

CITY COUNCIL, BOARDS AND COMMISSIONS

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2025-2026

LINE	ACCOUNT DESCRIPTION	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGET	FY 24-25 ESTIMATE	FY 25-26 BUDGET
1	Personal Services					
2	Wages	17,375	17,500	18,000	18,000	18,000
3	Benefits	1,329	1,339	1,377	1,377	1,377
4						
5	Total Personal Services	18,704	18,839	19,377	19,377	19,377
6						
7	Operating Expenses					
8	Communications					
9	Utilities					
10	Insurance					
11	Conference & Seminars	6,549	3,809	10,000	6,500	10,000
12	Municipal Dues	350	350		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	6,899	4,159	10,000	6,850	10,000
27						
28	Non-Operating Expenses					
29	Supplies	2,673	932	3,500	1,100	3,500
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	2,673	932	3,500	1,100	3,500
35						
36	TOTAL BUDGETED EXPENSES	28,276	23,929	32,877	27,327	32,877

CITY MANAGER**CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2025-2026**

LINE	ACCOUNT DESCRIPTION	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGET	FY 24-25 ESTIMATE	FY 25-26 BUDGET
1	Personal Services					
2	Wages	384,052	388,322	360,567	353,665	460,000
3	Benefits	153,486	143,274	125,777	115,341	155,000
4						
5	Total Personal Services	537,538	531,596	486,344	469,007	615,000
6						
7	Operating Expenses					
8	Communications					
9	Utilities					
10	Insurance					
11	Conference & Seminars	4,535	2,405	6,500	2,300	6,500
12	Municipal Dues	1,374	4,787	3,100	2,000	3,100
13	Employee Dues	3,523	3,783	6,000	6,000	6,000
14	Promotional Expense					
15	Audit/Legal Expense	656	839	1,200	1,000	1,200
16	Election Expense	256	100	400	277	400
17	Contractual Expense	26,968	39,012	32,500	25,000	32,500
18	Publication	8,727	6,463	10,000	4,500	10,000
19	Building Repairs					
20	Vehicle O & M	3,692	4,615	4,800	4,800	4,800
21	Equipment O & M					
22	Grounds Maintenance					
23	Miscellaneous Expense					
24						
25						
26	Total Operating Expenses	49,731	62,003	64,500	45,877	64,500
27						
28	Non-Operating Expenses					
29	Supplies	6,897	12,216	13,050	2,500	10,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	6,897	12,216	13,050	2,500	10,000
35						
36	TOTAL BUDGETED EXPENSES	594,166	605,816	563,894	517,384	689,500

CITY TREASURER

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2025-2026

LINE	ACCOUNT DESCRIPTION	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGET	FY 24-25 ESTIMATE	FY 25-26 BUDGET
1	Personal Services					
2	Wages	108,484	92,100	100,000	100,000	120,000
3	Benefits	38,177	11,540	13,465	14,523	18,000
4						
5	Total Personal Services	146,661	103,640	113,465	114,523	138,000
6						
7	Operating Expenses					
8	Communications					
9	Utilities					
10	Insurance					
11	Conference & Seminars	1,018	2,825	3,400	1,500	3,400
12	Municipal Dues	70	330		330	350
13	Employee Dues	538	299	710	299	700
14	Promotional Expense					
15	Audit/Legal Expense	20,840	11,004	19,000	19,000	20,000
16	Election Expense					
17	Contractual Expense	16,018	16,859	16,000	10,000	15,000
18	Publication	812	710	900	900	900
19	Building Repairs					
20	Vehicle O & M	1,154				
21	Equipment O & M					
22	Grounds Maintenance					
23	Miscellaneous Expense					
24						
25						
26	Total Operating Expenses	40,450	32,027	40,010	32,029	40,350
27						
28	Non-Operating Expenses					
29	Supplies	459	888	2,000	750	2,500
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	459	888	2,000	750	2,500
35						
36	TOTAL BUDGETED EXPENSES	187,569	136,556	155,475	147,302	180,850

NON-DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2025-2026

LINE	ACCOUNT DESCRIPTION	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGET	FY 24-25 ESTIMATE	FY 25-26 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	65,060	66,360	75,000	66,000	75,000
10	Insurance	278,059	339,874	380,000	360,000	380,000
11	Conference & Seminars					
12	Municipal Dues	43,269	48,783	40,000	49,000	50,000
13	Employee Dues					
14	Promotional Expense	8,376	10,156	13,000	12,000	13,000
15	Audit/Legal Expense	50,133	45,033	58,000	49,000	58,000
16	Election Expense					
17	Contractual Expense	311,569	224,640	270,000	260,000	270,000
18	Publication			1,200	1,000	1,200
19	Building Repairs	13,892	18,731	15,400	26,154	20,000
20	Vehicle O & M			1,200		1,200
21	Equipment O & M	109	0	3,500	1,000	3,500
22	Grounds Maintenance	3,359	3,488	3,500	1,000	3,500
23	Miscellaneous Expense	50,553	50,000	55,000	50,000	55,000
24						
25						
26	Total Operating Expenses	824,379	807,065	915,800	875,154	930,400
27						
28	Non-Operating Expenses					
29	Supplies	10,688	18,234	22,000	10,000	22,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property	108,414	528,799	125,000	50,000	95,000
33	Transfers - Out:					
35	Debt Service	365,095	167,940	220,340	227,785	146,785
36	Econ Dev Sales Tax	167,500	167,500	167,500	167,500	167,500
37	Landfill					
38	Other	302,368	312,408	532,400	602,400	102,400
39	Street	942,864	937,369	1,999,000	2,022,000	569,000
40	Total Transfers Out	1,777,827	1,585,217	2,919,240	3,019,685	985,685
41						
42	Total Non-Operating Expenses	1,896,929	2,132,250	3,066,240	3,079,685	1,102,685
43						
44	TOTAL BUDGETED EXPENSES	2,721,308	2,939,315	3,982,040	3,954,839	2,033,085

DEVELOPMENT SERVICES

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2025-2026

LINE	ACCOUNT DESCRIPTION	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGET	FY 24-25 ESTIMATE	FY 25-26 BUDGET
1	Personal Services					
2	Wages	140,394	188,890	215,000	214,455	240,000
3	Benefits	44,333	64,632	84,395	104,111	110,000
4						
5	Total Personal Services	184,727	253,522	299,395	318,565	350,000
6						
7	Operating Expenses					
8	Communications					
9	Utilities					
10	Insurance					
11	Conference & Seminars	3,098	8,192	6,500	8,500	9,000
12	Municipal Dues		70		70	
13	Employee Dues			1,200	1,000	1,200
14	Promotional Expense	5,932	3,648	13,000	5,000	13,000
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	39,993	176,141	90,000	53,762	90,000
18	Publication			1,300		1,300
19	Building Repairs					
20	Vehicle O & M	2,556	1,599	3,600	3,000	3,600
21	Equipment O & M	53	94	1,000	0	1,000
22	Grounds Maintenance					
23	Miscellaneous Expense					
24						
25						
26	Total Operating Expenses	51,632	189,743	116,600	71,332	119,100
27						
28	Non-Operating Expenses					
29	Supplies	4,828	7,424	11,000	1,200	11,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	4,828	7,424	11,000	1,200	11,000
35						
36	TOTAL BUDGETED EXPENSES	241,187	450,690	426,995	391,097	480,100

POLICE & DISPATCH

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2025-2026

LINE	ACCOUNT DESCRIPTION	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGET	FY 24-25 ESTIMATE	FY 25-26 BUDGET
1	Personal Services					
2	Wages	1,413,601	1,297,948	1,406,000	1,520,408	1,575,000
3	Benefits	536,604	495,317	585,395	590,000	615,000
4						
5	Total Personal Services	1,950,204	1,793,265	1,991,395	2,110,408	2,190,000
6						
7	Operating Expenses					
8	Communications					
9	Utilities					
10	Insurance					
11	Conference & Seminars	9,660	8,688	11,000	13,000	11,000
12	Municipal Dues	1,000	1,100	1,200	1,500	1,200
13	Employee Dues	720	480	1,000	1,200	1,000
14	Promotional Expense					
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	133,628	186,653	175,000	187,750	200,000
18	Publication	60	0	1,000		1,000
19	Building Repairs	433	11,158	2,400	1,500	2,400
20	Vehicle O & M	67,541	61,424	73,000	38,575	73,000
21	Equipment O & M	17,729	14,200	45,000	70,000	45,000
22	Grounds Maintenance					
23	Miscellaneous Expense	547	1,201	1,000	200	1,000
24						
25						
26	Total Operating Expenses	231,318	284,903	310,600	313,725	335,600
27						
28	Non-Operating Expenses					
29	Supplies	17,280	33,410	22,000	23,000	22,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh	99,870	91,929	60,000		60,000
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	117,150	125,339	82,000	23,000	82,000
35						
36	TOTAL BUDGETED EXPENSES	2,298,672	2,203,506	2,383,995	2,447,133	2,607,600

FIRE & CIVIL DEFENSE

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2025-2026

LINE	ACCOUNT DESCRIPTION	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGET	FY 24-25 ESTIMATE	FY 25-26 BUDGET
1	Personal Services					
2	Wages	12,000	12,000	12,000	12,000	12,000
3	Benefits	22,116	21,347	22,360	22,360	22,360
4						
5	Total Personal Services	34,116	33,347	34,360	34,360	34,360
6						
7	Operating Expenses					
8	Communications	2,750	1,089	6,000	5,000	6,000
9	Utilities	15,401	12,905	16,500	12,500	16,500
10	Insurance	24,174	47,293	24,500		24,500
11	Conference & Seminars	4,493	7,613	12,000	11,000	12,000
12	Municipal Dues					
13	Employee Dues					
14	Promotional Expense					
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	25,295	26,283	28,000	29,000	28,000
18	Publication					
19	Building Repairs	1,729	3,380	5,000	3,500	5,000
20	Vehicle O & M	27,346	30,001	30,000	37,000	30,000
21	Equipment O & M	55,111	50,906	55,000	25,000	55,000
22	Grounds Maintenance					
23	Miscellaneous Expense					
24						
25						
26	Total Operating Expenses	156,299	179,469	177,000	123,000	177,000
27						
28	Non-Operating Expenses					
29	Supplies	264	428	4,000	500	4,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh		12,679	30,000	15,000	30,000
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	264	13,107	34,000	15,500	34,000
35						
36	TOTAL BUDGETED EXPENSES	190,679	225,923	245,360	172,860	245,360

GRAND GENERATION CENTER**CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2025-2026**

LINE	ACCOUNT DESCRIPTION	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGET	FY 24-25 ESTIMATE	FY 25-26 BUDGET
1	Personal Services					
2	Wages	190,651	225,351	205,000	210,156	220,000
3	Benefits	87,117	95,056	109,611	114,699	117,000
4						
5	Total Personal Services	277,768	320,407	314,611	324,855	337,000
6						
7	Operating Expenses					
8	Communications					
9	Utilities	10,457	12,915	13,500	11,000	13,500
10	Insurance					
11	Conference & Seminars	389	107	1,200	0	1,200
12	Municipal Dues					
13	Employee Dues	40	40	300	100	300
14	Promotional Expense	1,487	77	1,200	1,200	1,200
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	31,226	32,535	33,000	32,000	33,000
18	Publication					
19	Building Repairs	1,031	13,626	4,000	13,000	7,000
20	Vehicle O & M	194	0	1,500	500	1,500
21	Equipment O & M	3,041	9,956	50,000	9,000	50,000
22	Grounds Maintenance		23,870	500	500	10,000
23	Miscellaneous Expense					
24						
25						
26	Total Operating Expenses	47,865	93,126	105,200	67,300	117,700
27						
28	Non-Operating Expenses					
29	Supplies	2,122	9,201	5,000	2,500	5,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh		20,300			
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	2,122	29,501	5,000	2,500	5,000
35						
36	TOTAL BUDGETED EXPENSES	327,755	443,034	424,811	394,655	459,700

LIBRARY

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2025-2026

LINE	ACCOUNT DESCRIPTION	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGET	FY 24-25 ESTIMATE	FY 25-26 BUDGET
1	Personal Services					
2	Wages	225,342	236,981	255,000	249,665	265,000
3	Benefits	106,342	107,475	115,800	111,006	116,000
4						
5	Total Personal Services	331,685	344,456	370,800	360,671	381,000
6						
7	Operating Expenses					
8	Communications					
9	Utilities	28,060	24,912	31,000	25,000	31,000
10	Insurance					
11	Conference & Seminars	470	1,928	1,200	500	1,200
12	Municipal Dues					
13	Employee Dues	85	563	600	300	600
14	Promotional Expense	2,446	3,264	4,000	2,000	4,000
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	54,078	48,429	53,000	52,000	53,000
18	Publication	1,450	31	1,000	1,000	1,000
19	Building Repairs	8,846	1,252	7,100	1,500	7,100
20	Vehicle O & M					
21	Equipment O & M	2,800	2,999	47,000	20,000	47,000
22	Grounds Maintenance	142	0	1,000	1,000	1,000
23	Miscellaneous Expense		1,032	2,000	500	2,000
24						
25						
26	Total Operating Expenses	98,377	84,409	147,900	103,800	147,900
27						
28	Non-Operating Expenses					
29	Supplies	80,831	85,454	88,000	67,966	88,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh	49,079	48,338		29,000	
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	129,910	133,792	88,000	96,966	88,000
35						
36	TOTAL BUDGETED EXPENSES	559,972	562,657	606,700	561,437	616,900

AQUATIC CENTER

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2025-2026

LINE	ACCOUNT DESCRIPTION	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGET	FY 24-25 ESTIMATE	FY 25-26 BUDGET
1	Personal Services					
2	Wages	134,114	135,973	150,000	140,000	150,000
3	Benefits	8,408	8,629	12,330	11,000	12,330
4						
5	Total Personal Services	142,522	144,601	162,330	151,000	162,330
6						
7	Operating Expenses					
8	Communications					
9	Utilities	20,707	20,757	23,000	20,000	23,000
10	Insurance					
11	Conference & Seminars		96	2,500	80	2,500
12	Municipal Dues	200	80	200	80	200
13	Employee Dues		80	300	350	300
14	Promotional Expense	1,487	148	1,200	1,200	1,200
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	3,225	6,994	15,000	12,000	15,000
18	Publication					
19	Building Repairs	2,708	3,260	30,000	2,500	30,000
20	Vehicle O & M					
21	Equipment O & M	10,241	90,526	27,500	15,000	15,000
22	Grounds Maintenance	4,599	1,487	10,000	3,500	25,000
23	Miscellaneous Expense					
24						
25						
26	Total Operating Expenses	43,166	123,427	109,700	54,710	112,200
27						
28	Non-Operating Expenses					
29	Supplies	33,687	63,203	60,000	55,000	60,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property		32,479			
33						
34	Total Non-Operating Expenses	33,687	95,682	60,000	55,000	60,000
35						
36	TOTAL BUDGETED EXPENSES	219,375	363,711	332,030	260,710	334,530

PARKS & RECREATION

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2025-2026

LINE	ACCOUNT DESCRIPTION	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGET	FY 24-25 ESTIMATE	FY 25-26 BUDGET
1	Personal Services					
2	Wages	397,202	442,390	420,000	515,000	525,000
3	Benefits	96,866	87,299	95,431	85,000	95,000
4						
5	Total Personal Services	494,068	529,689	515,431	600,000	620,000
6						
7	Operating Expenses					
8	Communications					
9	Utilities	53,757	54,362	54,000	64,000	68,000
10	Insurance					
11	Conference & Seminars	47	103	1,000	100	1,000
12	Municipal Dues					
13	Employee Dues	210	140	400	70	400
14	Promotional Expense	1,487	77	2,000	1,300	2,000
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	25,450	35,501	55,000	65,000	55,000
18	Publication	39	0	1,000		1,000
19	Building Repairs	5,160	2,359	16,000	13,000	16,000
20	Vehicle O & M	39,423	25,758	35,000	39,000	40,000
21	Equipment O & M	30,936	19,322	37,947	42,000	40,000
22	Grounds Maintenance	80,109	102,193	205,500	95,000	205,500
23	Miscellaneous Expense		3,418	5,000	1,500	5,000
24						
25						
26	Total Operating Expenses	236,619	243,233	412,847	320,970	433,900
27						
28	Non-Operating Expenses					
29	Supplies	93,333	91,448	81,000	80,000	81,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh	319,526	74,466	130,000	67,014	130,000
32	Capital -- Real Property	2,764,570	2,566,680	400,000	24,266	450,000
33						
34	Total Non-Operating Expenses	3,177,429	2,732,595	611,000	171,280	661,000
35						
36	TOTAL BUDGETED EXPENSES	3,908,116	3,505,516	1,539,278	1,092,250	1,714,900

CEMETERY

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2025-2026

LINE	ACCOUNT DESCRIPTION	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGET	FY 24-25 ESTIMATE	FY 25-26 BUDGET
1	Personal Services					
2	Wages	67,133	67,814	60,000	76,238	72,000
3	Benefits	6,364	6,652	4,930	9,772	8,000
4						
5	Total Personal Services	73,497	74,466	64,930	86,009	80,000
6						
7	Operating Expenses					
8	Communications					
9	Utilities	1,724	1,941	2,500	1,650	2,500
10	Insurance					
11	Conference & Seminars					
12	Municipal Dues					
13	Employee Dues					
14	Promotional Expense					
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	2,224	2,051	3,000	3,300	3,000
18	Publication					
19	Building Repairs	147	0			
20	Vehicle O & M	5,030	3,850	6,039	2,500	6,039
21	Equipment O & M	17,042	16,275	19,075	6,000	19,075
22	Grounds Maintenance	39,947	33,739	14,773	25,000	40,000
23	Miscellaneous Expense					
24						
25						
26	Total Operating Expenses	66,114	57,856	45,387	38,450	70,614
27						
28	Non-Operating Expenses					
29	Supplies	1,308	1,162	4,050	1,000	4,050
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh	17,700	0	75,000		75,000
32	Capital -- Real Property			50,000		50,000
33						
34	Total Non-Operating Expenses	19,008	1,162	129,050	1,000	129,050
35						
36	TOTAL BUDGETED EXPENSES	158,619	133,484	239,367	125,459	279,664

TOTAL EXPENDITURES

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2025-2026

LINE	ACCOUNT DESCRIPTION	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGET	FY 24-25 ESTIMATE	FY 25-26 BUDGET
1	Personal Services					
2	Wages	3,090,347	3,105,268	3,201,567	3,409,587	3,657,000
3	Benefits	1,101,143	1,042,561	1,170,871	1,179,189	1,270,067
4						
5	Total Personal Services	4,191,490	4,147,829	4,372,438	4,588,775	4,927,067
6						
7	Operating Expenses					
8	Communications	2,750	1,089	6,000	5,000	6,000
9	Utilities	195,168	194,152	215,500	200,150	229,500
10	Insurance	302,233	387,167	404,500	360,000	404,500
11	Conference & Seminars	30,259	35,766	55,300	43,480	57,800
12	Municipal Dues	46,263	55,500	44,500	53,330	54,850
13	Employee Dues	5,116	5,385	10,510	9,319	10,500
14	Promotional Expense	21,214	17,368	34,400	22,700	34,400
15	Audit/Legal Expense	71,629	56,876	78,200	69,000	79,200
16	Election Expense	256	100	400	277	400
17	Contractual Expense	669,673	795,096	770,500	729,812	794,500
18	Publication	11,088	7,204	16,400	7,400	16,400
19	Building Repairs	33,945	53,764	79,900	61,154	87,500
20	Vehicle O & M	146,935	127,247	155,139	125,375	160,139
21	Equipment O & M	137,063	204,277	286,022	188,000	275,575
22	Grounds Maintenance	128,155	164,776	235,273	126,000	285,000
23	Miscellaneous Expense	51,100	55,651	63,000	52,200	63,000
24						0
25						
26	Total Operating Expenses	1,852,848	2,161,420	2,455,544	2,053,197	2,559,264
27						
28	Non-Operating Expenses					
29	Supplies	254,371	324,000	315,600	245,516	313,050
30	Equipment Rental	0	0	0	0	0
31	Capital -- Equip/Furn/Veh	486,175	247,712	295,000	111,014	295,000
32	Capital -- Real Property	2,872,984	3,127,958	575,000	74,266	595,000
33	Transfers Out	1,777,827	1,585,217	2,919,240	3,019,685	985,685
34	Total Non-Operating Expenses	5,391,356	5,284,887	4,104,840	3,450,481	2,188,735
35						
36	TOTAL BUDGETED EXPENSES	11,435,694	11,594,136	10,932,822	10,092,453	9,675,066

GENERAL FUND REVENUE

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2025-2026

LINE	ACCOUNT DESCRIPTION	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGET	FY 24-25 ESTIMATE	FY 25-26 BUDGET
1	State Tax Revenue:					
2	Aid to Local Subdivision					
3	MV Prorate	4,553	4,536	4,000	4,000	4,500
4	State Property Tax Credit	82,612	96,602		120,000	
5	Personal Tax Rebate					
6	Homestead Exemption	55,376	60,845		70,915	
7	Mutual Finance Organization	23,611	25,087	23,000	26,883	25,000
8	MEF/MIRF/Urban Hwy	1,332,922	1,325,477	1,407,242	1,407,242	1,405,080
9						
10	Total State Tax Revenue	1,499,074	1,512,547	1,434,242	1,629,040	1,434,580
11						
12	Sales Tax Revenue	2,977,390	3,071,372	2,800,000	3,030,000	2,800,000
13						
14	Local Receipts - All Other:					
15						
16	Occupation Taxes:					
17	Liquor License	2,100	2,025	2,100	2,100	2,500
18	Telecommunications	61,314	59,262	61,000	57,000	58,000
19	Fireworks	1,585	2,260	2,000	2,415	2,500
20						
21	Total Occupation Taxes	64,999	63,547	65,100	61,515	63,000
22						
23	Franchise Fees:					
24	Cable TV	59,668	53,736	50,000	53,736	53,000
25	Natural Gas	20,499	19,396	19,000	18,066	18,000
26	Electric	953,115	948,223	967,450	968,100	1,000,000
27	Water	88,167	88,238	89,500	90,000	91,200
28	Sewer	106,845	113,580	124,130	130,000	134,000
29						
30	Total Franchise Fees	1,228,294	1,223,174	1,250,080	1,259,902	1,296,200
31						
32	Permits: All	14,581	15,677	18,000	20,000	20,000
33						
34	Total Permits	14,581	15,677	18,000	20,000	20,000
35						
36	Service Fees:					
37	Locates/Zoning/Subdivision	275	470	500	500	500
38	Abatement Fees	3,570	1,850	2,000	3,900	2,500
39	Lottery Proceeds	11,594	13,036	13,000	14,776	14,000
40	Library Fines/Fees/Copier	15,533	16,785	12,000	19,500	15,000
41	Intoxalizer Fees	2,797	5,684	3,500	4,500	4,000
42	Animal Pound	2,352	2,831	3,000	2,400	3,000
43	Burial Fees	19,150	21,100	20,000	22,500	20,000
44	Miscellaneous	0	96	5,000	0	5,000
45						
46	Total Service Fees	55,271	61,852	59,000	68,076	64,000
47						

GENERAL FUND REVENUE

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2025-2026

LINE	ACCOUNT DESCRIPTION	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGET	FY 24-25 ESTIMATE	FY 25-26 BUDGET
48	Inter-Dept Service Fees:					
49	Electric Dept	522,159	522,159	650,000	650,000	750,000
50	Water Dept	146,829	146,829	190,385	190,385	225,000
51	Sewer Dept					
52	Meals on Wheels	5,000	5,000	5,000	5,000	
53	Ambulance	21,459	21,459			
54						
55	Total Inter-Dept Service Fees	695,447	695,447	845,385	845,385	975,000
56						
57	Contracts & Rents:					
58	Rural Fire	57,771	62,985	57,000	64,431	64,000
59	Land Lease/Towers	35,989	36,409	29,841	33,000	24,841
60	Special Waste Income	15,963	19,591	16,000	16,500	16,000
61	Ballfield/Building Rent	186,076	183,767	188,649	205,000	232,643
62	Other Contracts	115,000	15,000	50,000	15,000	70,000
63	Airport Authority / DC Roads					
64	School District	131,834	139,164	144,150	147,000	150,000
65						
66	Total Contracts & Rents:	542,632	456,916	485,640	480,931	557,484
67						
68	Program Fees:					
69	Recreation Fees	6,648	16,345	10,000	10,000	10,000
70	Swimming Lessons	2,190	1,820	2,000	2,270	2,000
71	Pool Admission	35,109	32,602	34,000	34,000	34,000
72	Special Events	4,922	3,086	5,000	7,750	5,000
73						
74	Total Program Fees	48,869	53,852	51,000	54,020	51,000
75						
76	Licenses:					
77	All Licenses	4,870	7,455	6,000	6,500	6,000
78						
79	Total Licenses	4,870	7,455	6,000	6,500	6,000
80						
81	Public Donations:					
82	Lexington Foundation	707,650	504,342	50,000	144,060	
83	Library/Foundation Donations	1,032	565	1,100	857	1,100
84	Miscellaneous	77,292	31,906		5,500	
85	Total Public Donations	785,973	536,813	51,100	150,417	1,100
86						
87	Sales:					
88	Accident Report Copies	2,040	2,230	2,650	2,000	2,650
89	Concessions	47,477	45,676	45,000	45,000	45,000
90	Restitution/Witness Fees					
91	Cemetery Spaces	11,000	7,000	10,000	11,000	10,000
92	Sale of Equip/Junk/Other	77,636	94,497	90,000	71,065	75,000
93	Land Sale		689,934	800,000	577,490	100,000
94						
95	Total Sales	138,154	839,337	947,650	706,555	232,650
96						

GENERAL FUND REVENUE

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2025-2026

LINE	ACCOUNT DESCRIPTION	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGET	FY 24-25 ESTIMATE	FY 25-26 BUDGET
97	Other Income:					
98	Interest from Investments	10,519	9,954	20,000	55,000	55,000
99	Miscellaneous/Other	7,454	30,274	14,250	9,000	10,000
100	Loan/Lease Proceeds			400,000	400,000	
101						
102	Total Other Income	17,973	40,228	434,250	464,000	65,000
103						
104	Grant in Aid - Local					
105	UPRR/Peter Kiewit					
106	Other Misc Local Grants	11,046	131,911	2,000	2,000	2,000
107						
108	Total Grant In Aid - Local	11,046	131,911	2,000	2,000	2,000
109						
110	Total Local Receipts - All Other	3,608,108	4,126,208	4,215,205	4,119,301	3,333,434
111						
112	Grant In Aid - State					
113	NE Dept of Econ Dev					
114	NE Emergency Mgt					
115	NE DEQ / NE DEE					
116	NE Environmental Trust		241,557			
117	NE Housing Trust Fund					
118	Other Misc State Grants	2,000	341,500			100,000
119						
120	Total Grant In Aid - State	2,000	583,057	0	0	100,000
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					
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	1,540	1,110	1,000		
132	US Forest Service (NE Game & Parks)		174,991	70,000	70,000	70,000
133	Nat Fnd of the Arts (NE Library Comm)	3,141	6,468	2,200	2,170	2,200
134	Other Misc Federal Grants	221,628	238,091	14,000	21,398	21,000
135						
136	Total Grant In Aid - Federal	226,309	420,660	87,200	93,568	93,200
137						
138	Fund Transfers:					
139	Econ Develop Fund - In					
140	Utilities Fund - In		1,200,000			
141	Other Transfers - In					
142						
143						
144	Total Fund Transfers	0	1,200,000	0	0	0
145						

GENERAL FUND REVENUE

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2025-2026

LINE	ACCOUNT DESCRIPTION	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGET	FY 24-25 ESTIMATE	FY 25-26 BUDGET
146	Local Taxes:					
147	In Lieu Of	555	555			
148	Personal and Real Property Taxes:					
149	Property Taxes	1,514,039	1,555,811		1,585,931	
150	MV Taxes	192,420	200,865	200,000	200,000	200,000
151	Nameplate Capacity Tax - EL	2,368	2,408	2,400	2,575	2,400
152	MV Tax State Share					
153	Carline/Airline	843	835		744	
154						
155	Total Local Taxes	1,710,224	1,760,474	202,400	1,789,250	202,400
156						
157	TOTAL GENERAL FUND REVENUE	10,023,106	12,674,317	8,739,047	10,661,159	7,963,613
158						
159						
160	General Fund Expenditures	11,435,694	11,594,136	10,932,822	10,092,453	9,675,066
161	Less General Fund Revenue	10,023,106	12,674,317	8,739,047	10,661,159	7,963,613
162	Necessary Cash Reserve			2,501,285		2,600,000
163	Less Est Cash on Hand			2,916,344		2,519,004
164						
165	<u>General Fund Tax Summary</u>					
166	Net Property Tax Required			1,778,716		1,792,448
167	1% Collection Fee			17,787		17,924
168	Delinquent Allowance					
169	Total Property Tax Requested			1,796,503		1,810,373
170	Total City Valuation			558,471,717		590,000,000
171	Property Tax Levy			0.321682		0.306843

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

	<u>FY</u> <u>2026</u>	<u>FY</u> <u>2027</u>	<u>FY</u> <u>2028</u>	<u>FY</u> <u>2029</u>	<u>FY</u> <u>2030</u>
<u>Police Equipment</u>					
Patrol Cars	60,000	60,000	60,000	60,000	60,000
Subtotal for department	60,000	60,000	60,000	60,000	60,000
<u>Fire & Civil Defense Equipment</u>					
Outdoor Warning Siren Replacement	30,000	30,000	30,000	30,000	30,000
Subtotal for department	30,000	30,000	30,000	30,000	30,000
<u>Parks & Recreation Equipment</u>					
Playground--Recreation Equipment	50,000	50,000	50,000	50,000	50,000
Mower / Maintenance Vehicles & Equipment	80,000	75,000	75,000	75,000	75,000
Subtotal for department	130,000	125,000	125,000	125,000	125,000
<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	295,000	290,000	290,000	290,000	290,000
<u>Parks & Recreation Capital Improvements</u>					
Park Facility Improvements--General	125,000	100,000	100,000	100,000	100,000
Veterans Pavilion	25,000				
Basketball/Soccer Courts--Splash Pads		125,000	125,000	125,000	125,000
Lexington Raquet Center--Plum Creek Park	25,000				
Lexington Patriot Park & Pond Improvements	25,000				
Oak Park Improvements	125,000				
Sandoz--Joint Use Green Space			150,000		
Southwest First Addition Parks--Greenspace	125,000				
Subtotal for department	450,000	225,000	375,000	225,000	225,000
<u>Cemetery Improvements</u>					
Infrastructure Upgrades	50,000	50,000	50,000	50,000	50,000
Subtotal for department	50,000	50,000	50,000	50,000	50,000
<u>Non-Departmental Capital Improvements</u>					
Opportunity Center--Exterior Improvements	75,000	50,000	50,000	50,000	50,000
City Hall/PD Training Room Renovation	20,000				
Subtotal for department	95,000	50,000	50,000	50,000	50,000
TOTAL FOR FISCAL YEAR	595,000	325,000	475,000	325,000	325,000

DEBT SERVICE FUND

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2025-2026

LINE	DESCRIPTION	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGET	FY 24-25 ESTIMATE	FY 25-26 BUDGET
1	Revenue:					
2	Beginning Cash Balance	1,903	5,538	7,445	7,445	8,707
3	Assessment Collection	3,635	1,906		1,230	
4	Taxes Collected / In Lieu Of					
5	General Fund Transfer	365,095	477,940	220,340	227,785	146,785
6	Street Transfer	829,585	818,958	816,138	750,770	868,098
7	Bond Proceeds					
8						
9						
10	Total Revenue	1,200,218	1,304,342	1,043,923	987,231	1,023,590
11						
12	Expenditures:					
13	Paying Agent / Issue Expense					
14	2015 Bond Pmts-Prop Tax Supported	103,310	106,155			
15	2016 Highway Allocation Bonds					
16	2017 Highway Allocation Bonds					
17	2020 Highway Allocation Bonds	310,904	309,455	307,854	307,854	311,007
18	2021 Highway Allocation Bonds	306,703	310,719	309,499	309,859	307,974
19	Loan Payments	473,764	260,569	426,570	360,811	395,902
20	Transfers Out		310,000			
21	Other					8,707
22	Total Expenditures	1,194,680	1,296,898	1,043,923	978,524	1,023,590
23						
24	TOTAL BUDGETED EXPENDITURES	1,194,680	1,296,897	1,043,923	978,524	1,023,590
25						
26	Ending Balance	5,538	7,445	0	8,707	0

STREET

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2025-2026

LINE	DESCRIPTION	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGET	FY 24-25 ESTIMATE	FY 25-26 BUDGET
1	Revenues:					
2	Beginning Cash Balance	2,396,286	1,500,242	473,539	644,688	598,563
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)			250,000		250,000
9						
10	Total Federal Revenue	0	0	250,000	0	250,000
11						
12	State Revenue					
13	Highway Allocation	1,375,292	1,444,280	1,516,968	1,479,244	1,465,936
14	Incentive Payment	7,000	7,000	7,000	7,000	7,000
15	Motor Vehicle Fees	93,642	103,309	96,000	99,352	96,000
16	Maintenance Contract #16	22,260	22,260	22,260	22,260	22,260
17	NE DEQ-Scrap Tire					
18	NE Dept of Transportation			157,000	316,160	-
19	NE Road Fund Purchase Program	257,894	252,968	241,689	241,689	249,930
20	Total State Revenue	1,756,088	1,829,817	2,040,917	2,165,704	1,841,126
21						
22	Local Revenue					
23	Interest Income	11,359	6,570	10,000	3,100	10,000
24	Loan/Lease Proceeds					
25	Inter-Dept Service Fees	82,515	82,515	82,515	82,515	120,000
26	Fuel Sold to Other Departments	147,804	120,330	140,000	115,000	140,000
27	Miscellaneous/Other	189,588	157,359	140,000	120,000	140,000
28	Lexington Foundation					
29	Total Local Revenue	431,266	366,774	372,515	320,615	410,000
30						
31	Contracts & Rents:					
32	Dawson County RTSD		500,000			
33	Other Contracts					
34	State Contracts		869,499			
35	Total Contracts & Rents:	0	1,369,499	0	0	0
36						
37	Fund Transfers:					
38	Debt Service					1,500,000
39	Econ Develop STS Fund - In					
40	Electric Fund - In					
41	General Fund					
42	General Fund - MV Prorate	3,411	0	4,000	4,000	4,000
43	General Fund - MV Sales Tax	395,891	381,968	365,000	388,000	365,000
44	General Fund - MV Taxes	193,562	205,401	200,000	200,000	200,000
45	General Fund - Reg Sales Tax	350,000	350,000	1,030,000	1,030,000	
46	General Fund - Other		260	400,000	400,000	
47	Water Fund - In					
48	Sewer Fund - In					
49	Total Fund Transfers	942,864	937,629	1,999,000	2,022,000	2,069,000
50						
51	Total Revenue	5,526,504	6,003,961	5,135,971	5,153,007	5,168,689

STREET**CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2025-2026**

LINE	DESCRIPTION	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGET	FY 24-25 ESTIMATE	FY 25-26 BUDGET
52	Personal Services					
53	Wages	498,950	509,974	501,415	536,000	545,000
54	Benefits	265,146	233,531	258,804	234,605	255,000
55						
56	Total Personal Services	764,096	743,504	760,219	770,605	800,000
57						
58	Operating Expenses					
59	Communications		1,529	1,500	1,000	1,500
60	Utilities	71,249	68,005	85,000	70,000	85,000
61	Insurance					
62	Conference & Seminars	130	155	500	100	500
63	Municipal Dues				409	
64	Employee Dues	382	397	500		500
65	Promotional Expense					
66	Audit/Legal Expense	2,782	2,012	5,000	2,012	5,000
67	Election Expense					
68	Contractual Expense	82,713	161,709	80,000	135,000	140,000
69	Publication	125		500		500
70	Building Repairs	7,807	2,307	11,500	2,500	11,500
71	Vehicle O & M	46,143	60,521	52,000	47,000	52,000
72	Equipment O & M	87,147	66,518	115,000	79,000	115,000
73	Grounds Maintenance	20,392	20,961	35,000	10,000	35,000
74	Miscellaneous Expense		5,813	2,000	4,200	2,000
75	Street Repairs	96,718	317,473	200,000	160,000	200,000
76	Fuel for Resale	137,536	119,318	140,000	105,000	140,000
77	Projects			4,114	0	4,114
78	Total Operating Expenses	553,123	826,718	732,614	616,221	792,614
79						
80	Non-Operating Expenses					
81	Supplies	91,181	80,675	62,000	63,000	75,000
82	Equipment Rental	16,930	1,355	10,000	17,000	20,000
83	Capital -- Equip/Furn/Veh	219,280	108,067	90,000	36,170	175,000
84	Capital -- Real Property	1,552,066	2,779,996	2,508,000	2,148,679	1,790,000
85	Transfers - Out	829,585	818,958	973,138	902,770	973,098
86						
87						
88	Total Non-Operating Expenses	2,709,042	3,789,050	3,643,138	3,167,619	3,033,098
89						
90	TOTAL BUDGETED EXPENSES	4,026,262	5,359,273	5,135,971	4,554,445	4,625,712
91						
92	Ending Balance	1,500,242	644,688	0	598,563	542,977

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

	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>
<u>Equipment</u>					
Street Sweeper			200,000		
Dump Truck	85,000		85,000		85,000
Fleet Truck	45,000	45,000	45,000	45,000	45,000
Snow Plows		10,000		10,000	
Light Duty Tractor/vehicles	45,000	45,000	45,000	45,000	45,000
TOTAL FOR FISCAL YEAR	175,000	175,000	100,000	375,000	100,000
<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				
Hike-Bike Trail Segments	100,000	200,000	200,000	200,000	200,000
Intersection & Panel Improvements	100,000	150,000	150,000	150,000	150,000
West Frontier Street			490,000		
St. Ann's Second Addition Improvements			500,000		500,000
Lexington South Addition Improvements	300,000		300,000		300,000
Northeast Additions	150,000	400,000		400,000	
Northwest Additions--Additional Phases		150,000		150,000	
20th & Polk Streets Reconstruction				725,000	
South Adams--Prospect to Frontier					750,000
Wycoff Addition Improvements			350,000		
East Lexington Viaduct Project	100,000				
Highway 283--South Beautification (phase 4)	40,000	40,000	40,000	40,000	40,000
Taft Street--North of Commerce to Frontier				500,000	
East Walnut Paving					900,000
Taft Street--6th to 13th					325,000
TOTAL FOR FISCAL YEAR	1,790,000	1,280,000	2,330,000	3,015,000	3,265,000

ELECTRIC DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2025-2026

LINE	ACCOUNT DESCRIPTION	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGET	FY 24-25 ESTIMATE	FY 25-26 BUDGET
1	Operating Revenue:					
2	Beginning Cash Balance	5,559,558	6,205,759	6,064,769	5,863,957	7,304,948
3	Sales of Electricity					
4	Basic Residential	2,359,630	2,278,532	2,500,000	2,392,000	2,525,000
5	All Electric	2,900,956	2,835,017	3,020,000	3,147,000	3,150,000
6	Commercial Small	1,553,190	1,515,723	1,620,000	1,585,088	1,635,000
7	Commercial Large	1,917,291	1,898,921	2,008,000	1,946,517	2,015,000
8	Commercial Heat	237,504	218,260	248,000	235,000	253,000
9	Industrial	9,169,462	9,244,763	9,500,000	9,425,000	11,200,000
10	Yard Lights	9,440	9,053	9,000	8,000	7,000
11	Irrigation	33,788	25,161	34,000	20,000	20,000
12	Municipal	484,638	494,229	510,000	524,000	530,000
13	Street Lights	54,420	55,035	56,000	59,085	60,000
14	AMI Fee	54,150	54,994	55,000	60,235	57,000
15	Total Sales of Electricity	<u>18,774,470</u>	<u>18,629,683</u>	<u>19,560,000</u>	<u>19,401,925</u>	<u>21,452,000</u>
16						
17	Other Sales					
18	Facility Charges					
19	Reconnect Fees	30,402	26,238	27,000	25,245	27,000
20	Penalties	128,950	128,934	130,000	135,213	130,000
21	Billing Fees	117,212	116,730	117,000	115,847	117,000
22	Other / Misc Sales	7,353	8,626	20,000	17,932	10,000
23	Sale of Merch/Labor	94,098	121,055	50,992	54,000	75,000
24	Sales Tax Billed Coll Fee	900	900	900	900	900
25	NPPD Energy Efficiency	108,543	153,891	80,000	110,905	80,000
26	Total Other Sales	<u>487,459</u>	<u>556,374</u>	<u>425,892</u>	<u>460,042</u>	<u>439,900</u>
27						
28	Total Operating Revenue	<u>24,821,485</u>	<u>25,391,816</u>	<u>26,050,661</u>	<u>25,725,924</u>	<u>29,196,848</u>
29						
30	Personal Services					
31	Wages	280,710	302,659	315,000	282,753	300,000
32	Benefits	120,615	124,903	145,000	118,795	125,000
33	Total Personal Services	<u>401,325</u>	<u>427,562</u>	<u>460,000</u>	<u>401,548</u>	<u>425,000</u>
34						
35	Operating Expenses:					
36	Wholesale Power Purchased	13,117,461	13,100,870	13,171,000	13,138,000	15,350,000
37	Power Purchase - IGS	445,595	374,554	420,000	423,891	420,000
38	Power Purchase - ARK/SOL	145,357	125,419	147,000	140,734	142,000
39						
40	Transmission/Distribution O & M					
41	Equipment / Vehicle	3,042	1,751	5,000	8,622	5,000
42	Inventory / Lines / Metering	277,945	217,593	200,000	305,587	225,000
43	Maint / Misc	31,537	29,377	30,000	29,921	30,000
44	Outside Services	67,244	131,437	90,000	44,903	90,000
45	NPPD O & M	1,296,600	1,109,577	1,300,000	1,093,430	1,300,000
46	Total O & M Expense	<u>1,676,368</u>	<u>1,489,734</u>	<u>1,625,000</u>	<u>1,482,463</u>	<u>1,650,000</u>
47						

ELECTRIC DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2025-2026

LINE	ACCOUNT DESCRIPTION	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGET	FY 24-25 ESTIMATE	FY 25-26 BUDGET
48	Administrative Expense					
49	Advertising/Promotion	2,869	210	3,000	3,110	10,000
50	Franchise Fees	953,115	948,223	967,450	968,100	1,000,000
51	Incentives/Rebates	235,081	245,700	135,000	225,143	175,000
52	Interdepartmental Fees	522,159	522,159	650,000	650,000	750,000
53	Miscellaneous	29,755		23,000	23,000	25,000
54	Office/Data Processing	223,865	257,354	230,000	228,000	230,000
55	Outside Services	13,972	13,579	20,000	12,800	20,000
56	Total Administrative Expense	1,980,816	1,987,225	2,028,450	2,110,153	2,210,000
57						
58	Total Operating Expense	17,766,922	17,505,365	17,851,450	17,696,788	20,197,000
59						
60	Operating Income	7,054,564	7,886,452	8,199,211	8,029,136	8,999,848
61						
62	Non-Operating Income					
63	Bond/Loan Proceeds					
64	Interest	8,552	13,789	75,000	153,564	115,000
65	Other	30,259	35,262	30,464	24,916	30,000
66	Tax Increment Financing					
67	Sale of Assets					
68	Transfers In	2,368	2,408	689,400	654,400	2,400
69	Federal Funds		164,160			
70	State Funds					
71						
72	Total Non-Operating Income	41,179	215,619	794,864	832,880	147,400
73						
74	Non-Operating Expense					
75	Bond / Note Interest	28,005	28,718	21,256	25,217	15,120
76	Bond / Note Principal	260,030	275,616	263,027	261,816	267,406
77	Paying Agent/Issuance Costs					
78	Transfers Out		1,200,000		400,000	
79	Other		20,057			
80	Capital - Real	601,949	713,722	1,250,000	870,034	600,000
81	Capital - Other					
82	Total Non-Operating Expense	889,984	2,238,113	1,534,283	1,557,067	882,526
83						
84	Ending Balance	6,205,759	5,863,957	7,459,792	7,304,948	8,264,722

WATER DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2025-2026

LINE	DESCRIPTION	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGET	FY 24-25 ESTIMATE	FY 25-26 BUDGET
1	Operating Revenue:					
2	Beginning Cash Balance	1,606,699	1,857,614	1,925,097	1,993,533	2,217,084
3	Sales of Water					
4	Residential Metered	957,085	942,075	980,000	960,400	990,000
5	Flat Rate / Multi-Family	112,280	118,363	120,000	128,200	130,000
6	Commercial Metered	295,859	292,367	300,000	298,221	305,000
7	Industrial Metered	282,352	427,651	390,000	395,500	400,000
8	Total Sales of Water	1,647,576	1,780,457	1,790,000	1,782,321	1,825,000
9						
10	Other Sales					
11	Facility Charges					
12	Miscellaneous Income	12,098	14,157	13,000	24,687	20,000
13	Sale of Merch/Labor	221	9,346	4,000	13,000	4,000
14	Tap Fees/AMI Fee	47,992	55,889	55,000	60,000	55,000
15	Total Other Sales	60,311	79,393	72,000	97,687	79,000
16						
17	Total Operating Revenue	3,314,587	3,717,463	3,787,097	3,873,542	4,121,084
18						
19	Personal Services					
20	Wages	303,032	360,475	386,695	372,375	395,000
21	Benefits	245,285	256,096	287,341	264,584	280,000
22	Total Personal Services	548,317	616,571	674,036	636,958	675,000
23						
24	Operating Expenses:					
25	Operation/Maintenance					
26	Power Purchase/Utilities	172,467	175,166	185,000	180,627	185,000
27	Equipment/Vehicle Expense	94,796	125,136	100,000	73,547	100,000
28	Inventory & Supplies	139,516	152,954	80,000	86,119	90,000
29	Miscellaneous	2,070	8,516	10,000	10,013	10,000
30	Outside Services	56,099	97,316	70,877	90,000	90,000
31	Total Operation/Maintenance	464,949	559,089	445,877	440,306	475,000
32						
33	Administrative Expense					
34	Advertising/Promotion	3,789	4,001	5,000	1,500	5,000
35	Franchise Fees	88,167	88,238	89,500	90,000	91,200
36	Incentives/Rebates					
37	Interdepartmental Fees	181,443	181,443	225,000	225,000	345,000
38	Miscellaneous	2,576	1,708	4,000	3,500	4,000
39	Office/Data Processing	20,234	16,854	28,330	25,000	28,000
40	Outside Services			10,000	7,500	10,000
41	Total Administrative Expense	296,209	292,245	361,830	352,500	483,200
42						
43	Total Operating Expense	1,309,475	1,467,905	1,481,743	1,429,764	1,633,200
44						
45	Operating Income	2,005,112	2,249,558	2,305,354	2,443,777	2,487,884
46						

WATER DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2025-2026

LINE	DESCRIPTION	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGET	FY 24-25 ESTIMATE	FY 25-26 BUDGET
47	Non-Operating Income					
48	Bond/Loan Proceeds					
49	Interest	7,747	10,531	25,000	98,533	75,000
50	Other	57,187	64,674	63,227	39,539	65,000
51	Tax Increment Financing					
52	Sale of Assets					
53	Transfers In					
54	Federal Funds					
55	State Funds					
56	Total Non-Operating Income	64,934	75,204	88,227	138,072	140,000
57						
58	Non-Operating Expense					
59	Bond/Note Interest	22,720	21,466	20,149	20,149	18,767
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					
64	Capital - Real	31,680	201,478	350,000	236,331	225,000
65	Capital - Other	47,246				
66	Total Non-Operating Expense	212,431	331,229	478,434	364,765	352,052
67						
68	Ending Balance	1,857,614	1,993,533	1,915,147	2,217,084	2,275,832

SEWER DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2025-2026

LINE	DESCRIPTION	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGET	FY 24-25 ESTIMATE	FY 25-26 BUDGET
1	Operating Revenue:					
2	Beginning Cash Balance	(2,394,971)	(1,031,601)	(528,187)	(641,900)	(573,606)
3	Income from Services					
4	Residential Use Fee	1,136,514	1,165,642	1,170,000	1,200,000	1,210,000
5	Commercial Use Fee	341,848	346,014	350,000	340,000	360,000
7	Industrial Use Fees	624,864	788,346	970,000	1,090,193	1,100,000
6	Facility Charges	9,600	9,600	9,600	9,600	9,600
8	Total Income from Services	2,112,826	2,309,602	2,499,600	2,639,793	2,679,600
9						
10	Other Sales					
11	Sales of Merch/Tap Fees	10,837	12,034	14,000	7,500	14,000
12	Misc Sales/Lease	5,476	14,179	9,000	43,572	9,000
13	Total Other Sales	16,313	26,213	23,000	51,072	23,000
14						
15	Total Operating Revenue	(265,832)	1,304,214	1,994,413	2,048,965	2,128,994
16						
17	Personal Services					
18	Wages	308,470	316,450	310,113	314,084	325,000
19	Benefits	130,960	153,174	181,747	165,956	180,000
20	Total Personal Services	439,430	469,625	491,860	480,040	505,000
21						
22	Operating Expenses:					
23	Operation/Maintenance					
24	Power Purchase / Utilities	173,170	184,179	180,000	193,000	195,000
25	Equipment/Vehicle Expense	78,099	120,961	70,000	82,000	80,000
26	Inventory & Supplies	16,031	19,186	30,000	39,000	30,000
27	Miscellaneous	241,589	167,349	481,796	490,000	470,000
28	Outside Services	49,446	69,119	80,000	150,000	80,000
29	Total Operation/Maintenance	558,336	560,795	841,796	954,000	855,000
30						
31	Administrative Expense					
32	Advertising/Promotion					
33	Franchise Fees	106,845	113,580	124,130	130,000	134,000
34	Incentives/Rebates					
35	Interdepartmental Fees	47,900	47,900	47,900	47,900	
36	Miscellaneous			10,000		10,000
37	Office/Data Processing	15,322	14,484	17,990	8,000	17,000
38	Outside Services	6,988	3,218	9,000	5,000	9,000
39	Total Administrative Expense	177,056	179,182	209,020	190,900	170,000
40						
41	Total Operating Expense	1,174,822	1,209,602	1,542,676	1,624,940	1,530,000
42						
43	Operating Income	(1,440,654)	94,612	451,737	424,024	598,994

SEWER DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2025-2026

LINE	DESCRIPTION	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGET	FY 24-25 ESTIMATE	FY 25-26 BUDGET
44						
45	Non-Operating Income					
46	Bond/Loan Proceeds					
47	Interest					
48	Other	17,828	6,232	23,706	23,706	27,000
49	Tax Increment Financing		18,104			
50	Sale of Assets			50,000		
51	Transfers In					
52	Federal Funds	477,076	614,568	1,500,000	335,348	1,500,000
53	State Funds	3,788,138	2,029,299			
54	Total Non-Operating Income	4,283,042	2,668,203	1,573,706	359,054	1,527,000
55						
56	Non-Operating Expense					
57	Bond/Note Interest	32,041	25,539	23,074	23,085	20,657
58	Bond Principal	541,900	463,869	759,609	684,695	760,832
59	Note Principal					
60	Paying Agent/Issue Expense					
61	Due to Street	23,285	23,285	23,285	23,285	23,285
62	Other / Reserve					32,050
63	Capital - Real	3,276,763	2,869,626	1,950,000	625,618	1,700,000
64	Capital - Other		22,398			
65	Total Non-Operating Expense	3,873,989	3,404,716	2,755,968	1,356,684	2,536,824
66						
67	Ending Balance	(1,031,601)	(641,900)	(730,525)	(573,606)	(410,830)

LEXUS CAPITAL IMPROVEMENT PLAN - 5 YEAR

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2025-2026

	<u>FY</u> <u>2026</u>	<u>FY</u> <u>2027</u>	<u>FY</u> <u>2028</u>	<u>FY</u> <u>2029</u>	<u>FY</u> <u>2030</u>
<u>Electric</u>					
South Addition	100,000	100,000	100,000		
SW Addition		125,000			125,000
North Addition		250,000		250,000	
East Addition		125,000		125,000	
South Substation					2,000,000
Miscellaneous Improvements	300,000	300,000	300,000	300,000	300,000
Substation Transformer Retirement	100,000	100,000			
Distribution Upgrade/Retirement	100,000	100,000	100,000	100,000	100,000
Department Total	600,000	1,100,000	500,000	775,000	2,525,000

Water

Water Extension--East Addition		125,000		125,000	
Water Extension--NW Addition	50,000	50,000			
Water Extension--North Addition		250,000		250,000	
Water Extension--South Addition	100,000	100,000	100,000		
Well Development/Upgrades			600,000		600,000
Wycoff Addition		100,000			
East Business Park Main Extension		125,000		125,000	
Vehicle/Equipment Replacement	75,000	75,000	75,000	75,000	75,000
Department Total	225,000	825,000	775,000	575,000	675,000

Sewer

Sewer Extension--East Addition		200,000		200,000	
Sewer Extension--South Addition	100,000	100,000	100,000		
Sewer Extension--North Additions		250,000		250,000	
Wycoff Addition		100,000			
Bio-Solids Dewatering Improvements	1,500,000	900,000			
General WWTP Improvements	100,000	100,000	100,000	100,000	100,000
Department Total	1,700,000	1,650,000	200,000	550,000	100,000

SANITATION

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2025-2026

LINE	DESCRIPTION	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGET	FY 24-25 ESTIMATE	FY 25-26 BUDGET
1	Revenue:					
2	Beginning Cash Balance	177,739	198,877	222,972	219,834	245,311
3	Collection Fee	614,929	667,201	685,000	683,767	690,000
4	Administration Fee					
5	Transfers In					
6	Miscellaneous	181	309		6,299	2,500
7						
8	Total Revenue	792,849	866,387	907,972	909,900	937,811
9						
10	Expenses:					
11	Personnel					
12	School/Promotion					
13	Supplies					
14	Sanitation Expense	578,163	630,980	625,000	648,589	650,000
15	Contractual	809	575	1,000	1,000	1,000
16	Transfers Out	15,000	15,000	15,000	15,000	15,000
17	Capital Outlay			190,000	0	
18	Other			76,972	0	271,811
19						
20	Total Expenses	593,972	646,555	907,972	664,589	937,811
21						
22						
23	Ending Balance	198,877	219,834	0	245,311	0

LANDFILL

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2025-2026

LINE	DESCRIPTION	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGET	FY 24-25 ESTIMATE	FY 25-26 BUDGET
1	Revenue:					
2	Beginning Cash Balance	291,112	290,298	290,199	294,931	304,131
3	Transfer in From General Fund					
4	Transfer in From Sanitation	15,000	15,000	15,000	15,000	15,000
5	Miscellaneous	289	547	9,500	9,200	1,500
7						
8	Total Revenue	306,401	305,845	314,699	319,131	320,631
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	16,103	10,913	13,000	15,000	15,000
25	Publication Expense					
26	Building Repair					
27	Vehicle O&M					
28	Equipment O&M					
29	Grounds Maintenance					
30						
31	Total Operating Expenses	16,103	10,913	13,000	15,000	15,000
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	16,103	10,913	13,000	15,000	15,000
44						
45	Required Reserve			287,899	290,000	290,000
48						
49	Ending Balance	290,298	294,931	13,800	14,131	15,631

AMBULANCE

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2025-2026

LINE	DESCRIPTION	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGET	FY 24-25 ESTIMATE	FY 25-26 BUDGET
1	Revenue:					
2	Beginning Cash Balance	153,061	118,964	5,333	17,177	43,605
3	Fees	33,693	81,657	60,000	91,564	60,000
4	Miscellaneous	154	57	100	225	100
5	Lease / Loan / Sale			100,000	100,000	
6	Federal Revenue					
7	State Revenue			75,000	75,000	
8	Miscellaneous	1,360			45,000	25,000
9						
10	Total Revenue	188,268	200,678	240,433	328,967	128,705
11						
12	Operating Expenses					
13	Communications	1,577	7,038	4,000	2,742	4,000
14	Conference / Seminars	4,556	5,380	10,000	8,201	10,000
15	Contractual Expense	17,101	14,692	19,500	18,618	19,500
16	Insurance	2,352	1,394	5,000	5,000	5,000
17	Interdepartment Service Fee	21,459	21,459			
18	Vehicle / Equip / O&M	1,303		5,000		5,000
19	Supplies / LVFD Funding	20,714	35,701	36,000	35,200	33,000
20	Miscellaneous	244		2,000	1,500	2,000
21	Other			58,933		
22						
23	Total Operating Expenses	69,305	85,664	140,433	71,261	78,500
24						
25	Non-Operating Expenses					
26	Interest Expense					
27	Equipment Payment/Lease					
28	Capital - Equipment		97,837	100,000	214,100	
29	Capital - Real Property					
30						
31						
32	Total Non-Operating Expense	0	97,837	100,000	214,100	0
33						
34	Total Expenses	69,305	183,501	240,433	285,361	78,500
35						
36	Ending Balance	118,964	17,177	0	43,605	50,205

AMERICAN RESCUE PLAN ACT**CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2025-2026**

LINE	DESCRIPTION	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGET	FY 24-25 ESTIMATE	FY 25-26 BUDGET
1	Operating Revenue:					
2	Beginning Cash Balance	1,520,677	1,205,107	567,107	566,613	0
3						
4						
5						
6						
8	Total Income from Services	0	0	0	0	0
9						
10	Other Sales					
11						
12	Misc Revenue				6,000	
13	Total Other Sales	0	0	0	6,000	0
14						
15	Total Operating Revenue	1,520,677	1,205,107	567,107	572,613	0
16						
17	Personal Services					
18	Wages					
19	Benefits					
20	Total Personal Services	0	0	0	0	0
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	0	0	0	0	0
30						
31	Administrative Expense					
32	Advertising/Promotion					
33	Franchise Fees					
34	Incentives/Rebates					
35	Interdepartmental Fees					
36	Miscellaneous					
37	Office/Data Processing					
38	Outside Services					
39	Total Administrative Expense	0	0	0	0	0
40						
41	Total Operating Expense	0	0	0	0	0
42						
43	Operating Income	1,520,677	1,205,107	567,107	572,613	0

AMERICAN RESCUE PLAN ACT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2025-2026

LINE	DESCRIPTION	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGET	FY 24-25 ESTIMATE	FY 25-26 BUDGET
44						
45	Non-Operating Income					
46	Bond/Loan Proceeds					
47	Interest		239		5,329	
48	Other					
49	Tax Increment Financing					
50	Sale of Assets					
51	Transfers In					
52	Federal Funds					
53	State Funds					
54	Total Non-Operating Income	0	239	0	5,329	0
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	315,570	638,732	567,107	577,942	
64	Capital - Other					
65	Total Non-Operating Expense	315,570	638,732	567,107	577,942	0
66						
67	Ending Balance	1,205,107	566,613	0	0	0

ASSISTED LIVING FACILITY

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2025-2026

LINE	ACCOUNT DESCRIPTION	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGET	FY 24-25 ESTIMATE	FY 25-26 BUDGET
1	Operating Revenue:					
2	Beginning Cash Balance				-	-
3	Private Revenue					1,100,000
4	Medicaid Revenue					354,000
5	Other					80,000
6	Total Operating Revenue	-	-	-	-	1,534,000
7						
8	Personal Services:					
9	Wages					995,923
10	Benefits					140,000
11	Total Personal Services	-	-	-	-	1,135,923
12						
13	Operating Expenses:					
14	Operation/Maintenance					
15	Utilities					95,000
16	Food					130,450
17	Equipment					13,200
18	Vehicle					6,000
19	Building/Grounds					16,400
20	Supplies					60,200
21	Contractual Services					10,000
22	Other/Misc.					10,000
23	Total O & M Expense	-	-	-	-	341,250
24						
25	Administrative Expense					
26	Marketing					6,000
27	Supplies					10,000
28	Dues					15,000
29	Licensing					2,000
30	Contractual Services					25,000
31	Interdepartmental Fees					28,500
32	Conf/Seminar/Travel					5,000
33	Other					5,000
34	Total Administrative Expense	-	-	-	-	96,500
35						
36	Total Operating Expense	-	-	-	-	1,573,673
37						
38	Operating Income	-	-	-	-	(39,673)
39						
40	Non-Operating Income					
41	Transfers In					100,000
42	Other					
43	Total Non-Operating Income	-	-	-	-	100,000
44						
45	Non-Operating Expense					
46	Transfers Out					
47	Other					
48	Total Non-Operating Expense	-	-	-	-	-
49						
50	Ending Balance	-	-	-	-	60,327

COMMUNITY DEVELOPMENT AGENCY

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2025-2026

LINE	ACCOUNT DESCRIPTION	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGET	FY 24-25 ESTIMATE	FY 25-26 BUDGET
1	Revenues:					
2	Beginning Cash Balance	469,017	200,316	309,087	247,012	283,243
3	Bond / Loan Proceeds			1,000,000		1,000,000
4	Land/Facility Payments					
5	Administration Fees					
6	TIF Receipts	516,179	428,299	720,000	826,300	920,000
7	Repayment of Fees					
8	General Fund Support	50,000	50,000	50,000	50,000	50,000
9	Misc Revenue	112,253	10,245	1,374,000	113,084	
10						
11	Total Revenues	1,147,449	688,860	3,453,087	1,236,396	2,253,243
12						
13	Expenses:					
14	Contractual/Legal	102	16		13,186	
15	Administration Fees					
16	Conference/Seminars					
17	Utilities					
18	Publication/Filing					
19	Misc Expense	110,308	13,534			
20	Loan Payments	124,190	24,916	1,025,664	25,664	1,000,000
21	City Project Payments	491,989	403,383	693,336	800,000	920,000
22	Programs/Projects	7,985		1,372,000	114,303	
23	Capital - Other	212,561		362,087		333,243
24						
25						
26	Total Expenses	947,134	441,849	3,453,087	953,153	2,253,243
27						
28	Ending Balance	200,316	247,012	0	283,243	0