

CITY COUNCIL, BOARDS AND COMMISSIONS
CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE	ACCOUNT DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
1	Personal Services					
2	Wages	16,875	17,000	17,375	17,375	17,500
3	Benefits	1,291	1,301	1,329	1,329	1,339
4						
5	Total Personal Services	18,166	18,301	18,704	18,704	18,839
6						
7	Operating Expenses					
8	Communications					
9	Utilities					
10	Insurance					
11	Conference & Seminars	208	3,778	10,000	9,013	10,000
12	Municipal Dues				350	
13	Employee Dues					
14	Promotional Expense					
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense					
18	Publication					
19	Building Repairs					
20	Vehicle O & M					
21	Equipment O & M					
22	Grounds Maintenance					
23	Miscellaneous Expense					
24						
25						
26	Total Operating Expenses	208	3,778	10,000	9,363	10,000
27						
28	Non-Operating Expenses					
29	Supplies	3,052	2,509	3,500	3,000	3,500
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	3,052	2,509	3,500	3,000	3,500
35						
36	TOTAL BUDGETED EXPENSES	21,426	24,587	32,204	31,067	32,339

CITY MANAGER

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE	ACCOUNT DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
1	Personal Services					
2	Wages	336,384	346,404	332,866	384,052	383,903
3	Benefits	144,026	161,516	129,812	151,482	145,009
4						
5	Total Personal Services	480,411	507,920	462,678	535,534	528,912
6						
7	Operating Expenses					
8	Communications					
9	Utilities					
10	Insurance					
11	Conference & Seminars	100	2,343	6,500	6,270	6,500
12	Municipal Dues	2,243	712	3,000	1,374	3,000
13	Employee Dues	3,768	5,378	5,000	5,737	6,000
14	Promotional Expense					
15	Audit/Legal Expense	585	716	1,200	750	1,200
16	Election Expense	282		4,000	256	3,000
17	Contractual Expense	12,752	12,778	12,000	10,425	13,000
18	Publication	6,718	7,484	9,000	11,071	10,000
19	Building Repairs					
20	Vehicle O & M	2,400	2,400	3,000	3,600	4,800
21	Equipment O & M					
22	Grounds Maintenance					
23	Miscellaneous Expense					
24						
25						
26	Total Operating Expenses	28,847	31,811	43,700	39,483	47,500
27						
28	Non-Operating Expenses					
29	Supplies	3,063	6,283	7,800	5,832	7,800
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	3,063	6,283	7,800	5,832	7,800
35						
36	TOTAL BUDGETED EXPENSES	512,321	546,014	514,178	580,849	584,212

CITY TREASURER

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE	ACCOUNT DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
1	Personal Services					
2	Wages	89,392	92,155	95,627	107,179	91,142
3	Benefits	35,981	40,731	37,021	39,770	39,058
4						
5	Total Personal Services	125,373	132,886	132,648	146,949	130,200
6						
7	Operating Expenses					
8	Communications					
9	Utilities					
10	Insurance					
11	Conference & Seminars	1,086	361	3,000	1,650	3,400
12	Municipal Dues					
13	Employee Dues	537	515	600	610	710
14	Promotional Expense					
15	Audit/Legal Expense	9,207	11,356	15,500	16,840	19,000
16	Election Expense					
17	Contractual Expense	14,468	13,832	15,000	13,880	16,000
18	Publication	604	481	800	824	900
19	Building Repairs					
20	Vehicle O & M	1,200	1,200	1,300	1,200	1,300
21	Equipment O & M					
22	Grounds Maintenance					
23	Miscellaneous Expense					
24						
25						
26	Total Operating Expenses	27,102	27,744	36,200	35,004	41,310
27						
28	Non-Operating Expenses					
29	Supplies	673	673	1,500	744	2,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	673	673	1,500	744	2,000
35						
36	TOTAL BUDGETED EXPENSES	153,148	161,304	170,348	182,697	173,510

NON-DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE	ACCOUNT DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
1	Personal Services					
2	Wages	0	0	0	0	0
3	Benefits	0	0	0	0	0
4						
5	Total Personal Services	0	0	0	0	0
6						
7	Operating Expenses					
8	Communications					
9	Utilities	62,591	62,705	75,000	71,928	75,000
10	Insurance	206,058	255,514	250,000	277,933	280,000
11	Conference & Seminars					
12	Municipal Dues	54,036	38,526	37,000	42,755	39,000
13	Employee Dues					
14	Promotional Expense	6,063	8,239	13,000	8,774	13,000
15	Audit/Legal Expense	50,385	54,836	55,000	54,191	58,000
16	Election Expense					
17	Contractual Expense	250,549	481,428	266,540	291,013	270,000
18	Publication	1,019		1,200		1,200
19	Building Repairs	13,278	18,154	13,400	38,695	15,400
20	Vehicle O & M	100	109	1,200		1,200
21	Equipment O & M	1,132	525	3,500	1,109	3,500
22	Grounds Maintenance	1,604	4,325	3,500	3,134	3,500
23	Miscellaneous Expense	50,500	55,507	55,000	51,500	55,000
24						
25						
26	Total Operating Expenses	697,314	979,868	774,340	841,032	814,800
27						
28	Non-Operating Expenses					
29	Supplies	8,926	19,162	22,000	16,571	22,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property	252,762	1,785,000	215,000	103,634	210,000
33	Transfers - Out:					
35	Debt Service	568,471	424,946	884,436	358,952	476,710
36	Econ Dev Sales Tax	167,500	167,500	167,500	167,500	167,500
37	Landfill					
38	Other	9,597	2,617	133,600	302,368	90,000
39	Street	697,078	707,505	870,400	974,016	919,000
40	Total Transfers Out	1,442,646	1,302,568	2,055,936	1,802,836	1,653,210
41						
42	Total Non-Operating Expenses	1,704,334	3,106,730	2,292,936	1,923,041	1,885,210
43						
44	TOTAL BUDGETED EXPENSES	2,401,648	4,086,598	3,067,276	2,764,073	2,700,010

DEVELOPMENT SERVICES

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE	ACCOUNT DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
1	Personal Services					
2	Wages	139,978	134,077	131,940	138,997	144,713
3	Benefits	67,941	68,598	53,740	44,776	45,620
4						
5	Total Personal Services	207,919	202,675	185,680	183,773	190,333
6						
7	Operating Expenses					
8	Communications					
9	Utilities					
10	Insurance					
11	Conference & Seminars	216	1,793	4,500	3,598	4,200
12	Municipal Dues					
13	Employee Dues		348	1,397	400	1,200
14	Promotional Expense	721	1,500	13,000	6,650	13,000
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	56,875	37,141	60,000	55,185	60,000
18	Publication		298	1,300	300	1,300
19	Building Repairs					
20	Vehicle O & M	1,235	1,204	3,300	3,300	3,600
21	Equipment O & M	76	86	1,000	53	1,000
22	Grounds Maintenance					
23	Miscellaneous Expense					
24						
25						
26	Total Operating Expenses	59,123	42,369	84,497	69,486	84,300
27						
28	Non-Operating Expenses					
29	Supplies	2,995	2,501	12,300	6,680	11,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	2,995	2,501	12,300	6,680	11,000
35						
36	TOTAL BUDGETED EXPENSES	270,037	247,546	282,477	259,939	285,633

POLICE & DISPATCH

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE	ACCOUNT DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
1	Personal Services					
2	Wages	1,277,535	1,304,157	1,408,529	1,415,596	1,403,505
3	Benefits	561,491	594,007	577,960	540,748	598,378
4						
5	Total Personal Services	1,839,026	1,898,164	1,986,489	1,956,344	2,001,883
6						
7	Operating Expenses					
8	Communications		600	1,000		
9	Utilities	(51)		1,000		
10	Insurance					
11	Conference & Seminars	3,706	7,244	11,000	8,439	11,000
12	Municipal Dues	1,150	1,150	1,200	1,150	1,200
13	Employee Dues	665	405	700	680	1,000
14	Promotional Expense					
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	105,605	136,873	133,000	136,032	138,000
18	Publication	565		1,000	60	1,000
19	Building Repairs	5,678	1,195	1,400	1,010	2,400
20	Vehicle O & M	71,297	55,501	72,474	72,392	73,000
21	Equipment O & M	31,564	15,885	33,552	21,236	33,550
22	Grounds Maintenance					
23	Miscellaneous Expense	599	690	1,000	500	1,000
24						
25						
26	Total Operating Expenses	220,778	219,543	257,326	241,499	262,150
27						
28	Non-Operating Expenses					
29	Supplies	15,952	19,800	22,000	16,230	22,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh	42,000		110,000	99,870	110,000
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	57,952	19,800	132,000	116,100	132,000
35						
36	TOTAL BUDGETED EXPENSES	2,117,756	2,137,507	2,375,815	2,313,943	2,396,033

FIRE & CIVIL DEFENSE

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE	ACCOUNT DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
1	Personal Services					
2	Wages	20,650	16,595	12,000	12,000	12,000
3	Benefits	22,405	22,073	25,231	23,000	26,000
4						
5	Total Personal Services	43,055	38,668	37,231	35,000	38,000
6						
7	Operating Expenses					
8	Communications	4,457	11,195	6,000	4,000	6,000
9	Utilities	11,957	11,444	14,000	16,630	16,000
10	Insurance	18,675	21,280	21,000	23,510	24,000
11	Conference & Seminars	12,657	7,325	12,000	7,500	12,000
12	Municipal Dues					
13	Employee Dues			200		
14	Promotional Expense					
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	22,114	23,641	27,500	27,865	28,000
18	Publication					
19	Building Repairs	2,009	2,286	5,500	2,238	5,000
20	Vehicle O & M	17,109	21,326	23,710	26,636	25,500
21	Equipment O & M	43,093	40,701	51,552	67,455	55,000
22	Grounds Maintenance					
23	Miscellaneous Expense					
24						
25						
26	Total Operating Expenses	132,071	139,198	161,462	175,834	171,500
27						
28	Non-Operating Expenses					
29	Supplies	2,821	817	5,000	1,300	4,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh			35,000		50,000
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	2,821	817	40,000	1,300	54,000
35						
36	TOTAL BUDGETED EXPENSES	177,946	178,683	238,693	212,134	263,500

GRAND GENERATION CENTER

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE	ACCOUNT DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
1	Personal Services					
2	Wages	181,553	191,768	197,759	190,828	195,596
3	Benefits	94,565	91,339	85,476	87,805	88,699
4						
5	Total Personal Services	276,119	283,107	283,235	278,633	284,295
6						
7	Operating Expenses					
8	Communications					
9	Utilities	8,289	8,774	11,500	12,300	13,500
10	Insurance					
11	Conference & Seminars	22	(103)	1,200	250	1,200
12	Municipal Dues					
13	Employee Dues	30	58	300		300
14	Promotional Expense	832	832	1,200	753	1,200
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	31,655	29,652	33,000	31,417	33,000
18	Publication					
19	Building Repairs	2,801	4,760	4,000	2,036	4,000
20	Vehicle O & M	519	483	1,500	850	1,500
21	Equipment O & M	2,628	9,298	20,644	8,041	11,000
22	Grounds Maintenance		293	10,000		3,732
23	Miscellaneous Expense					
24						
25						
26	Total Operating Expenses	46,775	54,047	83,344	55,647	69,432
27						
28	Non-Operating Expenses					
29	Supplies	2,318	2,717	6,000	2,345	5,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	2,318	2,717	6,000	2,345	5,000
35						
36	TOTAL BUDGETED EXPENSES	325,213	339,871	372,579	336,625	358,727

LIBRARY

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE	ACCOUNT DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
1	Personal Services					
2	Wages	245,506	231,926	244,410	225,373	239,621
3	Benefits	98,976	129,185	117,789	101,332	107,306
4						
5	Total Personal Services	344,481	361,111	362,199	326,705	346,927
6						
7	Operating Expenses					
8	Communications					
9	Utilities	26,012	27,287	31,000	31,466	31,000
10	Insurance					
11	Conference & Seminars	766	775	1,500	275	1,200
12	Municipal Dues					
13	Employee Dues	60	385	500	85	600
14	Promotional Expense	2,075	1,721	2,000	3,580	4,000
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	43,001	51,513	51,000	51,669	53,000
18	Publication	303	420	800	2,244	1,000
19	Building Repairs	2,564	3,344	6,500	10,604	7,100
20	Vehicle O & M					
21	Equipment O & M	687	1,579	9,394	4,219	10,394
22	Grounds Maintenance	185	517	1,000	442	1,000
23	Miscellaneous Expense	661	758	2,000		2,000
24						
25						
26	Total Operating Expenses	76,313	88,299	105,694	104,584	111,294
27						
28	Non-Operating Expenses					
29	Supplies	70,339	81,118	87,000	74,093	88,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh				31,153	
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	70,339	81,118	87,000	105,246	88,000
35						
36	TOTAL BUDGETED EXPENSES	491,133	530,529	554,893	536,535	546,221

AQUATIC CENTER

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE	ACCOUNT DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
1	Personal Services					
2	Wages	141,918	149,440	152,674	132,920	148,564
3	Benefits	9,222	9,693	12,917	11,319	12,750
4						
5	Total Personal Services	151,140	159,134	165,591	144,239	161,314
6						
7	Operating Expenses					
8	Communications					
9	Utilities	21,080	18,550	23,000	23,673	23,000
10	Insurance					
11	Conference & Seminars	2,512	1,424	2,500		2,500
12	Municipal Dues	80	80	200	80	200
13	Employee Dues	160	241	300		300
14	Promotional Expense	832	832	1,200	653	1,200
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	13,423	6,644	19,000		15,000
18	Publication					
19	Building Repairs	8,707	77,599	30,000	9,500	30,000
20	Vehicle O & M					
21	Equipment O & M	3,462	6,201	13,421	6,888	13,500
22	Grounds Maintenance	651	8,005	10,000	7,422	10,000
23	Miscellaneous Expense					
24						
25						
26	Total Operating Expenses	50,906	119,576	99,621	48,216	95,700
27						
28	Non-Operating Expenses					
29	Supplies	60,809	45,908	52,000	43,378	52,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	60,809	45,908	52,000	43,378	52,000
35						
36	TOTAL BUDGETED EXPENSES	262,856	324,618	317,212	235,833	309,014

PARKS & RECREATION

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE	ACCOUNT DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
1	Personal Services					
2	Wages	354,092	359,440	374,440	387,647	412,672
3	Benefits	114,936	111,917	118,209	89,249	104,730
4						
5	Total Personal Services	469,028	471,357	492,649	476,896	517,402
6						
7	Operating Expenses					
8	Communications					
9	Utilities	48,931	51,238	52,000	54,352	54,000
10	Insurance					
11	Conference & Seminars	216	438	1,000	47	1,000
12	Municipal Dues	77				
13	Employee Dues	180	120	400	210	400
14	Promotional Expense	832	882	2,000	653	2,000
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	39,009	16,949	55,000	33,365	55,000
18	Publication	695	267	1,000	39	1,000
19	Building Repairs	3,115	16,642	15,000	6,905	16,000
20	Vehicle O & M	18,822	29,227	33,552	37,972	35,000
21	Equipment O & M	10,661	19,821	37,947	31,968	37,947
22	Grounds Maintenance	49,963	82,533	85,000	88,889	85,500
23	Miscellaneous Expense		742	5,000		5,000
24						
25						
26	Total Operating Expenses	172,501	218,858	287,899	254,400	292,847
27						
28	Non-Operating Expenses					
29	Supplies	50,411	83,323	80,000	90,303	81,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh	56,680	105,986	170,000	275,929	165,000
32	Capital -- Real Property	74,192	504,332	4,565,000	2,727,906	2,405,000
33						
34	Total Non-Operating Expenses	181,282	693,641	4,815,000	3,094,138	2,651,000
35						
36	TOTAL BUDGETED EXPENSES	822,811	1,383,856	5,595,548	3,825,434	3,461,249

CEMETERY

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE	ACCOUNT DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
1	Personal Services					
2	Wages	53,044	64,565	49,018	54,648	56,990
3	Benefits	4,883	6,810	5,452	5,513	6,171
4						
5	Total Personal Services	57,927	71,375	54,470	60,161	63,161
6						
7	Operating Expenses					
8	Communications					
9	Utilities	1,786	1,764	2,000	1,769	2,000
10	Insurance					
11	Conference & Seminars	61				
12	Municipal Dues					
13	Employee Dues					
14	Promotional Expense					
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	750	1,955	3,000	1,375	3,000
18	Publication					
19	Building Repairs			1,500		
20	Vehicle O & M	3,555	5,724	6,039	4,840	6,039
21	Equipment O & M	8,339	15,945	18,700	18,950	19,075
22	Grounds Maintenance	4,618	57,266	14,773	37,428	14,773
23	Miscellaneous Expense					
24						
25						
26	Total Operating Expenses	19,110	82,655	46,012	64,362	44,887
27						
28	Non-Operating Expenses					
29	Supplies	697	1,204	4,000	1,100	4,050
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh	13,900	16,250	15,000	17,700	75,000
32	Capital -- Real Property	8,570		100,000		45,000
33						
34	Total Non-Operating Expenses	23,167	17,454	119,000	18,800	124,050
35						
36	TOTAL BUDGETED EXPENSES	100,204	171,484	219,482	143,323	232,098

TOTAL EXPENDITURES

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE	ACCOUNT DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
1	Personal Services					
2	Wages	2,856,928	2,907,526	3,016,638	3,066,615	3,106,206
3	Benefits	1,155,715	1,237,170	1,164,936	1,096,323	1,175,060
4						
5	Total Personal Services	4,012,644	4,144,696	4,181,574	4,162,938	4,281,266
6						
7	Operating Expenses					
8	Communications	4,457	11,795	7,000	4,000	6,000
9	Utilities	180,596	181,762	209,500	212,118	214,500
10	Insurance	224,733	276,794	271,000	301,443	304,000
11	Conference & Seminars	21,550	25,378	53,200	37,042	53,000
12	Municipal Dues	57,585	40,468	41,400	45,709	43,400
13	Employee Dues	5,400	7,450	9,397	7,722	10,510
14	Promotional Expense	11,354	14,005	32,400	21,063	34,400
15	Audit/Legal Expense	60,176	66,908	71,700	71,781	78,200
16	Election Expense	282	0	4,000	256	3,000
17	Contractual Expense	590,201	812,405	675,040	652,226	684,000
18	Publication	9,904	8,950	15,100	14,538	16,400
19	Building Repairs	38,152	123,981	77,300	70,988	79,900
20	Vehicle O & M	116,236	117,174	146,075	150,790	151,939
21	Equipment O & M	101,641	110,041	189,710	159,919	184,966
22	Grounds Maintenance	57,022	152,940	124,273	137,315	118,505
23	Miscellaneous Expense	51,760	57,698	63,000	52,000	63,000
24						0
25						
26	Total Operating Expenses	1,531,048	2,007,747	1,990,095	1,938,909	2,045,720
27						
28	Non-Operating Expenses					
29	Supplies	222,058	266,016	303,100	261,576	302,350
30	Equipment Rental	0	0	0	0	0
31	Capital -- Equip/Furn/Veh	112,580	122,236	330,000	424,652	400,000
32	Capital -- Real Property	335,524	2,289,332	4,880,000	2,831,540	2,660,000
33	Transfers Out	1,442,646	1,302,568	2,055,936	1,802,836	1,653,210
34	Total Non-Operating Expenses	2,112,807	3,980,152	7,569,036	5,320,604	5,015,560
35						
36	TOTAL BUDGETED EXPENSES	7,656,499	10,132,596	13,740,705	11,422,450	11,342,546

GENERAL FUND REVENUE

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE	ACCOUNT DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
1	State Tax Revenue:					
2	Aid to Local Subdivision					
3	MV Prorate	4,006	4,439	3,000	4,553	4,000
4	State Property Tax Credit	70,363	75,432		82,612	
5	Personal Tax Rebate	1,265				
6	Homestead Exemption	53,253	56,400		55,339	
7	Mutual Finance Organization	21,372	23,597	21,371	23,611	22,000
8	MEF/MIRF/Urban Hwy	1,246,621	1,338,369	1,310,194	1,310,194	1,365,222
9						
10	Total State Tax Revenue	1,396,879	1,498,237	1,334,565	1,476,310	1,391,222
11						
12	Sales Tax Revenue	2,652,392	2,912,810	2,420,000	2,976,047	2,600,000
13						
14	Local Receipts - All Other:					
15						
16	Occupation Taxes:					
17	Liquor License	1,850	2,100	2,000	2,000	2,000
18	Telecommunications	61,716	57,551	65,000	60,417	60,000
19	Fireworks	2,110	1,810	2,000	1,585	2,000
20						
21	Total Occupation Taxes	65,676	61,461	69,000	64,002	64,000
22						
23	Franchise Fees:					
24	Cable TV	67,928	62,490	65,000	59,668	62,000
25	Source Gas	19,285	18,475	20,000	20,499	20,750
26	Electric	928,113	940,089	922,865	947,070	932,398
27	Water	85,271	89,435	83,875	87,917	84,525
28	Sewer	102,493	105,046	103,830	107,390	103,980
29						
30	Total Franchise Fees	1,203,090	1,215,535	1,195,570	1,222,544	1,203,653
31						
32	Permits: All	29,790	19,714	15,000	15,497	15,000
33						
34	Total Permits	29,790	19,714	15,000	15,497	15,000
35						
36	Service Fees:					
37	Locates/Zoning/Subdivision	475	500	1,000	450	1,000
38	Abatement Fees	1,910	850	8,000	5,070	8,000
39	Lottery Proceeds	20,599	18,589	20,000	11,781	13,000
40	Library Fines/Fees/Copier	8,449	10,038	12,000	14,646	12,000
41	Intoxalizer Fees	2,413	2,741	3,500	2,651	3,500
42	Animal Pound	3,427	3,047	3,600	2,383	3,600
43	Burial Fees	23,300	17,900	22,000	18,379	22,000
44	Miscellaneous		2,424	7,000	300	7,000
45						
46	Total Service Fees	60,572	56,089	77,100	55,660	70,100
47						

GENERAL FUND REVENUE

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE	ACCOUNT DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
48	Inter-Dept Service Fees:					
49	Electric Dept	522,159	522,159	522,159	522,159	522,159
50	Water Dept	146,829	146,829	146,829	146,829	146,829
51	Sewer Dept					
52	Meals on Wheels	25,000	0	20,000	5,000	5,000
53	Ambulance	21,459	21,459	22,925	21,794	22,975
54						
55	Total Inter-Dept Service Fees	715,447	690,447	711,913	695,782	696,963
56						
57	Contracts & Rents:					
58	Rural Fire	47,255	58,165	50,000	57,771	57,000
59	Land Lease/Towers	35,186	35,581	41,989	41,989	42,409
60	Special Waste Income	17,302	17,842	12,000	16,682	16,000
61	Ballfield/Building Rent	145,629	193,890	189,745	196,096	186,649
62	Other Contracts	15,000	438,610	178,600	40,000	110,000
63	Airport Authority / DC Roads					
64	School District	198,439	127,628	132,750	132,178	142,750
65						
66	Total Contracts & Rents:	458,811	871,717	605,084	484,716	554,808
67						
68	Program Fees:					
69	Recreation Fees	6,108	6,028	4,000	6,508	5,000
70	Swimming Lessons	5,510	1,690	3,000	1,520	2,000
71	Pool Admission	27,005	36,902	30,000	30,410	30,000
72	Special Events	4,526	3,778	6,000	5,480	5,000
73						
74	Total Program Fees	43,149	48,398	43,000	43,918	42,000
75						
76	Licenses:					
77	All Licenses	2,875	4,050	3,000	4,135	4,500
78						
79	Total Licenses	2,875	4,050	3,000	4,135	4,500
80						
81	Public Donations:					
82	Lexington Foundation	40,234	43,296	1,800,000	1,205,386	155,000
83	Library/Foundation Donations	220	552	1,000	1,080	1,100
84	Miscellaneous	900	14,774		36,558	
85	Total Public Donations	41,354	58,622	1,801,000	1,243,024	156,100
86						
87	Sales:					
88	Accident Report Copies	1,571	2,510	2,200	1,981	2,650
89	Concessions	29,137	45,400	42,000	49,193	45,000
90	Restitution/Witness Fees		1,075	600	20	600
91	Cemetery Spaces	10,270	9,130	10,000	8,800	10,000
92	Sale of Equip/Junk/Other	85,789	61,939	90,000	70,978	90,000
93	Land Sale	1,100		211,000		300,000
94						
95	Total Sales	127,867	120,053	355,800	130,972	448,250
96						

GENERAL FUND REVENUE

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE	ACCOUNT DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
97	Other Income:					
98	Interest from Investments	906	1,789	1,500	10,398	12,000
99	Miscellaneous/Other	4,924	1,354,934	4,000	4,295	4,000
100	Loan/Lease Proceeds					
101						
102	Total Other Income	5,830	1,356,723	5,500	14,693	16,000
103						
104	Grant in Aid - Local					
105	UPRR/Peter Kiewit		10,500			
106	Other Misc Local Grants	27,309	200	40,000	11,046	127,000
107						
108	Total Grant In Aid - Local	27,309	10,700	40,000	11,046	127,000
109						
110	Total Local Receipts - All Other	2,781,771	4,513,509	4,921,967	3,985,987	3,398,374
111						
112	Grant In Aid - State					
113	NE Dept of Econ Dev		307,500	300,000		300,000
114	NE Emergency Mgt					
115	NE DEQ / NE DEE					
116	NE Environmental Trust			276,930		276,930
117	NE Housing Trust Fund					
118	Other Misc State Grants			40,000	2,000	40,000
119						
120	Total Grant In Aid - State	0	307,500	616,930	2,000	616,930
121						
122	Grant In Aid - Federal					
123	CDBG (NE Dept of Econ Dev)					
124	CDBG-Admin Fee (NE Dept of Econ Dev)					
125	EEBG (NE Energy Office)					
126	Federal Econ Dev Admin					
127	Federal Emergency Mgt	11,245				
128	Federal Hwy Admin (NE Dept of Trans)					
129	US Dept of Agriculture					
130	US Dept of HUD (NE Dept of Econ Dev)					
131	US Dept of Justice/COPS/BJA		1,480		1,540	
132	US Forest Service (NE Game & Parks)			175,000		175,000
133	Nat Fnd of the Arts (NE Library Comm)	1,927	2,713	2,200	3,396	2,200
134	Other Misc Federal Grants	389,694	15,208	14,000	230,032	214,000
135						
136	Total Grant In Aid - Federal	402,866	19,401	191,200	234,968	391,200
137						
138	Fund Transfers:					
139	Econ Develop Fund - In					
140	Utilities Fund - In			1,200,000		1,200,000
141	Other Transfers - In					
142						
143						
144	Total Fund Transfers	0	0	1,200,000	0	1,200,000
145						

GENERAL FUND REVENUE

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE	ACCOUNT DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
146	Local Taxes:					
147	In Lieu Of	13,897	555		555	
148	Personal and Real Property Taxes:					
149	Property Taxes	1,362,800	1,295,467		1,400,000	
150	MV Taxes	187,312	186,070	187,000	224,967	200,000
151	Nameplate Capacity Tax - EL	2,369	2,617		2,368	
152	MV Tax State Share					
153	Carline/Airline	1,183	931		818	
154						
155	Total Local Taxes	1,567,562	1,485,640	187,000	1,628,708	200,000
156						
157	TOTAL GENERAL FUND REVENUE	8,801,470	10,737,097	10,871,662	10,304,020	9,797,726
158						
159						
160	General Fund Expenditures	7,656,499	10,132,596	13,740,705	11,422,450	11,342,546
161	Less General Fund Revenue	8,801,470	10,737,097	10,871,662	10,304,020	9,797,726
162	Necessary Cash Reserve			2,300,000		2,400,000
163	Less Est Cash on Hand			3,561,143		2,251,901
164						
165	General Fund Tax Summary					
166	Net Property Tax Required			1,607,900		1,692,919
167	1% Collection Fee			16,079		16,929
168	Delinquent Allowance					
169	Total Property Tax Requested			1,623,979		1,709,848
170	Total City Valuation			449,231,318		525,128,851
171	Property Tax Levy			0.361502		0.325605

**CITY OF LEXINGTON--GENERAL FUND
5 YEAR EQUIPMENT AND CAPITAL EXPENDITURE PLAN**

	<u>FY</u> <u>2024</u>	<u>FY</u> <u>2025</u>	<u>FY</u> <u>2026</u>	<u>FY</u> <u>2027</u>	<u>FY</u> <u>2028</u>
<u>Police Equipment</u>					
Patrol Cars	110,000	55,000	55,000	55,000	55,000
Subtotal for department	110,000	55,000	55,000	55,000	55,000
<u>Fire & Civil Defense Equipment</u>					
Outdoor Warning Siren Replacement	50,000	50,000	50,000	50,000	50,000
Subtotal for department	50,000	50,000	50,000	50,000	50,000
<u>Parks & Recreation Equipment</u>					
Playground--Recreation Equipment	40,000	40,000	40,000	40,000	40,000
Mower / Maintenance Vehicles & Equipment	125,000	75,000	75,000	75,000	75,000
Subtotal for department	165,000	115,000	115,000	115,000	115,000
<u>Cemetery Equipment</u>					
Mower/Maintenance Equipment	75,000	75,000	75,000	75,000	75,000
Subtotal for department	75,000	75,000	75,000	75,000	75,000
TOTAL FOR FISCAL YEAR	400,000	295,000	295,000	295,000	295,000
<u>Parks & Recreation Capital Improvements</u>					
Park Facility Improvements--General	100,000	100,000	100,000	100,000	100,000
Veterans Pavilion	75,000				
Basketball/Soccer Courts--Splash Pads		90,000	90,000	90,000	90,000
Lexington Raquet Center--Plum Creek Park	2,000,000				
Lexington Patriot Park & Pond Improvements	50,000				
Oak Park Improvements	90,000				
Sandoz--Joint Use Green Space		100,000			
Southwest First Addition Parks--Greenspace	90,000				
Subtotal for department	2,405,000	290,000	190,000	190,000	190,000
<u>Cemetery Improvements</u>					
Infrastructure Upgrades	45,000	45,000	45,000	45,000	45,000
Subtotal for department	45,000	45,000	45,000	45,000	45,000
<u>Non-Departmental Capital Improvements</u>					
Opportunity Center--Exterior Improvements	85,000	50,000	35,000	35,000	35,000
City Hall Exterior Rehab	85,000				
City Hall/PD Training Room Renovation	40,000	40,000			
Subtotal for department	210,000	90,000	35,000	35,000	35,000
TOTAL FOR FISCAL YEAR	2,660,000	425,000	270,000	270,000	270,000

DEBT SERVICE FUND

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE	DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
1	Revenue:					
2	Beginning Cash Balance	46,248	57,383	0	1,903	0
3	Assessment Collection	11,135	4,521	1,230	4,240	1,230
4	Taxes Collected / In Lieu Of					
5	General Fund Transfer	568,471	424,946	883,206	358,952	476,710
6	Street Transfer	735,531	994,767	862,999	829,585	818,959
7	Bond Proceeds	1,525,000	1,520,000			
8						
9						
10	Total Revenue	2,886,385	3,001,617	1,747,435	1,194,680	1,296,899
11						
12	Expenditures:					
13	Paying Agent / Issue Expense	17,385	16,720			
14	2015 Bond Pmts-Prop Tax Supported	111,786	100,141	103,310	103,310	106,155
15	2016 Highway Allocation Bonds	229,798	231,668	0		
16	2017 Highway Allocation Bonds	205,035	206,743	0		
17	2020 Highway Allocation Bonds	3,224	307,190	310,904	310,904	309,455
18	2021 Highway Allocation Bonds		3,775	306,703	306,703	310,719
19	Loan Payments	754,159	570,197	1,026,519	473,764	570,570
20	Transfers Out	1,507,615	1,563,280			
21						
22	Total Expenditures	2,829,002	2,999,714	1,747,435	1,194,680	1,296,899
23						
24	TOTAL BUDGETED EXPENDITURES	2,829,002	2,999,714	1,747,435	1,194,680	1,296,899
25						
26	Ending Balance	57,383	1,903	0	0	0

STREET

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE	DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
1	Revenues:					
2	Beginning Cash Balance	1,225,121	1,584,031	1,630,032	2,396,286	1,351,608
3						
4	Federal Revenue					
5	CDBG (NE Dept of Econ Dev)					
6	CDBG-Admin Fee (NE Dept of Econ Dev)					
7	Federal Econ Dev Admin					
8	Federal Hwy Admin (NE Dept of Trans)	174,366	75,634	0	0	250,000
9						
10	Total Federal Revenue	174,366	75,634	0	0	250,000
11						
12	State Revenue					
13	Highway Allocation	1,309,124	1,250,950	1,325,394	1,353,301	1,447,181
14	Incentive Payment	7,000	7,000	7,000	7,000	7,000
15	Motor Vehicle Fees	88,847	92,417	90,000	93,642	94,000
16	Maintenance Contract #16	22,260	22,260	22,260	22,260	22,260
17	NE DEQ-Scrap Tire					
18	NE Emergency Mgt					
19	NE Road Fund Purchase Program	219,649	204,628	230,016	257,894	252,967
20	Total State Revenue	1,646,880	1,577,256	1,674,670	1,734,098	1,823,408
21						
22	Local Revenue					
23	Interest Income	698	1,297	800	10,215	1,000
24	Loan/Lease Proceeds					
25	Inter-Dept Service Fees	67,823	82,518	82,515	82,515	82,515
26	Fuel Sold to Other Departments	112,175	142,280	130,000	142,766	135,000
27	Miscellaneous/Other	194,025	149,337	224,698	158,541	140,000
28	Lexington Foundation			50,000		
29	Total Local Revenue	374,720	375,433	488,013	394,036	358,515
30						
31	Contracts & Rents:					
32	Dawson County RTSD					
33	Other Contracts					
34	State Contracts					
35	Total Contracts & Rents:	0	0	0	0	0
36						
37	Fund Transfers:					
38	Debt Service	1,507,615	1,563,280			
39	Econ Develop STS Fund - In					
40	Electric Fund - In					
41	General Fund					
42	General Fund - MV Prorate	4,006	4,439	3,000	4,553	4,000
43	General Fund - MV Sales Tax	353,390	366,995	330,000	394,496	365,000
44	General Fund - MV Taxes	187,312	186,070	187,000	224,967	200,000
45	General Fund - Reg Sales Tax	150,000	150,000	350,000	350,000	350,000
46	Sanitation Fund - In	19,374				
47	Water Fund - In	9,687				
48	Sewer Fund - In					
49	Total Fund Transfers	2,231,384	2,270,785	870,000	974,016	919,000
50						
51	Total Revenue	5,652,472	5,883,138	4,662,715	5,498,436	4,702,531

STREET

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE	DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
52	Personal Services					
53	Wages	471,781	447,803	466,865	499,412	503,290
54	Benefits	265,688	304,232	272,593	270,358	264,626
55						
56	Total Personal Services	737,469	752,035	739,458	769,770	767,916
57						
58	Operating Expenses					
59	Communications			1,500		1,500
60	Utilities	66,035	65,578	87,000	78,277	85,000
61	Insurance					
62	Conference & Seminars		75	500	130	500
63	Municipal Dues					
64	Employee Dues		370	500	382	500
65	Promotional Expense					
66	Audit/Legal Expense	1,965	5,372	5,000	2,782	5,000
67	Election Expense					
68	Contractual Expense	72,625	67,375	70,000	85,819	75,000
69	Publication			500		500
70	Building Repairs	6,124	7,115	11,000	12,171	11,500
71	Vehicle O & M	20,060	25,667	52,000	40,638	52,000
72	Equipment O & M	75,950	71,257	152,668	154,110	152,668
73	Grounds Maintenance	2,401	5,905	35,000	40,714	35,000
74	Miscellaneous Expense	6,015	854	2,000	1,350	2,000
75	Street Repairs	156,266	173,267	200,000	102,440	200,000
76	Fuel for Resale	123,551	143,926	100,000	153,354	140,000
77	Projects			491,589		29,488
78	Total Operating Expenses	530,992	566,762	1,209,257	672,167	790,656
79						
80	Non-Operating Expenses					
81	Supplies	77,745	46,463	61,000	89,336	62,000
82	Equipment Rental	10,064	400	10,000	16,930	10,000
83	Capital -- Equip/Furn/Veh	171,338	175,023	160,000	219,280	160,000
84	Capital -- Real Property	1,786,108	951,401	1,620,000	1,549,760	2,093,000
85	Transfers - Out	754,724	994,767	862,999	829,585	818,959
86						
87						
88	Total Non-Operating Expenses	2,799,979	2,168,054	2,713,999	2,704,891	3,143,959
89						
90	TOTAL BUDGETED EXPENSES	4,068,441	3,486,851	4,662,714	4,146,828	4,702,531
91						
92	Ending Balance	1,584,031	2,396,286	0	1,351,608	0

**CITY OF LEXINGTON--STREET
5 YEAR EQUIPMENT AND CAPITAL EXPENDITURE PLAN**

	<u>FY</u> <u>2024</u>	<u>FY</u> <u>2025</u>	<u>FY</u> <u>2026</u>	<u>FY</u> <u>2027</u>	<u>FY</u> <u>2028</u>
<u>Equipment</u>					
Street Sweeper			200,000		
Dump Truck	85,000		85,000		85,000
Fleet Truck	30,000	30,000	30,000	30,000	30,000
Snow Plows	10,000		10,000		10,000
Light Duty Tractor/vehicles	35,000	35,000	35,000	35,000	35,000
TOTAL FOR FISCAL YEAR	160,000	160,000	65,000	360,000	65,000

<u>Capital Projects</u>					
Southwest Additions--Additional Phases		450,000			
15th Street Turnaround	40,000				
Grant Street Intersections--7th and 8th		200,000			
Joint County Road--Drainage Projects		100,000	100,000	100,000	100,000
17th Street--160' E of Grant to Jefferson			200,000		
Erie Street--13th Street to Highway 30				300,000	
Hwy 30 & 283 Local Participation		1,000,000	1,000,000		
Hike-Bike Trail Segments	400,000	200,000	200,000	200,000	200,000
Intersection & Panel Improvements	150,000	150,000	150,000	150,000	150,000
West Frontier Street			490,000		
St. Ann's Second Addition Improvements			500,000		500,000
20th & Polk Streets Reconstruction				725,000	
South Adams--Prospect to Frontier		750,000			
Wycoff Addition Improvements	200,000	300,000	200,000		
East Lexington Viaduct Project	608,000				
Highway 283--South Beautification (phase 4)	40,000	40,000	40,000	40,000	40,000
Taft Street--Prospect to Frontier	480,000			750,000	
East Walnut paving			900,000		
Taft Street--6th to 13th					325,000
Airport Road--20th North to Corporate Limits	175,000				
TOTAL FOR FISCAL YEAR	2,093,000	3,190,000	3,780,000	2,265,000	1,315,000

ELECTRIC DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE	ACCOUNT DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
1	Operating Revenue:					
2	Beginning Cash Balance	3,380,102	4,862,374	5,510,121	5,559,558	6,722,194
3	Sales of Electricity					
4	Basic Residential	2,378,411	2,373,760	2,409,114	2,424,866	2,433,205
5	All Electric	2,680,265	2,747,097	2,757,637	2,929,838	2,786,935
6	Commercial Small	1,515,969	1,558,585	1,564,561	1,572,911	1,580,207
7	Commercial Large	1,846,516	1,955,467	1,941,928	1,948,629	1,961,347
8	Commercial Heat	220,642	221,349	221,612	241,979	224,032
9	Industrial	8,940,926	9,066,857	8,925,000	9,192,903	9,016,929
10	Yard Lights	10,920	10,469	11,000	10,232	11,000
11	Irrigation	25,662	39,189	32,000	37,111	34,000
12	Municipal	502,777	479,199	485,449	474,458	490,303
13	Street Lights	55,287	55,135	56,000	54,627	56,000
14	AMI Fee	52,748	53,292	53,000	53,851	54,000
15	Total Sales of Electricity	<u>18,230,122</u>	<u>18,560,400</u>	<u>18,457,301</u>	<u>18,941,405</u>	<u>18,647,959</u>
16						
17	Other Sales					
18	Facility Charges					
19	Reconnect Fees	28,165	28,602	24,000	30,773	25,000
20	Penalties	129,646	126,879	115,000	130,205	120,000
21	Billing Fees	126,126	118,678	115,000	117,976	115,000
22	Other / Misc Sales	6,392	6,893	20,000	7,303	20,000
23	Sale of Merch/Labor	40,251	116,362	41,000	97,419	30,992
24	Sales Tax Billed Coll Fee	900	900	900	900	900
25	DPPD Lease					
26	NPPD Energy Efficiency	65,486	89,500	42,000	109,989	50,000
27	Total Other Sales	<u>396,965</u>	<u>487,812</u>	<u>357,900</u>	<u>494,566</u>	<u>361,892</u>
28						
29	Total Operating Revenue	<u>22,007,188</u>	<u>23,910,586</u>	<u>24,325,322</u>	<u>24,995,528</u>	<u>25,732,045</u>
30						
31	Personal Services					
32	Wages	270,280	268,408	279,362	281,277	297,345
33	Benefits	114,610	128,187	118,730	123,701	124,106
34	Total Personal Services	<u>384,890</u>	<u>396,595</u>	<u>398,092</u>	<u>404,978</u>	<u>421,451</u>
35						
36	Operating Expenses:					
37	Wholesale Power Purchased	12,156,549	12,113,344	12,500,000	12,966,981	12,700,000
38	Power Purchase - IGS	434,823	460,811	450,000	449,084	450,000
39	Power Purchase - ARK/SOL	49,303	148,211	150,000	147,171	160,000
40						
41	Transmission/Distribution O & M					
42	Equipment / Vehicle	1,170	1,576	8,000	3,078	5,000
43	Inventory / Lines / Metering	195,465	162,157	150,000	241,070	160,000
44	Maint / Misc	42,424	22,723	25,000	33,083	26,000
45	Outside Services	74,752	109,788	60,000	69,081	65,000
46	NPPD O & M	1,055,561	1,240,909	1,010,000	1,334,238	1,200,000
47	Total O & M Expense	<u>1,369,372</u>	<u>1,537,154</u>	<u>1,253,000</u>	<u>1,680,550</u>	<u>1,456,000</u>
48						

ELECTRIC DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE	ACCOUNT DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
49	Administrative Expense					
50	Advertising/Promotion	30,383	30,688	35,000	3,000	3,000
51	Franchise Fees	928,113	940,089	922,865	947,070	932,398
52	Incentives/Rebates	104,943	133,709	75,000	237,271	100,000
53	Interdepartmental Fees	522,159	522,159	522,159	522,159	522,159
54	Miscellaneous	21,194	22,379	23,000	29,734	23,000
55	Office/Data Processing	176,290	204,653	200,000	209,645	205,000
56	Outside Services	1,078	40,323	20,000	14,035	20,000
57	Total Administrative Expense	<u>1,784,160</u>	<u>1,893,999</u>	<u>1,798,024</u>	<u>1,962,914</u>	<u>1,805,557</u>
58						
59	Total Operating Expense	<u>16,179,096</u>	<u>16,550,113</u>	<u>16,549,116</u>	<u>17,611,678</u>	<u>16,993,008</u>
60						
61	Operating Income	<u>5,828,093</u>	<u>7,360,472</u>	<u>7,776,206</u>	<u>7,383,850</u>	<u>8,739,037</u>
62						
63	Non-Operating Income					
64	Bond/Loan Proceeds					
65	Interest	299	1,330	500	8,317	1,000
66	Other	28,764	37,059	29,716	23,567	30,464
67	Tax Increment Financing					
68	Sale of Assets					
69	Transfers In	31,159	2,617	133,600	2,368	90,000
70	Federal Funds					
71	State Funds					
72						
73	Total Non-Operating Income	<u>60,223</u>	<u>41,006</u>	<u>163,816</u>	<u>34,252</u>	<u>121,464</u>
74						
75	Non-Operating Expense					
76	Bond / Note Interest	40,738	34,527	28,005	34,989	28,128
77	Bond / Note Principal	263,580	301,769	278,830	271,846	257,406
78	Paying Agent/Issuance Costs					
79	Transfers Out			1,200,000		1,200,000
80	Other	65	1,190,000			
81	Capital - Real	608,566	315,625	805,000	389,073	800,000
82	Capital - Other	112,993				
83	Total Non-Operating Expense	<u>1,025,942</u>	<u>1,841,921</u>	<u>2,311,835</u>	<u>695,908</u>	<u>2,285,534</u>
84						
85	Ending Balance	<u>4,862,374</u>	<u>5,559,558</u>	<u>5,628,187</u>	<u>6,722,194</u>	<u>6,574,967</u>

WATER DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE	DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
1	Operating Revenue:					
2	Beginning Cash Balance	1,537,597	1,425,748	1,574,551	1,606,699	1,977,421
3	Sales of Water					
4	Residential Metered	908,119	962,794	923,500	987,792	970,000
5	Flat Rate / Multi-Family	104,226	106,741	104,000	111,467	110,000
6	Commercial Metered	276,120	291,094	280,000	301,320	300,000
7	Industrial Metered	367,507	380,313	370,000	357,770	370,000
8	Total Sales of Water	<u>1,655,972</u>	<u>1,740,942</u>	<u>1,677,500</u>	<u>1,758,349</u>	<u>1,750,000</u>
9						
10	Other Sales					
11	Facility Charges					
12	Miscellaneous Income	6,877	(817)	8,900	10,706	8,900
13	Sale of Merch/Labor	18,223	4,629	4,000	442	4,000
14	Tap Fees/AMI Fee	49,848	47,490	50,000	47,066	50,000
15	Total Other Sales	<u>74,948</u>	<u>51,302</u>	<u>62,900</u>	<u>58,214</u>	<u>62,900</u>
16						
17	Total Operating Revenue	<u>3,268,516</u>	<u>3,217,992</u>	<u>3,314,951</u>	<u>3,423,262</u>	<u>3,790,321</u>
18						
19	Personal Services					
20	Wages	297,154	309,179	309,513	298,384	298,694
21	Benefits	226,484	262,502	232,151	250,021	266,432
22	Total Personal Services	<u>523,638</u>	<u>571,681</u>	<u>541,664</u>	<u>548,405</u>	<u>565,126</u>
23						
24	Operating Expenses:					
25	Operation/Maintenance					
26	Power Purchase/Utilities	193,028	190,658	187,000	180,579	185,000
27	Equipment/Vehicle Expense	193,166	96,167	100,000	97,933	100,000
28	Inventory & Supplies	85,824	130,931	80,000	130,670	80,000
29	Miscellaneous	1,699	8,963	10,000	3,260	10,000
30	Outside Services	87,727	76,172	55,500	44,562	55,900
31	Total Operation/Maintenance	<u>561,444</u>	<u>502,891</u>	<u>432,500</u>	<u>457,004</u>	<u>430,900</u>
32						
33	Administrative Expense					
34	Advertising/Promotion	2,883	3,133	5,000	3,750	5,000
35	Franchise Fees	85,271	89,435	83,875	87,917	84,525
36	Incentives/Rebates					
37	Interdepartmental Fees	175,582	181,443	181,443	181,443	181,443
38	Miscellaneous	1,847	1,906	4,000	2,576	4,000
39	Office/Data Processing	14,545	15,403	30,330	13,364	28,330
40	Outside Services	0		18,000		10,000
41	Total Administrative Expense	<u>280,128</u>	<u>291,320</u>	<u>322,648</u>	<u>289,050</u>	<u>313,298</u>
42						
43	Total Operating Expense	<u>1,365,209</u>	<u>1,365,891</u>	<u>1,296,813</u>	<u>1,294,459</u>	<u>1,309,324</u>
44						
45	Operating Income	<u>1,903,307</u>	<u>1,852,101</u>	<u>2,018,137</u>	<u>2,128,803</u>	<u>2,480,998</u>
46						

WATER DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
47 Non-Operating Income					
48 Bond/Loan Proceeds					
49 Interest	215	1,143	1,000	7,500	1,200
50 Other	37,812	54,223	74,667	53,549	63,227
51 Tax Increment Financing					
52 Sale of Assets					
53 Transfers In					
54 Federal Funds					
55 State Funds					
56 Total Non-Operating Income	<u>38,027</u>	<u>55,366</u>	<u>75,667</u>	<u>61,049</u>	<u>64,427</u>
57					
58 Non-Operating Expense					
59 Bond/Note Interest	25,058	23,910	22,720	22,720	21,466
60 Bond / Note Principal	85,000	85,000	85,000	85,000	85,000
61 Paying Agent/Issuance Costs				2,500	
62 Due to Street	23,285	23,285	23,285	23,285	23,285
63 Transfers Out	29,304				
64 Capital - Real	343,274	168,572	200,000	31,680	250,000
65 Capital - Other	9,665		20,000	47,246	
66 Total Non-Operating Expense	<u>515,586</u>	<u>300,767</u>	<u>351,005</u>	<u>212,431</u>	<u>379,751</u>
67					
68 Ending Balance	<u>1,425,748</u>	<u>1,606,699</u>	<u>1,742,800</u>	<u>1,977,421</u>	<u>2,165,673</u>

SEWER DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE	DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
1	Operating Revenue:					
2	Beginning Cash Balance	(501,345)	(1,505,086)	(1,277,052)	(2,394,971)	(1,461,562)
3	Income from Services					
4	Residential Use Fee	1,085,567	1,111,511	1,100,000	1,133,279	1,150,000
5	Commercial Use Fee	316,307	325,131	317,000	343,886	350,000
7	Industrial Use Fees	646,279	662,945	650,000	661,035	670,000
6	Facility Charges	9,600	9,600	9,600	9,600	9,600
8	Total Income from Services	<u>2,057,752</u>	<u>2,109,186</u>	<u>2,076,600</u>	<u>2,147,800</u>	<u>2,179,600</u>
9						
10	Other Sales					
11	Sales of Merch/Tap Fees	9,091	9,078	9,000	8,575	9,000
12	Misc Sales/Lease	7,102	7,043	9,000	8,504	9,000
13	Total Other Sales	<u>16,193</u>	<u>16,121</u>	<u>18,000</u>	<u>17,079</u>	<u>18,000</u>
14						
15	Total Operating Revenue	<u>1,572,600</u>	<u>620,221</u>	<u>817,548</u>	<u>(230,092)</u>	<u>736,038</u>
16						
17	Personal Services					
18	Wages	295,653	299,339	307,415	268,973	320,982
19	Benefits	134,511	152,291	138,739	126,583	158,632
20	Total Personal Services	<u>430,164</u>	<u>451,631</u>	<u>446,154</u>	<u>395,556</u>	<u>479,614</u>
21						
22	Operating Expenses:					
23	Operation/Maintenance					
24	Power Purchase / Utilities	184,561	160,557	192,000	163,308	180,000
25	Equipment/Vehicle Expense	107,042	69,699	60,000	69,219	65,000
26	Inventory & Supplies	19,398	19,604	40,000	19,957	30,000
27	Miscellaneous	143,060	175,183	55,000	266,801	150,000
28	Outside Services	92,992	88,462	181,000	57,525	80,000
29	Total Operation/Maintenance	<u>547,054</u>	<u>513,505</u>	<u>528,000</u>	<u>576,810</u>	<u>505,000</u>
30						
31	Administrative Expense					
32	Advertising/Promotion					
33	Franchise Fees	102,493	105,046	103,830	107,390	103,980
34	Incentives/Rebates					
35	Interdepartmental Fees	39,069	47,900	47,900	47,900	47,900
36	Miscellaneous	2,107	1,278	10,000	2,032	10,000
37	Office/Data Processing	12,953	14,827	17,990	17,834	17,990
38	Outside Services	2,772	2,798	9,000	7,000	9,000
39	Total Administrative Expense	<u>159,395</u>	<u>171,849</u>	<u>188,720</u>	<u>182,156</u>	<u>188,870</u>
40						
41	Total Operating Expense	<u>1,136,612</u>	<u>1,136,985</u>	<u>1,162,874</u>	<u>1,154,522</u>	<u>1,173,484</u>
42						
43	Operating Income	<u>435,988</u>	<u>(516,764)</u>	<u>(345,326)</u>	<u>(1,384,615)</u>	<u>(437,446)</u>

SEWER DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
44					
45 Non-Operating Income					
46 Bond/Loan Proceeds			6,911,890		3,646,262
47 Interest					
48 Other	7,847	84,494	55,717	14,315	23,706
49 Tax Increment Financing					
50 Sale of Assets		8,780			
51 Transfers In	19,617				
52 Federal Funds		346,923		477,076	
53 State Funds		2,639,618		3,195,121	
54 Total Non-Operating Income	<u>27,464</u>	<u>3,079,815</u>	<u>6,967,607</u>	<u>3,686,512</u>	<u>3,669,968</u>
55					
56 Non-Operating Expense					
57 Bond/Note Interest	87,492	42,519	32,041	32,041	25,539
58 Bond Principal	847,172	871,556	1,057,150	1,057,150	758,392
59 Note Principal					
60 Paying Agent/Issue Expense	500	20,860	500		
61 Due to Street	23,285	23,285	23,285	23,285	23,285
62 Other / Reserve					
63 Capital - Real	996,629	3,999,802	6,850,000	2,650,983	3,850,000
64 Capital - Other	13,460				
65 Total Non-Operating Expense	<u>1,968,538</u>	<u>4,958,023</u>	<u>7,962,976</u>	<u>3,763,459</u>	<u>4,657,215</u>
66					
67 Ending Balance	<u>(1,505,086)</u>	<u>(2,394,971)</u>	<u>(1,340,695)</u>	<u>(1,461,562)</u>	<u>(1,424,693)</u>

LEXUS CAPITAL IMPROVEMENT PLAN - 5 YEAR
CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

	<u>FY</u> <u>2024</u>	<u>FY</u> <u>2025</u>	<u>FY</u> <u>2026</u>	<u>FY</u> <u>2027</u>	<u>FY</u> <u>2028</u>
<u>Electric</u>					
South Addition	125,000		125,000		125,000
SW Addition		125,000		125,000	
North Addition		250,000			250,000
East Addition					
South Substation		2,000,000			
Miscellaneous Improvements	200,000	200,000	200,000	200,000	200,000
Adams Sub Feeder Conversion	300,000				
Kugler Sub Feeder Conversions	300,000				
Department Total	800,000	2,575,000	200,000	325,000	450,000

<u>Water</u>					
Water Extension--East Addition		100,000		100,000	
Water Extension--North Addition		250,000			250,000
Well Development/Upgrades		600,000			600,000
Wycoff Addition	100,000				
East Business Park Main Extension	100,000			125,000	
Vehicle/Equipment Replacement	50,000	50,000	50,000	50,000	50,000
Department Total	250,000	1,000,000	50,000	275,000	900,000

<u>Sewer</u>					
Sewer Extension--East Addition		200,000		200,000	
Sewer Extension--North Additions		250,000	250,000		250,000
Wycoff Addition	100,000				
Headworks & Primary Clarifiers	2,300,000				
Digester Rehab & Solids Dewatering	1,400,000	2,000,000	1,000,000		
General WWTP Improvements	50,000	50,000	50,000	50,000	50,000
Department Total	3,850,000	2,500,000	1,300,000	250,000	300,000

<u>American Rescue Plan Act</u>					
Lining Sewer Mains--NW Area	100,000				
Solids Dewatering Improvements--WWTP	928,969				
Polk Street lift station/force main	375,000				
Department Total	1,403,969	0	0	0	0

ECONOMIC DEVELOPMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE	ACCOUNT DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
1	Revenues:					
2	Beginning Cash Balance	243,269	585,991	566,179	566,556	1,593,816
3	Transfer from General Fund	167,500	167,500	167,500	467,500	167,500
4	Land / Lease Payments					
5	Loan Proceeds					
6	Loan Paybacks	174,962	357,629	1,019,500	551,000	745,167
7	Miscellaneous / Other	260	436	100	8,760	500
8						
9	Total Revenue	585,991	1,111,556	1,753,279	1,593,816	2,506,983
10						
11	Expenses:					
12	Transfer to General Fund					
13	Transfer to Street					
14	Transfer to Debt Service					
15	Transfer to Lex Revolving					
16	Programs / Projects		545,000	1,753,279		2,506,983
17	Bond Payments					
18	Loan Payments					
19	Office Expense					
20	Admin / Marketing Costs					
21						
22	Total Expenses	0	545,000	1,753,279	0	2,506,983
23						
24	Ending Balance	585,991	566,556	0	1,593,816	0

CDBG PROGRAMS

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE	ACCOUNT DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
1	Revenue:					
2	Beginning Cash Balance	58,247	10,162	10,188	10,178	50
3	Grant Proceeds		44,487	445,733	662,772	
4	Loan Proceeds					
5	Loan Repayments			135,000		135,000
6	Pmts From Other Funds					
7	Sale of Property					
8	Miscellaneous / Other	39	17	30	6	30
9	Transfers In					
10						
11	Total Revenue	<u>58,286</u>	<u>54,665</u>	<u>590,951</u>	<u>672,956</u>	<u>135,080</u>
12						
13	Expenses					
14	Audit / Legal / Publication					
15	Contractual		44,487	445,733	662,772	135,080
16	Loans to Other Funds					
17	Payments to NE DED	48,124				
18	Paybacks to Other Funds					
19	Programs / Projects			145,218	10,134	
20	Supplies					
21	Transfers Out					
22						
23	Total Expenses	<u>48,124</u>	<u>44,487</u>	<u>590,951</u>	<u>672,906</u>	<u>135,080</u>
24						
25	Ending Balance	<u>10,162</u>	<u>10,178</u>	<u>0</u>	<u>50</u>	<u>0</u>

LEXINGTON REVOLVING LOAN FUND

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE	ACCOUNT DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
1	Revenue:					
2	Beginning Cash Balance	213,379	342,755	79,285	79,317	182,786
3	Grant / Loan Proceeds			300,000		
4	Loan Payments	129,427	66,615	193,353	103,353	148,353
5	Pmts From Other Funds			60,000		
6	Sale of Property					
7	Miscellaneous	29	27		116	
8	Transfers In					
9						
10	Total Revenue	<u>342,835</u>	<u>409,397</u>	<u>632,638</u>	<u>182,786</u>	<u>331,139</u>
11						
12	Expenses					
13	Audit / Legal / Publication					
14	Contractual					
15	Loans to Other Funds					
16	Loan Repymt to State					
17	Paybacks to Other Funds					
18	Programs / Projects		330,000	632,638		331,139
19	Office Expense	80	80			
20	Transfers Out					
21						
22	Total Expenses	<u>80</u>	<u>330,080</u>	<u>632,638</u>	<u>0</u>	<u>331,139</u>
23						
24	Ending Balance	<u>342,755</u>	<u>79,317</u>	<u>0</u>	<u>182,786</u>	<u>0</u>

MEALS ON WHEELS

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE	ACCOUNT DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
1	Revenue:					
2	Beginning Cash Balance	27,414	12,332	9,012	10,168	4,606
3	AoA Income	30,766	29,995	40,000	42,867	40,000
4	Title XX Income	17,329	15,045	17,000	12,709	15,000
5	USDA Income	8,427	9,566	10,000	9,970	10,000
6	Contribution Income	35,874	41,192	50,000	43,890	47,000
7	Other Income	2,708	4,223	5,000	5,716	5,000
8	U W Income					
9	Donations / Grants	629	1,633		1,319	
10	Misc Income					
11						
12	Total Revenue	123,148	113,986	131,012	126,638	121,606
13						
14	Personal Services					
15	Wages	6,025	3,934	5,493	5,052	5,335
16	Benefits	461	301	420	386	408
17						
18	Total Personal Services	6,486	4,235	5,913	5,438	5,743
19						
20	Operating Expenses					
21	Utilities	5,465	5,752	7,000	7,086	7,863
22	Raw Food	63,291	77,784	76,000	89,634	84,000
23	Other Kitchen	10,421	15,570	16,000	14,732	16,000
24	Conf / Seminar/ Travel					
25	Other Expense	26	375	4,099		2,500
26	Contractual	127	102	1,000	143	500
27	Equip Exp / Vehicle Repairs			1,000		
28	Interdepartmental Fees	25,000		20,000	5,000	5,000
29						
30	Total Operating Expenses	104,330	99,584	125,099	116,595	115,863
31						
32	Non-Operating Expense					
33	Supplies					
34	Equipment Rental					
35	Capital Outlay					
36						
37						
38	Total Non-Operating Expense	0	0	0	0	0
39						
40	Total Expenses	110,816	103,819	131,012	122,032	121,606
41						
42	Ending Balance	12,332	10,168	0	4,606	0

HEALTH FUND

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE	ACCOUNT DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
1	Revenue:					
2	Beginning Cash Balance	173,813	124,126	364,118	285,082	228,615
3	From City of Lex	838,855	1,060,289	780,000	793,083	780,000
4	Transfers In					
5	Reimbursement from Ins	158,876	847,570	258,420	117,709	227,885
6	125 Plan Refund		521		728	
7	Employee Paid Premiums	22,018	24,711	25,500	22,145	23,400
8	Miscellaneous Income	11	71		201	
9						
10	Total Revenue	<u>1,193,573</u>	<u>2,057,287</u>	<u>1,428,038</u>	<u>1,218,948</u>	<u>1,259,900</u>
11						
12	Expenses:					
13	125 Admin Fees	2,479	2,479	3,000	2,507	3,000
14	Hospital	771,694	1,124,881	825,000	610,272	820,000
15	Doctor/Ambulance	191,595	525,190	315,000	207,220	310,000
16	Medicine	75,587	84,869	80,000	140,664	90,000
17	Administrative Cost	381	4,156	4,000	2,296	4,000
18	Flu Shots	4,631	5,548	6,000	4,888	6,000
19	Testing	204	35	1,000	685	1,000
20	AFLAC / Dental Premiums	22,263	24,789	25,920	21,802	25,900
21	Other Expenses	613	258	168,118		
22	Wellness Program					
23						
24						
25	Total Expenses	<u>1,069,447</u>	<u>1,772,206</u>	<u>1,428,038</u>	<u>990,333</u>	<u>1,259,900</u>
26						
27	Ending Balance	<u>124,126</u>	<u>285,082</u>	<u>0</u>	<u>228,615</u>	<u>0</u>

SANITATION

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
1 Revenue:					
2 Beginning Cash Balance	192,136	170,092	195,194	177,739	194,508
3 Collection Fee	541,576	575,436	560,000	605,228	570,000
4 Administration Fee					
5 Transfers In					
6 Miscellaneous	19	38		180	
7					
8 Total Revenue	<u>733,731</u>	<u>745,566</u>	<u>755,194</u>	<u>783,147</u>	<u>764,508</u>
9					
10 Expenses:					
11 Personnel					
12 School/Promotion					
13 Supplies			100		
14 Sanitation Expense	513,675	537,242	508,000	572,830	510,000
15 Contractual	589	586	1,000	809	1,000
16 Transfers Out	49,374	30,000	30,000	15,000	15,000
17 Capital Outlay			110,000		170,000
18 Other			106,094		68,508
19					
20 Total Expenses	<u>563,639</u>	<u>567,827</u>	<u>755,194</u>	<u>588,639</u>	<u>764,508</u>
21					
22					
23 Ending Balance	<u>170,092</u>	<u>177,739</u>	<u>0</u>	<u>194,508</u>	<u>0</u>

LANDFILL

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
1 Revenue:					
2 Beginning Cash Balance	255,208	274,287	288,721	291,112	292,399
3 Transfer in From General Fund					
4 Transfer in From Sanitation	30,000	30,000	30,000	15,000	15,000
5 Miscellaneous	640	488	650	288	400
7					
8 Total Revenue	<u>285,848</u>	<u>304,775</u>	<u>319,371</u>	<u>306,400</u>	<u>307,799</u>
9					
10 Personal Service:					
11 Wages					
12 Benefits					
13					
14 Total Personal Services					
15					
16 Operating Expenses:					
17 Communications					
18 Utilities					
19 Insurance					
20 Conference/Seminars					
21 Municipal Dues					
22 Promotional Expense					
23 Legal Fees					
24 Contractual Expense	11,562	13,663	21,000	14,001	21,000
25 Publication Expense					
26 Building Repair					
27 Vehicle O&M					
28 Equipment O&M					
29 Grounds Maintenance					
30					
31 Total Operating Expenses	<u>11,562</u>	<u>13,663</u>	<u>21,000</u>	<u>14,001</u>	<u>21,000</u>
32					
33 Non-Operating Expenses:					
34 Supplies					
35 Equipment Rental					
36 Lease Payments					
37 Transfer to General					
38 Interest Expense					
39 Capital Outlay					
40					
41 Total Non-Operating Expense					
42					
43 Total Expenses	<u>11,562</u>	<u>13,663</u>	<u>21,000</u>	<u>14,001</u>	<u>21,000</u>
44					
45 Required Reserve			298,371		286,799
46					
47					
48					
49 Ending Balance	<u>274,287</u>	<u>291,112</u>	<u>0</u>	<u>292,399</u>	<u>0</u>

AMBULANCE

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE	DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
1	Revenue:					
2	Beginning Cash Balance	161,886	160,858	131,229	153,061	123,819
3	Fees	64,303	78,924	70,000	51,077	50,000
4	Miscellaneous	346	226	300	163	200
5	Lease / Loan / Sale			200,000		200,000
6	Federal Revenue					
7	State Revenue					
8	Miscellaneous	3,784	1,601		1,360	
9						
10	Total Revenue	230,319	241,609	401,529	205,661	374,019
11						
12	Operating Expenses					
13	Communications	1,294	1,017	6,000	1,582	4,000
14	Conference / Seminars	3,282	10,620	8,000	5,836	10,000
15	Contractual Expense	10,495	19,853	28,000	19,551	24,000
16	Insurance	2,813	2,537	6,000	2,650	5,000
17	Interdepartment Service Fee	21,459	21,459	22,925	21,794	22,975
18	Vehicle / Equip / O&M	1,777	2,607	7,000	1,737	5,000
19	Supplies / LVFD Funding	26,673	30,455	36,000	27,805	35,000
20	Miscellaneous	1,669		2,000	887	2,000
21	Other			85,604		66,044
22						
23	Total Operating Expenses	69,461	88,548	201,529	81,842	174,019
24						
25	Non-Operating Expenses					
26	Interest Expense					
27	Equipment Payment/Lease					
28	Capital - Equipment			200,000		200,000
29	Capital - Real Property					
30						
31						
32	Total Non-Operating Expense	0	0	200,000	0	200,000
33						
34	Total Expenses	69,461	88,548	401,529	81,842	374,019
35						
36	Ending Balance	160,858	153,061	0	123,819	0

AMERICAN RESCUE PLAN ACT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE	DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
1	Operating Revenue:					
2	Beginning Cash Balance	0	895,096	1,239,735	1,520,677	1,403,969
3						
4						
5						
6						
7						
8	Total Income from Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9						
10	Other Sales					
11						
12	Misc Revenue					
13	Total Other Sales	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
14						
15	Total Operating Revenue	<u>0</u>	<u>895,096</u>	<u>1,239,735</u>	<u>1,520,677</u>	<u>1,403,969</u>
16						
17	Personal Services					
18	Wages					
19	Benefits					
20	Total Personal Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
21						
22	Operating Expenses:					
23	Operation/Maintenance					
24	Power Purchase / Utilities					
25	Equipment/Vehicle Expense					
26	Inventory & Supplies					
27	Miscellaneous					
28	Outside Services					
29	Total Operation/Maintenance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
30						
31	Administrative Expense					
32	Advertising/Promotion					
33	Franchise Fees					
34	Incentives/Rebates					
35	Interdepartmental Fees					
36	Miscellaneous					
37	Office/Data Processing	20	81			
38	Outside Services					
39	Total Administrative Expense	<u>20</u>	<u>81</u>	<u>0</u>	<u>0</u>	<u>0</u>
40						
41	Total Operating Expense	<u>20</u>	<u>81</u>	<u>0</u>	<u>0</u>	<u>0</u>
42						
43	Operating Income	<u>(20)</u>	<u>895,015</u>	<u>1,239,735</u>	<u>1,520,677</u>	<u>1,403,969</u>

AMERICAN RESCUE PLAN ACT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
44					
45 Non-Operating Income					
46 Bond/Loan Proceeds					
47 Interest					
48 Other					
49 Tax Increment Financing					
50 Sale of Assets					
51 Transfers In					
52 Federal Funds	895,116	895,116			
53 State Funds					
54 Total Non-Operating Income	<u>895,116</u>	<u>895,116</u>	<u>0</u>	<u>0</u>	<u>0</u>
55					
56 Non-Operating Expense					
57 Bond/Note Interest					
58 Bond Principal					
59 Note Principal					
60 Paying Agent/Issue Expense					
61 Due to Street					
62 Other / Reserve					
63 Capital - Real		269,454	1,239,735	116,708	1,403,969
64 Capital - Other					
65 Total Non-Operating Expense	<u>0</u>	<u>269,454</u>	<u>1,239,735</u>	<u>116,708</u>	<u>1,403,969</u>
66					
67 Ending Balance	<u>895,096</u>	<u>1,520,677</u>	<u>0</u>	<u>1,403,969</u>	<u>(0)</u>

REFUND TO SCHOOLS

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE	ACCOUNT DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
1	Revenues:					
2	Est Beginning Cash Balance	0	0	0	300	0
3	Tobacco License	270	300	300	338	315
4	Liquor License	4,150	5,025	5,000	5,225	5,025
5						
6	Total Revenues	<u>4,420</u>	<u>5,325</u>	<u>5,300</u>	<u>5,863</u>	<u>5,340</u>
7						
8	Expenses:					
9	Refund to Schools	<u>4,420</u>	<u>5,025</u>	<u>5,300</u>	<u>5,863</u>	<u>5,340</u>
10						
11	Total Expenses	<u>4,420</u>	<u>5,025</u>	<u>5,300</u>	<u>5,863</u>	<u>5,340</u>
12						
13	Ending Balance	<u>0</u>	<u>300</u>	<u>0</u>	<u>0</u>	<u>0</u>

TAX INCREMENT FINANCING

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE	ACCOUNT DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
1	Revenue:					
2	Beginning Cash Balance	271,647	269,059	229,034	144,177	149,961
3	TIF - Dawson Co Treasurer	421,149	585,515	572,135	526,520	578,000
4	From Developers--CDA	0	29,027	35,000	24,798	35,000
5	Interest / Other	22	42	25	160	100
6						
7	Total Revenue	692,818	883,644	836,194	695,655	763,061
8						
9	Expenses					
10	Pmts to Security First Bank					
11	Payments to CDA	341,128	558,558	572,135	524,305	578,000
12	Pmts to Developers					
13	Pmts to Utilities					
14	Pmts to General Fund		160,642			
15	Pmts to Street	74,363	20,267	20,000	21,389	
16	Misc Expenses	8,268				
17	Project Costs			244,059		185,061
18						
19						
20	Total Expenses	423,759	739,467	836,194	545,694	763,061
21						
22	Ending Balance	269,059	144,177	0	149,961	0

COMMUNITY DEVELOPMENT AGENCY

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE	ACCOUNT DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
1	Revenues:					
2	Beginning Cash Balance	380,617	49,095	467,073	469,017	373,641
3	Bond / Loan Proceeds	250,000		700,000		1,000,000
4	Land/Facility Payments					
5	Administration Fees					
6	TIF Receipts	341,128	558,558	572,135	524,305	578,000
7	Repayment of Fees					
8	General Fund Support	50,000	50,000	50,000	50,000	50,000
9	Misc Revenue	70,017	1,182,259	1,403,000	20,429	1,373,000
10						
11	Total Revenues	<u>1,091,762</u>	<u>1,839,912</u>	<u>3,192,208</u>	<u>1,063,751</u>	<u>3,374,641</u>
12						
13	Expenses:					
14	Contractual/Legal	18,406	64,753			
15	Administration Fees					
16	Conference/Seminars					
17	Utilities					
18	Publication/Filing					
19	Misc Expense	420	1,702	500	259	
20	Loan Payments	22,802	490,298	724,190	124,190	1,025,664
21	City Project Payments	306,347	535,072		500,115	552,336
22	Programs/Projects	55,892	227,582	1,767,518	7,985	1,372,000
23	Capital - Other	638,801	51,489	700,000	57,561	424,641
24						
25						
26	Total Expenses	<u>1,042,668</u>	<u>1,370,895</u>	<u>3,192,208</u>	<u>690,110</u>	<u>3,374,641</u>
27						
28	Ending Balance	<u>49,095</u>	<u>469,017</u>	<u>0</u>	<u>373,641</u>	<u>0</u>