recycling Collectors and (1) full-time Supervisor (Collection Recycling Center Coordinator). The Recycling Collectors pick up, transport, and process recycling materials collected at the 11 (eleven) County Collection & Recycling Centers, Administration Building, Court House, and when requested from other County Agencies. Their duties also include: daily vehicle inspection reports, a daily activity log, picking up supplies for Solid Waste Management, delivering supplies to the Collection & Recycling Centers, maintaining the oil filters and bottles, loading the E-waste trailers, mattress trailers, and daily maintenance of Recycling Collections vehicles/equipment.
The Collection and Recycling Coordinator's duties include: supervision, scheduling, payroll approval of the Recycling Collectors, scheduling of Collection Center recycling requests, and daily collector's task assignments. He/She also oversees vehicle/equipment maintenance, formulates monthly reports for total recycling tonnages/total pull reports for each recyclable commodity and for each Collection & Recycling Center, and purchasing all equipment/supplies as approved in the yearly budget. Additionally, he/she deals directly with recycling vendors for all recycling occurring inside/outside of the Collection & Recycling Centers, holds the Recycling Coordinator responsible as required in the South Carolina Department Environmental Services (SCDES) Solid Waste Policy & Management Act of 1991. The Collection & Recycling Coordinator is responsible for formulating and allocating the Recycling Budget.

Service Levels

Service Level Indicators:	Actual Tons FY 23/24	Actual Tons FY 24/25	Estimated Tons FY 25/26	Projected Tons FY 26/27
Aluminum (UBC)	35.07	28.42	30.59	32.12
Antifreeze	23.49	21.05	26.59	27.92
Batteries – Lead Acid	70.69	67.48	73.45	77.12
Cardboard*	1,534.46	1,644.03	1,845.36	1,937.63
Carpet & Foam Pad*	0.00	0.00	0.00	0.00
Co-Mingled (Franchise)	5,051.99	4,610.49	4,654.64	4,88.37
Cooking Oil*	29.80	32.52	34.15	35.87
Electronics*	263.96	215.46	259.88	272.88
Glass - Brown	0.00	0.00	0.00	0.00
Glass - Clear	0.00	0.00	0.00	0.00
Glass – Green	0.00	0.00	0.00	0.00
Glass – Mix	1617.96	1,194.11	1,359.62	1,427.59
Mattresses*	162.89	0.00	0.00	0.00
Metal*	3,246.88	3,724.84	3,869.26	4,105.23
Newspaper/Magazines*	209.54	196.92	201.98	212.08
Office Paper	31.80	27.41	55.68	58.64
Oil Filters	19.71	9.18	22.65	23.78
Oil Liquid*	283.54	290.76	295.65	305.42
Plastic	330.32	294.65	299.66	304.64
Textiles	0.00	0.00	0.00	0.00
Tires	2,114.50	2,816.39	2,830.03	2,871.53

* Commodities are pulled and processed by outside vendors. (1) Beginning July 1, 2011, E-Waste Recycling became mandatory and is maintained by the Recycling Collectors.

SECTION VI. – LINE ITEM NARRATIVES

SECTION VI. A. – SUMMARY OF REVENUES

SECTION VI. B. – LISTING OF POSITIONS

Current Staffing Level:

Job Title	Full Time Equivalent Positions	Enterprise Fund	Other Fund	Total	Pay Band
*Collection Recycling Coordinator	0.5	0.5		0.5	210
**Recycling Collectors	7.375	7.375		7.375	104
Total Positions	7.875	7.875		7.875	

*Only this position includes health insurance.

** These positions are part-time, 29 hour per week employees.

10 collectors @ 29.5 hours per week = 295 hours, divided by 40 hour (FTE Hours) =	7.375 FTE positions
1 Coordinator @ 40 hours per week, reduced by 50% =	.5 FTE positions
Total FTE for 121207	7.875 positions

*This position is funded ½ in 121203 and ½ in 121207

SECTION VI. C. – OPERATING LINE ITEM NARRATIVES

520200 – CONTRACTED SERVICES $121,551

Hauling of Cardboard & Mixed Paper from the Collection & Recycling Centers

This account covers the cost of the monthly rental and hauling of the 40 yard cardboard compactor boxes and the mixed paper containers. These containers are hauled to Sonoco for recycling of the materials.

Container Rental = $58 per container per month. $58 x 25 containers = $1,450.00 per month.
$1,450.00 per month x 12 months = $17,400

Haul cost per container = $130/per haul.
Estimated hauls – Mixed Paper = 250
Estimated hauls – Cardboard = 350
Total hauls = 600 x $130 = $78,000.00

Rental $17,400 + Hauls $78,000 = Total $95,400.00

Plastic Recycling:

This account will cover the cost of recycling plastic at Sonoco. Cost per ton is $15 per ton.
Estimated tonnage for fiscal year 2026-27 is 331 tons x $15 = Total $4,965.

Fluorescent Bulb Recycling:

This account will cover the cost for contracting an outside vendor to ship, process, and swap drums of crushed CFL and fluorescent bulbs to be recycled from residents. The shipping and processing costs are based on a pallet load.

Shipping and Processing	12 pallets per year @ $1,650.00	$ 19,800
S.C. Sales Tax		$ 1,386
	Total	$ 21,186

Total Contractual Services $ 121,551

520233 – TOWING $1,500

These funds cover the cost of towing on any of the County vehicles assigned to this program (Dodge 4500 flatbed #41169; Dodge 5500 flatbed 432762; Dodge 4500 flatbed #43206; Tilt trailer or any of the other recycling trailers)

520239 – E-WASTE RECYCLING $63,900

Effective as of July 1, 2011, it is unlawful for any person to dispose of electronic waste (Computers, TVs, Monitors, etc.) in with their municipal solid waste. E-waste materials are required to be dropped-off at the landfill for recycling. The materials are palletized, loaded on a tractor trailer, and hauled off for recycling by an R2/RIOS Certified e-waste recycling contractor. These funds will cover the cost of recycling e-waste dropped off at the Edmund Landfill.

Republic Services Labor for Collecting Electronics	$ 1,800 x 12 months	$ 21,600.00
Trailer Rental for two trailers	$ 525 x 52 weeks	$ 27,300.00
Recycling of Peripheral Electronics	$ 0.15 X 100,000 pounds	$ 15,000.00
	Total:	$ 63,900.00

520302 - DRUG TESTING SERVICES **$250**

This account covers any potential need for drug testing of employees.

520305 – INFECTIOUS DISEASE SERVICES **$428**

This account will cover the cost for hepatitis "B" inoculations available to employees. 29CFR 1910.1030 Guidelines apply to any personnel considered at risk under OSHA 1970 General Data clause. There is considerable information available to support the inclusion of certain personnel in the Solid Waste Management Division in a pathogenic exposure program to vaccinate against hepatitis "B".

Shot Series cost/ employee $214 x 2 employees = $428

521000 - OFFICE SUPPLIES **$250**

This account covers any office supplies to include: file folders, pens, pencils, pads, calendars, etc.

521100 - DUPLICATING **$0**

All duplicating charges have been moved to the SWM Administration Budget.

521200 - OPERATING SUPPLIES **$6,300**

This account covers the cost for general cleaning supplies, shrink wrap for palletizing electronic waste, first aid supplies, personal protective equipment, and other safety devices. This price also include the cost to replace one docking plate for loading the electronic trailers ($1,500.00)

521402 - OCCUPATIONAL HEALTH SUPPLIES **$200**

This account will cover the cost of health supplies to protect the employees from hazardous materials. Items included but not limited to: face masks, latex gloves, chemical gloves, etc.

522100 - HEAVY EQUIPMENT REPAIRS & MAINTENANCE **$2,500**

This account will cover the cost of repairs on the Yale forklift and the oil filter baler. These repairs would include tires, hydraulic hoses, motors, paint, metal work, etc.

522200 - SMALL EQUIPMENT REPAIRS & MAINTENANCE **$30,000**

To cover repairs and maintenance of the recycling trailers and containers to include: lights, tires, roll carts, etc. There are approximately 70 trailers, with most of them over 20 years old. Each year, a number of trailers have been refurbished to ensure the safety of the staff and citizens and to project a professional appearance. The repairs generally include fixing loose mesh flooring, painting, replacing rusted bracing, wheel fenders, and dry rotted tires. The average cost per repair has been approximately $1,600 per trailer.

522300 - VEHICLE REPAIRS & MAINTENANCE **$12,000**

These funds are for normal maintenance costs associated with the operation of the three (3) Flat Beds.
Estimated costs:

Dodge 5500 Flat Bed (Co# 43206)	$ 3,500
Dodge 4500 Flat Bed (Co# 41169)	3,500
Dodge 4500 Flat Bed (Co# 43206)	3,000
Sub-total	$ 10,000
Misc. parts & repairs	2,000
Total	$ 12,000

524100 - VEHICLE INSURANCE (3) **$2,400**

This account covers the cost of allocated vehicle insurance. This figure provided by Risk Management.
($800 per vehicle FY 2026-2027 estimate)

524101 – COMPREHENSIVE INSURANCE **$2,338**

To cover the cost of Comprehensive Insurance (Inland & Marine) for the following vehicles and equipment: Dodge 4500 Co#41169, Dodge 4500 Co#41170, and Dodge 4500 Co# 43206 estimated at a total of $1,946 FY2026-27 (actual +15% = $2,237.90) per Risk Management.

524201 - GENERAL TORT LIABILITY INSURANCE (7.75) FTE'S **$787**

To cover the cost of allocated general tort liability insurance for 50% of Collection and Recycling Center Coordinator and 8 part time recycling collectors. $715 FY 2026-2027 (actual expenditure + 10% increase = $ 786.50).This figure provided by Risk Management.

524202 – SURETY BONDS **$0**

Cover the cost of surety bonds for full-time equivalent employees. 7.875 FTE's x $0 per FTE = $0. This figure provided by Risk Management. This is not a surety bond year.

525006 – GPS MONITORING CHARGES **$720**

To cover the cost of monthly vehicle GPS monitoring charges for the Dodge 4500 #41169, Dodge 4500 #41170, Dodge 4500 #43206 and Yale Forklift #37206.
4 @/ $15.00month = $60.00/month x 12 months = $720.00

525030 - 800 MHZ RADIO SERVICE CHARGE **$3,186**

This account covers the cost for four (4) 800 MHz Radios

Service for three (4) Radios @ $66.36 (6 site rate + airtime & tax) each	$ 265.44
Month	x 12
Total	$ 3,185.28

525031 - 800 MHZ RADIO MAINTENANCE **$437**

This account covers the cost for yearly maintenance of three (4) 800 MHz Radios. (4) Radios x $109.08 per radio = $436.32.

525400 - GAS, FUEL & OIL — $41,851

This account covers the cost for gas/diesel fuel for vehicles and equipment assigned to this department. **Fleet Services has proposed a budget cost of $ 3.95/gallon for diesel this FY.**

Dodge Flat Bed (Co# 43762)	65gal/week @ $3.95/gal=	$256.75/week x 52 weeks =	$ 13,351.00
Dodge Flat Bed (Co# 41169)	65gal/week @ $3.95/gal=	$256.75/week x 52 weeks=	$ 13,351.00
Dodge Flat Bed (Co # 43206)	65gal/week @ $3.95/gal=	$256.75/week x 52 weeks=	$ 13,351.00
Yale Forklift Co #37206	10gal/month @ $3.95/gal=	$39.50/month x 12 months=	$ 474.00
Diesel Exhaust Fluid	190 gallons @ $2.49/gal=		$ 473.10
Misc Equip (compressor/welder)			$ 850.00
Total			**$ 41,850.10**

525600 - UNIFORMS & CLOTHING — $6,837

This account covers the cost for ten employees that are required to wear uniforms to identify themselves as County employees while working directly with the public. Safety apparatus must be worn due to some of the hazardous conditions the employees are exposed to. After the initial purchase for all employees, items such as winter jackets, rain coats, pants, and belts will only be purchased on an as needed basis each year. The increase in this line item is due to the recyclers needing more than one pair of boots each year.

Safety Shoes	18 Pair @ $135.00	$ 2,430.00
Winter Jacket	10 @ $75.00	$ 750.00
Raincoat	10@ $62.00	$ 620.00
Shirt – Short Sleeve	36 @ $16.50	$ 594.00
Shirt – Long Sleeve	36 @ $16.50	$ 594.00
Sweatshirt Hood w/zipper	28 @ $19.60	$ 548.80
Work Pants	36 @ $19.49	$ 701.64
Summer Caps	12 @ $7.50	$ 90.00
County Patch	16 @ $1.50	$ 24.00
County Patch	16 @ $1.50	$ 24.00
Sewing on Patch	16 @ $0.80	$ 12.80
S.C. Sales tax @ 7%		$ 447.25
	Total	$ 6,836.49

530100 - DEPRECIATION — $85,000

This cost will cover the depreciation of vehicles and equipment.

538000 - CLAIMS & JUDGMENTS (LITIGATION) — $750

This account will cover any cost that may occur that are lower than the deductible of our insurance.

SECTION VI. D. – CAPITAL LINE ITEM NARRATIVES

CAPITAL REQUEST

540000 - SMALL TOOLS AND MINOR EQUIPMENT **$2,000**

This account will cover the cost for any small tools and minor equipment that falls below the $500 capital cost limit. This also includes replacement items not stocked at Central Warehouse such as wrenches, ratchets, sockets, battery packs, and portable air compressors.

5AR000– SIGNS **$4,000**

This account will cover the cost of signs, banners, and sign materials for electronic recycling events and for the electronic waste building (directional and informational). This amount includes costs for signposts, brackets, and other hardware necessary for the installation of signs and hanging of banners.

5AS000-FLATBEDTRUCK (REPLACEMENT) **$92,000**

This account will cover the cost to purchase one new flatbed vehicle to the current Ram4500 that is in operation. This vehicle has been recommended for replacement by Fleet Services. This vehicles has useful life 275,000 miles and will be above the useful life at the time of replacement.

5AS000- Forklift Replacement **$67,500**

This account will cover the cost to purchase one new 6,000lb capacity Diesel Pneumatic Forklift to replace our current 2012 Forklift that is in operation. This equipment has been recommended by Fleet Services for replacement as it will be above it's useful life at time of replacement

SECTION III

COUNTY OF LEXINGTON
New Program Request
Fiscal Year - 2026-2027

Fund # 5700 Fund Title: Solid Waste Management
Organization # 121207 Organization Title: Recycling
Program # 2 Program Title: Collection Center Supervisor Reclassi

Object Code	Expenditure Classification	Total 2026-2027 Requested
	Personnel	
510100	Salaries #_1_	3,433
510300	Part Time #___	0
511112	FICA Cost	263
511113	State Retirement	638
511114	Police Retirement	0
511120	Insurance Fund Contribution #_1__	0
511130	Workers Compensation	95
511131	S.C. Unemployment	0
	*** Total Personnel**	4,429
	Operating Expenses	
520100	Contracted maintenance	0
		0
520200	Contracted Services	0
		0
520305	Infectious Disease Services	0
520400	Advertising	0
521000	Office Supplies	0
521100	Duplicating	0
521200	Operating Supplies	0
		0
		0
522100	Equipment Repairs & Maintenance	0
522200	Small Equipment Repairs & Maint.	0
522300	Vehicle Repairs & Maintenance	0
523000	Land Rental	0
		0
524000	Building Insurance	0
524100	Vehicle Insurance #___	0
524101	Comprehensive Insurance #_1__	0
524201	General Tort Liability Insurance	0
524202	Surety Bonds	0
525006	GPS Monitor Charges	0
525030	800 MHZ Radio Service Charges	0
525031	800 MHZ Radio Maintenance	0
525100	Postage	0
525210	Conference & Meeting Expenses	0
525230	Subscriptions, Dues, & Books	0
525___	Utilities - _____	0
525400	Gas, Fuel, & Oil	0
525600	Uniforms & Clothing	0
526500	Licenses & Permits	0
530100	Depreciation	0
	*** Total Operating**	0
	**** Total Personnel & Operating**	4,429
	**** Total Capital (From Section IV)**	
	***** Total Budget Appropriation**	4,429

SECTION VI - PROGRAM OVERVIEW

Summary of Programs:

Program 2 – Collection Center Supervisor (1)

Program 2: Collection Center Supervisor (1)

Objectives:

The Collection Center Supervisor position has experienced a significant increase in scope and complexity, necessitating reclassification from Pay Band 210 to Pay Band 212. The supervisory responsibilities have expanded considerably, growing from oversight of additional employees and an additional program. The Collection Center Supervisor has gained six additional employees since the last compensation study. The Collection Center Supervisor now manages 25 part time and 5 full time employees.

In addition to the expanded supervisory role, the addition of management and oversight of the County litter collection program has been added. With the addition of the litter collection crew, the Collection Center Supervisor manages 4 full-time litter-related crew members and two additional vehicles. The Collection Center Supervisor is responsible for scheduling the daily duties of the crew and providing oversight to make sure the crew works effectively and efficiently. The Collection Center Supervisor is also responsible for collecting all of the operational data to make sure it is accurate and properly reported for grants and monitoring program success. The operational demands of the position have grown substantially.

Taken together, these changes represent a significant elevation in responsibility, decision-making authority, and technical expertise. The position now encompasses broader operational oversight, increased personnel management, and more complex processes than previously required. For these reasons, reclassification to Pay Band 212 is fully justified and necessary to align compensation with the expanded scope and complexity of the role.

SECTION VI. – LINE ITEM NARRATIVES

SECTION VI. A. – SUMMARY OF REVENUES

SECTION VI. B. – LISTING OF POSITIONS

Current Staffing Level:

Job Title	Full Time Equivalent Positions	General Fund	Other Fund	Total	Band
Collection Center Supervisor*	.5		.5	.5	212
Total Positions	.5		.5	.5	

*50% of the funding for this position is accounted for in the SWM Collection Center Budget (121203)

Requested Personnel Budget:

510100 - SALARIES AND WAGES **$3,433**

(1) Collection Center Supervisor (Band 212)

511112 - FICA COSTS **$263**

FICA 7.65 % x $3,433 = $ 262.62

511113 - STATE RETIREMENT **$638**

Retirement 18.56 % x $3,433 = $ 637.16

511130 - WORKERS COMPENSATION (1.0 FTE) **$95**

Workers Compensation $3,433 x 2.75% (9410) = $94.41

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 Code	Expenditure Classification	2024-25 Expenses	2025-26 Expenses (Nov)	2025-26 Amended (Nov)	2026-27 Requested	*BUDGET* 2026-27 Recommend	2026-27 Approved
	Personnel						
510100	Salaries & Wages - 4	122,016	30,796	156,914	156,591		
510199	Special Overtime	2,402	0	0	0		
510200	Overtime	272	361	1,000	1,200		
511112	FICA Cost	9,185	2,312	10,872	12,071		
511113	State Retirement	17,978	5,290	29,309	29,286		
511120	Insurance Fund Contribution - 4	32,600	14,167	34,000	35,000		
511130	Workers Compensation	10,057	2,641	15,286	12,312		
	*** Total Personnel**	**194,510**	**55,567**	**247,381**	**246,460**	**0**	**0**
	Operating Expenses						
520233	Towing Service	221	0	600	600		
520305	Infectious Disease Services	0	0	909	640		
521200	Operating Supplies	2,058	217	3,000	3,000		
522200	Small Equipment Repairs & Maintenance	170	0	0	0		
522300	Vehicle Repairs & Maintenance	5,883	1,640	6,500	6,500		
524100	Vehicle Insurance - 2	1,230	2,400	1,230	1,600		
524101	Comprehensive Insurance	1,165	1,347	1,065	1,549		
524201	General Tort Liability Insurance	390	1,081	429	1,190		
525006	GPS Monitoring Charges	218	72	466	360		
525030	800 MHz Radio Service Charge	586	278	760	760		
525031	800 MHz Radio Maintenance	0	0	110	110		
525400	Gas, Fuel, & Oil	7,591	2,661	21,085	26,935		
525600	Uniforms & Clothing	1,145	0	2,352	2,352		
530100	Depreciation	0	0	6,365	6,365		
	*** Total Operating**	**20,657**	**9,696**	**44,871**	**51,961**	**0**	**0**
	**** Total Personnel & Operating**	**215,167**	**65,263**	**292,252**	**298,421**	**0**	**0**
	Capital						
540000	Small Tools & Minor Equipment	280	0	500	2,500		
	All Other Equipment			71,000	0		
	**** Total Capital**	**280**	**0**	**71,500**	**2,500**	**0**	**0**
	***** Total Expenses**	**215,447**	**65,263**	**363,752**	**300,921**	**0**	**0**

SECTION IV

COUNTY OF LEXINGTON
Capital Item Summary
Fiscal Year - 2026 - 2027

Fund # 5700 Fund Title: Solid Waste Management
Organization # 121210 Organization Title: Solid Waste / Litter Control Operation
Program # Program Title: Litter Control Operation

Qty	Item Description	***BUDGET*** 2026-2027 Requested Amount
	Small Tools and Minor Equipment	$2,500

SECTION V - PROGRAM OVERVIEW

Summary of Programs:

Program 1 – Litter Collection Crew

Program 1: Litter Collection Crew

Objectives:

The program provides weekly litter collection service (5 days per week) using three (3) full time positions and accompanying equipment. The staff picks up litter along the roadside throughout the County.

SERVICE LEVELS

Service Level Indicators:
Program 1:

	Actual FY 23/24	Actual FY 24/25	Estimated FY 25/26	Projected FY 26/27
Number of Bags Collected	11,363	3,179	3,800	4,560
Pounds of litter Collected	284,075	83,541	96,094	115,313

*Includes one half year total.

SECTION VI. – LINE ITEM NARRATIVES

SECTION VI. A. – SUMMARY OF REVENUES

SECTION VI. B. – LISTING OF NEW POSITIONS

Requested Staffing Level:

Job Title	Full Time Equivalent Positions	Enterprise Fund	Other Fund	Total	Pay Band
**Litter Collection Crew Chief	1	1		1	103
**Litter Collectors	2	2		2	101
Total Positions	3	3		3	

**All of these positions require benefits/insurance.

SECTION VI. C. – OPERATING LINE ITEM NARRATIVES

520233 – TOWING **$600**

These funds cover the cost of towing the Litter Crew's vehicle if required.

520305 – INFECTIOUS DISEASE SERVICES **$640**

This account will cover the cost for hepatitis "B" inoculations available to employees. 29CFR 1910.1030 Guidelines apply to any personnel considered at risk under OSHA 1970 General Data clause. There is considerable information available to support the inclusion of certain personnel in the Solid Waste Management Department in a pathogenic exposure program to vaccinate against hepatitis "B".

Shot Series cost/$213.20 per employee x 3 employees = $639.60

521200 - OPERATING SUPPLIES **$3,000**

This account covers the cost for collection bags, safety personal protective gear, and other associated supplies.

522300 - VEHICLE REPAIRS & MAINTENANCE **$6,500**

These funds are for normal maintenance costs associated with the operation of one (1) Pickup truck and (1) Boom Truck.

524100 - VEHICLE INSURANCE (2) **$1,600**

This account covers the cost of allocated vehicle insurance. This figure provided by Risk Management.

Insurance (1) pickup truck	$ 800
Insurance (1) Boom Truck	$ 800

524101 – COMPREHENSIVE INSURANCE **$1,549**

To cover the cost of Comprehensive Insurance for the Litter Collection Pickup truck and Boom truck. $1,346.77 FY2025-26 actual +15% = $1,548.79 per Risk Management.

524201 - GENERAL TORT LIABILITY INSURANCE **$1,190**

This account fee covers the cost for the FY 26/27 for (4) employees. ($1,081 FY 25-26 actual + 10% = $1,189.10) per Risk Management estimate.

524202 – SURETY BONDS **$0**

This account fee covers the cost for Surety Bonds for FY 26/27. Cost $0 per employee x 3 FTE's = $0. This is not a surety bond year.

525006 – GPS MONITORING CHARGES **$360**

This account covers cost for GPS monitoring and activation.

Monitoring cost of 2 units $30.00 x 12 months = $360.00

525030 - 800 MHZ RADIO SERVICE CHARGES — $760

This account covers cost for one (1) 800 MHz Radio.

Service for (1) 800 MHz Radio x $63.27 (6 site rate + airtime & tax)/month x 12 = $ 759.24

525031 - 800 MHZ RADIO MAINTENANCE — $110

This account covers cost for required maintenance of one (1) 800 MHz Radio. The radio maintenance for this year is $109.08.

525400 - GAS FUEL & OIL — $26,935

This account will cover the cost for daily gas and other lubricants required for the assigned vehicle. **Fleet services has proposed a budget cost of $ 3.10 per gal. (gas) and $3.95 per gal. (Diesel) FY 2026/2027. The increase in this line item is due to moving the Kenworth Boom Truck to the Litter Crew since its primary purpose is for picking up bulky illegally dumped items along the roadways.**

Pickup truck – 50 gallons per week x 52 weeks = 2,600 gal. x $3.10/gallon =	$	8,060.00
Boom Truck – 90 gallons per week x 52 weeks = 4,680 gal x $3.95/gallon=	$	18,486.00
DEF 3 gallons per week x 52 weeks = 156 gal x $2.49/gallon =	$	388.44

525600 - UNIFORMS & CLOTHING — $2,352

This account covers the cost for four (4) employees that are required to wear uniforms to identify themselves as County employees, while working directly with the public. Safety apparatus must be worn, due to some of the hazardous conditions the employees are exposed to. After the initial purchase for all employees, items such as winter jackets, rain coats, pants, and belts will only be purchased on an as needed basis each year.

Safety Shoes	4 Pair @ $135.00	$ 540.00
Winter Jacket	4 @ $59.56	$ 238.24
Raincoat	4 @ $62.00	$ 248.00
Shirt – Short Sleeve	16 @ $16.50	$ 264.00
Shirt – Long Sleeve	16 @ $16.50	$ 264.00
Sweatshirt Hood w/zipper	12 @ $19.60	$ 235.20
Work Pants	16 @ $19.49	$ 311.84
Belt	4 @ $13.54	$ 54.16
Summer Caps	4 @ $7.50	$ 30.00
County Patch	8 @ $0.76	$ 6.08
Sewing on Patch	8 @ $0.80	$ 6.40
	Subtotal	$ 2,197.92
SC Sales Tax @ 7%		153.85
Total		$ 2,351.77

530100 - DEPRECIATION — $6,365

This cost will cover the depreciation of vehicles and equipment.

SECTION VI. D. – CAPITAL LINE ITEM NARRATIVES

CAPITAL REQUEST

540000 - SMALL TOOLS & MINOR EQUIPMENT **$2,500**

This account will cover the cost to purchase small tools. Requesting an additional $2000 to replace 4 of our Litter Pick up ahead signs and stands that nearing end of life.

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

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

Object Code	Expenditure Classification	2024-25 Expenses	2025-26 Expenses (Nov)	2025-26 Amended (Nov)	2026-27 Requested	*BUDGET* 2026-27 Recommend	2026-27 Approved
	Personnel						
510100	Salaries & Wages - 2	134,499	55,612	125,689	136,706		
510199	Special Overtime	1,189	307	3,000	3,000		
511112	FICA Cost	9,604	3,978	9,120	10,687		
511114	Police Retirement	11,789	6,427	28,135	29,674		
511120	Insurance Fund Contribution - 2	16,300	7,083	17,000	17,500		
511130	Workers Compensation	4,682	1,935	4,583	4,834		
511214	PORS - Employer Portion (Retiree)	10,972	5,450	0	0		
	*** Total Personnel**	**189,035**	**80,792**	**187,527**	**202,401**	**0**	**0**
	Operating Expenses						
520233	Towing Service	0	0	190	190		
520702	Technical Currency & Support	0	0	200	200		
521200	Operating Supplies	216	0	500	500		
521208	Police Supplies	0	0	800	800		
522300	Vehicle Repairs & Maintenance	873	723	2,500	2,500		
524100	Vehicle Insurance - 1/2	1,230	1,600	1,230	1,600		
524101	Comprehensive Insurance	423	274	487	316		
524201	General Tort Liability Insurance	3,119	3,430	3,431	3,773		
525004	WAN Service Charges	2,318	380	986	986		
525021	Smart Phone Charges	1,080	450	2,160	2,160		
525030	800 MHz Radio Service Charge - 2	0	586	2,337	2,812		
525031	800 MHz Radio Maintenance	0	0	219	219		
525210	Conference, Meeting & Training Expenses	818	0	2,000	3,900		
525400	Gas, Fuel, & Oil	8,212	2,389	11,284	11,284		
525600	Uniforms & Clothing	0	0	600	600		
530100	Depreciation	0	0	15,000	15,000		
	*** Total Operating**	**18,289**	**9,832**	**43,924**	**46,840**	**0**	**0**
	**** Total Personnel & Operating**	**207,324**	**90,624**	**231,451**	**249,241**	**0**	**0**
	Capital						
540000	Small Tools & Minor Equipment	24,802	0	300	300		
599999	Capital Clearing	(24,802)					
	All Other Equipment	24,802	66,425	72,000	0		
	**** Total Capital**	**24,802**	**66,425**	**72,300**	**300**	**0**	**0**
	***** Total Expenses**	**232,126**	**157,049**	**303,751**	**249,541**	**0**	**0**

SECTION IV

COUNTY OF LEXINGTON

Capital Item Summary
Fiscal Year - 2026 - 2027

Fund # 5700 Fund Title: Solid Waste Management
Organization # 121220 Organization Title: Solid Waste / Code Enforcement
Program # 1 Program Title: Solid Waste Code Enforcement

Qty	Item Description	***BUDGET*** 2026-2027 Requested Amount
	Small Tools and Minor Equipment	300

SECTION V - PROGRAM OVERVIEW

Summary of Programs:

Program 1 – Solid Waste Code Enforcement

Program 1: Solid Waste Code Enforcement

Objectives:

This program is designed to eliminate commercial businesses and/or residents from outside of Lexington County from using the Lexington County Collection & Recycling Centers and to enforce litter control throughout the County. The program consist of two (2) certified law enforcement officers, who report directly to the LCSD.

The officers randomly travel between the eleven (11) Collection & Recycling Centers checking ID's for out of county residents and follow up with commercial businesses. Additionally, the officers monitor for un-tarped loads, littering, illegal dumping, citizen conflicts, and scavenging. The Officers also support the landfill operations, special recycling events, and solid waste education.

The program supports the overall goal of eliminating out of county residents and businesses from using the Lexington County Collection & Recycling Centers and reducing litter along county roads.

SECTION VI. – LINE ITEM NARRATIVES

SECTION VI. C. – OPERATING LINE ITEM NARRATIVES

520233 - TOWING **$190**

This account covers cost associated with towing the vehicle as needed for repairs.

520702 – TECHNICAL CURRENCY & SUPPORT **$200**

This account covers the cost of the software for the Code Enforcement Officers computer.

521200 - OPERATING SUPPLIES **$500**

These funds are necessary to provide the required supplies for the code enforcement officer to include, but not limited to: gloves, safety glasses, forms, etc.

521208 - POLICE SUPPLIES **$800**

This account will cover the cost of supplies for the Code Enforcement Officers.

522300 - VEHICLE REPAIRS AND MAINTENANCE **$2,500**

These funds are for normal maintenance costs associated with the operation of the sheriff vehicle assigned to this account. Two (2) Sheriff Vehicles Co. #41497 and #41498 - $2,500

524100 - VEHICLE INSURANCE **$1,600**

These funds are for insurance of the two (2) Sheriff vehicles Co. #41497 and Co. #41498. This figure provided by Risk Management. $800 per vehicle x 2 = $1,600.

524101 - COMPREHENSIVE INSURANCE **$316**

These funds are for insurance of the two (2) Sheriff vehicles #41497 and $41498. This figure provided by Risk Management $274.65 FY2025-2026 actual + 15% = $315.85

524201 - GENERAL TORT LIABILITY INSURANCE **$3,773**

These funds are for General Tort Liability Insurance for the two (2) Code Enforcement Officers. This figure provided by Risk Management for FY2025-26 actual: $3,430 + 10% = $3,773.

524202 – SURETY BONDS **$0**

This account fee covers the cost for Surety Bonds for FY 26/27 - 2.0 FTE's x $0 each = $0. This is not a bond year.

525004 – WAN SERVICE CHARGES **$986**

To cover the cost of wifi and internet service $82.10 per month x 12 = $985.20

525021 – SMART PHONE CHARGES **$2,160**

This account covers the cost for a smart phone for the Code Enforcement Officers.

Verizon Smart Phone ($90 per month x 2 phones)	$180.00
Months	X 12
Total	$ 2,160.00

525030 - 800 MHZ RADIO SERVICE CHARGES (2) **$2,812**

This account covers cost for two (2) 800 MHz Radios, $117.16 (6 site rate + airtime & tax) /mo.

Monthly service charge for two 800 MHZ radio 2 x $117.16	$ 234.32
Months	x 12
Total Service Charges	$ 2,811.84

525031 - 800 MHZ RADIO MAINTENANCE **$219**

This account covers cost for required maintenance of one (2) 800 MHz Radio. The radio maintenance for this year is $109.08 x 2 = 218.16

525210 - CONFERENCE & MEETING EXPENSES **$3,900**

This account covers the cost for any certification classes the Code Enforcement Officers are required to attend, as well as skill improvement courses.

Mounted Optics Course (2 parts)	$700
Optics Course Hotel Stay (4 nights @165)	$660
NRA Instructor Rifle & Pistol Course	$535
NRA Hotel Stay	$510
Local NRA safety courses (2)	$475
Per Diems	$320
Mileage	$700

525400 - GAS, FUEL & OIL **$11,284**

This account covers the cost for gas, transmission, hydraulic, chassis, anti-freeze, and other lubricants required for equipment's services and daily fuel for one year. **Fleet services has proposed a budget cost of $3.10 a gal. This FY.** 35 gallons per week x 2 vehicles x 52 weeks/year x $3.10 = $11,284

525600 - UNIFORMS & CLOTHING **$600**

These funds are for uniforms and clothing for the Code Enforcement Officers.

530100 - DEPRECIATION **$15,000**

This cost will cover the depreciation of vehicles and equipment.

SECTION VI. D. – CAPITAL LINE ITEM NARRATIVES

CAPITAL REQUEST

540000 - SMALL TOOLS AND MINOR EQUIPMENT **$300**

This account will cover the cost for a smart phone and any small tools and/or minor equipment which falls below the $500 capital cost limit, especially items not stocked at Central Warehouse.

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

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

Object Code	Expenditure Classification	2024-25 Expenses	2025-26 Expenses (Nov)	2025-26 Amended (Nov)	BUDGET 2026-27 Requested	BUDGET 2026-27 Recommend	BUDGET 2026-27 Approved
	Personnel						
511112	FICA - Employer's Portion	0	0	21,353	5,739		
511113	SCRS - Employer's Portion	0	0	38,746	13,146		
511114	PORS - Employer's Portion	0	0	1,336	891		
511130	Workers Compensation	0	0	22,018	4,863		
519901	Salaries & Wages Adjustment Account	0	0	676,700	75,018		
	*** Total Personnel**	**0**	**0**	**760,153**	**99,657**	**0**	**0**
	Operating Expenses						
529903	Contingency	0	0	868,952	100,000		
	*** Total Operating**	**0**	**0**	**868,952**	**100,000**	**0**	**0**
	**** Total Personnel & Operating**	**0**	**0**	**1,629,105**	**199,657**	**0**	**0**
	Capital						
549904	Capital Contingency	0	0	152,048	50,000		
	**** Total Capital**	**0**	**0**	**152,048**	**50,000**	**0**	**0**
	Transfers:						
815712	Op Trn to Elevate LexCoSC	3,108	3,608	3,608	0		
	**** Total Transfers**	**3,108**	**3,608**	**3,608**	**0**	**0**	**0**
	***** Total Expenses**	**3,108**	**3,608**	**1,784,761**	**249,657**	**0**	**0**

SECTION V. - PROGRAM OVERVIEW

Summary of Programs:

Program – Non-Departmental

Program: Non-Departmental

Objectives:

This program is being requested to provide backup for potential salary adjustment and Department contingency.

SECTION VI. – LINE ITEM NARRATIVES

SECTION VI. B. – LISTING OF POSITIONS

Requested Personnel Budget: (Estimated (3) percent increase on existing Salary, OT and Part Time)

511112 - FICA COSTS – SALARY ADJUSTMENT **$5,739**

$75,018 x .0765 (7.65%) = $5,738.88

511113 - STATE RETIREMENT (L/S) **$13,146**

$70,826.44 State x .1856 (18.56%) = $13,145.39

511114 - POLICE RETIREMENT (L/S) **$891**

$4,191.17 Police x .2124 (21.24%) = $890.20

511130 - WORKERS COMPENSATION (1.0 FTE) **$4,863**

$75,018 x 0.064823 (average factor for Department) = $4,862.89

519901–SALARIES & WAGES ADJUSTMENT ACCOUNT **$75,018**

$2,500,587.12 x 3% = Increase $75,017.61

SECTION VI. C. – OPERATING LINE ITEM NARRATIVES

529903 – CONTINGENCY **$100,000**

549904 – CAPITAL CONTINGENCY **$50,000**

TRANSFERS

815712 OP TRN TO ELEVATE LEXCOSC **$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 Nov 2025-26	Amended Budget Thru Nov 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	124,723	200,000	200,000	200,000		
805700	Op Trn from Solid Waste	88,402	595,725	595,725	595,725	604,338		
	**** Total Revenue**	377,898	720,448	795,725	795,725	804,338	0	0
	*****Total Expense**				2,630,450	~~2~~652,950	0	0
	Unused Appropriations				1,834,725	~~-184,725~~		
	FUND BALANCE Beginning of Year - Cash				6,404,061	6,404,061	6,404,061	6,404,061
	FUND BALANCE End of Year - Projected - Cash				6,404,061	4,555,449 ~~6,740,174~~	6,404,061	6,404,061

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

Object Code	Expenditure 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 Service	0	0	33,000	33,000		
520300	Professional Services	15,500	0	43,000	63,000		
520601	L/F Well Monitoring - Batesburg/Leesville	70,000	35,000	70,000	70,000		
520602	L/F Well Monitoring - Edmund	55,000	30,000	60,000	62,500		
520603	L/F Well Monitoring - Chapin	51,000	26,000	52,000	52,000		
520612	Closure/PostClosure Care Cost	(430,192)	0	0	0		
521220	Closure/PostClosure Operating Supplies	2,373	0	100,000	100,000		
529903	Contingency	0	0	2,242,450	~~242,450~~ 2,242,450		
	*** Total Operating**	**(236,319)**	**91,000**	**2,600,450**	~~622,950~~ 2,622,950	**0**	**0**
	****Total Personnel & Operating**	**(236,319)**	**91,000**	**2,600,450**	~~622,950~~ 2,622,950	**0**	**0**
	Capital						
	All Other Equipment	0	0	30,000	30,000		
	****Total Capital**	**0**	**0**	**30,000**	**30,000**	**0**	**0**
	***** Total Expenses**	**(236,319)**	**91,000**	**2,630,450**	~~2~~652,950	**0**	**0**

SECTION V-PROGRAM OVERVIEW

Summary of program:

Program 1: Landfill Closure/Post Closure Operations

Objectives:

This program accounts for the closure and post closure expenditures required for the three closed Class 3 municipal solid waste landfills (MSW) including the Batesburg/Leesville, Chapin, Edmund landfill, and completed portions of the Class 2 Edmund C&D Landfill. Expenditures include engineering, construction and material costs for closure and ongoing post closure maintenance, and groundwater/methane gas monitoring activities.

SERVICE LEVELS

Service Level Indicators:
Program 1:

	Actual FY 23/24	Actual FY 24/25	Estimated FY 25/26	Projected FY 26/27
# of Class 3 Landfills Closed	3	3	3	3
# of Class 2 Cells Closed	1	1	1	1

SECTION VI. - LINE ITEM NARRATIVES

SECTION VI. A. – SUMMARY OF REVENUES

SECTION VI. C. - OPERATING LINE ITEM NARRATIVES

520200 - CONTRACTED SERVICES $33,000

To cover contractor costs for mowing and tree removal at the Batesburg/Leesville, Hwy. 321, and Chapin closed Class 3 Landfills. Mowing/tree removal services once per year $11,000 per service x (3) sites = $33,000.

520300 - PROFESSIONAL SERVICES $63,000

This account covers cost associated with several types of services. These services include: Engineering observations & surveying, preparation of final Closure report/certification to SCDES, technical assistance to the Edmund Class 2 Landfill, and services for the closed Class 3 Landfills at Edmund, Batesburg/Leesville, and Chapin.

Corrective Measures &Compliance (Batesburg/Leesville LF)	$ 15,000
Corrective Measures & Compliance (Chapin Landfill)	15,000
Corrective Measures & Compliance (Edmund Landfill)	30,000
Annual Methane Monitoring and Reporting	3,000
Total Professional Services	$ 63,000

520601 - L/F WELL MONITORING - BATESBURG/LEESVILLE $70,000

The proposed engineering fee is to perform bi-annual sampling and laboratory analysis of groundwater at the Batesburg/Leesville Landfill. Engineering consultants oversee and handle all laboratory reports required by SCDES. This fee includes Laboratory analysis of sampling for indicator parameters, review of results in relation to maximum contaminant levels, and reporting of results to SCDES.

520602 - L/F WELL MONITORING - EDMUND $62,500

The proposed engineering fee is to perform bi-annual sampling and laboratory analysis of groundwater, monthly methane gas monitoring, GHG reporting to EPA, and cover inspection at the closed Edmund (Class 3) Landfill. Engineering consultants oversee and handle all laboratory reports as required by SCDES. This fee includes Laboratory analysis of sampling for indicator parameters, review of results in relation to maximum Contaminant levels, and reporting of results to SCDES. This fee also includes an annual statistical analysis report for methane sent to SCDES.

520603 - L/F WELL MONITORING - CHAPIN $52,000

The proposed engineering fee is to perform bi-annual sampling and laboratory analysis of groundwater and annual cover inspection at the Chapin Landfill. Engineering consultants oversee and handle all laboratory reports as required by SCDES. This fee includes Laboratory analysis of sampling for indicator parameters, review of results in relation to maximum contaminant levels, and reporting of results to SCDES.

521220 – CLOSURE OPERATING SUPPLIES $100,000

These funds will be used to purchase supplies to include drainage piping, seeding, fertilizer, rip-rap material, and erosion control materials for the closure of the Edmund C&D landfill, and post-closure repairs at the Edmund, Chapin, and Batesburg/Leesville Class Three Landfills.

SECTION VI. D. – CAPITAL LINE ITEM NARRATIVES

CAPITAL REQUEST

5AR000 – GROUNDWATER MONITORING WELL INSTALLATION **$30,000**

This account will cover the cost of installing new groundwater monitoring wells at the closed Batesburg-Leesville Landfill. The Solid Waste Management Department is currently waiting on direction from South Carolina Department of Environmental Services concerning remediation and ending post closure monitoring for this landfill. It is anticipated that additional groundwater monitoring wells will be needed.

LEXINGTON COUNTY - Solid Waste Management

CAPACITY PROJECTION - EDMUND C&D LANDFILL CELL 2

Budget Estimate for Closure/PostClosure

Fiscal Year	Edmund C&D Landfill Tonnage	Landfill Life In Years	
Available Capacity - Tons(1)	634,050	8.00	
Disposed FY 2016/2017 (2)	31,088		Actual
Capacity as of 7/01/17	602,962	7.54	
Disposed FY 2017/2018	75,336		Actual
Capacity as of 7/01/18	527,626	6.60	
Disposed FY 2018/2019	80,568		Actual
Capacity as of 7/01/19	447,058	5.59	
Disposed FY 2019/2020	93,044		Actual
Capacity as of 7/01/20	354,014	4.16	
Disposed FY 2020/2021	98,459		Actual
Capacity as of 7/01/21	255,555	2.84	
Disposed FY 2021/2022	102,428		Actual
Capacity as of 7/01/22	153,127	1.53	
Disposed FY 2022/2023	113,946		Actual
Capacity as of 7/01/23	39,181	0.49	
Disposed FY 2023/2024 (3)	130,404		Actual
Capacity as of 7/01/24	2,417,219	30.22	
Disposed FY 2024/2025	148,552		Actual
Capacity as of 7/01/25	2,268,667	28.36	
Disposed FY 2025/2026	148,450		Estimate
Capacity as of 7/01/26	2,120,217	26.50	
Disposed FY 2026/2027	150,000		Estimate
Capacity as of 7/01/27	1,970,217	24.63	
Disposed FY 2027/2028	0		
Capacity as of 7/01/28	1,970,217	24.63	
Disposed FY 2028/2029	0		
Capacity as of 7/01/29	1,970,217	24.63	
Disposed FY 2029/2030	0		
Capacity as of 7/01/30	1,970,217	24.63	
Disposed FY 2030/2031	0		
Capacity as of 7/01/31	1,970,217	24.63	
Disposed FY 2031/2032	0		
Capacity as of 7/01/32	1,970,217	24.63	

As of 1/8/18

(1) Capacity based on Engineering Topo - Alliance Engineering
based on 3,985,523 cubic yards and avg. solid waste density of 1,213 lbs/cubic yard

(2) Tonnage is for the remaining portion of the year - February 2017 to June 2017

(3) Cell 2 is being expanded.

SOLID WASTE MANAGEMENT CLOSURE - CELL 2 EXPANSION

	FY 2023/2024	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY2027/2028	FY 2028/2029
ESTIMATED CLOSURE COSTS	$7,392,805	$7,392,805	$7,392,805	$7,392,805	$7,392,805	$7,392,805
BEGINNING LIFE IN YRS	24.17	24.17	24.17	24.17	24.17	24.17
COST PER YEAR	$305,866.96	$305,866.96	$305,866.96	$305,866.96	$305,866.96	$305,866.96
NUMBER OF LIFE YEARS REMAINING	24.17	22.77	21.22	19.56		
MONTH	June 30,2024	June 30,2025	June 30,2026	June 30,2027	June 30,2028	June 30,2029
NUMBER OF YEARS OF LANDFILL LIFE USED	0.00	1.40	2.95	4.61		
TOTAL CLOSURE/POST CLOSURE COST ALLOCATION TO BE ACCUMULATED 5701 SINKING FUND	$0	$428,214	$902,308	$1,410,047		
LESS PREVIOUS ADDITION TO FUND 5701	($116.742)	($270.925)	($365.214)	($902.308)		
	(1)	(2)	(3)	(4)		
AMOUNT ADDED TO FUND 5701 CURRENT FISCAL YEAR	$91,183	$157,289	$537,094	$507,739		

(1) Addition based on Budget estimate 2/02/23- current year $91,183
(2) Addition based on Budget estimate 2/05/24 - previous years $116,742 + Current Year $91,183 = $207,925
(3) Addition based on Budget estimate 2/12/25 - previous years $207,925 + Current Year $157,289 = $365,214
(4) Addition based on Budget estimate 2/04/26 - previous years $365,214 + Current year $537,094 = $902,308

SOLID WASTE MANAGEMENT POST CLOSURE - CELL 2 EXPANSION

	FY 2023/2024	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY2027/2028	FY 2028/2029
ESTIMATED CLOSURE COSTS	$1,406,500	$1,406,500	$1,406,500	$1,406,500	$1,406,500	$1,406,500
BEGINNING LIFE IN YRS	24.17	24.17	24.17	24.17	24.17	24.17
COST PER YEAR	$58,191.97	$58,191.97	$58,191.97	$58,191.97	$58,191.97	$58,191.97
NUMBER OF LIFE YEARS REMAINING	24.17	15.00	21.22	19.56		
MONTH	June 30,2024	June 30,2025	June 30,2026	June 30,2027	June 30,2028	June 30,2029
NUMBER OF YEARS OF LANDFILL LIFE USED	0	9.17	2.95	4.61		
TOTAL CLOSURE/POST CLOSURE COST ALLOCATION TO BE ACCUMULATED 5701 SINKING FUND	$0	$533,620	$171,666	$268,265		
LESS PREVIOUS ADDITION TO FUND 5701	($58,922)	($91,991)	($113,035)	($171,666)		
	(1)	(2)	(3)	(4)		
AMOUNT ADDED TO FUND 5701 CURRENT FISCAL YEAR	$33,069	$21,044	$58,631	$96,599		

(1) Addition based on Budget estimate 2/02/23- current FY $ 33,069
(2) Addition based on Budget estimate 2/05/24 - previous years $58,922 + Current Year $33,069 = $91,991
(3) Addition based on Budget estimate 2/12/25 - previous years $91,991 + Current Year $21,044 = $113,035
(4) Addition based on Budget estimate 2/04/26 - previous years $113,035 + Current Year $58,631 = $171,666

Solid Waste Closure/Post Closure Sinking Fund
Summary – FY 2026-2027 Cell 2 Expansion

	FY2025-26
- Closure (Cell Two)	$ 507,739
- Post Closure (Cell Two)	$ 96,599
Total	$ 604,338

COUNTY OF LEXINGTON
SOLID WASTE TIRES
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
	***Solid Waste Tire 5710:**							
	Revenues:							
422000	Landfill - Tires	180,647	111,124	170,000	170,000	160,000		
461000	Investment Interest	0	0	250	250	250		
490300	Gain on Sale of Fixed Assets	0	0	0	0	0		
	**** Total Revenue**	180,647	111,124	170,250	170,250	160,250	0	0
	*****Total Expense**				170,250	160,000	0	0
	Unused Appropriations				3,048	3,048		
	Noncash Expenses: Depreciation				10,000	0	0	0
	FUND BALANCE Beginning of Year - Cash				(143,776)	(130,728)	(130,728)	(130,728)
	FUND BALANCE End of Year - Projected - Cash				(130,728)	(127,430)	(130,728)	(130,728)

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

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	2026-27 Requested	*BUDGET* 2026-27 Recommend	2026-27 Approved
	Operating Expenses						
520200	Contracted Services	0	0	5,000	5,000		
520240	Tire Disposal	248,000	155,250	155,250	155,000		
529903	Contingency	0	0	0	0		
530100	Depreciation Expense	7,908	0	10,000	0		
	*** Total Operating**	**255,908**	**155,250**	**170,250**	**160,000**	**0**	**0**
	****Total Personnel & Operating**	**255,908**	**155,250**	**170,250**	**160,000**	**0**	**0**
	Capital						
	****Total Capital**	**0**	**0**	**0**	**0**	**0**	**0**
	**** Total Expenses**	**255,908**	**155,250**	**170,250**	**160,000**	**0**	**0**

SECTION V – PROGRAM OVERVIEW

Summary of Programs:

Program 1 – State Tire Fund

Program 1: Waste Tire Disposal

Objectives:
This program is for the disposal of all waste tires. The State Tire Fund revenue is received on a quarterly basis and provides the funds for this account. Whole tires are banned from Landfills per South Carolina Department of Health and Environmental Control and the Solid Waste Policy, and Management Act. In order to properly dispose of tires, an outside vendor is contracted to pick-up and recycle the waste tire collected at the Edmund Landfill. In addition to this service, the State Tire Fund also allows for the use of contractors to cleanup tire stock piles including labor and equipment necessary for this operation.

SERVICE LEVELS

Service Level Indicators

Service Levels Tire Disposal	Actual FY 23/24	Actual FY 24/25	Estimated FY 25/26	Projected FY 26/27
Tons	2,424	2,788	2,815	3,000

SECTION VI. – LINE ITEM NARRATIVES

SECTION VI. A. – SUMMARY OF REVENUES

SECTION VI. B. – LISTING OF POSITIONS

SECTION VI. C. – OPERATING LINE ITEM NARRATIVES

520200 - CONTRACTED SERVICES **$5,000**

This account is for contracted services for the cleanup and disposal of stock piles of used tires throughout the County.

520240 - TIRE DISPOSAL SERVICES **$155,000**

This account is to cover a portion of the cost of disposal of waste tires. Whole tires are banned from Landfills, per SCDES. In order to dispose of tires, the only alternative is to ship them to a local vendor for recycling. A portion of the cost is also covered by the Landfill Operating Budget (121204) and the SCDES Tire Grant

Total Estimated July 2026 – June 2027 – 3,000 tons x $165/ton	=	$ 495,000
Covered in 121204		$ 340,000
Estimated Tire Fee Revenue		$ 155,000

SECTION VI. D. – CAPITAL LINE ITEM NARRATIVES

CAPITAL REQUEST

COUNTY OF LEXINGTON
SOLID WASTE/ELEVATE LEXCOSC
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
	***Solid Waste/Elevate LexCoSC 5712:**							
	Revenues:							
439900	Misc Fees, Permits, and Sales	0	0	2,500	2,500	2,500		
469100	Gifts & Donations	0	0	8,000	8,000	8,000		
801000	Op Trn from General Fund/Cty Ordina	3,108	3,108	3,108	3,108	0		
802000	Op Trn From Economic Development	3,108	3,108	3,108	3,108	0		
805700	Op Trn from Solid Waste	3,108	3,608	3,608	3,608	0		
	**** Total Revenue**	9,324	9,824	20,324	20,324	10,500	0	0
	*****Total Expense**				46,053	39,750	0	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)	(10,914)	(10,914)

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

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

SECTION V – PROGRAM OVERVIEW

Summary of Program:

Objectives:

To achieve and maintain a high standard of transparency and accountability for Lexington County businesses and to help them achieve their sustainability goals. This program is the new "Green Business Program" for Lexington County. Businesses will be asked to pay a member fee based on size. The member fee will cover costs such as the fees for participating in the Green Business Bureau, networking rental and refreshments and meeting supplies. ELEVATE LEXCOSC plans to meet quarterly around the county and is a partnership managed between Solid Waste Management, Community Development and Economic Development.

SECTION VI. – LINE ITEM NARRATIVES

SECTION VI. A. – SUMMARY OF REVENUES

439900 – MISC FEES, PERMITS, AND SALES **$2,500**

Member fees will range from $30-$250.00. We anticipate at least 50 members the first year

469100 – GIFTS &DONATIONS **$8,000**

We will look for a corporate partner each quarter to donate, or several small donations to equal the $2,000 per quarter

801000 – OP TRN FROM COMMUNITY DEVEOPMENT **$ 0**

Community Development is currently evaluating their contribution, planning to contribute $0

802000 – OP TRN FROM ECONOMIC DEVEOPMENT **$ 0**

Economic Development is currently evaluating their contribution, planning to contribute $0

805700 – OP TRN FROM SOLID WASTE **$ 0**

Solid Waste Management plans to transfer $0.

FY25 Carryover: Delay in launch of program

SECTION VI. C. – OPERATING LINE ITEM NARRATIVES

520200 - CONTRACTED SERVICES **$ 23,820**

To cover the cost of purchasing a domain and execute branding strategies. Costs also cover ongoing maintenance and website security, hosting and development fees.

Marketing items for print (branded tablecloth, branded advertising items)	$ 1,900
Website & Domain Purchasing	$ 200
Contracted Services with a Media Company to complete branding (May be half if able to start FY25)	$16,000
TOTAL	$18,100

- To cover the cost of the Green Business Bureau Program that will allow Lexington County to work towards being a more sustainable operation. Consultants and partners work to find efficient solutions to problems and allows multi-site certification to revitalize the green office program. Program could be discounted should others sign up in the region.
  - Annual contract $ 5,720

520400 - ADVERTISING **$ 1,200**

Program Advertising and Education
To cover the cost of a newspaper publication and digital advertisements to promote the program

- Lexington Chronicle ads (6x6) $300ea X 4 $ 1,200

520800 – OUTSIDE PRINTING **$ 580**

To cover the cost of printed in bulk to be distributed members as needed.
Pamphlets hope to be mailed with annual DHEC recycling response letters to
460+ Lexington County businesses

-600 sustainably printed brochures $ 580

521000 - OFFICE SUPPLIES **$ 400**

To cover the purchase of QR codes to use for virtual meeting agendas, brochures and handouts
Purchase QR code $ 400

521200 - OPERATING SUPPLIES **$ 3,400**

To cover the cost of supplies for the ELEVATE LEXCO green business program to include educational materials.
(Ideally get these items donated)

- Recycled content promotional items such as pens, window clings etc.	$ 2,600
- Event Supplies (signs, water etc.)	$ 800
Total	$ 3,400

525210 - CONFERENCE & MEETING EXPENSES **$8,100**

Program 1: Admin

- Sustain SC Sustainable Business Symposium (3 Employees) = Includes lunch $150 per person in October	$ 500
- SSDN Meetings Mileage	
- Southeast Sustainability Directors Network Annual Meeting (3 employees) (Event registration includes food, hotel, flight and meeting, $1,700/ attendee)	$ 5,100
Total	$ 5,600

Program 2: Meeting Hosting

- Hosting Space (4 meetings)	$1,300
- Hosting appetizers and non-alcoholic refreshments (4 meetings x $300)	1,200
Total	$2,500

525230 - SUBSCRIPTIONS, DUES AND BOOKS **$ 2,250**

- Southeast Sustainability Directors Network	$ 1,000
- Membership to International Society of Sustainability Professionals (ISSP) x3	$ 450
- Various Chamber of Commerce Events & Workshops (8 per year)	$ 800
Total	$ 2,250

COUNTY OF LEXINGTON
SOLID WASTE DHEC MANAGEMENT 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
	***Solid Waste DHEC Management Grant 5720:**							
	- Reimbursement Grant -							
	Revenues:							
458000	State Grant Income	0	0	15,750	15,750	5,750		
	**** Total Revenue**	0	0	15,750	15,750	5,750	0	0
	*****Total Expense**				41,672	5,750	0	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 (Nov)	2025-26 Amended (Nov)	***BUDGET*** 2026-27 Requested	2026-27 Recommend	2026-27 Approved
	Personnel						
	*** Total Personnel**	**0**	**0**	**0**	**0**	**0**	**0**
	Operating Expenses						
520400	Advertising & Publicity	0	0	3,000	5,000		
520800	Outside Printing	0	0	25,180	0		
521200	Operating Supplies	0	0	12,500	0		
525210	Conference, Meeting & Training Exp	508	0	992	750		
	*** Total Operating**	**508**	**0**	**41,672**	**5,750**	**0**	**0**
	****Total Personnel & Operating**	**508**	**0**	**41,672**	**5,750**	**0**	**0**
	Capital						
	****Total Capital**	**0**	**0**	**0**	**0**	**0**	**0**
	**** Total Expenses**	**508**	**0**	**41,672**	**5,750**	**0**	**0**

SECTION V. – PROGRAM OVERVIEW

Summary of Program

DES Solid Waste Management Grant

Objective:

DES Solid Waste Management Grant

This program is a proposed grant application with the South Carolina Department of Environmental Services (DES). The purpose of the Solid Waste Reduction and Recycling Grant program is to assist local governments and regions in their efforts to achieve the recommended state municipal solid waste (MSW) recycling goal of 40 percent and achieve the recommended MSW disposal goal of 3.25 lbs. or less per person per day.

SECTION VI. – LINE ITEM NARRATIVES

SECTION VI. A. – SUMMARY OF REVENUES-DRAFT

458000 – STATE GRANT INCOME (RECYCLING GRANT PART 1) $ 5,750

State grant income.

SECTION VI. B. – LISTING OF POSITIONS

SECTION VI. C. – OPERATING LINE ITEM NARRATIVES

520400 - ADVERTISING $5,000

This account will cover the cost of printing and distributing information to Lexington County Residents with a focus on reducing recycling contamination.

525210 - CONFERENCE & MEETING EXPENSES $750

This account will cover the cost of sending Recycling Coordinators to the annual conference.

COUNTY OF LEXINGTON
DHEC USED OIL 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
	***DHEC Used Oil Grant 5722:**							
	- Reimbursement Grant -							
	Revenues:							
458000	State Grant Income	42,383	66,924	20,991	66,924	26,426		
	**** Total Revenue**	42,383	66,924	20,991	66,924	26,426	0	0
	*****Total Expense**				28,491	26,426	0	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 Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	***BUDGET*** 2026-27 Requested	2026-27 Recommend	2026-27 Approved
	Operating Expenses						
520400	Advertising and Publicity	3,500	0	2,000	3,220		
520800	Outside Printing	0	0	2,000	4,000		
521200	Operating Supplies	8,983	0	10,241	12,215		
525210	Conference, Meeting & Training Expense	555	0	750	750		
	*** Total Operating**	**13,038**	**0**	**14,991**	**20,185**	**0**	**0**
	****Total Personnel & Operating**	**13,038**	**0**	**14,991**	**20,185**	**0**	**0**
	Capital						
599999	Capital Clearing	(56,429)					
	All Other Equipment	56,429	0	13,500	6,241		
	****Total Capital**	**0**	**0**	**13,500**	**6,241**	**0**	**0**
	**** Total Expenses**	**13,038**	**0**	**28,491**	**26,426**	**0**	**0**

SECTION IV

COUNTY OF LEXINGTON
Capital Item Summary
Fiscal Year - 2026 - 2027

Fund # 5722 Fund Title: Solid Waste/ DHEC Used Oil Grant
Organization # 121207 Organization Title: Recycling
Program # Program Title: DHEC Used Oil Grant

Qty	Item Description	***BUDGET*** 2026-2027 Requested Amount
1	Oil Recycling Shelter (Replacement)	$6,241

SECTION V – PROGRAM OVERVIEW

Summary of Programs

SCDES Used Oil Recycling Grant

Objective:

This program is a proposed grant application with the South Carolina Department of Environmental Services (SCDES). Funding is being requested to purchase oil collection metal funnels, used oil bottle bags, oil dry, spill absorbent socks, and spill absorbent pads. Funding is also being requested to complete an updated oil storage shelter at the Edmund Landfill. Finally, the funds will be used to send the Recycling Coordinator to the Carolina Recycling Association Conference and/or other professional development sessions.

SECTION VI. – LINE ITEM NARRATIVES

SECTION VI. A. – SUMMARY OF REVENUES-Draft

458000 – State Grant Income **$26,426**

SECTION VI. B. – LISTING OF POSITIONS

SECTION VI. C. – OPERATING LINE ITEM NARRATIVES

520400 – ADVERTISING AND PUBLICITY **$3,220**

Funds will be used to pay for a waste oil advertisement on the screen at the Lexington County DMV's. Ad will address where to bring used oil and filters in Lexington County.

520800 – OUTSIDE PRINTING **$4,000**

Funds will be used to print new pamphlets for Collection and Recycling Centers that specifically address several of our FAQ's, what is accepted, what is not accepted, and resources for residents when centers are unable to accept a material.

521200 - OPERATING SUPPLIES **$12,215**

(12) Boxes of Oil Bottle Bags (box of 100 bags) x $500/box = $6,000
The bags are used to line oil bottle recycling collection containers and then to transfer the oil bottles from the County's 11 Collection and Recycling Centers to the Edmund C&D Landfill where the bottles can be drained and separated from regular plastics.

(300) Bags of Oil Dry x $12.50/Bag = $ 3,750
Oil Dry is used at each of the County's 11 Collection and Recycling Centers and the Edmund C&D Landfill to absorb both aggressive and non-aggressive fluids including oil, acid, paint, ink, and water, while reducing slipping accidents by keeping ground surfaces dry.

(2) Cases of Oil-Only Absorbent Socks x $128 = $ 256
Absorbent socks will be kept on recycle center service vehicles and at Collection and Recycling Centers as a spill containment measure.

(10) 38' X 144 ft Rolls of Oil-Absorbent Pads x $220 = $ 2,200
Absorbent pads are used as part of oil-spill kits which are kept on hand at each of the Collection and Recycling Centers to be used as needed by employees for unexpected oil spills or leaks.

525210 - CONFERENCE AND MEETING EXPENSE **$750**

Funds will be used to send the County Recycling Coordinator to the annual Carolina Recycling Association Annual Conference and to other professional development training.

SECTION VI. D. – CAPITAL LINE ITEM NARRATIVES

5AS000 – OIL RECYCLING SHELTER (REPLACEMENT) **$ 6,241**

Funds will be used to cover the cost of replacing the Oil Recycling Shelter at the Edmund Landfill. The current shelter is old and undersized. The new shelter will improve safety and reduce the amount of rainwater that blows into the shelter.

COUNTY OF LEXINGTON
SW/DHEC Compost Bin 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
	***DHEC Compost Bin Grant 5726:**							
	Revenues:							
438803	Compost Bin Sales	1,820	325	3,250	3,250	3,250		
	**** Total Revenue**	1,820	325	3,250	3,250	3,250	0	0
	*****Total Expense**				3,250	3,250	0	0
	FUND BALANCE Beginning of Year - Cash				6,674	6,674	6,674	6,674
	FUND BALANCE End of Year - Projected - Cash				6,674	6,674	6,674	6,674

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

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

SECTION V – PROGRAM OVERVIEW

Summary of Programs

Compost Bin Sales

Objective:

This program was initially funded by a SCDES Grant in which 250 compost bins were purchased and provided to Lexington County Solid Waste for the purpose of promoting backyard composting of generated organic household waste. The program is intended to sustain itself through compost bin sales. Fund balance provides any off set from the estimated annual revenue.

SECTION VI. – LINE ITEM NARRATIVES

SECTION VI. A. – SUMMARY OF REVENUES

438803 – Compost Bin Sales **$3,250**

Sale of 50 backyard compost bins at $65 each.

SECTION VI. B. – LISTING OF POSITIONS

SECTION VI. C. – OPERATING LINE ITEM NARRATIVES

SECTION VI. D. – CAPITAL LINE ITEM NARRATIVES

COUNTY OF LEXINGTON
LEXINGTON COUNTY AIRPORT
Annual Budget
FY 2026-27

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

Summary Page		2024-25 Actual	2025-26 Actual (Nov)	2025-26 Amended (Nov)	BUDGET 2026-27 Requested	2026-27 Recommend	2026-27 Approved
Activity From Operations:							
	Revenues:						
438430	Aviation Fuel Sales	46,376	17,971	175,000	175,000		
438431	Aviation Fuel Cost	(42,575)	(12,874)	(171,500)	(171,500)		
450000	Rental Income	45,700	15,389	51,852	51,852		
461000	Investment Interest	31,195	10,016	15,000	15,000		
462001	Sales Tax Payable	0	(1,226)	(12,250)	(12,250)		
801000	Op Trn from General Fund	25,000	25,000	25,000	25,000		
	Total Revenue	**105,696**	**54,276**	**83,102**	**83,102**		
	Expenses:						
	Total Personnel & Operating	47,632	22,763	596,899	87,462		
	Depreciation	2,638	0	82,206	82,206		
	Capital Outlay	1,368	0	6,613	~~0~~ 50,500		
	Operating Trn to Airport Capital	160,000	0	375,831	0		
	***Total Expense**	**211,638**	**22,763**	**1,061,549**	~~**169,068**~~ 220,168		
	Noncash Expenses:						
	Depreciation: Add Back In	2,638	0	82,206	82,206		
	Net Cash	**(103,304)**	**31,513**	**(896,241)**	~~**(4,360)**~~ (54,860)		
	Income Calculation:						
	Net Income (Loss)	**(105,942)**	**31,513**	**(978,447)**	~~**(86,566)**~~ (137,066)		
	Unused Appropriations:			496,114			
	FUND BALANCE Beginning of Year - Cash			563,334	163,207		
	FUND BALANCE End of Year - Projected			163,207	108,347 ~~158,847~~		

SECTION II

COUNTY OF LEXINGTON
Proposed Revenues
Fines, Fees, and Other
Budget FY - 2026-27

Fund #: 5800 Fund Name: Lexington County Airport

Organ. #: 580010 Organ. Name: Operations

Revenue Code	Fee Title	Actual Fees FY 2023-24	Actual Fees FY 2024-25	11/30/2025 Year-to-Date FY 2025-26	Anticipated Fiscal Year Total FY 2025-26	Budget Units of Service	Budget Current Fee	Budget Current Total Estimated Fees FY 2026-27	Budget Proposed Fee Change	Budget Total Proposed Estimated Fees FY 2026-27
438430	Aviation Fuel Sales	$ 61,432	$ 46,376	$ 17,971	$ 175,000			$ 175,000		$ 175,000
438431	Aviation Fuel Costs	$ (53,561)	$ (42,575)	$ (12,874)	$ (171,500)			$ (171,500)		$ (171,500)
439900	Misc Fees, Permits & Sales	$ -	$ -	$ -	$ -			$ -		$ -
450000	Rental Income	$ 46,669	$ 45,700	$ 15,389	$ 51,852			$ 51,852		$ 51,852
461000	Investment Interest	$ 36,196	$ 31,195	$ 10,016	$ 15,000			$ 15,000		$ 15,000
462001	Sales Tax Payable	$ -	$ -	$ (1,226.00)	$ (12,250.00)			$ (12,250)		$ (12,250)
801000	Op Trn from General Fund	$ 25,000	$ 25,000	$ 25,000	$ 25,000			$ 25,000		$ 25,000

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

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

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Dec)	2025-26 Amended (Dec)	BUDGET 2026-27 Requested	BUDGET 2026-27 Recommend	BUDGET 2026-27 Approved
	Personnel						
	*** Total Personnel**	**0**	**0**	**0**	**0**		
	Operating Expenses						
520100	Contracted Maintenance	0	0	5,600	5,600		
520200	Contracted Services	0	1,187	6,070	5,000		
520300	Professional Services	0	0	30,000	15,000		
520400	Advertising & Publicity	0	0	100	100		
520500	Legal Services	0	0	300	300		
520703	Computer Hardware Maintenance	0	0	1,000	1,000		
520710	Software Subscriptions	0	0	0	2,000		
521000	Office Supplies	0	0	500	500		
521100	Duplicating	0	0	75	75		
521200	Operating Supplies	0	0	995	995		
522000	Building Repairs & Maintenance	15,284	2,048	10,000	10,000		
522200	Small Equipment Repair & Maintenance	353	1,407	7,000	7,000		
522201	Fuel Site Repair & Maintenance	1,097	324	2,500	2,500		
524000	Building Insurance	5,977	0	6,465	7,112		
525000	Telephone	230	68	300	300		
525004	WAN Service Charges	1,012	415	1,500	1,500		
525210	Conference, Meeting & Training Expense	0	0	1,900	1,900		
525230	Subscriptions, Dues, & Books	0	0	40	40		
525240	Personal Mileage Reimbursement	0	0	200	200		
525390	Utilities - Pelion Airport	8,264	2,930	10,500	10,500		
526500	Licenses & Permits	175	77	500	600		
529903	Contingency	0	0	496,114	0		
530100	Depreciation Expense	2,638	0	82,206	82,206		
538500	Property Taxes	15,240	14,307	15,240	15,240		
	*** Total Operating**	**50,270**	**22,763**	**679,105**	**169,668**		
	**** Total Personnel & Operating**	**50,270**	**22,763**	**679,105**	**169,668**		
	Capital						
599999	Capital Clearing	(11,728)	0	0	0		
	All Other Equipment	11,728	0	6,613	50,500		
	**** Total Capital**	**0**	**0**	**6,613**	**50,500**		
	Transfers						
815801	Op Trn to Airport Capital Project	0	0	375,831	0		
835801	RET-Airport Capital Project	160,000	0	0	0		
	**** Total Transfers**	**160,000**	**0**	**375,831**	**0**		
	***** Total Expenses**	**210,270**	**22,763**	**1,061,549**	**220,168**		

SECTION IV

COUNTY OF LEXINGTON
Capital Item Summary
Fiscal Year - 2026-27

Fund # 5800 Fund Title: Lexington County Airport
Organization # 580010 Organization Title: Airport Administration
Program # Program Title:

Qty	Item Description	***BUDGET*** 2026-27 Requested Amount
1 EA	FUEL SITE VEEDER ROOT MONITORING SYSTEM UPGRADE	$21,000
1 EA	FUEL MANAGEMENT TERMINAL UPGRADE	$29,500

**** Total Capital (Transfer Total to Section I and IA)** **$50,500**

SECTION V. - PROGRAM OVERVIEW

Program: **Lexington County Airport**

Mission Statement and Objectives:

The mission of the airport is to provide a functional airstrip for use by recreational pilots as well as corporate and/or commercial pilots. The existing facilities include hangars and self-service aviation fuel (100LL) along with a terminal building. The fuel is set at a competitive rate and the terminal building is currently unmanned.

SECTION VI – LINE ITEM NARRATIVES

SECTION VI.A - LISTING OF REVENUES

438430 – AVIATION FUEL SALES **$175,000**

Estimated fuel sales for FY 2026-27

438431 – AVIATION OPERATIONS FUEL EXPENSES **$ (171,500)**

Estimated fuel costs for FY 2026-27

462001 – SALES TAX PAYABLE **$ (12,250)**

Estimated sales tax for FY 2026-27

439900 – MISCELLANEOUS FEE, PERMITS AND SALES **$0**

Estimated Fees, Permits and Sales for FY 2026-27

450000 – RENTAL INCOME **$51,852**

Ten (10) 42' x 32' T-Hangar leases @ $173.50/month x 12 months =	$20,820
Ten (10) 42' x 33' Hangar leases @ $186.50/month x 12 months =	$22,380
One (1) 36' x 44' Hangar lease @ $212.50/month x 12 months =	$2,550
One (1) 60' x 60' Hangar lease @ $508.50/month x 12 months =	$6,102
Total Hangar/Rental Revenue =	$51,852

461000 – INTEREST INCOME **$15,000**

Estimated Interest Income = $15,000

801000 – OP TRN FROM GENERAL FUND **$25,000**

General Fund amount required = $25,000

SECTION VI.C. OPERATING LINE ITEM NARRATIVES

520100 – CONTRACTED MAINTENANCE **$5,600**

Maintenance agreement covering overhead hangar doors for biannual inspection:
22 Electronic bifold doors @ $95 each x 2 visits = $4,180.00
2 Manual Roll up doors @ $95 each x 2 visits = $380.00

520200 – CONTRACTED SERVICES **$5,000**

This appropriation is used to cover the cost of professinal services such as contract negotiation.

520300 – PROFESSIONAL SERVICES **$15,000**

Covers tree removal costs on an as-needed basis and for miscellaneous testing for compaction, etc. on projects.

520400 - ADVERTISING & PUBLICITY **$100**

This appropriation covers the cost of advertising for Hangar rental and upcoming events at the Airport.

520500 – LEGAL SERVICES **$300**

County Attorney services for assistance with items such as hangar contract advice, grant acceptance document review and assisting with legal procedures.

520703 – COMPUTER HARDWARE MAINTENANCE **$1,000**

To cover the annual maintenance cost for the WeatherHawk Firewall Service Contract and SayWeather calibration.

5207120 - SOFTWARE SUBSCRIPTIONS **$2,000**

To cover the annual operating fee for the QTPod Fuel Management System.

521000 - OFFICE SUPPLIES **$500**

To cover routine office supplies (i.e. paper, pens, file folders, etc.).

521100 - DUPLICATING **$75**

To cover the cost of making copies.

521200 – OPERATING SUPPLIES **$995**

To cover the cost of general operating supplies such as beacon bulbs ($30/ea), glass lenses for runway and taxiway lights ($20/ea), replacement lamps for runway/taxiway lights ($12.50/ea), and breakaway couplings ($8.25/ea).

522000 – BUILDING REPAIRS & MAINTENANCE **$10,000**

To cover the cost of general building repairs and routine maintenance of the terminal building and hangars.

522200 – SMALL EQUIPMENT REPAIR & MAINTENANCE **$7,000**

To cover the cost of repairs and/or maintenance of the light vault, wind sock, and segmented circle.

522201 – FUEL SITE REPAIR & MAINTENANCE **$2,500**

To cover the cost of repairs or maintenance to the 100 LL fuel pump and storage tank.

524000 – BUILDING INSURANCE **$7,112**

To cover the cost of allocated building insurance per Risk Management @ 10% over amount paid thru Nov. 2025.

525000 – TELEPHONE **$300**

This appropriation is to cover the telephone service located in the terminal building for the tenants and other pilots to make calls or log flight plans.

525004 – WAN SERVICE CHARGES **$1,500**

This appropriation is to cover the cost of WIFI for the SayWeather system, Weather Hawk Weather system located on the terminal building and for providing WIFI for pilots to log flight plans.

525210 – CONFERENCE & MEETING EXPENSE **$1,900**

To cover the cost of attending the South Carolina Aviation Association Annual Conference (SCAA) and Federal Aviation Administration (FAA) Southern Region Conference.

525230 – SUBSCRIPTIONS, DUES, & BOOKS **$40**

To cover the annual membership dues for the South Carolina Aviation Association (SCAA)

525240 – PERSONAL MILEAGE REIMBURSEMENT **$200**

To cover reimbursement for use of personal vehicle by the Airport Manager on County business.

525390 – UTILITIES LEXINGTON COUNTY AIRPORT **$10,500**

To cover the cost of electricity and water for the terminal building and hangars., based on historical expenditures.

FY 23-24 $10,036
FY 24-25 $8,264
FY 25-26 $2,930 through Nov. 2025

526500 – LICENCES & PERMITS **$600**

This cost is to cover the DES permit for the in-ground fuel tank and to cover the annual renewal for the IGP.

529903 – CONTINGENCY **$0**

530100 – DEPRECIATION EXPENSE **$82,206**

538300 – PROPERTY TAXES **$15,240**

**** Total Operating (Transfer Total to Section I and IA)** **$169,668**

SECTION VI.D. - CAPITAL LINE ITEM NARRATIVES

1 EA FUEL SITE VEEDER ROOT MONITORING SYSTEM UPGRADE $21,000

This account will provide funding for 1 Root fuel tank monitor upgrade. Our current system's technical support will end soor Parts and supplies for this system is currently limited and will be unavailable in coming years. This account will also cover tl cost of fuel level probes that may need to be upgraded as well during the replacement of our unit.

1 EA FUEL MANAGEMENT TERMINAL UPGRADE $29,500

This account will provide funding for one fuel management terminal upgrade at the Airport in Pelion. Our current fuel system has outdated hardware and is on a dial up modem for communication which has been unreliable and causes many interruptions in service. This fuel site is a self-serve for our airport tenants and other customers who fly in for fuel.

**** Total Capital (Transfer Total to Section I and IA) $50,500**

COUNTY OF LEXINGTON

GENERAL FUND

NEW PROGRAM

Annual Budget

Fiscal Year - 2026-27

Fund: 5800
Division: Airport
Organization: 580010 - Airport Administration **Addition of Airport Manager**

Object Code	Expenditure Classification	Delete No deletions	Add (1) Airport Manager (Band 213)	2026-27 Requested	*BUDGET* 2026-27 Recommend	2026-27 Approved
	Personnel					
510100	Salaries & Wages - 1	0	68,938	68,938		
511112	FICA Cost	0	5,274	5,274		
511113	State Retirement	0	12,795	12,795		
511120	Insurance Fund Contribution	0	8,750	8,750		
511130	Workers Compensation	0	5,708	5,708		
	*** Total Personnel**	**0**	**101,464**	**101,464**		
	Operating Expenses					
521200	Operating Supplies	0	250	250		
524201	Gerneral Tort Liability Insurance	0	50	50		
525021	Smart Phone Charges	0	600	600		
525041	Email Service Charges	0	437	437		
525000	Telephone	0	264	264		
	*** Total Operating**	**0**	**1,601**	**1,601**		
	**** Total Personnel & Operating**	**0**	**103,065**	**103,065**		
	Capital					
540000	Small Tools & Minor Equipments	0	500	500		
540010	Minor Software	0	349	349		
	All Other Equipment	0	1,779	1,779		
	**** Total Capital**	**0**	**2,628**	**2,628**		
	***** Total Budget Appropriation**			**105,693**	**0**	

SECTION V. – NEW PROGRAM OVERVIEW
Addition of Airport Manager

Airport Administration

Objective:
Provide staff to manage the day to day activities of the Lexington County Airport

The County of Lexington is the owner and operator of the Lexington County Airport (6J0) in Pelion, SC. County Council has demonstrated their commitment to the success of the Lexington County Aiport through an investment of $2.8 million dollars for the extention of the runway to a length that would allow for jet operations. Along with County funded projects like this, Lexington County also implements the Airport Capital Improvement Plan (ACIP) which is submitted to the Federal Aviation Administration (FAA) annually and is the guiding document for federal and state funding for airport projects.

SECTION VI. – LINE ITEM NARRATIVES

SECTION VI.B. – LISTING OF POSITIONS

Proposed Staffing Level - Airport Administration

	Full Time Equivalent General Fund	Grade
Airport Manager	1	213
Total Positions	1	

All of these positions require insurance.



SECTION VI.C. – OPERATING LINE ITEM NARRATIVES

521200 – OPERATING SUPPLIES **$250**

Includes computer supplies, printer supplies for Airport Manager.

524201 - GENERAL TORT LIABILITY INSURANCE **$50**

Based on figures supplied by Risk Manager.

525021 – SMART PHONE CHARGES **$600**

Smart phone for NEW Airport Manager.

1 Smart phones ea. @	$50.00	per month for 12 months =	$600.00	

525041 - EMAIL SERVICE CHARGES **$437**

1 G3 licenses @	$437.00	per year =	$437.00

525000 – TELEPHONE **$264**

Basic service charges on 1 land line

1 land line w/ vm @	$22.00	per month for 12 months =	$264.00
		Total =	$264.00

SECTION VI.D. - CAPITAL LINE ITEM NARRATIVES

CAPITAL REQUEST

540000 – SMALL TOOLS & MINOR EQUIPMENT **$500**

To purchase desk and chair.

540010 – MINOR SOFTWARE **$349**

To provide operating software and antivirus software for the computer assigned to this position.

Microsoft Windows Operating System							
1	@	$201.00	=	$201.00	cost includes tax	=	$201.00
Duo Advantage Edition							
1	@	$69.00	=	$69.00	cost includes tax	=	$69.00
PA Cortex XDR Pro Antivirus							
1	@	$79.00	=	$79.00	cost includes tax	=	$79.00

1 EA. F1A ALL IN ONE COMPUTER AND MONITOR **$1,570**

Dell Pro 24 AIO Computer and Monitor

1 EA. MI12 DELL 27 MONITOR - P2725H **$209**

New 27" computer monitor

COUNTY OF LEXINGTON

GENERAL FUND

Annual Budget

Fiscal Year - 2026-27

NEW PROGRAM

Fund: 5800
Division: Airport
Organization: 580010 - Airport Administration **Addition of HEO II**

Object Code	Expenditure Classification	Delete: No deletions	Add: (1) HEO II (Band 107)	2026-27 Requested	BUDGET 2026-27 Recommend	BUDGET 2026-27 Approved
	Personnel					
510100	Salaries & Wages	0	37,794	37,794		
511112	FICA Cost	0	2,891	2,891		
511113	State Retirement	0	7,014	7,014		
511120	Insurance Fund Contribution	0	8,750	8,750		
511130	Workers Compensation	0	3,129	3,129		
	*** Total Personnel**	**0**	**59,579**	**59,579**		
	Operating Expenses					
520302	Drug Testing Services	0	150	150		
522100	Heavy Equipment Repairs and Mainten	0	7,000	7,000		
524100	Vehicle Insurance	0	615	615		
525006	GPS Monitoring Charges	0	218	218		
525021	Smart Phone Charges	0	600	600		
252041	Email Service Charges	0	437	437		
525400	Gas, Fuel and Oil	0	3,720	3,720		
525000	Telephone	0	264	264		
525600	Uniforms and Clothing	0	1,000	1,000		
	*** Total Operating**	**0**	**14,004**	**14,004**		
	**** Total Personnel & Operating**	**0**	**73,583**	**73,583**		
	Capital					
540000	Small Tolls & Minor Equipments	0	500	500		
540010	Minor Software	0	349	349		
	All Other Equipment	0	1,779	1,779		
	**** Total Capital**	**0**	**2,628**	**2,628**		
	***** Total Budget Appropriation**			**76,211**	**0**	

SECTION V. – NEW PROGRAM OVERVIEW
Addition of HEO II

Airport Administration

Objective:
Provide on site staff to fuel the corporate jets that can land at Lexington County Airport after Runway extension
The County of Lexington is the owner and operator of the Lexington County Airport (6J0) in Pelion, SC. County Council has demonstrated their commitment to the success of the Lexington County Aiport through an investment of $2.8 million dollars for the extention of the runway to a length that would allow for jet operations. Jets are not able to approach the fuel pumps, so it's necessary to provide fuel transport to supply the jets on location.

SECTION VI. – LINE ITEM NARRATIVES

SECTION VI.B. – LISTING OF POSITIONS

Proposed Staffing Level - Airport Administration

	Full Time Equivalent General Fund	Grade
HEO II.....	1	107
Total Positions	1	

All of these positions require insurance.



SECTION VI.C. – OPERATING LINE ITEM NARRATIVES

520302 – DRUG TESTING SERVICES **$150**

This line item funds drug testing services

522100 - HEAVY EQUIPMENT REPAIRS AND MAINTENANCE **$7,000**

This line item covers maintenance and repairs of fuel truck including tires

524100 - VEHICLE INSURANCE **$615**

Based on 1 road vehicle @ $800.00 each = $800.00

525006 - GPS MONITORING CHARGES **$218**

1 GPS monitoring @ $15.00 per month for 12 months = $180.00

525021 – SMART PHONE CHARGES **$600**

Smart phone for NEW HEO II

1 Smart phones ea. @ $50.00 per month for 12 months = $600.00

525041 - EMAIL SERVICE CHARGES **$437**

1 G3 licenses @ $437.00 per year = $437.00

525400 – GAS, FUEL AND OIL **$3,720**

Estimate 1,200 gals of diesel @ $3.95 per gallon = $4,740.00

525000 – TELEPHONE **$264**

Basic service charges on 1 land line

1 land line w/ vm @ $22.00 per month for 12 months = $264.00

525600 – UNIFORMS AND CLOTHING **$1,000**

This employee is required to wear certain personal protective equipment (such as steel-toed boots, back braces) and uniforms (shirts, pants, jackets).

SECTION VI.D. - CAPITAL LINE ITEM NARRATIVES

CAPITAL REQUEST

540000 – SMALL TOOLS & MINOR EQUIPMENT **$500**

To purchase desk and chair.

540010 – MINOR SOFTWARE **$349**

To provide operating software and antivirus software for the computer assigned to this position.

	Microsoft Windows Operating System						
1	@	$201.00	=	$201.00	cost includes tax	=	$201.00
	Duo Advantage						
1	@	$69.00	=	$69.00	cost includes tax	=	$69.00
	PA Cortex XDR Pro Antivirus						
1	@	$79.00	=	$79.00	cost includes tax	=	$79.00

1 EA. F1A ALL IN ONE COMPUTER AND MONITOR **$1,570**

Dell Pro 24 AIO Computer and Monitor

1 EA. MI12 DELL 27 MONITOR - P2725H **$209**

New 27" computer monitor

COUNTY OF LEXINGTON
AIRPORT CAPITAL PROJECTS
Annual Budget
FY 2026-27

Fund: 5801
Division: Airport

Summary Page		2024-25 Actual	2025-26 Actual (Nov)	2025-26 Amended (Nov)	BUDGET 2026-27 Requested	BUDGET 2026-27 Recommend	BUDGET 2026-27 Approved
Activity From Operations:							
	Revenues:						
457001	FAA Funding (AIP)	2,261,156	40,895	314,000	4,727,238		
458003	State Aeronautics	0	2,082,940	296,453	1,093,075		
461000	Investment Interest	105,913	0	1,500	1,500		
821000	RET from General Fund	0	0	375,831	3,285,437		
825800	Op Trn from Airport	0	0	0	0		
	**** Total Revenue**	**2,367,069**	**2,123,835**	**987,784**	**9,107,250**		
	Expenses:						
	Total Personnel & Operating	828,522	0	30,463	300,000		
	Capital Outlay	0	600,661	3,804,325	8,405,750		
	*****Total Expenses**	**828,522**	**600,661**	**3,834,788**	**8,705,750**		
	Income Calculation:						
	Net Income (Loss)	**1,538,547**	**1,523,174**	**(2,847,004)**	**401,500**		
	Unused Appropriations			30463			
	FUND BALANCE Beginning of Year-Cash			(744,574)	(3,561,115)		
	FUND BALANCE - Projected End of Year			(3,561,115)	~~(3,159,615)~~ (2,859,615)		

SECTION II

COUNTY OF LEXINGTON
Proposed Revenues
Fines, Fees, and Other
Budget FY - 2026-27

Fund #: 5801 Fund Name: Lexington County Airport

Organ. #: 580020 Organ. Name: Enterprise

Revenue Code	Fee Title	Actual Fees FY 2024-25	11/30/2025 Year-to-Date FY 2025-26	Anticipated Fiscal Year Total FY 2025-26	Budget Units of Service	Budget Current Fee	Budget Current Total Estimated Fees FY 2026-27	Proposed Fee Change	Total Proposed Estimated Fees FY 2026-27
457001	FAA Funding (AIP)	$ 2,261,156	$ 40,895	$ 314,000			$ 4,727,238		$ 4,727,238
458003	State Aeronautics Funds	$ -	$ 2,082,940	$ 296,453			$ 1,093,075		$ 1,093,075
461000	Investment Interest	$ 105,913	$ -	$ 1,500			$ 1,500		$ 1,500
821000	RET from General Fund	$ -	$ -	$ 375,831			$ 3,285,437		$ 3,285,437
825800	Op Trn from Airport	$ -	$ -	$ -			$ -		$ -

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 (Nov)	2025-26 Amended (Nov)	BUDGET 2026-27 Requested	2026-27 Recommend	2026-27 Approved
	Personnel						
	*** Total Personnel**	**0**	**0**	**0**	**0**		
	Operating Expenses						
520300	Professional Services	29,250	0	0	0		
529903	Contingency	0	0	30,463	300,000		
530100	Depreciation Expense	426,889	0	0	0		
538300	Retainage Payable Expense	2,107	0	0	0		
	*** Total Operating**	**458,246**	**0**	**30,463**	**300,000**		
	**** Total Personnel & Operating**	**458,246**	**0**	**30,463**	**300,000**		
	Capital						
599999	Capital Clearing	(158,253)			0		
	All Other Capital	158,253	600,661	1,777,042	7,445,750		
	**** Total Capital**	**0**	**600,661**	**1,777,042**	**7,445,750**		
	***** Total Budget Appropriation**	**458,246**	**600,661**	**1,807,505**	**7,745,750**		

SECTION IV

COUNTY OF LEXINGTON
Capital Item Summary
Fiscal Year - 2026-27

Fund # 5801 Fund Title: Lexington County Airport
Organization # 580020 Organization Title: Airport FAA Projects
Program # _____ Program Title: _____

Qty	Item Description	***BUDGET*** 2026-27 Requested Amount
1 EA	NEW TERMINAL BUILDING (no ATP Funding) - Design, Permit, Bid	$445,000
1 EA	RUNWAY 18 EXT - PROPERTY RIGHTS ACQUISITION PHASE II	$610,750
1 EA	NEW TERMINAL BUILDING (ATP FUNDING) TURNKEY PROJECT	$6,390,000

**** Total Capital (Transfer Total to Section I and IA)** **$7,445,750**

COUNTY OF LEXINGTON
AIRPORT CAPITAL PROJECTS
Annual Budget
Fiscal Year - 2025-26

Fund: 5801
Division: Airport
Organization: 580021 - Airport General Projects

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (Nov)	2025-26 Amended (Nov)	BUDGET 2026-27 Requested	2026-27 Recommend	2026-27 Approved
	Personnel						
	*** Total Personnel**	**0**	**0**	**0**	**0**		
	Operating Expenses						
530100	Depreciation Expense	7,896	0	0			
538300	Retainage Payable Expense	362,380	0	0			
	*** Total Operating**	**370,276**	**0**	**0**	**0**		
	**** Total Personnel & Operating**	**370,276**	**0**	**0**	**0**		
	Capital						
599999	Capital Clearing	(3,621,968)			0		
	All Other Capital	3,621,968	0	2,027,283	**660,000**		
	**** Total Capital**	**0**	**0**	**2,027,283**	**660,000**		
	***** Total Budget Appropriation**	**370,276**	**0**	**2,027,283**	**660,000**		

SECTION IV

COUNTY OF LEXINGTON
Capital Item Summary
Fiscal Year - 2025-26

Fund #	5801	Fund Title:	Lexington County Airport	
Organization #	580021	Organization Title:	Airport General Projects	***BUDGET***
Program #		Program Title:		2026-27
				Requested

Qty	Item Description	Amount
5AR335 - NEW FUEL FARM (12K JET A & 12K AvGas)		$410,000
1 EA	SOUTH APRON & T - HANGAR TAXILANE SEAL & REJUVINATION	$250,000

**** Total Capital (Transfer Total to Section I and IA)** **$660,000**

SECTION V. - PROGRAM OVERVIEW

Program: **Lexington County Airport**

Mission Statement and Objectives:

The mission of the airport is to provide a functional airstrip for use by recreational pilots as well as corporate and/or commercial pilots. The existing facilities include hangars and self-service aviation fuel (100LL) along with a terminal building. The fuel is set at a competitive rate and the terminal building is currently unmanned.

Improvements to the runway make it more attractive to recreational pilots and could potentially draw commercial development or corporate businesses into the area. The widening and strengthening of the runway project was completed in 2017. The runway and taxiway extensions are expected to be completed in 2026, bringing the length of the runway to 5500 feet.

SECTION VI – LINE ITEM NARRATIVES

SECTION VI.A – REVENUE LINE ITEM NARRATIVES

801000 OpTrn

~~821000 - RET~~ FROM GENERAL FUND **$3,285,437**

This is the estimated County share for the cost of the requested capital line items.

SECTION VI.B – CAPITAL LINE ITEM NARRATIVES

CAPITAL REQUEST

5AR335 - NEW FUEL FARM (12K JET A & 12K AvGas) **$410,000**

Additional funding requested for the relocation of a new fuel farm, in accordance with the ACIP. The cost share will be STATE - (95%) $390,000 and COUNTY - (5%) $20,000.

1 EA - NEW TERMINAL BUILDING (no ATP Funding) - Design, Permit, Bid **$445,000**

This is the estimated cost for engineering services to provide design, permitting and bid services for a new terminal building if ATP funding is not granted by the FAA. The COUNTY will be reponsible for 100% of the total cost.

1 EA - RUNWAY 18 EXT - PROPERTY RIGHTS ACQUISITION PHASE II **$610,750**

This is the estimated cost in accordance with the ACIP to secure avigation easements associated with the Runway 18 Extension project which was constructed in 2024. The COUNTY will be responsible for 100% of the total cost.

1 EA - NEW TERMINAL BUILDING (ATP FUNDING) TURNKEY PROJECT **$6,390,000**

This is the estimated cost for construction of a new terminal building if ATP funding is granted by the FAA. The cost share will be FAA - $3,800,700, STATE - $500,000 and COUNTY $2,089,300.

1 EA - SOUTH APRON & T - HANGAR TAXILANE SEAL & REJUVINATION **$250,000**

This is the estimated cost for crack sealing and rejuvination of south apron and T-Hangar taxilane. The cost share will be STATE - $187,500 and COUNTY $62,500.

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

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

Summary Page	2024-25 Actual	2025-26 Actual (Nov)	2025-26 Amended (Nov)	2026-27 Requested	*BUDGET* 2026-27 Recommend	2026-27 Approved
Activity From Operations:						
Revenues:						
438700 Motor Pool Service Charges	27,519	11,414	31,500	31,500		
461000 Investment Interest	43,968	17,396	35,000	35,000		
490300 Gain on Sale of Fixed Assets	12,700	0	0	0		
Total Revenues	**84,187**	**28,810**	**66,500**	**66,500**	**0**	**0**
Expenses:						
Operations	20,066	14,698	101,141	103,621 ~~53,360~~		
Depreciation	22,616	2,998	24,000	24,000		
Capital Outlay	0	0	10,538	45,600		
Total Expenses	**42,682**	**17,696**	**135,679**	~~**122,960**~~	**0**	**0**
Noncash Expenses:				173,221		
Depreciation: Add Back In	22,616	2,998	24,000	24,000		
Net Cash	**64,121**	**14,112**	**(45,179)**	(82,721) ~~**(32,460)**~~	**0**	**0**
Income Calculation:						
Capital Outlay: Add Back In	0	0	10,538	45,600		
Net Income (Loss)	**41,505**	**11,114**	**(58,641)**	(61,121) ~~**(10,860)**~~	**0**	**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 ~~968,496~~	1,000,956	1,000,956

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

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

Object Code	Expenditure Classification	2024-25 Expenditure	2025-26 Expend (Nov)	2025-26 Amended (Nov)	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	0	150	150		
522300	Vehicle Repairs & Maintenance	1,026	1,179	5,000	5,000		
524100	Vehicle Insurance - 12	7,380	8,800	7,380	9,600		
524101	Comprehensive Insurance - 4	901	435	3,200	1,950		
525006	GPS Monitoring Charges - 12	2,177	871	2,650	2,160		
525400	Gas, Fuel, & Oil	8,582	3,413	8,500	10,500		
529903	Contingency	0	0	74,261	74,261		
530100	Depreciation	22,616	2,998	24,000	24,000		
	*** Total Operating**	**42,682**	**17,696**	**125,141**	**127,621**	**0**	**0**
	**** Total Personnel & Operating**	**42,682**	**17,696**	**125,141**	**127,621**	**0**	**0**
	Capital						
540000	Small Tools and Minor Equipment	0	0	100	100		
	Capital Clearing	(70,796)					
	All Other Equipment	70,796	0	10,438	45,500		
	**** Total Capital**	**0**	**0**	**10,538**	**45,600**	**0**	**0**
	***** Total Budget Appropriation**	**42,682**	**17,696**	**135,679**	**173,221**	**0**	**0**

SECTION IV

COUNTY OF LEXINGTON
Capital Item Summary
Fiscal Year - 2026-27

Fund # 6590 Fund Title:
Organization # 111500 Organization Title: Motor Pool
Program # Program Title:

Qty	Item Description	***BUDGET*** 2025-26 Requested Amount
	Small Tools & Minor Equipment	100
1	Repl. SUV	45,500

**** Total Capital (Transfer Total to Section III)** **45,600**

SECTION V. - PROGRAM OVERVIEW

Summary of Programs:
To provide clean, well maintained, safe vehicles to support our county departments in their day-to-day operations and to provide adequate transportation for special requests on out-of-town trips.

	SERVICE LEVELS			
Service Level Indicators:	**Actual FY 23/24**	**Actual FY 24/25**	**Estimated FY 25/26**	**Projected FY 26/27**
Miles Driven	43,428	40,592	45,000	45,000

SECTION VI. - LINE-ITEM NARRATIVES

Vehicle usage from Departments have leveled out over recent years. Towing contract pricing has increased. Fuel cost projections have remained the same.

SECTION VI. A - SUMMARY OF REVENUES

The rental rate is currently $0.70 per mile for each vehicle in the motor pool.

SECTION VI. B - LISTING OF POSITIONS

There are no positions dedicated to the management and operation of the Motor Pool. Fleet Services oversees the management and operation using existing personnel on an as needed basis.

SECTION VI. C - OPERATING LINE-ITEM NARRATIVES

520233 - TOWING SERVICE **$150**
This account will fund the cost of towing expenses incurred for the (12) vehicles operated in the motor pool.

522300-VEHICLE REPAIRS & MAINTENANCE **$5,000**
This account will fund the cost of repairs and routine maintenance on the (12) vehicles operated in the motor pool. This request is based on the actual expenditures in this year's budget and projections for future maintenance costs. Vehicle worksheet on Appendix 1.

524100 -VEHICLE INSURANCE **$9,600**
This account will fund the cost of liability on (12) vehicles in the motor pool. County employees operate these vehicles on a daily basis only. Cost is $800.00 X 12 = $9,600

524101 – COMPREHENSIVE INSURANCE **$1,950**
This account will fund the cost of comprehensive insurance on (4) of our newest Motor Pool vehicles.

525006 - GPS MONITORING CHARGE **$2,160**

This account will fund the cost of monitoring for 12 GPS monitoring devices. These devices are installed in each Motor Pool vehicle for monitoring of vehicle location and collection of historic usage data. Cost to operate is $15 per unit for monitoring each month. (12 x $15 x 12 months) = $2,160

525400 -GAS. FUEL. & OIL **$10,500**

This account will fund the cost of gasoline and oils used by the (12) vehicles assigned to the motor pool. This request is based on estimated usage. Vehicle worksheet on Appendix 1.

SECTION VI. D - CAPITAL LINE-ITEM NARRATIVES

CAPITAL REQUEST

540000 - Small Tools & Minor Equipment **$ 100**

This account is for the purchase of relatively low-cost tools and equipment used in the Motor Pool that has a useful life of less than 2 years. This account also will fund the addition or replacement of any GPS units that may be required.

1. Repl. SUV **$45,500**

This account will be used for replacement of CO#44529 that was transferred to another department.

APPENDIX - 1 - LISTING OF VEHICLES

COUNTY#	DESCRIPTION	REPAIRS AND MAINT-ENANCE 522300	VEHICLE INSURANCE 524100	COMPRE-HENSIVE INSURANCE 524101	GAS AND OIL 525400	TOTAL
37209	2013 Durango	$500	$800		$850	$2,150
39841	2015 Escape	$400	$800		$850	$2,050
40111	2015 Equinox	$400	$800		$850	$2,050
40321	2015 Equinox	$400	$800		$850	$2,050
40457	2015 Equinox	$400	$800		$850	$2,050
40623	2016 Chevy Pickup	$400	$800		$850	$2,050
41001	2017 Durango	$500	$800		$850	$2,150
41002	2017 Durango	$500	$800		$850	$2,150
42761	2020 Durango	$500	$800	$500	$850	$2,650
43338	2022 Tahoe	$400	$800	$500	$850	$2,550
44528	2024 Chevy Trailblazer	$300	$800	$450	$1000	$2,550
TBD		$300	$800	$500	$1000	$2,600
Totals		$5,000	$9,600	1,950	$10,500	$27,050

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

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

Summary Page	2024-25 Actual	2025-26 Actual (Nov)	2025-26 Amended (Nov)	2026-27 Requested	*BUDGET* 2026-27 Recommend	2026-27 Approved
Activity From Operations:						
Revenues:						
439601 Employer Insurance Contributions	4,566,636	1,706,706	4,510,465	4,501,612		
439630 TPA Insurance Reimbursements	49,791	8,783	0			
461000 Investment Interest	700,620	281,448	585,000	550,000		
Total Revenues	**5,317,047**	**1,996,937**	**5,095,465**	**5,051,612**	**0**	**0**
Expenses:						
Operations	2,221,422	740,475	6,404,062	4,301,293		
Operating Transfer to Risk Management	214,627	268,350	268,350	190,316		
Total Expenses	**2,436,049**	**1,008,825**	**6,672,412**	**4,491,609**	**0**	**0**
Noncash Expenses:						
Net Cash	**2,880,998**	**988,112**	**(1,576,947)**	**560,003**	**0**	**0**
Income Calculation:						
Net Income (Loss)	**2,880,998**	**988,112**	**(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 Code	Expenditure Classification	2024-25 Expend	2025-26 Expend. (Nov)	2025-26 Amended (Nov)	BUDGET 2026-27 Requested	BUDGET 2026-27 Recommend	BUDGET 2026-27 Approved
	Personnel						
	*** Total Personnel**	**0**	**0**	**0**	**0**	**0**	**0**
	Operating Expenses						
520206	Background History Screening	26,167	10,211	38,500	22,780		
520209	Driver History Screening	3,157	1,218	10,675	12,425		
520301	Safety Management Services	0	0	24,000	24,000		
520302	Drug Testing Services	16,320	11,562	57,620	58,545		
521214	Safety Supplies	2,439	0	5,407	8,707		
525210	Conference & Meeting Expense	288	0	5,685	3,715		
525710	Safety Awards	0	0	1,000	1,000		
527307	SC Workers Compensation Taxes	55,176	0	44,000	45,000		
527309	Workers Compensation Ins. Premiums	707,110	369,532	945,321	912,377		
527351	WC - Medical Expense	383,669	205,864	780,000	767,653		
527352	WC - Legal Expense	65,896	75,592	66,883	81,517		
527353	WC - Indemnity Expense	942,899	129,027	975,000	783,691		
527358	WC - Recoveries	(10,344)	(75,885)	(31,000)	(31,000)		
527359	WC - Miscellaneous Expense	28,645	13,354	20,000	33,936		
529903	Contingency	0	0	3,460,971	1,576,947		
	*** Total Operating**	**2,221,422**	**740,475**	**6,404,062**	**4,301,293**	**0**	**0**
	**** Total Personnel & Operating**	**2,221,422**	**740,475**	**6,404,062**	**4,301,293**	**0**	**0**
	Capital						
	**** Total Capital**	**0**	**0**	**0**	**0**	**0**	**0**
	Transfers:						
816790	Operating Transfer to Risk Management	214,627	268,350	268,350	190,315		
	**** Total Transfers**	**214,627**	**268,350**	**268,350**	**190,315**	**0**	**0**
	***** Total Budget Appropriation**	**2,436,049**	**1,008,825**	**6,672,412**	**4,491,608**	**0**	**0**

SECTION VI. - SUMMARY OF REVENUES

439601 – Employer Insurance Contributions **$ 4,501,612**

Workers' compensation rates are payroll driven and this figure is subject to adjustment prior to releasing the Recommended Budget.

461000 – Investment Interest **$ 550,000**

Projection based on current budget status.

SECTION VI – OPERATING LINE ITEM NARRATIVES

520206 – Background History Screening **$ 22,780**

To cover the cost of new-hire background screenings.
(360 annually x $60.50 National Check = $21,780)
Potential additional testing fees (multiple states or names) - $1,000

520209 – Driver History Screening **$ 12,425**

A driving history will be performed for all conditionally hired employees in accordance with County policy.

(700 annually @ $17.75 per history)

520301 – Safety Management Services **$ 24,000**

This is to cover the cost for Risk Management consultation. The consultation services (320 hours x $75.00 per hour = $24,000) will include periodic advisory meetings with the County's Risk Management Team. Staff will interview providers and make the appropriate recommendations.

520302 – Drug Testing Services **$ 58,545**

Pre-employment Drug Screen (10 Panel Screens)
700 x $41/test = $28,700

Monthly Random Drug Tests – Safety Sensitive positions
60 standard @ average cost of $41/ x Quarterly = $9,840
25 DOT @ average cost of $41/ x Quarterly = $4,100
5 standard Breath Alcohol Test (DOT) @ $44 x Quarterly = $880

Reasonable suspicion test in accordance with County Policy—estimate
15 x $85 = $1,275 (includes alcohol test)

Post-accident drug and alcohol testing –estimate
50 x $275 = $13,750

521214 – Safety Supplies **$ 8,707**

This account would allow the Safety Manager to have a limited amount of safety supplies on hand (labor law posters, first aid kits, etc.) to assist departments with a particular need immediately if discovered during safety inspections.

525210 – Conference, Meeting & Training Expense **$ 3,715**

Safety Video Exchange and Streaming Program: This provides access to a library of safety training DVD's and allows for up to five videos to be checked out at one time for unlimited use. Annual Cost = $365

Occupational Safety Manager Certificate – online
Online training program x1 = $2,000

Annual SC Counties Workers' Compensation Trust Meeting
(Lodging, Per Diem, Mileage) = $1000.00

Hazardous Materials Safety Training – online
Virtual = 350

525710 – Safety Awards **$ 1,000**

During the year the Risk Management Division will be on the look-out for daily examples of safe work behavior within the County's various service areas. Employees "caught in the act" of safety will be recognized and will have an opportunity to win prizes.

527307 – SC Workers Compensation Tax **$ 45,000**

According to the SC Counties Workers' Compensation Trust (SCCWCT) Large Deductible Contract, counties operating under the Large Deductible Option must be responsible for their own WC Tax. Based upon previous claims history, SCCWCT to invoice for the taxes based on claims for the plan year 2024-2025.

527309 – Workers Compensation Insurance Premium **$ 912,377**

Recommend continuing the Large Deductible option of a $300,000 Self Insured Retention (SIR) per occurrence. This Estimated Premium is based on the SC Counties Workers' Compensation Trust (SCCWCT) Board approved rates by WC Code. The projection factors an estimated payroll of $99,105,768. Payroll includes exposure for Reserve Deputies, Inmate Labor, and any Sub-contractors who may not have insurance. WC Code rates have been consistent, the increases in premium can largely be attributed to a growing payroll.

Total Estimated Premium ($300,000) Large Deductible Program **$912,377**

Lexington County Workers' Compensation Self Insured Premium

Plan Year	WC Premium
2026-2027	$862,376.24 + $50,000 (add. premium owed in 2025-2026) = $912,377
2025-2026	**$783,978.40 (estimate)**
2024-2025	**$707,109.90**
2023-2024	**$709,981.72**
2022-2023	**$795,724.00**
2021-2022	**$724,555.00**
2020 - 2021	**$759,198.00**
2019 - 2020	**$800,780.00**
2018 - 2019	**$705,619.00**
2017 - 2018	**$722,739.00**
2016 - 2017	**$633,897.00**
2015 - 2016	**$539,800.00**

527351 – Workers Compensation Medical Expense **$ 767,653**

527352 – Workers Compensation Legal Expense **$ 81,517**

527353 – Workers Compensation Indemnity Expense **$ 783,691**

527358 – Workers Compensation Recoveries **$ (31,000)**

527359 – Workers Compensation Miscellaneous Expense **$ 33,936**

529903 – Contingency **$ 1,576,947**

This contingency line item will act as an additional funded loss-control measure.

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 Actual	2025-26 Actual (Nov)	2025-26 Amended (Nov)	2026-27 Requested	*BUDGET* 2026-27 Recommend	2026-27 Approved
Activity From Operations:						
Revenues:						
439601 Employer Medical Insurance Contr.	14,156,205	6,276,140	15,827,000	16,555,000		
439602 Employee Health Ins Premiums (P/D)	3,784,405	1,450,372	3,839,930	3,839,930		
439604 Post-Employment Insurance Premiums	460,743	179,361	581,000	581,000		
439606 Cobra Payments	42,575	17,926	66,000	66,000		
439607 Employer Subsidy - Post Employment	119,744	45,954	325,000	325,000		
439608 Employee Life Insurance Premiums (P/D)	199,343	77,478	215,000	215,000		
439609 Employee Dental Ins Premiums (P/D)	294,044	112,300	290,000	290,000		
439611 Employee Dental Insurance Contr.	769,160	326,235	750,000	750,000		
439620 Pharmaceuticals Rebate	1,065,938	849,664	1,250,000	1,250,000		
439630 TPA Insurance Reimbursements	103,653	44,526	125,000	125,000		
439632 Stop-Loss Insurance	232,984	0	450,000	450,000		
461000 Investment Interest	96,604	17,191	250,000	250,000		
806731 Op Trf from Post-Employment Ins Fund	0	10,000,000	10,000,000	0		
Total Revenues	**21,325,398**	**19,397,147**	**33,968,930**	**24,696,930**	**0**	**0**
Expenses:						
Non-Departmental - Operations	22,215,842	8,275,374	22,955,498	26,574,476		
Wellness Center - Operations	1,666,373	710,042	1,710,682	1,811,571		
Wellness Center - Capital	169	0	6,500	6,000		
Total Expenses	**23,882,384**	**8,985,416**	**24,672,680**	**28,392,047**	**0**	**0**
Net Cash	**(2,556,986)**	**10,411,731**	**9,296,250**	**(3,695,117)**	**0**	**0**
Income Calculation:						
Capital Outlay: Add Back In	169	0	6,500	6,000	0	0
Net Income (Loss)	**(2,556,817)**	**10,411,731**	**9,302,750**	**(3,689,117)**	**0**	**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	11,267,078	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 Code	Expenditure Classification	2024-25 Expenditure	2025-26 Expend. (Nov)	2025-26 Amended (Nov)	BUDGET 2026-27 Requested	BUDGET 2026-27 Recommend	BUDGET 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		
520313	Actuarial Services	7,000	3,500	7,000	7,000		
525210	Conference, Meeting & Training Exp.	0	0	4,900	4,900		
527303	Life Insurance Premiums	431,435	185,335	481,104	484,848		
527304	Stop-Loss Insurance Premiums	837,860	284,018	826,584	857,004		
527310	Pharmacy Claims	6,357,039	2,426,472	6,703,494	6,971,633		
527312	Health Care Reform Fees	8,442	0	20,000	20,000		
527313	Medical Insurance Claims	12,782,700	4,636,436	12,364,336	16,235,616		
527314	Dental Insurance Claims	820,068	284,147	790,488	878,831		
527315	Medical Administrative Costs	683,828	259,702	688,860	736,000		
527316	Dental Administrative Costs	30,530	12,906	30,315	33,600		
527317	HRA/HSA Administrative Costs	63,441	28,535	70,296	75,414		
	3rd Party Administrator Costs (HSA)						
	3rd Party Administrator Costs (HRA)						
	3rd Party Administrator Costs (FSA,DCA)						
527318	Cobra Administrative Costs	17,658	7,362	17,963	21,222		
527319	Compliance Testing	2,639	2,719	3,000	3,000		
527320	Online Benefits System	35,775	12,046	37,908	37,908		
527330	Wellness Program Incentives	107,400	98,750	172,500	172,500		
529903	Contingency	0	0	703,750	0		
	*** Total Operating**	**22,215,842**	**8,275,374**	**22,955,498**	**26,574,476**	**0**	**0**
	**** Total Personnel & Operating**	**22,215,842**	**8,275,374**	**22,955,498**	**26,574,476**	**0**	**0**
	Capital						
	**** Total Capital**	**0**	**0**	**0**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**22,215,842**	**8,275,374**	**22,955,498**	**26,574,476**	**0**	**0**

SECTION VI. – OPERATING LINE ITEM NARRATIVES

520308 – Health Screening Services **$35,000**

Fees paid to Lexington Medical Center for biometric screening services as part of the Employee Wellness Incentive Program.

Projection: 500 Participants @ $70.00 per Screening = $35,000

520313 – Actuarial Services **$7,000**

Based on current budget for GASB 45 Actuarial Study and plan design change impact review.

525210 – Conferences, Meeting & Training **$4,900**

State and Local Government Benefit Association (SALGBA) membership and conference fees for two.

SALGBA Annual Membership $200
SALGBA Conference Registration $375
Travel Expenses $1,875

527303 – Life Insurance Premiums **$484,848**

Basic, optional, and dependent life insurance premiums based on total eligible employees and projected trends.

Basic Life – 1,892 Eligible Positions x $50,000 Policy = $94,600,000 Total Volume
$94,600,000 / 1,000 = 94,600 x $.24 (Life plus AD&D premium per 1,000 coverage)
= $22,704 Employer Premium/month x 12 = $272,448

Optional Life and AD&D – 900 Projected Participants @ $75,600,000 Projected Total Volume
$17,000 Projected Employee Premium/month x 12 = $204,000

Dependent Life – 700 Projected Participants @ $1 Employee Premium/month
$700 Projected Employee Premium/month x 12 months = $8,400

527304 – Stop Loss Premiums **$857,004**

Based on stop-loss coverage levels and claims experience.

Anticipated Average Monthly Premium $71,417 x 12 = $857,004

527310 – Pharmacy Claims **$6,971,633**

Based on average monthly Prescription Drug cost and review of claims experience and projected trends.

527312 – Health Care Reform Fees **$20,000**

Reinsurance Fee and Patient-Centered Outcomes Research Institute fees.

527313 – Medical Insurance Claims **$16,235,616**

Claims funding based upon PAI projections, trend analysis less anticipated stop-loss reimbursements reconciled to PAI paid claims and average claims spend over past 5 years.

527314 – Dental Insurance Claims **$878,831**

Claims funding based on actual claims plus trend including buy up plan option.

527315 – Medical Administrative Costs **$736,000**

Fixed cost Administrative Fees paid to PAI for claims adjudication.

527316 – Dental Administrative Costs **$33,600**

Fixed cost Administrative Fees paid to Delta Dental for claims adjudication.

1,600 Projected Participants @ $2,800 Projected Monthly Fees
$2,800 x 12 months = $33,600

527317 – HRA/HSA/FSA/DCA Administrative Costs **$75,414**

Administration fees for each participant.

Projection: HRA 700 participants @ $4.05/month = $2,835.00/month x 12 months = $34,020
HSA 250 participants @ $3.34/month = $835.00/month x 12 months = $10,020
FSA 600 participants @ $4.15/month = $2,490/month x 12 months = $29,880
DCA 30 participants @ $4.15/month = $124.50/month x 12 months = $1,494

527318 – COBRA Administrative **$21,222**

Third Party Administrator fees for COBRA administration and compliance.

Projection: 1800 @ .97 a month = 1,746/month x 12 months = $20,952
Annual Renewal fee = $270

527319 – Compliance Testing **$3,000**

Mandated nondiscrimination testing for Cafeteria plan, FSA, DCA.

527320 – Online Benefit System **$37,908**

Access and EDI fees for online benefit system.

Projection: 1866 Lives * $1.50 = $2,799/month x 12 months = $33,588
6 EDIs @ $60 each = $360/month x 12 months = $4,320

527330 – Wellness Program Incentives **$172,500**

Incentive funds for the Wellness Incentive Program and Dental Incentive Program.

Projection: Wellness Program Participation of 600 x $250 Incentive = $150,000
Dental Program Participation of 450 x $50 Incentive = $22,500

529903- Contingency **$0**

Previous FY's unused amount will carry over.

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

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

Object Code	Expenditure Classification	2024-25 Expenditure	2025-26 Expend. (Nov)	2025-26 Amended (Nov)	BUDGET 2026-27 Requested	BUDGET 2026-27 Recommend	BUDGET 2026-27 Approved
	Personnel						
	*** Total Personnel**	**0**	**0**	**0**	**0**	**0**	**0**
	Operating Expenses						
520248	Alarm Monitoring and Maintenance	0	0	378	378		
520309	Medical Services	1,624,219	694,266	1,655,737	1,751,626		
521405	Pharmaceuticals	30,008	11,128	42,000	42,000		
522000	Building Repairs & Maintenance				5,000		
524000	Building Insurance	0	0	557	557		
525000	Telephone	3,199	1,038	3,650	3,650		
525004	WAN Service Charges	3,323	1,477	2,000	2,000		
525210	Conference, Meeting & Training Exp.	1,224	0	1,600	1,600		
525385	Utilities - Auxiliary Admin. Bldg.	4,400	2,133	4,760	4,760		
	*** Total Operating**	**1,666,373**	**710,042**	**1,710,682**	**1,811,571**	**0**	**0**
	**** Total Personnel & Operating**	**1,666,373**	**710,042**	**1,710,682**	**1,811,571**	**0**	**0**
	Capital						
540000	Small Tools & Minor Equipment	169	0	1,000	1,000		
	All Other Equipment	0	0	5,500	5,000		
	**** Total Capital**	**169**	**0**	**6,500**	**6,000**	**0**	**0**
	***** Total Budget Appropriation**	**1,666,542**	**710,042**	**1,717,182**	**1,817,571**	**0**	**0**

SECTION VI. – OPERATING LINE ITEM NARRATIVES

520248 – Alarm Monitoring and Maintenance **$378**

520309 – Medical Services **$1,751,626**

Fixed cost administration fees paid to Marathon Health for Wellness Center operations.

Monthly Administration Fee July thru January: $144,166.69 x 7 = $1,009,166.83
Monthly Administration Fee February thru June: $148,491.69 x 5 = $742,458.45

521405 – Pharmaceuticals **$42,000**

Pharmaceutical drug and vaccination cost for Wellness Center utilization based on trend analysis.

522000 – Building Repair & Maintenance **$5,000**

Funding to replace flooring tiles and other maintenance items throughout Wellness Center.

524000 – Building Insurance **$557**

Projected building insurance premium for Wellness Center location.

525000 – Telephone **$3,650**

Funding for Wellness Center phone and fax lines.

525004 – WAN Service Charges **$2,000**

525210 – Conferences, Meeting & Training Expenses **$1,600**

Anticipated travel and lodging expenses for annual Marathon Health Customer Forum.

525385 – Utilities – Auxiliary Admin Building **$4,760**

Anticipated utility fees for use of suite in Auxiliary Administration Building.

SECTION VI. D. - CAPITAL LINE ITEM NARRATIVES

540000 – Small Tools **$1,000**

Funding to purchase any small tool requests that may arise including requests pursuant to an employee ADA accommodation.

FURNITURE **$5,000**

Funding to replace or reupholster waiting room furniture.

SECTION IV

COUNTY OF LEXINGTON
Capital Item Summary
Fiscal Year - 2026-27

Fund # 6730 Fund Title: Employee Insurance Fund
Organization # 999901 Organization Title: Wellness Center
Program # Program Title:

Qty	Item Description	***BUDGET*** 20256-27 Requested Amount
	Furniture	5,000
	Small Tools & Minor Equipment	1,000

**** Total Capital (Transfer Total to Section III)** **6,000**

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 Actual	2025-26 Actual (Nov)	2025-26 Amended (Nov)	2026-27 Requested	*BUDGET* 2026-27 Recommend	2026-27 Approved
Activity From Operations:						
Revenues:						
439601 Employer Insurance Contributions	0	0	532,425	0		
461000 Investment Interest	935,840	344,686	986,808	750,000		
Total Revenues	**935,840**	**344,686**	**1,519,233**	**750,000**	**0**	**0**
Expenses:						
Operations	404,693	144,152	532,425	532,425		
Operating Transfer to Emp Ins Fd	0	10,000,000	10,000,000	0		
Total Expenses	**404,693**	**10,144,152**	**10,532,425**	**532,425**	**0**	**0**
Net Cash	**531,147**	**(9,799,466)**	**(9,013,192)**	**217,575**	**0**	**0**
Income Calculation:						
Net Income (Loss)	**531,147**	**(9,799,466)**	**(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

Object Code	Expenditure Classification	2024-25 Expenditure	2025-26 Expend. (Nov)	2025-26 Amended (Nov)	BUDGET 2026-27 Requested	BUDGET 2026-27 Recommend	BUDGET 2026-27 Approved
	Personnel						
	*** Total Personnel**	**0**	**0**	**0**	**0**	**0**	**0**
	Operating Expenses						
527311	Ins. Premium Reimb. to Employee	404,693	144,152	532,425	532,425		
	*** Total Operating**	**404,693**	**144,152**	**532,425**	**532,425**	**0**	**0**
	**** Total Personnel & Operating**	**404,693**	**144,152**	**532,425**	**532,425**	**0**	**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		
	**** Total Transfers**	**0**	**10,000,000**	**10,000,000**	**0**	**0**	**0**
	***** Total Budget Appropriation**	**404,693**	**10,144,152**	**10,532,425**	**532,425**	**0**	**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 Actual	2025-26 Actual (Nov)	2025-26 Amended (Nov)	2026-27 Requested	*BUDGET* 2026-27 Recommend	2026-27 Approved
Activity From Operations:						
Revenues:						
461000 Investment Interest	15,710	6,212	15,000	15,000		
806710 Op Trn from Workers Comp Ins.	214,627	268,350	268,350	190,316		
Total Revenues	**230,337**	**274,562**	**283,350**	**205,316**	**0**	**0**
Expenses:						
Personnel & Operations	136,572	51,712	344,331	185,955		
Capital Outlay	488	0	4,529	4,361		
Total Expenses	**137,060**	**51,712**	**348,860**	**190,316**	**0**	**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		
Net Income (Loss)	**93,765**	**222,850**	**(60,981)**	**19,361**	**0**	**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 Code	Expenditure Classification	2024-25 Expenditure	2025-26 Expend. (Nov)	2025-26 Amended (Nov)	2026-27 Requested	BUDGET 2026-27 Recommend	BUDGET 2026-27 Approved
	Personnel						
510100	Salaries & Wages - 2	91,639	34,009	117,098	115,401		
511112	FICA - Employer Portion	7,041	2,541	8,062	8,828		
511113	State Retirement - Employer Portion	13,572	6,312	21,733	21,418		
511120	Employee Insurance - 2	16,300	7,083	17,000	17,500		
511130	Workers Compensation	1,986	335	2,144	3,174		
519999	Personnel Contingency	0	0	7,390	5,000		
	*** Total Personnel**	**130,538**	**50,280**	**173,427**	**171,321**	**0**	**0**
	Operating Expenses						
520710	Software Subscriptions	0	123	150	138		
521000	Office Supplies	0	0	1,098	1,186		
521100	Duplicating	449	149	953	864		
521200	Operating Supplies	194	0	1,000	1,000		
522200	Small Equipment Repairs & Maintenance	0	0	500	500		
524000	Building Insurance	0	0	50	58		
524201	General Tort Liability Insurance	170	187	179	216		
524202	Surety Bonds				14		
525000	Telephone	507	165	482	482		
525021	Smartphone Charges	489	152	648	648		
525041	E-mail Service Charges - 2	608	597	874	834		
525100	Postage	0	2	200	200		
525110	Other Parcel Delivery Service	0	0	50	50		
525210	Conference, Meeting & Training Expense	3,478	0	1,125	1,125		
525230	Subscriptions, Dues, & Books	0	0	1,314	1,314		
525240	Personal Mileage Reimbursement	0	0	100	100		
525250	Motor Pool Reimbursement	0	0	300	300		
525300	Utilities / Administration Building	139	57	550	605		
529903	Contingency	0	0	156,331	0		
538000	Claims & Judgements	0	0	5,000	5,000		
	*** Total Operating**	**6,034**	**1,432**	**170,904**	**14,634**	**0**	**0**
	**** Total Personnel & Operating**	**136,572**	**51,712**	**344,331**	**185,955**	**0**	**0**
	Capital						
540000	Small Tools & Minor Equipment	488	0	500	500		
540010	Minor Software	0	0	1,500	1,500		
	Capital Clearing	(488)					
	All Other Equipment	488	0	2,529	2,361		
	**** Total Capital**	**488**	**0**	**4,529**	**4,361**	**0**	**0**
	***** Total Budget Appropriation**	**137,060**	**51,712**	**348,860**	**190,316**	**0**	**0**

SECTION V. - PROGRAM OVERVIEW

Summary of Programs:

Human Resources Risk Management Administration

Human Resources (HR) Risk Management Administration is responsible for the identification, maintenance, and measurement of exposure to accidental loss within the County. These programs include general tort liability, vehicle liability, buildings and content insurance, workers' compensation, and the recovery for damages to County property. The Risk Manager may assist with employee benefits as needed.

HR Risk Management Administration is responsible for managing occupational health and safety strategies, state and federal regulatory compliance (OSHA), administering loss prevention programs, and maintaining adequate coverage levels for the property & casualty, and workers' compensation insurance programs. Risk management administration would include preparing any necessary requests for proposal drafts for insurance related matters.

The County of Lexington participates in the South Carolina Counties Workers' Compensation Trust and maintains a self-insured retention of $300,000 per occurrence for job related injuries. Generally, retaining some risk through deductibles or self-insured retention results in lower premiums than those associated with insurance that pays the first dollar of any covered claim.

The County's Property & Casualty Program is currently provided through the South Carolina Insurance Reserve Fund, a Division of the South Carolina State Fiscal Accountability Authority. The Insurance Reserve Fund functions as a governmental insurance operation with the mission to provide insurance specifically designed to meet the needs of governmental entities at the lowest possible cost. The Insurance Reserve Fund operates like an insurance company, by issuing policies, collecting premiums (based in consultation with actuaries), and by paying claims from the accumulated premiums in accordance with the terms and conditions of the insurance policies it has issued.

The Insurance Reserve Fund Lines of Insurance carried by the County include:

Liability Insurance: Automobile Liability
General Tort Liability
Medical Professional Liability
Property Insurance: "All Risk" Coverage on Buildings and Contents
Builders' Risk
Data Processing Equipment and Media (Computer Network Systems)
Inland Marine (Heavy and Mobile Equipment)
Business Interruption and Extra Expense

Program:

Objectives:

There are two elements to risk management: (1) Loss Prevention measures are developed to keep accidents and other incidents from happening; and (2) Loss Reduction methods are implemented to properly manage claims in effort to decrease the severity of losses when they occur. These elements are critical for managing all risks, rather than just paying claims.

Service Standards:

a. Responsible for assigned initiatives and activities of the Risk Management Program and would advise departments and County Administration on various insurance and budget related matters.
b. Conduct trend analysis on various insurance and benefits offered by the County.
c. To maintain a working knowledge of Human Resources/Risk Management legal requirements, reduce legal risks and ensure regulatory compliance.
d. Assists senior management in developing county risk management standards, and certain employee benefits; advises management on other issues that would relate to the ADA, FMLA, and workers' compensation.
e. Provides guidance on employee relation issues.
f. To incorporate occupational safety and wellness initiatives within the County.
g. Provides or coordinates training for certain job duties as mandated by State and Federal laws.
h. To maintain Occupational Safety and Health Administration (OSHA) standards.
i. Manages the County's Alcohol and Drug Testing Program.
j. Establishes services standards for reporting and investigating accidents/incidents involving employees, vehicles and equipment, and liability issues.
k. Coordinates safety training & inspections.
l. To develop departmental safety contacts and initiatives.

	SERVICE LEVELS			
Service Level Indicators:	**Actual FY 23/24**	**Actual FY 24/25**	**Estimated FY 25/26**	**Projected FY 26/27**
Workers' Compensation Claims (WC)	206	247	250	280
OSHA-300 (Recordable injuries)	46	50	52	60
OSHA Recordable Incident Rate *	3	3	2	4
OSHA Lost Time (LT) Injuries	21	19	22	25
WC LT Incident Rate *	1	1	1	2
Total Auto Insurance Claims	0	112	88	115
General Tort Liability Claims	0	15	15	25
Property Damage Claims	0	2	2	3
Inland Marine Claims	0	0	0	2

**Incident Rates are per 100 employees*

SECTION VI. - LINE ITEM NARRATIVES

SECTION VI. A - LISTING OF REVENUES

806710 – Operations Transfer from Workers Compensations Insurance **$ 190,315**

A transfer of funds to cover the salaries and operations of two employees for the Risk Management Program.

SECTION VI. B - LISTING OF POSITIONS

Current Staffing Level:

Job Title	Positions	Full Time Equivalent General Fund	Other Fund	Total	Grade
Risk Manager	1		1	1	213
Risk Management Coordinator	1		1	1	109
Total Positions	2		2	2	

All these positions require insurance.

510100 – SALARIES **$115,401**

Current salaries for two (2) positions

510200 – OVERTIME **$ 0**

511112 – FICA COST **$8,828**

Employer's portion 7.65%

511113 – STATE RETIREMENT **$21,418**

Employer's portion 18.56%

511120 – INSURANCE FUND CONTRIBUTION **$ 17,500**

Employer's portion @ $8,750 per employee

511130 – WORKERS COMPENSATION **$3,174**

Internal premium charges: (2) Positions @ (9410) municipal employees' rate of 2.75% x $115,401 =

519999 – PERSONNEL CONTINGENCY **$5,000**

SECTION VI. C - OPERATING LINE ITEM NARRATIVES

520710 – SOFTWARE SUBSCRIPTIONS **$ 138**

DUO $69 x 2 = $138

521000 - OFFICE SUPPLIES **$ 1,186**

To cover routine office supplies (toner, pencils, file folders, etc.).

521100 - DUPLICATING **$ 864**

521200 - OPERATING SUPPLIES **$ 1,000**

This account is needed for specific supplies such as training materials, operations manual material, etc.

522200 – SMALL EQUIPMENT REPAIRS AND MAINTENANCE **$ 500**

524000 - BUILDING INSURANCE **$ 58**

Building and Personal Property Insurance for division.

524201 - GENERAL TORT LIABILITY INSURANCE **$ 216**

Tort Liability Premium 2 Positions
Deputy Directors/ Managers = $165
Administrative/ Clerical = $51

524202 – SURETY BONDS **$ 14**

Employee Dishonesty Bond $7 per employee x 2 = $14.00

525000 - TELEPHONE **$ 482**

Two lines for Risk Management Administration with voicemail - $20.07/mo.

525021 – SMART PHONE CHARGES **$ 648**

1 iPhone Plan - $54 per month x 12 = $648

525041 – E-MAIL SERVICE CHARGES **$ 834**

2 – Microsoft M365 G3 $417

525100 - POSTAGE **$ 200**

525110 – OTHER PARCEL DELIVERY SERVICE **$ 50**

525210 – CONFERENCE, MEETING & TRAINING EXPENSE **$ 1,125**

SC Public Risk Managers Association Annual Conference

525230 - SUBSCRIPTIONS, DUES & BOOKS **$ 1,314**

This account will cover costs for membership dues, publications, and services.

SC Public Risk Managers Association (One Government, two associates)	$55
National PRIMA Membership (2 @ $395)	$790
National Safety Council	$350
American Society of Safety Professionals	$119

525240 - PERSONAL MILEAGE REIMBURSEMENT **$ 100**

525250 - MOTOR POOL REIMBURSEMENT **$ 300**

525300 - UTILITIES / ADMINISTRATION BUILDING **$ 605**

Based on current average monthly activity.

529903 - CONTINGENCY **$ 0**

5380000 – CLAIMS & JUDGEMENTS **$ 5,000**

SECTION VI. D - CAPITAL LINE ITEM NARRATIVES

CAPITAL REQUEST

540000 - Small Tools & Minor Equipment **$ 500**

2 – MI1 Laptop bag – Addnl ($86) = $172
Upgrade to office furniture

540010 – MINOR SOFTWARE **$ 1,500**

Claims & Inspection Tracking Software = $1,500

Upgrading Computers **$2,361**

1 - F3 Standard Powerful Laptop - Rpl ($1,873)
1 - MI2 Laptop docking station – Rpl ($434)
1 - MI3 USB DVD Drive VGA – Addnl ($54)

Lexington County Recreation & Aging Commission
563 South Lake Drive, Lexington, South Carolina 29072

803-359-4048

Randy H. Gibson
Executive Director

March 18, 2026

Lynn Sturkie
County Administrator
212 South Lake Drive
Lexington, SC 29072

Dear Mr. Sturkie:

Please find enclosed, our preliminary General Fund Budget for the fiscal year 2026-2027. We are not asking for a millage increase other than any CPI increase that County Council may approve and the estimated population growth.

We have always enjoyed our relationship with Council in past years and look forward to working with you and your staff in the future.

If we can be of any assistance to you please do not hesitate to let us know.

Sincerely,

Ransom (Randy) H. Gibson, CPA
Executive Director

LEXINGTON COUNTY RECREATION & AGING COMMISSION
PRELIMINARY GENERAL FUND BUDGET
FISCAL YEAR 2026-2027

Revenues:	
Property Taxes	$ 17,187,000
Fees & Registrations	2,119,000
Other	150,000
Total Revenues	19,456,000
Expendiutres:	
Personnel	8,845,125
Maintenance	5,194,000
Operations	608,000
Programs	1,011,850
Capital	595,000
Total Expenditures	16,253,975
Excess Revenue Over (Under) Expenditures	3,202,025
Other Financing Sources (Uses)	
Transfer To Aging Fund	(3,502,025)
Excess Revenue And Other Financing Sources Over (Under) Expenditures And Other Sources	(300,000)
Esimated Fund Balance - Beginning	16,495,351
Projected Fund Balance - Ending	$ 16,195,351

LEXINGTON COUNTY RECREATION AND AGING COMMISSION
PRELIMINARY GENERAL FUND
FISCAL YEAR 2026-2027 BUDGET

DESCRIPTION		FY 26-27 ANNUAL BUDGET
Property Taxes	$	17,187,000
Interest Earned		150,000
Special Projects Income		1,792,000
Rental Income		78,000
Miscellaneous		20,000
Special Events		14,000
Registration Fees		215,000
Total Revenues	$	19,456,000
Salaries		
Administration	$	1,123,200
Recreation		1,289,600
Part-Time		1,396,720
Maintenance		2,475,500
Fringes		2,560,105
Total Salaries	$	8,845,125
Maintenance		
Oil & Gasoline	$	340,000
Repairs		270,000
Utilities		1,328,000
Radio Service		12,000
Materials & Supplies		1,378,000
Landfill Fees		5,000
Garbage Service		85,000
Pest Control		18,000
Small Tools & Equipment		40,000
Sports Field Bulbs		50,000
Port-O-Johns		8,000
Contract Labor		1,535,000
Tennis Court Resurfacing		125,000
Total Maintenance	$	5,194,000
Operations		
Travel	$	7,000
Insurance		280,000
Office Operations		120,000
Conference Expense		23,000
Professional Training		13,000
Legal & Auditing		40,000
Medical Disbursements		5,000
Telephone		118,000
Facility Rent		2,000
Total Operations	$	608,000

LEXINGTON COUNTY RECREATION AND AGING COMMISSION
PRELIMINARY GENERAL FUND
FISCAL YEAR 2026-2027 BUDGET

DESCRIPTION		FY 26-27 ANNUAL BUDGET
Program Allowances		
Athletic Supplies	$	115,000
Officials		130,000
Grants		3,800
Commission Expenses		25,000
Special Events		1,500
Marketing & Promotions		10,000
Total Program Allowances	$	285,300
Capital Outlay		
Equipment	$	285,000
Furniture & Fixtures		10,000
Vehicles		250,000
Facility Improvements		50,000
Total Capital Outlay	$	595,000
Other Financing Uses		
Transfers - Aging Fund	$	3,502,025
Total Other Financing Uses	$	3,502,025
Special Projects		
Batesburg-Leesville	$	36,800
Lexington Leisure		49,250
Spires		10,000
Tri-City		62,500
Cayce Pickleball		15,000
Oak Grove Tennis Complex		48,000
Cayce Tennis Complex		54,000
Baseball Stadium		12,000
Barr Road Complex		215,000
Oak Grove/Pine Grove		224,000
	$	726,550
Total Expenditures	$	19,756,000

Irmo Chapin Recreation Commission
General Fund
Proposed Budget for Lexington County Council
Fiscal Year 2026-2027

DESCRIPTION	FY 2026 Approved Budget	FY 2027 Requested	Increase (Decrease)	Increase (Decrease) %
REVENUE:				
Local Taxes*	$ 5,628,736	$ 5,825,742	$ 197,006	3.5%
Interest Earned	21,000	21,735	735	3.5%
Building Rentals	72,224	73,668	1,444	2.0%
Outdoor Rentals	110,924	113,142	2,218	2.0%
Fitness Fees	179,219	182,803	3,584	2.0%
Chapin Splash	17,100	17,442	342	2.0%
I.D. Card Fees	73,209	74,673	1,464	2.0%
Donations	42,500	43,350	850	2.0%
TR Programs & Camps	161,950	165,189	3,239	2.0%
Grants & Contracts	333,300	339,966	6,666	2.0%
Loan Closet	450	459	9	2.0%
Insurance	40,000	40,800	800	0.0%
Food Co-OP	3,800	3,876	76	2.0%
Special Events	4,830	4,927	97	2.0%
Miscellaneous	35,000	35,700	700	2.0%
Rentals	65,700	67,014	1,314	0.0%
Employee Insurance Withholdings	175,000	178,500	3,500	2.0%
Concessions	800	816	16	2.0%
Transfer from Special Revenue	1,649,353	1,682,340	32,987	2.0%
	8,615,095	**8,872,143**	**257,048**	**3.0%**
EXPENDITURES:				
Salaries	$ 3,600,929	$ 3,708,095	$ 107,166	3.0%
Part Time Wages	415,863	428,547	12,684	3.1%
Fringe Benefits	1,745,769	1,799,015	53,246	3.1%
Professional Development	69,079	71,186	2,107	3.1%
Staff Travel	500	515	15	3.0%
Appeal Letter Expenses	1,300	1,340	40	3.1%
Office Operations	35,250	36,325	1,075	3.0%
Data Processing Operations	203,087	209,281	6,194	3.0%
Office Equipment Maintenance	18,702	19,272	570	3.0%
Printing/Advertising	37,605	38,752	1,147	3.1%
Marketing	203,476	209,682	6,206	3.0%
Telephone & Cable	179,002	184,462	5,460	3.1%
Concessions	364	375	11	3.0%
Professional Services	59,600	61,418	1,818	3.1%
Splash	875	902	27	3.1%
Facility Maintenance	399,694	411,885	12,191	3.1%
Fuel And Lubricants	42,900	44,208	1,308	3.0%
Utilities	317,750	327,441	9,691	3.0%
General Insurances	280,000	288,540	8,540	3.1%
Employee Relations	29,500	30,400	900	3.1%
Special Events	3,610	3,720	110	3.0%
Sundry Supplies	6,625	6,827	202	3.0%
Intergenerational Programs	900	927	27	3.0%
Meal Costs	76,886	79,231	2,345	3.0%
Food Co-Op Expenses	2,880	2,968	88	3.1%
TR Related Expenditures	24,899	25,658	759	3.0%
Miscellaneous Expenditures	15,868	16,352	484	3.1%
Transfers to other Funds	498,371	513,572	15,201	3.1%
Grants	32,500	33,491	991	3.0%
County Adjustment	211,311	217,756	6,445	3.1%
Contingency	100,000	100,000	0	0.0%
TOTAL EXPENDITURES	**8,615,095**	**8,872,143**	**257,048**	**3.0%**
Net	0	0	0	0

MIDLANDS
TECHNICAL COLLEGE

February 4, 2026

Mr. Lynn Sturkie
Lexington County Administrator
212 South Lake Drive
Lexington, SC 29072

Dear Mr. Sturkie:

Enclosed please find Midlands Technical College's 2026-2027 Budget Request for Lexington County. Also enclosed is a report of funding sources and service level indicators. Please note that the College will utilize 100 percent of the requested budget during 2026-2027.

We would appreciate an advance notice if the College is expected to present its budget. However, Dr. Little and I would welcome the opportunity to provide Council a college update at some point during the budget process.

As always, thank you for your support and please call if you have questions.

Sincerely,

Ms. Debbie M. Walker
Vice President for Business Affairs

DMW:sn
Enclosures

C: Mr. Adam DuBose, Interim Finance Director, Lexington County
Dr. Gregory D. Little, President
Ms. Sheila Smith, Associate VP for Business Affairs
Mr. Peter Hemans, Director of Operations
Ms. Jessica Booth, Director of Finance and Financial Reporting

Walker/L. Sturkie 2026

MIDLANDS TECHNICAL COLLEGE
Budget Request
Fiscal Year 2026-2027
Richland-Lexington Counties, South Carolina

Midlands Technical College is pleased to submit its budget request for fiscal year 2026-27. In developing this budget request, the college is keenly aware of the pressures on local governments to provide quality services for citizens, while minimizing the effect on taxes. Midlands Technical College has a history of keeping its requests to County Councils at a minimum. The college does this by controlling personnel costs, deferring maintenance, and limiting essential equipment purchases. Despite making these sacrifices, the college has been able to maintain high level, quality educational services and facilities for the citizens of the Midlands. This budget is developed with the same level of commitment the college has to providing quality services to the citizenry, while minimizing the effect on taxpayers.

Midlands Technical College receives funding from Richland and Lexington Counties for facilities and operations under South Carolina Article 1730 to Chapter 53, Title 59, of the Code of Law, 1989. Facilities and Operations funding consist of funds for utilities, technology infrastructure, housekeeping, transportation, non-personnel insurance, maintenance, and repair of buildings and grounds, building alterations and modifications and construction of new facilities, as well as funds for college personnel associated with these activities. The funding responsibility is based on population distribution and is split 41.40% Lexington County, and 58.60% Richland County based on the census done in 2020. Pages 2-4 represent the college's 2026-27 operating budget request. Page 5 is the college's 10-year capital plan. Based on the population distribution outlined in Paragraph 2 above, the budget request for fiscal year 2026-27 is shown below.

Lexington County	2026-27
Operating Budget	$ 6,004,062
Capital Budget	$ 1,430,709 *
Debt Service	0.5 Mil ***

* $1,430,709 is for Capital Projects.

*** Debt service for Beltline Campus capital projects. Any undesignated funds will be escrowed for future projects.

MIDLANDS TECHNICAL COLLEGE
Plant Operations Budget
Fiscal Year 2026-27

Facilities and Operations Funding Requirements: The college's total fiscal year 2026-27 Facilities and Operations Budget is shown below (excluding capital):

	2025-26	2026-27
Utilities	4,307,030	4,300,000
Housekeeping/Grounds	2,854,246	3,004,502
General Maintenance	2,563,307	2,614,631
Infrastructure Technology	2,363,365	2,410,634
Major Repairs/Construction	958,587	977,698
Administration	827,900	844,458
Insurance	224,377	228,865
Transportation	119,389	121,777
TOTAL	**$14,218,201**	**$14,502,565**

Fiscal Year 2026-27
County Budget

	2025-26	2026-27
UTILITIES	**$ 4,407,030**	**$ 4,300,000**
HOUSEKEEPING/GROUNDS		
Salaries- Permanent	676,228	689,753
Staff Benefits- Permanent	270,690	276,104
Contract Labor	1,500,000	1,530,000
Supplies (Housekeeping)	204,670	280,000
Supplies (Grounds)	179,671	208,171
Uniforms	3,000	20,474
Equipment	19,987	-
Total Housekeeping/Grounds	**$ 2,854,246**	**$ 3,004,502**
GENERAL MAINTENANCE		
Salaries- Permanent	723,416	737,884
Staff Benefits	289,448	295,237
Uniforms	5,000	5,158
General Repair/Maintenance	676,762	690,297
Professional Services	68,681	70,055
Supplies	800,000	816,000
Total General Maintenance	**$ 2,563,307**	**$ 2,614,631**
INFRASTRUCTURE TECHNOLOGY		
Salaries- Permanent	557,834	589,391
Staff Benefits- Permanent	231,135	235,758
Salaries- Temporary	178,558	182,129
Network, Communication, IT Services	1,313,379	1,339,647
Supplies	29,883	30,481
Training & Equipment	32,576	33,228
Total Infrastructure Technology	**$ 2,363,365**	**$ 2,410,634**

MAJOR REPAIRS/CONSTRUCTION		
General Alterations/Roof/Mechanical	958,587	977,698
Total Major Repairs/Construction	**$ 958,587**	**$ 977,698**
ADMINISTRATION		
Salaries- Permanent	723,416	737,884
Staff Benefits	289,448	295,237
Training	5,000	5,158
Travel	676,762	690,297
Office Support	68,681	70,055
Total Administration	**$ 827,900**	**$ 844,458**
INSURANCE		
Buildings and Contents	180,000	204,000
Motor Vehicles	24,377	24,865
Total Insurance	**$ 204,377**	**$ 228,865**
TRANSPORTATION		
Motor Vehicle Supplies/Repair	89,389	91,177
Vehicle Replacement	30,000	30,600
Total Transportation	$ 119,389	$ 121,777
TOTAL	**$ 14,218,201**	**$ 14,502,565**

	MIDLANDS TECHNICAL COLLEGE CAPITAL NEEDS CASH FLOW BUDGET BY SOURCE OF FUNDS	thru 25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35
1	LEARNING RESOURCE CENTER RENOVATIONS (AIRPORT)										
2	LEXINGTON COUNTY	$ 2,500,000									
3	STATE FUNDS	$ 1,564,388									
4	GRANBY HALL RENOVATION										
5	RICHLAND COUNTY	$ 1,426,560									
6	LEXINGTON COUNTY	$ 973,440									
7	MAINTENANCE, RENOVATION AND REPAIR PROJECTS										
8	PARKING LOT AND ROAD REPAIRS	$ 1,998,898									
9	INTERIOR RENOVATIONS	$ 1,685,000									
10	ELECTRICAL AND LIGHTING REPAIRS	$ 397,725									
11	CE BUILDING RENOVATION	$ 880,976									
12	BELTLINE STUDENT CENTER RENOVATION	$ 800,000									
13	SALUDA HALL RENOVATION	$ 700,000									
14	AMSC EXPANSION	$ 1,537,216									
15	ROBINSON HALL BATHROOM RENOVATION	$ 300,342									
16	CAMPUS WIDE SAFETY	$ 500,000									
17	CET BUILDING WINDOW REPLACEMENT	$ 1,000,000									
18	OPERATIONS BUILDING	$ 1,067,000									
19	STATE FUNDS	$ 10,867,157									
20	MAINTENANCE BUILDING ADDITION										
21	COUNTY FUNDS	$ 3,600,000									
22	CDL FACILITY- AIRPORT CAMPUS										
23	COUNTY FUNDS	$ 3,270,000									
26	ADVANCED MANUFACTURING										
27	Addition to to AMSC	$ 37,000,000									
28	New Welding Building	$ 16,000,000									
29	Outdoor Welding Facilities	$ 2,000,000									
	COUNTY FUNDS	$ 26,500,000									
30	STATE FUNDS/LEGISLATIVE REQUEST	$ 28,500,000									
31	OHL Building	$ 25,900,000									
	STATE LEGISLATIVE REQUEST		$ 11,000,000								
24	MECHATRONICS RENOVATION- NORTHEAST CAMPUS										
25	STATE RENOVATION FUNDS					$ 3,500,000					
32	MAJOR BUILDING RENOVATIONS										
33	RICHLAND COUNTY		$ 2,144,480	$ 2,230,259	$ 2,319,470						
34	LEXINGTON COUNTY		$ 1,430,709	$ 1,487,937	$ 1,547,455						
35	WADE MARTIN/RICHLAND HALL BUILDING REPLACEMENT-BELTLINE										
36	RICHLAND COUNTY					$ 2,508,738	$ 2,609,088	$ 2,713,451	$ 2,821,989		
37	LEXINGTON COUNTY					$ 1,673,727	$ 1,740,676	$ 1,810,303	$ 1,882,715		
38	ONE STOP - BUILDING AIRPORT CAMPUS									$ 2,821,989	$ 2,934,
39	RICHLAND COUNTY									$ 1,882,715	$ 1,958,
40	LEXINGTON COUNTY										
41	PLANT PROJECTS*										
42	COUNTY PLANT FUNDS		$ 977,698	$ 1,016,806	$ 1,057,478	$ 1,099,777	$ 1,143,768	$ 1,189,519	$ 1,237,100	$ 1,286,584	$ 1,338,
43	COLLEGE FUNDS		$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,
44	DEBT SERVICE										
45	RICH COUNTY HALF MIL - DEBT SERVICE		$ 1,072,240	$ 1,115,130	$ 1,159,735	$ 1,206,124	$ 1,254,369	$ 1,304,544	$ 1,356,726	$ 1,410,995	$ 1,467,
46	RICH COUNTY HALF MIL - DEBT SERVICE		$ 1,072,240	$ 1,115,130	$ 1,159,735	$ 1,206,124	$ 1,254,369	$ 1,304,544	$ 1,356,726	$ 1,410,995	$ 1,467,
47	LEX COUNTY HALF MIL - DEBT SERVICE		$ 825,989	$ 859,029	$ 893,390	$ 929,125	$ 966,290	$ 1,004,942	$ 1,045,140	$ 1,086,945	$ 1,130,
48	TOTAL ALL SOURCES	$ 105,101,545	$ 18,723,356	$ 8,024,290	$ 8,617,741	$ 12,323,616	$ 9,168,561	$ 9,527,303	$ 9,900,395	$ 10,100,223	$ 10,496,
49	TOTAL BY SOURCE (PER YEAR)	thru 25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35
50	RICHLAND COUNTY	$ 36,158,780	$ 2,144,480	$ 2,230,259	$ 2,319,470	$ 2,508,738	$ 2,609,088	$ 2,713,451	$ 2,821,989	$ 2,821,989	$ 2,934,
51	LEXINGTON COUNTY	$ 28,011,220	$ 1,430,709	$ 1,487,937	$ 1,547,455	$ 1,673,727	$ 1,740,676	$ 1,810,303	$ 1,882,715	$ 1,882,715	$ 1,958,
52	STATE FUNDS	$ 40,931,545	$ 11,000,000	$ -	$ -	$ 3,500,000	$ -	$ -	$ -	$ -	$
53	COLLEGE FUNDS	$ -	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,
54	RICH COUNTY HALF MIL - DEBT SERVICE (NE)	$ -	$ 1,072,240	$ 1,115,130	$ 1,159,735	$ 1,206,124	$ 1,254,369	$ 1,304,544	$ 1,356,726	$ 1,410,995	$ 1,467,
55	RICH COUNTY HALF MIL - DEBT SERVICE (BELTLINE)	$ -	$ 1,072,240	$ 1,115,130	$ 1,159,735	$ 1,206,124	$ 1,254,369	$ 1,304,544	$ 1,356,726	$ 1,410,995	$ 1,467,
56	LEX COUNTY HALF MIL - DEBT SERVICE	$ -	$ 825,989	$ 859,029	$ 893,390	$ 929,125	$ 966,290	$ 1,004,942	$ 1,045,140	$ 1,086,945	$ 1,130,
57	COUNTY PLANT FUNDS	$ -	$ 977,698	$ 1,016,806	$ 1,057,478	$ 1,099,777	$ 1,143,768	$ 1,189,519	$ 1,237,100	$ 1,286,584	$ 1,338,
58	TOTAL ALL SOURCES	$ 105,101,545	$ 18,723,356	$ 8,024,290	$ 8,617,741	$ 12,323,616	$ 9,168,561	$ 9,527,303	$ 9,900,395	$ 10,100,223	$ 10,496,

* SUPPLEMENT PLANT FUNDS PARKING, PAVING, MECHANICAL SYSTEMS, ROOFING COLLEGE WIDE

Midlands Technical College

Projected Budgeted Revenues, Disbursements and Transfers

Fiscal Year 2026-2027

Lexington County Council

REVENUES		
Unrestricted		
Student Tuition and Fees	$	58,993,467
Government		
State	$	28,083,703
County		
Lexington	$	8,260,760
Richland	$	12,787,463
Fairfield	$	158,810
Auxiliary Enterprises	$	767,000
Other	$	4,881,050
TOTAL	$	113,932,253
Restricted		
Federal Grants	$	5,651,132
Student Financial Aid	$	46,089,563
State Grants	$	5,899,677
Other	$	166,295
TOTAL*	$	57,806,667
TOTAL REVENUES	$	171,738,920
DISBURSEMENTS AND TRANSFERS		
Disbursements		
Unrestricted		
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
TOTAL	$	112,329,634
Restricted		
TOTAL*	$	57,806,667
Transfers (Capital)		
TOTAL	$	1,602,619
TOTAL DISBURSEMENTS AND TRANSFERS	$	171,738,920

*Restricted revenues and disbursements are the same amount and must balance.

Estimated Fund Balance - Beginning of Fiscal Year $12,094,125
Projected Fund Balance - End of Fiscal Year $7,436,616

IRMO FIRE DISTRICT

Serving since 1963

February 2, 2026

Members of Lexington County Council
212 South Lake Drive
Lexington, SC. 29072

Re: Millage Request for FY 2026/2027

Dear Council members:

The attached budget request is based off the most current assessments available for our tax districts. Adjustments may need to be made as we get closer to closing out our current budget and have a better idea on projected revenues.

The Irmo Fire District's Fire Rescue services continue to keep the pace while demand for services rise. The fire district is very proud of its' current ISO Class One rating and our funding levels are an important part of that success.

We look forward to working with Council during this budget session and we are available to answer any questions.

Sincerely,

Michael Sonefeld
Irmo Fire Chief

Phone: (803) 798-4979 • Fax: (803) 798-4680
6017 St. Andrews Rd. • Columbia, SC 29212
www.irmofire.org

IRMO FIRE FDISTRICT
FY27 BUDGET REQUEST

	Stations 1, 2, and 3		
Revenue Projections			
Lexington County	$ 3,790,000.00		
Town of Irmo	$ 890,000.00		
Fire Fees (City of Columbia)	$ 450,000.00		
TOTAL Revenue Expected		$	5,130,000.00
Personnel Expenses			
Wages and Salaries	$ 2,652,000.00		
Social Security & Medicare Taxes	$ 202,878.00		
Workers Compensation Insurance	$ 99,400.00		
TOTAL Personnel Expenses		$	2,954,278.00
Operating Expenses			
Professional Services	$ 168,000.00		
Conferences/Meetings	$ 10,000.00		
Dues/Subscriptions	$ 9,000.00		
Education/Fire Prevention	$ 5,000.00		
Employee Education & Training	$ 18,700.00		
Fitness	$ 37,000.00		
Uniforms/Brass	$ 20,000.00		
Personal Protective Equipment	$ 50,000.00		
Health/Dental/Vision/LTD Insurance	$ 525,000.00		
SCRS Retirement Contributions	$ 528,000.00		
Sm Tools/Equipment	$ 12,000.00		
Hand Held Radios	$ 33,000.00		
Computers, Electronics, Office Phones	$ 11,000.00		
Office Equipment/Furniture/Appliances	$ 7,800.00		
Operating/Office Supplies/Postage	$ 22,500.00		
Software/Email Hosting/Security	$ 62,000.00		
Building/Grounds Maintenance	$ 35,000.00		
Equipment Repairs	$ 10,000.00		
Fleet Maintenance	$ 150,000.00		
Fuel	$ 85,000.00		
Radio Service - Palmetto 800	$ 16,000.00		
Mobile Phones and Wireless Services	$ 10,000.00		
Telephone and Internet	$ 16,000.00		
Utilities and Waste Managaement	$ 52,000.00		
Liability and Fleet Insurance	$ 85,000.00		
TOTAL Operating Expenses		$	1,978,000.00
Total Capital Improvements	$ 155,000.00		
Contingencies	$ 42,722.00		
TOTAL Capital Improvements & Contingency		$	197,722.00
TOTAL FY 2027 EXPENSES		$	5,130,000.00

Total Requested from Lexington County for Irmo Fire District Stations, 1, 2, and 3 $3,790,000.00