



2021-2022 BUDGET

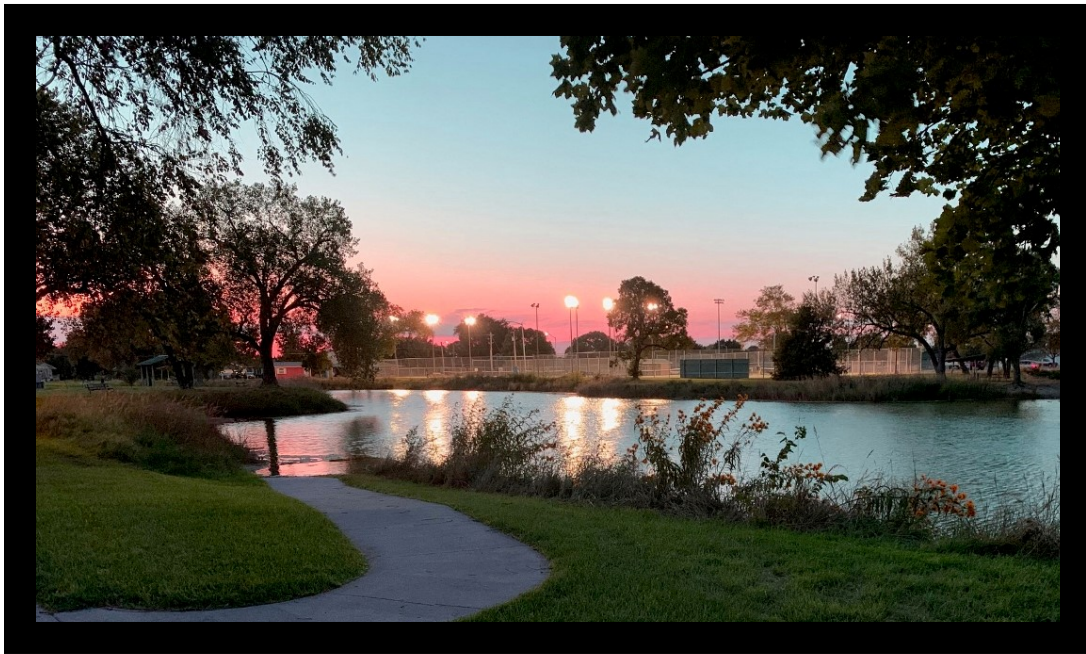


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General Fund

CITY COUNCIL, BOARDS AND COMMISSIONS

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2021-2022

LINE	ACCOUNT DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 20-21 ESTIMATE	FY 21-22 BUDGET
1	Personal Services					
2	Wages	16,375	16,500	17,000	16,875	17,000
3	Benefits	1,253	1,262	1,301	1,291	1,301
4						
5	Total Personal Services	17,628	17,762	18,301	18,166	18,301
6						
7	Operating Expenses					
8	Communications					
9	Utilities					
10	Insurance					
11	Conference & Seminars	9,737	2,571	10,000	2,650	10,000
12	Municipal Dues					
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	Street Repairs					
25						
26	Total Operating Expenses	9,737	2,571	10,000	2,650	10,000
27						
28	Non-Operating Expenses					
29	Supplies	23,004	1,019	3,500	3,026	3,500
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	23,004	1,019	3,500	3,026	3,500
35						
36	TOTAL BUDGETED EXPENSES	50,369	21,353	31,801	23,842	31,801

CITY COUNCIL, BOARDS, & COMMISSIONS

Program Description:

The five-member city council is the policy making body for the City of Lexington. The five members are elected at large with overlapping 4-year terms and follow a two-year election process. The Council holds an organizational meeting on the first Tuesday in December following a general municipal election to internally elect a President of the Council and a Vice-President. The title of President of the Council and Mayor are the same. The Boards and Commissions, funded under their category, include the Planning Commission, Civil Service Commission, Tree Board, and the Board of Adjustment.

Budget Items of Interest:

PERSONNEL SCHEDULE				
POSITION	NUMBER OF EMPLOYEES			
	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	BUDGET 2022
Council President	1.00	1.00	1.00	1.00
Council Member	4.00	4.00	4.00	4.00
TOTAL EMPLOYEES:	5.00	5.00	5.00	5.00

CITY MANAGER

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2021-2022

LINE	ACCOUNT DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 20-21 ESTIMATE	FY 21-22 BUDGET
1	Personal Services					
2	Wages	318,628	328,416	334,520	336,993	342,357
3	Benefits	126,344	134,563	131,394	134,343	135,442
4						
5	Total Personal Services	444,972	462,979	465,914	471,336	477,799
6						
7	Operating Expenses					
8	Communications					
9	Utilities					
10	Insurance					
11	Conference & Seminars	1,384	488	6,500	1,600	6,500
12	Municipal Dues	770	3,797	2,800	2,700	3,000
13	Employee Dues	3,886	4,117	4,000	4,000	4,300
14	Promotional Expense	637				
15	Audit/Legal Expense	640	546	1,100	900	1,200
16	Election Expense	11,669		4,000	300	4,000
17	Contractual Expense	8,400	8,610	8,700	12,800	9,000
18	Publication	6,075	5,132	8,500	8,500	9,000
19	Building Repairs					
20	Vehicle O & M	2,472	2,400	3,000	2,400	3,000
21	Equipment O & M					
22	Grounds Maintenance					
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	35,933	25,089	38,600	33,200	40,000
27						
28	Non-Operating Expenses					
29	Supplies	4,639	3,156	7,700	6,600	7,800
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	4,639	3,156	7,700	6,600	7,800
35						
36	TOTAL BUDGETED EXPENSES	485,544	491,225	512,214	511,136	525,599

CITY MANAGER

Program Description:

The City Manager and department staff administer the policy established by the City Council in planning, organizing, staffing, directing, coordinating, reporting, and budgeting the activities of all municipal operations. This department is made up of the City Manager, Assistant City Manager, City Clerk, and Administrative Assistant.

The City Manager is the chief appointed official of the organization and is responsible for all personnel and operational activities. The Assistant City Manager is responsible for operation and development activities as directed by the City Manager. The City Clerk is responsible for all activities involved in public meetings of the City Council including recording, indexing, and filing of minutes, ordinances and resolutions; as well as personnel system management. The Administrative Assistant is the direct support staff of the City Manager.

Budget Items of Interest:

PERSONNEL SCHEDULE				
POSITION	NUMBER OF EMPLOYEES			
	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	BUDGET 2022
City Manager	1.00	1.00	1.00	1.00
Assistant City Manager	1.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00
Admin. Assistant	1.00	1.00	1.00	1.00
TOTAL EMPLOYEES:	4.00	4.00	4.00	4.00

CITY TREASURER

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2021-2022

LINE	ACCOUNT DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 20-21 ESTIMATE	FY 21-22 BUDGET
1	Personal Services					
2	Wages	84,279	86,890	86,889	89,496	92,180
3	Benefits	34,124	34,153	32,466	33,482	33,857
4						
5	Total Personal Services	118,403	121,043	119,355	122,978	126,037
6						
7	Operating Expenses					
8	Communications					
9	Utilities					
10	Insurance					
11	Conference & Seminars	993	420	4,000	1,385	4,000
12	Municipal Dues		103			
13	Employee Dues	310	240	400	240	400
14	Promotional Expense					
15	Audit/Legal Expense	10,545	8,823	18,000	9,207	16,000
16	Election Expense					
17	Contractual Expense	13,370	13,581	14,000	13,400	14,000
18	Publication	372	293	700	300	700
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	Street Repairs					
25						
26	Total Operating Expenses	26,790	24,660	38,400	25,732	36,400
27						
28	Non-Operating Expenses					
29	Supplies	992	673	1,500	955	1,550
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	992	673	1,500	955	1,550
35						
36	TOTAL BUDGETED EXPENSES	146,185	146,377	159,255	149,665	163,987

CITY TREASURER

Program Description:

This department includes the Finance Director who oversees the daily activities of the Business Office. Finance Director duties include budgeting, audit, loan and grant recording, financial reporting, cash management, and asset management. The Business Office is responsible for payroll, accounts payable, accounts receivable, special assessments, and tracking project costs. Within the business office, the utility section is responsible for utility account management, meter reading, and materials inventory.

Budget Items of Interest:

PERSONNEL SCHEDULE				
POSITION	NUMBER OF EMPLOYEES			
	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	BUDGET 2022
Finance Director	1.00	1.00	1.00	1.00
TOTAL EMPLOYEES:	1.00	1.00	1.00	1.00

NON-DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2021-2022

LINE	ACCOUNT DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 20-21 ESTIMATE	FY 21-22 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	68,455	59,390	75,000	71,827	75,000
10	Insurance	189,489	233,186	250,000	234,649	250,000
11	Conference & Seminars					
12	Municipal Dues	33,725	33,679	35,000	37,000	37,000
13	Employee Dues					
14	Promotional Expense	8,617	8,627	14,000	8,851	14,000
15	Audit/Legal Expense	51,311	55,289	52,000	54,000	55,000
16	Election Expense					
17	Contractual Expense	173,277	224,378	176,364	224,876	225,000
18	Publication	1,019		1,100	1,000	1,200
19	Building Repairs	5,156	10,636	11,000	11,792	13,000
20	Vehicle O & M	92	596	1,500	625	1,500
21	Equipment O & M	4,372	1,950	3,300	3,132	3,500
22	Grounds Maintenance	2,290	3,266	3,000	2,705	3,200
23	Miscellaneous Expense	51,460	55,933	155,000	51,305	55,000
24	Street Repairs					
25						
26	Total Operating Expenses	589,263	686,929	777,264	701,762	733,400
27						
28	Non-Operating Expenses					
29	Supplies	17,274	11,579	20,000	16,162	20,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property	783,767	340,133	80,000	252,762	400,000
33	Transfers - Out:					
35	Debt Service	515,154	565,161	564,948	511,314	207,268
36	Econ Dev Sales Tax	167,500	167,500	167,500	167,500	167,500
37	Landfill					
38	Other		5,086			
39	Street	532,029	1,078,669	527,000	743,786	633,400
40	Total Transfers Out	1,214,683	1,816,416	1,259,448	1,422,600	1,008,168
41						
42	Total Non-Operating Expenses	2,015,724	2,168,127	1,359,448	1,691,524	1,428,168
43						
44	TOTAL BUDGETED EXPENSES	2,604,987	2,855,056	2,136,712	2,393,286	2,161,568

NON-DEPARTMENT

Program Description:

This department is responsible for expenditures for services utilized by various city departments; such as insurance, utilities, legal/consulting services, facility maintenance, facility upgrades, contractual expenses, and fund transfers.

Budget Items of Interest:

Real Property Capital includes:

Opportunity Center-Exterior Improvements	65,000
St. Ann's Land Purchase (second half)	235,000
City Hall Exterior Rehab	50,000
City Hall/PD Training Room Renovation	50,000
Total	\$400,000

PERSONNEL SCHEDULE				
POSITION	NUMBER OF EMPLOYEES			
	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	BUDGET 2022
	0.00	0.00	0.00	0.00
TOTAL EMPLOYEES:	0.00	0.00	0.00	0.00

DEVELOPMENT SERVICES

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2021-2022

LINE	ACCOUNT DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 20-21 ESTIMATE	FY 21-22 BUDGET
1	Personal Services					
2	Wages	135,351	135,370	140,482	140,034	144,284
3	Benefits	64,653	64,270	61,470	62,928	63,151
4						
5	Total Personal Services	200,004	199,639	201,952	202,962	207,435
6						
7	Operating Expenses					
8	Communications					
9	Utilities					
10	Insurance					
11	Conference & Seminars	3,184	1,480	4,500	3,580	4,500
12	Municipal Dues		70			
13	Employee Dues	700	0	1,500	900	1,500
14	Promotional Expense	3,300	1,650	13,000	2,600	13,000
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	38,084	58,288	66,000	58,538	66,000
18	Publication			1,500		1,500
19	Building Repairs					
20	Vehicle O & M	1,364	1,001	3,500	2,100	3,500
21	Equipment O & M		72	1,000	176	1,000
22	Grounds Maintenance					
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	46,632	62,561	91,000	67,894	91,000
27						
28	Non-Operating Expenses					
29	Supplies	3,396	2,314	12,500	5,500	12,500
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	3,396	2,314	12,500	5,500	12,500
35						
36	TOTAL BUDGETED EXPENSES	250,031	264,514	305,452	276,356	310,935

DEVELOPMENT SERVICES

Program Description:

The Development Services department includes the Development Services Manager, Building Inspector, and Compliance Technician(s). Duties of this department include building inspection, issuance of permits and licenses, enforcement of codes and ordinances, GIS mapping, community development, database management, subdivision, and zoning issues.

Budget Items of Interest:

PERSONNEL SCHEDULE				
POSITION	NUMBER OF EMPLOYEES			
	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	BUDGET 2022
Development Services Manager	1.00	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00	1.00
Compliance Technician (part-time)	1.00	1.00	1.00	1.00
TOTAL EMPLOYEES:	3.00	3.00	3.00	3.00

POLICE & DISPATCH

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2021-2022

LINE	ACCOUNT DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 20-21 ESTIMATE	FY 21-22 BUDGET
1	Personal Services					
2	Wages	1,158,860	1,199,262	1,239,779	1,272,369	1,305,623
3	Benefits	559,405	526,442	528,188	523,867	525,412
4						
5	Total Personal Services	1,718,265	1,725,704	1,767,967	1,796,236	1,831,035
6						
7	Operating Expenses					
8	Communications			1,000		1,000
9	Utilities	647	677	1,000	700	1,000
10	Insurance					
11	Conference & Seminars	8,853	5,878	11,000	8,975	11,000
12	Municipal Dues	1,150	1,150	1,200	1,150	1,200
13	Employee Dues	365	420	500	420	500
14	Promotional Expense					
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	126,001	126,722	129,000	127,732	129,000
18	Publication	368	637	1,200	576	1,200
19	Building Repairs		388	1,200	225	1,200
20	Vehicle O & M	51,579	41,953	50,000	49,489	51,000
21	Equipment O & M	9,241	41,541	22,000	22,063	23,000
22	Grounds Maintenance					
23	Miscellaneous Expense	98		1,000	150	1,000
24	Street Repairs					
25						
26	Total Operating Expenses	198,301	219,366	219,100	211,480	221,100
27						
28	Non-Operating Expenses					
29	Supplies	18,883	12,405	22,000	17,711	22,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh	40,375		45,000	45,000	50,000
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	59,258	12,405	67,000	62,711	72,000
35						
36	TOTAL BUDGETED EXPENSES	1,975,825	1,957,476	2,054,067	2,070,427	2,124,135

POLICE & DISPATCH

Program Description:

The Police department serves the citizens of Lexington by providing security and safety through fair and impartial law enforcement.

Budget Items of Interest:

Capital Equipment includes:	
Patrol Cars	50,000
Total	\$50,000

PERSONNEL SCHEDULE				
POSITION	NUMBER OF EMPLOYEES			
	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	BUDGET 2022
Chief of Police	1.00	1.00	1.00	1.00
Captain	1.00	1.00	1.00	1.00
Sergeant	3.00	3.00	3.00	3.00
Investigators	2.00	2.00	2.00	2.00
Officer	13.00	13.00	13.00	13.00
Dispatcher	2.00	2.00	2.00	2.00
TOTAL EMPLOYEES:	22.00	22.00	22.00	22.00

FIRE & CIVIL DEFENSE

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2021-2022

LINE	ACCOUNT DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 20-21 ESTIMATE	FY 21-22 BUDGET
1	Personal Services					
2	Wages	20,965	20,686	22,199	20,108	20,181
3	Benefits	20,769	21,774	24,503	22,681	23,890
4						
5	Total Personal Services	41,734	42,460	46,702	42,789	44,071
6						
7	Operating Expenses					
8	Communications	1,280	5,671	5,000	5,428	5,500
9	Utilities	12,805	11,310	16,000	11,800	14,000
10	Insurance	17,275	18,312	20,100	18,801	20,100
11	Conference & Seminars	9,952	7,831	14,000	7,900	12,000
12	Municipal Dues					
13	Employee Dues	175		200	200	200
14	Promotional Expense					
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	25,234	26,053	22,000	24,062	25,000
18	Publication					
19	Building Repairs	5,262	15,099	4,000	4,852	5,000
20	Vehicle O & M	9,282	15,960	13,000	20,468	19,000
21	Equipment O & M	63,981	25,877	26,000	40,800	42,000
22	Grounds Maintenance					
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	145,246	126,113	120,300	134,311	142,800
27						
28	Non-Operating Expenses					
29	Supplies	2,432	2,186	6,000	3,286	5,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh			15,000		15,000
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	2,432	2,186	21,000	3,286	20,000
35						
36	TOTAL BUDGETED EXPENSES	189,412	170,760	188,002	180,386	206,871

FIRE & CIVIL DEFENSE

Program Description:

The Fire and Civil Defense department provides efficient and effective services in the areas of fire protection and emergency management by trained emergency service volunteers. The department budget includes expenses for the fire chief, rescue chief, and two other part-time employees whose responsibilities are record keeping and reporting. Vehicle and facility maintenance is contracted with a third party.

Budget Items of Interest:

Capital Equipment includes:	
Siren Replacement	15,000
Total	\$15,000

PERSONNEL SCHEDULE				
POSITION	NUMBER OF EMPLOYEES			
	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	BUDGET 2022
Fire Chief	1.00	1.00	1.00	1.00
Recordkeeper	2.00	2.00	2.00	2.00
Rescue Chief	1.00	1.00	1.00	1.00
TOTAL EMPLOYEES:	4.00	4.00	4.00	4.00

GRAND GENERATION CENTER

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2021-2022

LINE	ACCOUNT DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 20-21 ESTIMATE	FY 21-22 BUDGET
1	Personal Services					
2	Wages	175,175	175,018	180,215	183,650	188,732
3	Benefits	105,561	88,198	73,623	86,662	87,340
4						
5	Total Personal Services	280,736	263,216	253,838	270,312	276,072
6						
7	Operating Expenses					
8	Communications					
9	Utilities	11,109	9,590	11,500	10,800	11,500
10	Insurance					
11	Conference & Seminars	281	422	1,200	600	1,200
12	Municipal Dues					
13	Employee Dues	63	25	400	100	300
14	Promotional Expense	900	915	1,000	984	1,100
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	30,121	30,412	32,000	31,976	32,200
18	Publication					
19	Building Repairs	3,222	686	4,000	2,836	3,800
20	Vehicle O & M	1,485	333	1,500	1,050	1,500
21	Equipment O & M	9,706	19,674	15,000	7,056	15,000
22	Grounds Maintenance			10,000	10,000	10,000
23	Miscellaneous Expense		3,276			
24	Street Repairs					
25						
26	Total Operating Expenses	56,887	65,333	76,600	65,402	76,600
27						
28	Non-Operating Expenses					
29	Supplies	4,042	1,857	6,000	2,725	6,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	4,042	1,857	6,000	2,725	6,000
35						
36	TOTAL BUDGETED EXPENSES	341,665	330,406	336,438	338,439	358,672

GRAND GENERATION CENTER

Program Description:

The Grand Generation Center offers senior citizens in the Lexington area a variety of programs and activities such as noon meals, exercise, health screenings, and social activities. The center also prepares meals for the Meals on Wheels program. The Department is directed by the Community Activities Director.

Budget Items of Interest:

PERSONNEL SCHEDULE				
POSITION	NUMBER OF EMPLOYEES			
	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	BUDGET 2022
Assistant Center Director	1.00	1.00	1.00	1.00
Business Manager (Part-time)	1.00	1.00	1.00	1.00
Kitchen Manager	1.00	1.00	1.00	1.00
Kitchen Staff	2.00	2.00	2.00	2.00
TOTAL EMPLOYEES:	5.00	5.00	5.00	5.00

LIBRARY

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2021-2022

LINE	ACCOUNT DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 20-21 ESTIMATE	FY 21-22 BUDGET
1	Personal Services					
2	Wages	229,132	236,933	233,522	238,511	238,766
3	Benefits	116,160	105,763	100,428	93,985	100,425
4						
5	Total Personal Services	345,292	342,696	333,950	332,496	339,191
6						
7	Operating Expenses					
8	Communications					
9	Utilities	28,825	26,757	30,000	27,749	30,000
10	Insurance					
11	Conference & Seminars	344	819	1,500	900	1,500
12	Municipal Dues					
13	Employee Dues	60	345	500	345	500
14	Promotional Expense	1,185	1,152	2,000	1,500	2,000
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	45,756	41,249	50,000	48,430	50,000
18	Publication	82	82	800	400	800
19	Building Repairs	6,703	802	6,500	4,862	6,500
20	Vehicle O & M	15				
21	Equipment O & M	693	2,842	8,000	5,687	8,000
22	Grounds Maintenance	245	303		500	500
23	Miscellaneous Expense	1,814	1,729	2,500	1,700	2,000
24	Street Repairs					
25						
26	Total Operating Expenses	85,722	76,080	101,800	92,073	101,800
27						
28	Non-Operating Expenses					
29	Supplies	90,945	91,077	84,000	89,612	87,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	90,945	91,077	84,000	89,612	87,000
35						
36	TOTAL BUDGETED EXPENSES	521,958	509,852	519,750	514,181	527,991

LIBRARY

Program Description:

The Lexington Public Library serves the citizens of Lexington by providing informational, educational, cultural, and recreational materials in a variety of media, including the latest technology. The library offers several age-appropriate programs such as the Summer Reading Program, Lap Sit, and Children Crafts programs.

Budget Items of Interest:

PERSONNEL SCHEDULE				
POSITION	NUMBER OF EMPLOYEES			
	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	BUDGET 2022
Library Director	1.00	1.00	1.00	1.00
Assistant Library Director	1.00	1.00	1.00	1.00
Library Assistant II	3.00	3.00	3.00	3.00
Library Assistant I (part-time)	4.00	4.00	4.00	4.00
TOTAL EMPLOYEES:	9.00	9.00	9.00	9.00

AQUATIC CENTER

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2021-2022

LINE	ACCOUNT DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 20-21 ESTIMATE	FY 21-22 BUDGET
1	Personal Services					
2	Wages	157,502	126,618	167,000	162,227	167,094
3	Benefits	10,552	8,063	12,900	12,410	12,783
4						
5	Total Personal Services	168,054	134,681	179,900	174,637	179,877
6						
7	Operating Expenses					
8	Communications		116			
9	Utilities	22,445	22,776	21,500	23,380	23,000
10	Insurance					
11	Conference & Seminars	4,628	1,178	2,500	500	2,500
12	Municipal Dues	40	40	200	120	200
13	Employee Dues	40	200	200	200	200
14	Promotional Expense	888	791	1,000	932	1,000
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	12,967	17,350	19,000	17,107	19,000
18	Publication			1,000		1,000
19	Building Repairs	5,831	7,104	30,000	9,806	60,000
20	Vehicle O & M	141	79			
21	Equipment O & M	13,239	7,922	10,000	8,052	10,000
22	Grounds Maintenance	2,206	1,369	12,000	4,300	10,000
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	62,425	58,925	97,400	64,397	126,900
27						
28	Non-Operating Expenses					
29	Supplies	55,373	22,930	49,000	35,200	49,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	55,373	22,930	49,000	35,200	49,000
35						
36	TOTAL BUDGETED EXPENSES	285,852	216,535	326,300	274,234	355,777

AQUATIC CENTER

Program Description:

The Aquatic Center, an outdoor venue which features a 50 meter competition lap pool with diving well, a zero depth pool with a water slide and water features, and a splash pad, provides a safe and sanitary public swimming facility for recreational and athletic activities. A concession stand, picnic/green areas, a sand playground, and sand volleyball court are also provided for the enjoyment of the citizens and visitors.

Budget Items of Interest:

PERSONNEL SCHEDULE				
POSITION	NUMBER OF EMPLOYEES			
	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	BUDGET 2022
Lifeguards/Concessions/Park Attendant (Seasonal)	35.00	38.00	31.00	38.00
Pool Manager (Seasonal)	6.00	6.00	6.00	6.00
Assistant Pool Manager (Seasonal)	0.00	0.00	0.00	0.00
Maintenance Manager (Seasonal)	1.00	1.00	1.00	1.00
Concession Manager (Seasonal)	1.00	1.00	1.00	1.00
TOTAL EMPLOYEES:	43.00	46.00	39.00	46.00

PARKS & RECREATION

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2021-2022

LINE	ACCOUNT DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 20-21 ESTIMATE	FY 21-22 BUDGET
1	Personal Services					
2	Wages	367,419	341,191	334,597	332,888	337,765
3	Benefits	124,740	112,529	98,562	109,203	108,863
4						
5	Total Personal Services	492,159	453,720	433,159	442,091	446,628
6						
7	Operating Expenses					
8	Communications					
9	Utilities	47,516	48,645	48,000	48,415	49,000
10	Insurance		1,278			
11	Conference & Seminars	187	461	1,000	324	1,000
12	Municipal Dues				77	
13	Employee Dues	60	35	400	180	400
14	Promotional Expense	880	1,103	2,000	1,500	2,000
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	14,632	35,016	65,000	30,624	55,000
18	Publication	1,206	683	2,000	750	2,000
19	Building Repairs	2,677	5,538	9,000	5,562	9,000
20	Vehicle O & M	10,795	14,574	15,000	14,850	16,000
21	Equipment O & M	28,907	23,641	35,000	24,425	35,000
22	Grounds Maintenance	71,305	105,830	60,000	35,030	60,000
23	Miscellaneous Expense			9,000	300	7,000
24	Street Repairs					
25						
26	Total Operating Expenses	178,166	236,803	246,400	162,037	236,400
27						
28	Non-Operating Expenses					
29	Supplies	47,869	48,548	60,000	51,655	60,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh	25,623	31,750	70,000	63,970	80,000
32	Capital -- Real Property	264,022	26,614	500,000	106,177	3,000,000
33						
34	Total Non-Operating Expenses	337,514	106,912	630,000	221,802	3,140,000
35						
36	TOTAL BUDGETED EXPENSES	1,007,839	797,436	1,309,559	825,930	3,823,028

PARKS & RECREATION

Program Description:

The City of Lexington Parks and Recreation department is responsible for maintaining a safe, clean, and pleasing environment for recreational and leisure activities within the city. The city maintains six parks and a sports complex for the enjoyment of its citizens. Playground equipment, ponds, picnic areas, park shelters, basketball, tennis, and sand volleyball courts are some of the amenities provided by the park system.

The Optimist Recreation Complex offers a legion baseball field, three softball/baseball fields, five soccer fields, playground area, driving range, an indoor hitting facility, and the Lexington Fieldhouse, an all-season indoor turf facility.

The Parks and Recreation department includes expenses for the Community Activities Director as well as program coordinators for recreation programs as offered. The Park Improvement Committee, consisting of city council members and city staff, continues to evaluate the rehabilitation and development of parks and green spaces throughout the community.

Budget Items of Interest:

Capital Equipment includes:

Playground--Recreation Equipment	30,000
Mower/Maintenance Vehicles & Equip	50,000
Total	\$80,000

Real Property Capital includes:

Park Facility Improvements--General	100,000
Veterans Pavilion	1,000,000
Basketball / Soccer Courts--Splash Pads	100,000
Indoor Tennis Facility--Plum Creek Park	1,500,000
Patriot Lake Improvements	300,000
Total	\$3,000,000

PERSONNEL SCHEDULE				
POSITION	NUMBER OF EMPLOYEES			
	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	BUDGET 2022
Community Activities Director	1.00	1.00	1.00	1.00
Recreation Complex Manager (Part-time)	1.00	1.00	1.00	1.00
Recreation Coordinator	1.00	1.00	1.00	1.00
Park Foreman	2.00	0.00	0.00	0.00
Park Superintendent	0.00	1.00	1.00	1.00
Maintenance Worker	2.00	3.00	3.00	3.00
Maintenance Worker (Seasonal)	6.00	9.00	8.00	9.00
Coordinators/Concession Staff (Seasonal)	7.00	14.00	14.00	14.00
TOTAL EMPLOYEES:	20.00	30.00	29.00	30.00

CEMETERY

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2021-2022

LINE	ACCOUNT DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 20-21 ESTIMATE	FY 21-22 BUDGET
1	Personal Services					
2	Wages	24,519	48,333	26,497	30,890	27,518
3	Benefits	2,635	4,702	2,798	3,012	2,841
4						
5	Total Personal Services	27,154	53,035	29,295	33,902	30,359
6						
7	Operating Expenses					
8	Communications					
9	Utilities	1,750	1,733	2,000	1,771	2,000
10	Insurance					
11	Conference & Seminars					
12	Municipal Dues					
13	Employee Dues					
14	Promotional Expense					
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	750	2,838	3,000	1,200	3,000
18	Publication					
19	Building Repairs			1,500	500	1,500
20	Vehicle O & M	1,747	2,298	4,500	3,450	4,500
21	Equipment O & M	12,362	17,575	15,000	10,050	15,000
22	Grounds Maintenance	2,053	4,632	10,000	5,280	10,000
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	18,663	29,075	36,000	22,251	36,000
27						
28	Non-Operating Expenses					
29	Supplies	558	237	5,000	550	4,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh	15,100	13,084	15,000	13,900	40,000
32	Capital -- Real Property	3,210	16,968	45,000	8,570	45,000
33						
34	Total Non-Operating Expenses	18,868	30,289	65,000	23,020	89,000
35						
36	TOTAL BUDGETED EXPENSES	64,685	112,400	130,295	79,173	155,359

CEMETERY

Program Description:

The Cemetery department operates and maintains Greenwood and Evergreen cemeteries.

Budget Items of Interest:

Capital Equipment includes:

Mower/Maintenance Equipment	40,000
Total	<u>\$40,000</u>

Real Property Capital includes:

Infrastructure Replacements	45,000
Total	<u>\$45,000</u>

PERSONNEL SCHEDULE				
POSITION	NUMBER OF EMPLOYEES			
	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	BUDGET 2022
Cemetery Foreman (Seasonal)	1.00	1.00	1.00	1.00
Maintenance Person (Seasonal)	4.00	4.00	4.00	4.00
TOTAL EMPLOYEES:	5.00	5.00	5.00	5.00

TOTAL EXPENDITURES

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2021-2022

LINE	ACCOUNT DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 20-21 ESTIMATE	FY 21-22 BUDGET
1	Personal Services					
2	Wages	2,688,205	2,715,216	2,782,700	2,824,041	2,881,500
3	Benefits	1,166,196	1,101,720	1,067,633	1,083,864	1,095,305
4						
5	Total Personal Services	3,854,401	3,816,937	3,850,333	3,907,905	3,976,805
6						
7	Operating Expenses					
8	Communications	1,280	5,787	6,000	5,428	6,500
9	Utilities	193,553	180,878	205,000	196,442	205,500
10	Insurance	206,764	252,776	270,100	253,450	270,100
11	Conference & Seminars	39,543	21,548	56,200	28,414	54,200
12	Municipal Dues	35,685	38,838	39,200	41,047	41,400
13	Employee Dues	5,659	5,382	8,100	6,585	8,300
14	Promotional Expense	16,406	14,238	33,000	16,367	33,100
15	Audit/Legal Expense	62,496	64,658	71,100	64,107	72,200
16	Election Expense	11,669	0	4,000	300	4,000
17	Contractual Expense	488,592	584,497	585,064	590,745	627,200
18	Publication	9,123	6,826	16,800	11,526	17,400
19	Building Repairs	28,852	40,251	67,200	40,435	100,000
20	Vehicle O & M	80,171	80,394	93,300	95,632	101,300
21	Equipment O & M	142,500	141,093	135,300	121,441	152,500
22	Grounds Maintenance	78,099	115,401	95,000	57,815	93,700
23	Miscellaneous Expense	53,372	60,938	167,500	53,455	65,000
24	Street Repairs	0	0	0	0	0
25						
26	Total Operating Expenses	1,453,763	1,613,506	1,852,864	1,583,189	1,852,400
27						
28	Non-Operating Expenses					
29	Supplies	269,407	197,981	277,200	232,982	278,350
30	Equipment Rental	0	0	0	0	0
31	Capital -- Equip/Furn/Veh	81,098	44,834	145,000	122,870	185,000
32	Capital -- Real Property	1,050,999	383,716	625,000	367,509	3,445,000
33	Transfers Out	1,214,683	1,816,416	1,259,448	1,422,600	1,008,168
34	Total Non-Operating Expenses	2,616,188	2,442,946	2,306,648	2,145,961	4,916,518
35						
36	TOTAL BUDGETED EXPENSES	7,924,351	7,873,389	8,009,845	7,637,055	10,745,723

GENERAL FUND REVENUE

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2021-2022

LINE	ACCOUNT DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 20-21 ESTIMATE	FY 21-22 BUDGET
1	State Tax Revenue:					
2	Aid to Local Subdivision					
3	MV Prorate	3,464	3,572	3,000	4,006	3,000
4	State Property Tax Credit	52,079	97,292		70,021	
5	Personal Tax Rebate	5,456	5,597			
6	Homestead Exemption	46,848	48,926		53,253	
7	Mutual Finance Organization	17,795	20,228	21,371	21,372	21,371
8	MEF/MIRF/Urban Hwy	1,018,059	1,120,813	1,124,034	1,201,803	1,321,360
9						
10	Total State Tax Revenue	1,143,701	1,296,428	1,148,405	1,350,454	1,345,731
11						
12	Sales Tax Revenue	2,124,242	2,287,664	2,100,000	2,413,966	2,220,000
13						
14	Local Receipts - All Other:					
15						
16	Occupation Taxes:					
17	Liquor License	1,800	1,750	2,000	1,800	2,000
18	Telecommunications	85,191	83,526	87,567	85,700	87,600
19	Fireworks	1,510	1,285	2,000	2,110	2,000
20						
21	Total Occupation Taxes	88,501	86,561	91,567	89,610	91,600
22						
23	Franchise Fees:					
24	Cable TV	63,855	69,582	68,000	67,928	68,000
25	Source Gas	21,167	21,685	21,000	19,284	21,000
26	Electric	876,643	852,301	901,601	905,819	916,456
27	Water	74,776	81,503	75,300	78,214	82,970
28	Sewer	96,552	99,743	99,750	102,410	102,230
29						
30	Total Franchise Fees	1,132,992	1,124,814	1,165,651	1,173,655	1,190,656
31						
32	Permits: All	14,792	7,623	12,500	24,500	13,000
33						
34	Total Permits	14,792	7,623	12,500	24,500	13,000
35						
36	Service Fees:					
37	Locates/Zoning/Subdivision	435	135	1,000	550	1,000
38	Abatement Fees	8,820	2,085	8,000	1,800	8,000
39	Lottery Proceeds	19,552	15,709	20,000	19,890	20,000
40	Library Fines/Fees/Copier	15,495	8,224	17,000	8,894	14,000
41	Intoxalizer Fees	3,504	2,456	3,800	2,100	3,300
42	Animal Pound	3,296	2,929	3,300	3,680	3,500
43	Burial Fees	19,950	27,250	22,000	21,750	22,000
44	Miscellaneous	42,993	15,660	7,000	2,000	7,000
45						
46	Total Service Fees	114,046	74,447	82,100	60,664	78,800
47						

GENERAL FUND REVENUE

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2021-2022

LINE	ACCOUNT DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 20-21 ESTIMATE	FY 21-22 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	146,829	146,829			
52	Meals on Wheels	41,514	30,000	35,000	25,000	25,000
53	Ambulance	21,459	21,459	22,925	22,925	22,925
54						
55	Total Inter-Dept Service Fees	878,790	867,276	726,913	716,913	716,913
56						
57	Contracts & Rents:					
58	Rural Fire	41,796	50,619	48,000	47,255	48,000
59	Land Lease/Towers	19,239	35,404	41,186	41,186	41,581
60	Special Waste Income	9,244	12,179	10,000	14,327	12,000
61	Ballfield/Building Rent	137,829	151,234	143,000	145,886	146,000
62	Other Contracts	37,067	7,900	75,000	30,000	45,000
63	Airport Authority / DC Roads					
64	School District	116,946	113,762	117,250	198,910	130,200
65						
66	Total Contracts & Rents:	362,119	371,098	434,436	477,564	422,781
67						
68	Program Fees:					
69	Recreation Fees	3,080	1,395	4,000	5,700	4,000
70	Red Cross Lessons	3,334		3,000	5,510	3,000
71	Pool Admission	31,765	13,729	33,000	27,537	30,000
72	Special Events	1,715	7,129	4,000	7,415	6,000
73						
74	Total Program Fees	39,894	22,253	44,000	46,162	43,000
75						
76	Licenses:					
77	All Licenses	2,925	3,025	3,000	2,100	3,000
78						
79	Total Licenses	2,925	3,025	3,000	2,100	3,000
80						
81	Public Donations:					
82	Lexington Foundation	12,168	6,447	105,000	40,235	434,936
83	Library/Foundation Donations	1,729	661	2,000	210	2,000
84	Miscellaneous	55,039	5,000		800	
85	Total Public Donations	68,936	12,108	107,000	41,245	436,936
86						
87	Sales:					
88	Accident Report Copies	755	483	800	1,366	1,000
89	Concessions	43,754	6,828	44,000	29,745	42,000
90	Restitution/Witness Fees	270	184	800	100	600
91	Cemetery Spaces	4,600	10,800	6,000	9,400	7,000
92	Sale of Equip/Junk/Other	105,120	98,373	90,000	82,902	90,000
93	Land Sale			295,000	1,100	
94						
95	Total Sales	154,499	116,668	436,600	124,613	140,600
96						

GENERAL FUND REVENUE

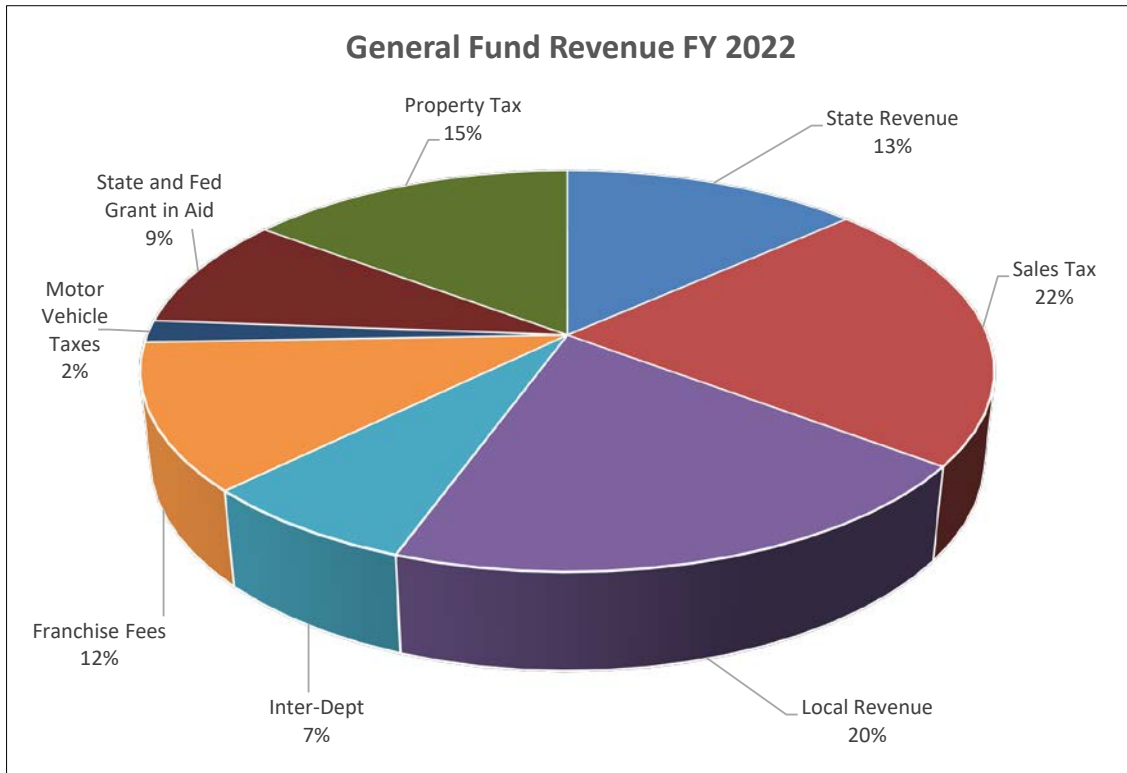
CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2021-2022

LINE	ACCOUNT DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 20-21 ESTIMATE	FY 21-22 BUDGET
97	Other Income:					
98	Interest from Investments	3,461	2,231	3,000	1,000	3,000
99	Miscellaneous/Other	31,398	42,635	77,000	4,230	4,000
100	Loan/Lease Proceeds	730,000			20	
101						
102	Total Other Income	764,859	44,866	80,000	5,250	7,000
103						
104	Grant in Aid - Local					
105	UPRR/Peter Kiewit					
106	Other Misc Local Grants	18,000	1,950		27,814	800,000
107						
108	Total Grant In Aid - Local	18,000	1,950	0	27,814	800,000
109						
110	Total Local Receipts - All Other	3,640,352	2,732,690	3,183,767	2,790,090	3,944,286
111						
112	Grant In Aid - State					
113	NE Dept of Econ Dev		7,500	7,500	7,500	700,000
114	NE Emergency Mgt					
115	NE DEQ / NE DEE	255,000				
116	NE Environmental Trust	10,000				200,000
117	NE Housing Trust Fund					
118	Other Misc State Grants	133,790				
119						
120	Total Grant In Aid - State	398,790	7,500	7,500	7,500	900,000
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				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	1,838	3,345	2,600	2,600	
132	US Forest Service (NE Game & Parks)					
133	Nat Fnd of the Arts (NE Library Comm)	2,278	165	2,200	2,000	2,200
134	Other Misc Federal Grants	14,767	11,073	14,000	383,062	14,000
135						
136	Total Grant In Aid - Federal	18,883	14,583	18,800	398,907	16,200
137						
138	Fund Transfers:					
139	Econ Develop Fund - In					
140	Utilities Fund - In					
141	Other Transfers - In					
142						
143						
144	Total Fund Transfers	0	0	0	0	0
145						

GENERAL FUND REVENUE

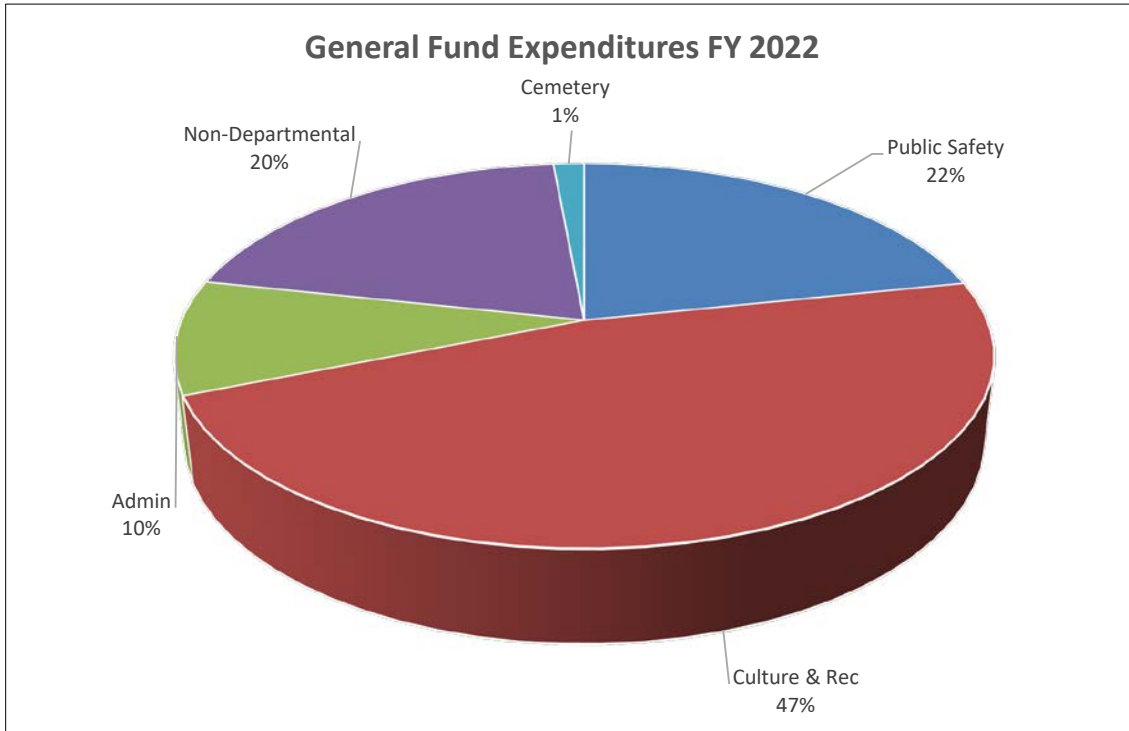
CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2021-2022

LINE	ACCOUNT DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 20-21 ESTIMATE	FY 21-22 BUDGET
146	Local Taxes:					
147	In Lieu Of	10,631	555		13,897	
148	Personal and Real Property Taxes:					
149	Property Taxes	1,204,049	1,274,888		1,363,290	
150	MV Taxes	165,895	172,226	165,000	209,033	180,000
151	Nameplate Capacity Tax - EL		7,711		2,369	
152	MV Tax State Share	(1,659)				
153	Carline/Airline	1,218	1,058		1,000	
154						
155	Total Local Taxes	1,380,134	1,456,438	165,000	1,589,589	180,000
156						
157	TOTAL GENERAL FUND REVENUE	8,706,102	7,795,302	6,623,472	8,550,506	8,606,218
158						
159						
160	General Fund Expenditures	7,924,351	7,873,389	8,009,845	7,637,055	10,745,723
161	Less General Fund Revenue	8,706,102	7,795,302	6,623,472	8,550,506	8,606,218
162	Necessary Cash Reserve			1,673,531		1,866,379
163	Less Est Cash on Hand			1,612,185		2,534,311
164						
165	<u>General Fund Tax Summary</u>					
166	Net Property Tax Required			1,447,719		1,471,573
167	1% Collection Fee			14,477		14,716
168	Delinquent Allowance					
169	Total Property Tax Requested			1,462,196		1,486,289
170	Total City Valuation			404,476,802		411,142,170
171	Property Tax Levy			0.361503		0.361503



Local Revenue = Occupation Tax; Permits; Service Fees; Contracts & Rent; Program Fees; Licenses; Public Donations; Sales and Other; Local Grants

State Revenue = Mutual Finance Organization, and Municipal Equalization Fund



Administration = City Council, Boards & Commissions; City Manager/Clerk; Treasurer; Development Services

Culture & Recreation = Grand Generation Center; Library; Aquatic Center; Recreation; and Parks

Non-Department = Support Fund - Common to All Departments

Public Safety = Police & Dispatch; Fire & Civil Defense

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

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
<u>Police Equipment</u>					
Patrol Cars	50,000	50,000	50,000	50,000	50,000
Subtotal for department	50,000	50,000	50,000	50,000	50,000
<u>Fire & Civil Defense Equipment</u>					
Siren replacement	15,000	15,000	15,000	15,000	15,000
Subtotal for department	15,000	15,000	15,000	15,000	15,000
<u>Parks & Recreation Equipment</u>					
Playground--Recreation Equipment	30,000	30,000	30,000	30,000	30,000
Mower / Maintenance Vehicles & Equipment	50,000	50,000	50,000	50,000	50,000
Subtotal for department	80,000	80,000	80,000	80,000	80,000
<u>Cemetery Equipment</u>					
Mower/Maintenance Equipment	40,000	15,000	20,000	15,000	15,000
Subtotal for department	40,000	15,000	20,000	15,000	15,000
TOTAL FOR FISCAL YEAR	185,000	160,000	165,000	160,000	160,000
<u>Parks & Recreation Capital Improvements</u>					
Park Facility Improvements--General	100,000	100,000	100,000	100,000	100,000
Veterans Pavilion	1,000,000				
Basketball/Soccer Courts--Splash Pads	100,000	50,000	50,000	50,000	50,000
Indoor Tennis Facility--Plum Creek Park	1,500,000				
Patriot Lake Improvements	300,000				
Sandoz--Joint Use Green Space		75,000			
Southwest First Addition Parks--Greenspace		75,000			
Subtotal for department	3,000,000	300,000	150,000	150,000	150,000
<u>Cemetery Improvements</u>					
Infrastructure Replacements	45,000	30,000	30,000	30,000	30,000
Subtotal for department	45,000	30,000	30,000	30,000	30,000
<u>Non-Departmental Capital Improvements</u>					
Opportunity Center--Exterior Improvements	65,000	35,000	35,000	35,000	35,000
St. Ann's Land Purchase (second half)	235,000				
City Hall Exterior Rehab	50,000				
City Hall/PD Training Room Renovation	50,000		25,000		
Subtotal for department	400,000	35,000	60,000	35,000	35,000
TOTAL FOR FISCAL YEAR	3,445,000	365,000	240,000	215,000	215,000

Debt Service

DEBT SERVICE FUND

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2021-2022

LINE	DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 20-21 ESTIMATE	FY 21-22 BUDGET
1	Revenue:					
2	Beginning Cash Balance	1,641	25,950	0	46,248	0
3	Assessment Collection	24,309	20,298	3,749	11,135	933
4	Taxes Collected / In Lieu Of					
5	General Fund Transfer	515,154	565,161	564,948	511,314	207,268
6	Street Transfer	848,343	782,584	666,697	735,531	995,089
7	Bond Proceeds				1,525,000	1,520,000
8						
9						
10	Total Revenue	1,389,447	1,393,993	1,235,394	2,829,229	2,723,290
11						
12	Expenditures:					
13	Paying Agent / Issue Expense				17,385	19,760
14	2015 Bond Pmts-Prop Tax Supported	104,399	108,250	111,786	111,786	100,141
15	2016 Highway Allocation Bonds	230,055	227,580	229,798	229,798	231,668
16	2017 Highway Allocation Bonds	205,455	207,935	205,035	205,035	206,743
17	2020 Highway Allocation Bonds				3,224	307,190
18	2021 Highway Allocation Bonds					4,096
19	Loan Payments	823,588	803,980	688,775	754,386	353,453
20	Transfers Out				1,507,615	1,500,240
21						
22	Total Expenditures	1,363,497	1,347,745	1,235,394	2,829,229	2,723,290
23						
24	TOTAL BUDGETED EXPENDITURES	1,363,497	1,347,745	1,235,394	2,829,229	2,723,290
25						
26	Ending Balance	25,950	46,248	0	0	0

Special Revenue

ECONOMIC DEVELOPMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2021-2022

LINE	ACCOUNT DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 20-21 ESTIMATE	FY 21-22 BUDGET
1	Revenues:					
2	Beginning Cash Balance	417,366	507,149	243,304	243,268	588,506
3	Transfer from General Fund	167,500	167,500	167,500	167,500	167,500
4	Land / Lease Payments					
5	Loan Proceeds					500,000
6	Loan Paybacks	112,400	63,200	92,914	174,950	139,200
7	Miscellaneous / Other	9,895	5,432	5,500	2,800	6,500
8						
9	Total Revenue	<u>707,161</u>	<u>743,280</u>	<u>509,218</u>	<u>588,518</u>	<u>1,401,706</u>
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	200,000	500,000	509,206		1,401,694
17	Bond Payments					
18	Loan Payments					
19	Office Expense	12	12	12	12	12
20	Admin / Marketing Costs					
21						
22	Total Expenses	<u>200,012</u>	<u>500,012</u>	<u>509,218</u>	<u>12</u>	<u>1,401,706</u>
23						
24	Ending Balance	<u>507,149</u>	<u>243,268</u>	<u>0</u>	<u>588,506</u>	<u>0</u>

CDBG - HOUSING REUSE

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2021-2022

LINE	ACCOUNT DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 20-21 ESTIMATE	FY 21-22 BUDGET
1	Revenue:					
2	Beginning Cash Balance	36,006	7,367	9,922	58,246	10,162
3	Grant Proceeds	164,959	53,439			485,000
4	Loan Proceeds					
5	Loan Repayments	5,001				
6	Pmts From Other Funds					
7	Sale of Property	800				
8	Miscellaneous / Other	74	141	70	40	40
9	Transfers In					
10						
11	Total Revenue	<u>206,840</u>	<u>60,946</u>	<u>9,992</u>	<u>58,286</u>	<u>495,202</u>
12						
13	Expenses					
14	Audit / Legal / Publication					
15	Contractual					485,000
16	Loans to Other Funds					
17	Payments to NE DED				48,124	
18	Paybacks to Other Funds					
19	Programs / Projects	199,474	2,700	9,992		10,202
20	Supplies					
21	Transfers Out					
22						
23	Total Expenses	<u>199,474</u>	<u>2,700</u>	<u>9,992</u>	<u>48,124</u>	<u>495,202</u>
24						
25	Ending Balance	<u>7,367</u>	<u>58,246</u>	<u>0</u>	<u>10,162</u>	<u>0</u>

LEXINGTON REVOLVING LOAN FUND

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2021-2022

LINE	ACCOUNT DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 20-21 ESTIMATE	FY 21-22 BUDGET
1	Revenue:					
2	Beginning Cash Balance	7,938	119,560	213,376	213,379	342,750
3	Grant / Loan Proceeds			300,000		300,000
4	Loan Payments	111,615	93,803	113,842	129,427	113,842
5	Pmts From Other Funds			60,000		60,000
6	Sale of Property					
7	Miscellaneous	7	17		24	
8	Transfers In					
9						
10	Total Revenue	<u>119,560</u>	<u>213,379</u>	<u>687,218</u>	<u>342,830</u>	<u>816,592</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			687,218		816,592
19	Office Expense				80	
20	Transfers Out					
21						
22	Total Expenses	<u>0</u>	<u>0</u>	<u>687,218</u>	<u>80</u>	<u>816,592</u>
23						
24	Ending Balance	<u>119,560</u>	<u>213,379</u>	<u>0</u>	<u>342,750</u>	<u>0</u>

MEALS ON WHEELS

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2021-2022

LINE	ACCOUNT DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 20-21 ESTIMATE	FY 21-22 BUDGET
1	Revenue:					
2	Beginning Cash Balance	46,254	30,746	23,157	27,415	18,344
3	AoA Income	36,652	36,927	45,000	37,107	43,000
4	Title XX Income	17,161	19,819	19,000	17,644	19,000
5	USDA Income	13,077	9,769	13,699	9,997	12,000
6	Contribution Income	56,287	43,499	59,000	35,407	55,000
7	Other Income	5,205	3,912	6,000	2,512	5,000
8	U W Income					
9	Donations / Grants	1,179	2,686		629	
10	Misc Income	54	10		3	
11						
12	Total Revenue	175,869	147,368	165,856	130,714	152,344
13						
14	Personal Services					
15	Wages	10,646	5,467	6,509	6,420	6,613
16	Benefits	815	418	498	491	506
17						
18	Total Personal Services	11,461	5,886	7,007	6,911	7,119
19						
20	Operating Expenses					
21	Utilities	8,392	6,912	9,000	6,638	9,000
22	Raw Food	73,290	64,569	76,000	62,927	76,000
23	Other Kitchen	9,392	11,276	12,000	10,232	12,500
24	Conf / Seminar/ Travel					
25	Other Expense	292	115	24,849	35	20,725
26	Contractual	407	638	1,000	327	1,000
27	Equip Exp / Vehicle Repairs	375	558	1,000	300	1,000
28	Interdepartmental Fees	41,514	30,000	35,000	25,000	25,000
29						
30	Total Operating Expenses	133,662	114,068	158,849	105,459	145,225
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	145,123	119,953	165,856	112,370	152,344
41						
42	Ending Balance	30,746	27,415	0	18,344	0

STREET

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2021-2022

LINE	DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 20-21 ESTIMATE	FY 21-22 BUDGET
1	Revenues:					
2	Beginning Cash Balance	532,884	430,377	998,403	1,225,122	1,693,451
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	0
9						
10	Total Federal Revenue	0	0	250,000	250,000	0
11						
12	State Revenue					
13	Highway Allocation	1,151,300	1,146,835	1,066,689	1,294,743	1,161,922
14	Incentive Payment	7,000	7,000	7,000	7,000	7,000
15	Motor Vehicle Fees	87,576	85,540	85,000	88,847	87,000
16	Maintenance Contract #16	20,140	22,260	22,260	22,260	22,260
17	NE DEQ-Scrap Tire					
18	NE Emergency Mgt					
19	NE Road Fund Purchase Program	199,583	209,483	219,649	219,649	208,043
20	Total State Revenue	1,465,599	1,471,117	1,400,598	1,632,499	1,486,225
21						
22	Local Revenue					
23	Interest Income	839	1,224	800	725	800
24	Loan/Lease Proceeds			2,000,000		
25	Inter-Dept Service Fees	67,823	67,823	67,823	67,823	82,515
26	Fuel Sold to Other Departments	37,916	50,891	100,000	104,393	100,000
27	Miscellaneous/Other	349,671	221,435	250,147	215,758	208,948
28	Lexington Foundation			50,000		50,000
29	Total Local Revenue	456,248	341,372	2,468,770	388,698	442,263
30						
31	Contracts & Rents:					
32	Dawson County RTSD	99,544				
33	Other Contracts		10,178			
34	State Contracts					
35	Total Contracts & Rents:	99,544	10,178	0	0	0
36						
37	Fund Transfers:					
38	Debt Service				1,507,615	1,500,240
39	Econ Develop STS Fund - In					
40	Electric Fund - In					
41	General Fund					
42	General Fund - MV Prorate	3,464	3,794	3,000	4,006	3,400
43	General Fund - MV Sales Tax	262,670	299,520	262,000	380,747	300,000
44	General Fund - MV Taxes	165,895	172,004	162,000	209,033	180,000
45	General Fund - Reg Sales Tax	100,000	600,725	100,000	150,000	150,000
46	TIF Fund - In					
47	Water Fund - In					
48	Sewer Fund - In					
49	Total Fund Transfers	532,029	1,076,044	527,000	2,251,401	2,133,640
50						
51	Total Revenue	3,086,305	3,329,087	5,644,772	5,747,721	5,755,580

STREET

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2021-2022

LINE	DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 20-21 ESTIMATE	FY 21-22 BUDGET
52	Personal Services					
53	Wages	455,102	438,036	422,372	470,938	467,212
54	Benefits	266,367	233,026	238,947	242,459	245,767
55						
56	Total Personal Services	721,469	671,062	661,319	713,397	712,979
57						
58	Operating Expenses					
59	Communications	44	87	1,500	100	1,500
60	Utilities	73,990	68,378	87,000	75,696	87,000
61	Insurance					
62	Conference & Seminars	320	379	500	400	500
63	Municipal Dues					
64	Employee Dues	340		500	350	500
65	Promotional Expense	4,770				
66	Audit/Legal Expense	2,398	2,101	4,500	5,062	4,500
67	Election Expense					
68	Contractual Expense	64,887	48,058	65,000	63,240	65,000
69	Publication	85	456	500	350	500
70	Building Repairs	11,861	4,397	11,000	11,070	11,000
71	Vehicle O & M	37,335	20,314	52,000	28,000	52,000
72	Equipment O & M	116,098	69,723	119,000	147,110	147,700
73	Grounds Maintenance	44,861	4,716	35,000	4,735	35,000
74	Miscellaneous Expense	1,659	573	2,000	1,800	2,000
75	Street Repairs	96,857	126,154	100,000	113,482	200,000
76	Fuel for Resale	30,167	54,634	90,000	97,890	100,000
77	Projects			693,256		832,312
78	Total Operating Expenses	485,673	399,971	1,261,756	549,285	1,539,512
79						
80	Non-Operating Expenses					
81	Supplies	61,235	53,801	55,000	80,450	61,000
82	Equipment Rental	8,503	6,275	10,000	10,064	10,000
83	Capital -- Equip/Furn/Veh	61,600	131,685	295,000	346,338	50,000
84	Capital -- Real Property	469,103	58,589	2,695,000	1,619,204	2,387,000
85	Transfers - Out	848,344	782,584	666,697	735,531	995,089
86						
87						
88	Total Non-Operating Expenses	1,448,786	1,032,934	3,721,697	2,791,587	3,503,089
89						
90	TOTAL BUDGETED EXPENSES	2,655,928	2,103,965	5,644,772	4,054,269	5,755,580
91						
92	Ending Balance	430,377	1,225,122	0	1,693,451	0

STREET

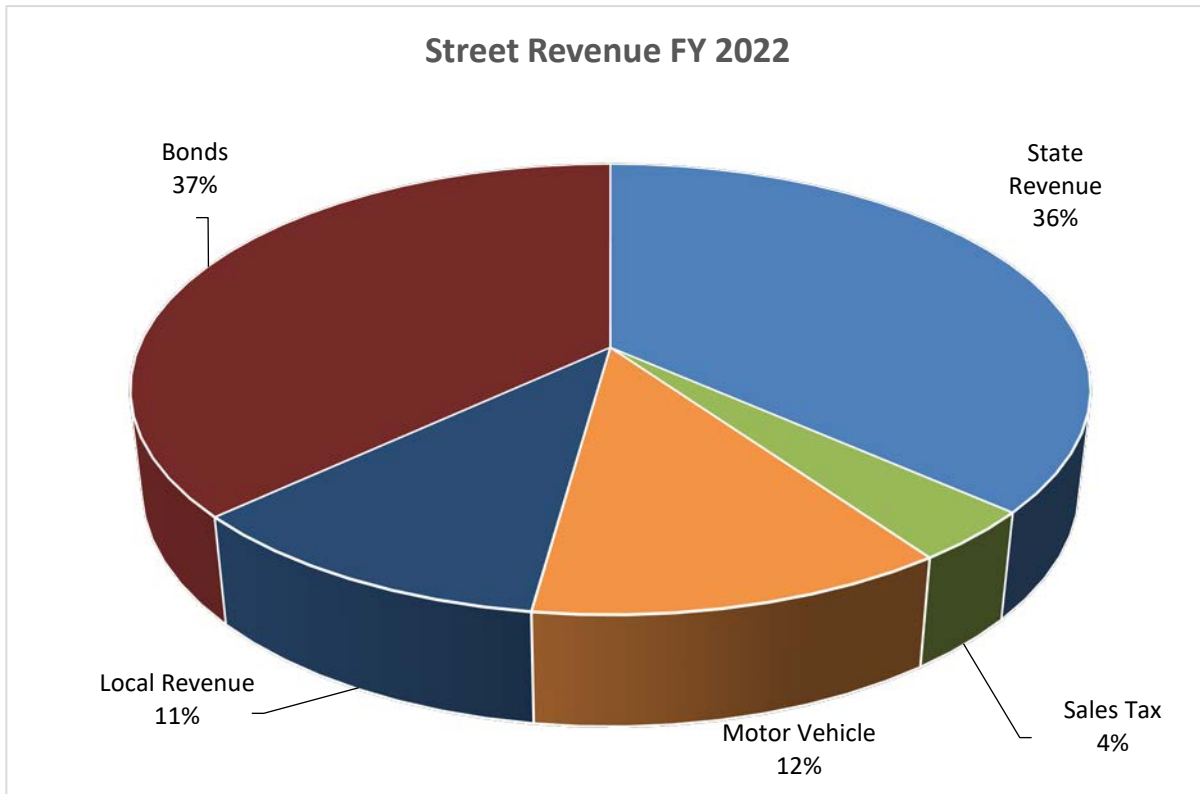
Program Description:

The Street department is responsible for providing safe and passable streets within the City's operational boundary. The duties of this department include street patch and repair, street sweeping, snow removal, debris removal, paint striping, storm water drainage/maintenance, right-of-way mowing, composting, and other various duties.

Budget Items of Interest:

For Street Equipment and Capital Expenditure Plan, see page 53.

PERSONNEL SCHEDULE				
POSITION	NUMBER OF EMPLOYEES			
	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	BUDGET 2022
Street Superintendent	1.00	1.00	1.00	1.00
Maintenance Worker	9.00	9.00	9.00	9.00
Shop Clerk	1.00	1.00	1.00	1.00
Maintenance Worker (Seasonal)	3.00	3.00	3.00	3.00
TOTAL EMPLOYEES:	14.00	14.00	14.00	14.00



State Revenue = Highway Allocation; Incentive Payments; Motor Vehicle Fees; Maintenance Contract #16; and NE Road Fund Purchase Program

Federal Revenue = NE Dept of Transportation Grant

Motor Vehicle = Prorate and Personal Property Tax

Local Revenue = Sale of Land; Inter-Departmental Fees; Fuel for Other Depts; and Loan Proceeds

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

	<u>FY</u> <u>2022</u>	<u>FY</u> <u>2023</u>	<u>FY</u> <u>2024</u>	<u>FY</u> <u>2025</u>	<u>FY</u> <u>2026</u>
<u>Equipment</u>					
Street Sweeper					200,000
Dump Truck		75,000		75,000	
Fleet Truck	40,000	20,000	20,000	20,000	20,000
Snow Plows	10,000		10,000		10,000
Light Duty Tractor			35,000		
TOTAL FOR FISCAL YEAR	50,000	95,000	65,000	95,000	230,000
<u>Capital Projects</u>					
Southwest Additions--Additional Phases	150,000		450,000		
15th Steet Turnaround		30,000			
Grant Street Intersections--7th and 8th			200,000		
Joint County Road Improvements	550,000				
17th Street--160' E of Grant to Jefferson		200,000			
Erie Street--13th Street to Highway 30				300,000	
East Hwy 30 Drainage Outfall Culvert	72,000				
18th Street--Erie to Independence	175,000				
Fillmore & 16th Streets	150,000				
Hike-Bike Trail Segments	200,000	200,000	200,000	200,000	200,000
Northwest Additions Paving--Additional Phases	500,000				
Intersection & Panel Improvements	150,000	100,000	100,000	100,000	100,000
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	300,000		300,000		
East Lexington Viaduct Project		300,000	300,000		
Highway 283--South Beautification	40,000	40,000	40,000	40,000	40,000
Taft Street--Prospect to Frontier					950,000
East Walnut paving					900,000
Taft Street--6th to 13th				325,000	
Airport Road--20th North to Corporate Limits				130,000	
Box Culverts--Drainage Improvements	100,000		100,000		
TOTAL FOR FISCAL YEAR	2,387,000	1,370,000	1,690,000	1,595,000	4,155,000

Internal Service

HEALTH FUND

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2021-2022

LINE	ACCOUNT DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 20-21 ESTIMATE	FY 21-22 BUDGET
1	Revenue:					
2	Beginning Cash Balance	116,917	84,681	152,411	173,813	165,940
3	From City of Lex	891,841	800,670	692,560	707,270	765,000
4	Transfers In					
5	Reimbursement from Ins	86,822	287,503	145,000	102,544	145,000
6	125 Plan Refund	477	1,226			
7	Employee Paid Premiums	15,247	18,814	19,448	22,127	23,530
8	Miscellaneous Income	8	9		12	
9						
10	Total Revenue	<u>1,111,313</u>	<u>1,192,904</u>	<u>1,009,419</u>	<u>1,005,765</u>	<u>1,099,470</u>
11						
12	Expenses:					
13	125 Admin Fees	2,488	2,479	3,000	2,700	3,000
14	Hospital	486,701	678,412	520,000	572,215	600,000
15	Doctor/Ambulance	457,066	243,363	300,000	154,727	280,000
16	Medicine	61,159	69,688	60,000	81,312	82,000
17	Administrative Cost	435	439	1,000	439	1,000
18	Flu Shots	3,395	3,948	4,000	4,631	5,000
19	Testing	187	1,438	1,000	998	2,000
20	AFLAC / Dental Premiums	15,192	19,314	20,184	22,403	25,920
21	Other Expenses	9	11	100,235	400	100,550
22	Wellness Program					
23						
24						
25	Total Expenses	<u>1,026,632</u>	<u>1,019,091</u>	<u>1,009,419</u>	<u>839,825</u>	<u>1,099,470</u>
26						
27	Ending Balance	<u>84,681</u>	<u>173,813</u>	<u>0</u>	<u>165,940</u>	<u>0</u>

Enterprise

ELECTRIC DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2021-2022

LINE	ACCOUNT DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 20-21 ESTIMATE	FY 21-22 BUDGET
1	Operating Revenue:					
2	Beginning Cash Balance	4,627,209	3,425,228	3,310,574	3,380,102	5,054,504
3	Sales of Electricity					
4	Basic Residential	2,466,586	2,428,976	2,515,526	2,404,766	2,515,526
5	All Electric	2,669,499	2,659,240	2,664,857	2,667,217	2,693,889
6	Commercial Small	1,373,909	1,422,569	1,397,231	1,505,343	1,520,396
7	Commercial Large	1,859,433	1,787,913	1,890,580	1,838,400	1,856,784
8	Commercial Heat	227,938	219,972	233,408	221,130	223,341
9	Industrial	8,455,916	7,909,310	8,583,361	8,817,450	8,850,000
10	Yard Lights	11,320	11,121	13,000	10,518	11,000
11	Irrigation	23,845	35,025	33,800	31,612	32,000
12	Municipal	420,175	414,312	424,715	512,066	517,187
13	Street Lights	53,934	53,807	56,000	55,205	56,000
14	AMI Fee	51,587	52,020	51,000	52,674	53,000
15	Total Sales of Electricity	<u>17,614,141</u>	<u>16,994,266</u>	<u>17,863,478</u>	<u>18,116,381</u>	<u>18,329,124</u>
16						
17	Other Sales					
18	Facility Charges	13,857	13,857	13,857		
19	Reconnect Fees	15,951	21,487	15,000	24,338	24,000
20	Penalties		32,347		122,250	123,000
21	Billing Fees		33,049		122,928	123,000
22	Other / Misc Sales	5,454	13,206	75,000	19,104	20,000
23	Sale of Merch/Labor	69,905	52,732	30,000	57,893	41,000
24	Sales Tax Billed Coll Fee	900	900	900	900	900
25	DPPD Lease	85,078	73,466			
26	NPPD Energy Efficiency	167,675	47,196	40,000	54,046	42,000
27	Total Other Sales	<u>358,819</u>	<u>288,239</u>	<u>174,757</u>	<u>401,459</u>	<u>373,900</u>
28						
29	Total Operating Revenue	<u>22,600,168</u>	<u>20,707,733</u>	<u>21,348,809</u>	<u>21,897,942</u>	<u>23,757,528</u>
30						
31	Personal Services					
32	Wages	256,094	274,295	261,111	263,833	270,827
33	Benefits	108,092	110,187	112,420	106,063	106,411
34	Total Personal Services	<u>364,186</u>	<u>384,482</u>	<u>373,531</u>	<u>369,896</u>	<u>377,238</u>
35						
36	Operating Expenses:					
37	Wholesale Power Purchased	12,710,442	11,948,108	12,500,000	12,019,214	12,500,000
38	Power Purchase - IGS	420,009	456,139	450,000	440,748	450,000
39	Power Purchase - ARK/SOL				51,000	150,000
40						
41	Transmission/Distribution O & M					
42	Equipment / Vehicle	792		8,000	500	8,000
43	Inventory / Lines / Metering	113,609	95,181	150,000	185,043	150,000
44	Maint / Misc	33,740	19,327	24,000	42,578	25,000
45	Outside Services	19,511	113,984	20,000	84,939	50,000
46	NPPD O & M	977,467	1,006,701	900,000	1,079,675	1,005,000
47	Total O & M Expense	<u>1,145,119</u>	<u>1,235,192</u>	<u>1,102,000</u>	<u>1,392,735</u>	<u>1,238,000</u>
48						

ELECTRIC DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2021-2022

LINE	ACCOUNT DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 20-21 ESTIMATE	FY 21-22 BUDGET
49	Administrative Expense					
50	Advertising/Promotion	29,942	30,681	35,000	30,800	35,000
51	Franchise Fees	876,643	858,410	901,601	905,819	916,456
52	Incentives/Rebates	248,666	97,298	50,000	92,343	75,000
53	Interdepartmental Fees	522,159	522,159	522,159	522,159	522,159
54	Miscellaneous	24,188	18,535	20,000	20,000	22,000
55	Office/Data Processing	123,726	148,508	200,000	175,295	200,000
56	Outside Services	11,502	994	20,000	972	20,000
57	Total Administrative Expense	<u>1,836,825</u>	<u>1,676,585</u>	<u>1,748,760</u>	<u>1,747,388</u>	<u>1,790,615</u>
58						
59	Total Operating Expense	<u>16,476,581</u>	<u>15,700,506</u>	<u>16,174,291</u>	<u>16,020,981</u>	<u>16,505,853</u>
60						
61	Operating Income	<u>6,123,589</u>	<u>5,007,227</u>	<u>5,174,518</u>	<u>5,876,961</u>	<u>7,251,675</u>
62						
63	Non-Operating Income					
64	Bond/Loan Proceeds					
65	Interest	8,852	653	2,500	300	2,500
66	Other	38,790	24,651	28,286	29,100	28,286
67	Tax Increment Financing					
68	Sale of Assets					
69	Transfers In		7,711		2,369	
70	Federal Funds					
71	State Funds					
72						
73	Total Non-Operating Income	<u>47,642</u>	<u>33,015</u>	<u>30,786</u>	<u>31,769</u>	<u>30,786</u>
74						
75	Non-Operating Expense					
76	Bond / Note Interest	67,754	46,292	40,738	40,738	34,527
77	Bond / Note Principal	2,254,065	252,991	281,580	282,380	282,969
78	Paying Agent/Issuance Costs					
79	Transfers Out					
80	Other	3,380	273		65	
81	Capital - Real	382,664	1,360,585	630,000	531,043	1,430,000
82	Capital - Other	38,140				
83	Total Non-Operating Expense	<u>2,746,003</u>	<u>1,660,140</u>	<u>952,318</u>	<u>854,226</u>	<u>1,747,496</u>
84						
85	Ending Balance	<u>3,425,228</u>	<u>3,380,102</u>	<u>4,252,986</u>	<u>5,054,504</u>	<u>5,534,965</u>

WATER DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2021-2022

LINE DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 20-21 ESTIMATE	FY 21-22 BUDGET
1 Operating Revenue:					
2 Beginning Cash Balance	509,897	614,799	1,403,949	1,537,597	1,715,342
3 Sales of Water					
4 Residential Metered	774,284	872,400	810,000	915,310	915,400
5 Flat Rate / Multi-Family	95,787	97,844	96,000	104,400	104,000
6 Commercial Metered	241,811	258,733	250,000	275,798	270,000
7 Industrial Metered	341,494	356,716	355,000	375,227	370,000
8 Total Sales of Water	<u>1,453,376</u>	<u>1,585,694</u>	<u>1,511,000</u>	<u>1,670,735</u>	<u>1,659,400</u>
9					
10 Other Sales					
11 Facility Charges					
12 Miscellaneous Income	7,385	9,165	8,900	8,334	8,900
13 Sale of Merch/Labor	10,270	11,032	4,000	5,258	4,000
14 Tap Fees/AMI Fee	51,549	54,463	50,000	52,385	50,000
15 Total Other Sales	<u>69,205</u>	<u>74,661</u>	<u>62,900</u>	<u>65,977</u>	<u>62,900</u>
16					
17 Total Operating Revenue	<u>2,032,478</u>	<u>2,275,153</u>	<u>2,977,849</u>	<u>3,274,309</u>	<u>3,437,642</u>
18					
19 Personal Services					
20 Wages	292,434	299,470	288,481	285,876	288,386
21 Benefits	213,406	205,102	180,208	205,516	205,717
22 Total Personal Services	<u>505,840</u>	<u>504,573</u>	<u>468,689</u>	<u>491,392</u>	<u>494,103</u>
23					
24 Operating Expenses:					
25 Operation/Maintenance					
26 Power Purchase/Utilities	197,940	185,090	157,000	191,744	185,000
27 Equipment/Vehicle Expense	144,062	71,773	160,000	198,877	160,000
28 Inventory & Supplies	92,974	70,884	75,000	91,078	75,000
29 Miscellaneous	3,853	1,077	10,000	3,620	10,000
30 Outside Services	66,946	67,983	50,953	81,469	50,953
31 Total Operation/Maintenance	<u>505,775</u>	<u>396,808</u>	<u>452,953</u>	<u>566,788</u>	<u>480,953</u>
32					
33 Administrative Expense					
34 Advertising/Promotion	2,620	2,935	5,000	3,435	5,000
35 Franchise Fees	74,776	75,394	75,300	78,214	82,970
36 Incentives/Rebates					
37 Interdepartmental Fees	175,582	175,582	175,582	175,582	181,443
38 Miscellaneous	1,659	1,653	4,000	1,847	4,000
39 Office/Data Processing	24,864	20,142	30,330	20,341	30,330
40 Outside Services	510	0	18,000	600	18,000
41 Total Administrative Expense	<u>280,012</u>	<u>275,706</u>	<u>308,212</u>	<u>280,019</u>	<u>321,743</u>
42					
43 Total Operating Expense	<u>1,291,627</u>	<u>1,177,086</u>	<u>1,229,855</u>	<u>1,338,200</u>	<u>1,296,800</u>
44					
45 Operating Income	<u>740,851</u>	<u>1,098,067</u>	<u>1,747,993</u>	<u>1,936,108</u>	<u>2,140,842</u>
46					

WATER DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2021-2022

LINE DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 20-21 ESTIMATE	FY 21-22 BUDGET
47 Non-Operating Income					
48 Bond/Loan Proceeds		1,370,000			
49 Interest	3,039	543	4,000	195	4,000
50 Other	66,214	37,325	47,768	46,578	74,667
51 Tax Increment Financing					
52 Sale of Assets					
53 Transfers In					
54 Federal Funds					
55 State Funds					
56 Total Non-Operating Income	<u>69,254</u>	<u>1,407,868</u>	<u>51,768</u>	<u>46,773</u>	<u>78,667</u>
57					
58 Non-Operating Expense					
59 Bond/Note Interest	462	7,114	25,058	25,058	23,910
60 Bond / Note Principal	73,926		85,000	85,000	85,000
61 Paying Agent/Issuance Costs	3,000	18,495			
62 Due to Street	23,285	23,285	23,285	23,285	23,285
63 Transfers Out				19,617	
64 Capital - Real	5,376	890,489	350,000	104,915	75,000
65 Capital - Other	89,257	28,956	20,000	9,665	20,000
66 Total Non-Operating Expense	<u>195,306</u>	<u>968,339</u>	<u>503,343</u>	<u>267,540</u>	<u>227,195</u>
67					
68 Ending Balance	<u>614,799</u>	<u>1,537,597</u>	<u>1,296,419</u>	<u>1,715,342</u>	<u>1,992,314</u>

SEWER DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2021-2022

LINE DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 20-21 ESTIMATE	FY 21-22 BUDGET
1 Operating Revenue:					
2 Beginning Cash Balance	(178,162)	(264,239)	(478,036)	(501,345)	(907,143)
3 Income from Services					
4 Residential Use Fee	1,030,424	1,054,629	1,030,000	1,079,203	1,070,000
5 Commercial Use Fee	301,371	299,911	315,000	308,950	315,000
7 Industrial Use Fees	620,897	643,976	650,000	650,452	650,000
6 Facility Charges				9,600	9,600
8 Total Income from Services	<u>1,952,692</u>	<u>1,998,515</u>	<u>1,995,000</u>	<u>2,048,205</u>	<u>2,044,600</u>
9					
10 Other Sales					
11 Sales of Merch/Tap Fees	9,699	33,308	8,000	10,050	9,000
12 Misc Sales/Lease	9,208	8,103	9,000	10,255	9,000
13 Total Other Sales	<u>18,907</u>	<u>41,410</u>	<u>17,000</u>	<u>20,305</u>	<u>18,000</u>
14					
15 Total Operating Revenue	<u>1,793,437</u>	<u>1,775,686</u>	<u>1,533,964</u>	<u>1,567,165</u>	<u>1,155,457</u>
16					
17 Personal Services					
18 Wages	290,261	293,189	300,470	291,594	295,526
19 Benefits	139,964	127,687	123,908	123,754	125,221
20 Total Personal Services	<u>430,225</u>	<u>420,876</u>	<u>424,378</u>	<u>415,348</u>	<u>420,747</u>
21					
22 Operating Expenses:					
23 Operation/Maintenance					
24 Power Purchase / Utilities	210,658	187,311	190,000	189,858	192,000
25 Equipment/Vehicle Expense	58,973	47,509	45,000	88,331	60,000
26 Inventory & Supplies	38,331	44,433	40,000	34,600	40,000
27 Miscellaneous	69,707	75,458	25,000	28,000	55,000
28 Outside Services	159,580	163,231	181,000	211,427	181,000
29 Total Operation/Maintenance	<u>537,249</u>	<u>517,942</u>	<u>481,000</u>	<u>552,216</u>	<u>528,000</u>
30					
31 Administrative Expense					
32 Advertising/Promotion	500				
33 Franchise Fees	96,552	99,743	99,750	102,410	102,230
34 Incentives/Rebates					
35 Interdepartmental Fees	185,976	185,898	39,069	39,069	47,900
36 Miscellaneous	4,111	7,373	10,000	7,000	10,000
37 Office/Data Processing	16,116	13,976	17,990	15,879	17,990
38 Outside Services	4,612	12,294	9,000	7,772	9,000
39 Total Administrative Expense	<u>307,867</u>	<u>319,285</u>	<u>175,809</u>	<u>172,131</u>	<u>187,120</u>
40					
41 Total Operating Expense	<u>1,275,341</u>	<u>1,258,104</u>	<u>1,081,187</u>	<u>1,139,695</u>	<u>1,135,867</u>
42					
43 Operating Income	<u>518,096</u>	<u>517,583</u>	<u>452,777</u>	<u>427,470</u>	<u>19,590</u>

SEWER DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2021-2022

LINE DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 20-21 ESTIMATE	FY 21-22 BUDGET
44					
45 Non-Operating Income					
46 Bond/Loan Proceeds			8,000,000		10,300,000
47 Interest					
48 Other	42,952	28,311	29,909	29,909	55,717
49 Tax Increment Financing	300,605				
50 Sale of Assets					
51 Transfers In				19,617	
52 Federal Funds					
53 State Funds					
54 Total Non-Operating Income	<u>343,556</u>	<u>28,311</u>	<u>8,029,909</u>	<u>49,526</u>	<u>10,355,717</u>
55					
56 Non-Operating Expense					
57 Bond/Note Interest	130,213	117,502	103,549	87,492	42,519
58 Bond Principal	824,238	832,509	845,240	847,172	1,115,645
59 Note Principal					
60 Paying Agent/Issue Expense	750	500	500	500	500
61 Due to Street	23,285	23,285	23,285	23,285	23,285
62 Other / Reserve					500,000
63 Capital - Real	137,758	61,845	4,275,000	425,690	9,800,000
64 Capital - Other	9,647	11,598			
65 Total Non-Operating Expense	<u>1,125,892</u>	<u>1,047,239</u>	<u>5,247,574</u>	<u>1,384,139</u>	<u>11,481,949</u>
66					
67 Ending Balance	<u>(264,239)</u>	<u>(501,345)</u>	<u>3,235,112</u>	<u>(907,143)</u>	<u>(1,106,642)</u>

LEXUS CAPITAL IMPROVEMENT PLAN - 5 YEAR

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2021-2022

	<u>FY</u> <u>2022</u>	<u>FY</u> <u>2023</u>	<u>FY</u> <u>2024</u>	<u>FY</u> <u>2025</u>	<u>FY</u> <u>2026</u>
<u>Electric</u>					
NW Additions	120,000				
SW Additions	60,000		60,000		
NE Additions	50,000				
North Additions					500,000
South Substation					2,000,000
Miscellaneous Improvements	200,000	200,000	200,000	200,000	200,000
Adams Sub Feeder Conversion	500,000				
Kugler Sub Feeder Conversions	500,000				
Department Total	1,430,000	200,000	260,000	200,000	2,700,000

Water

Water Extension--East Addition		100,000			
Water Extension--North Additions					500,000
Well Development/Water Treatment				600,000	
East Business Park Main Extension	75,000				
Vehicle/Equipment Replacement	20,000	20,000	20,000	20,000	
Department Total	95,000	120,000	20,000	620,000	500,000

Sewer

Sewer Extension--East Addition					
Sewer Extension--North Additions					500,000
Headworks & Primary Clarifiers	8,400,000				
Primary & Secondary Digester Rehab	1,300,000				
General WWTP Improvements	100,000	50,000	50,000	50,000	
Department Total	9,800,000	50,000	50,000	50,000	500,000

American Rescue Plan Act

Water Extension--SW Additions	200,000				
Water Extension--NW Additions	200,000				
Well Development/Water Treatment		545,115			
Lining Sewer Mains--NW Area	95,115				
Sewer Extension--SW Additions	200,000				
Sewer Extension--NW Additions	200,000				
Polk Street lift station/force main		350,000			
Department Total	895,115	895,115	0	0	0

SANITATION

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2021-2022

LINE	DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 20-21 ESTIMATE	FY 21-22 BUDGET
1	Revenue:					
2	Beginning Cash Balance	156,674	190,485	189,007	192,135	197,344
3	Collection Fee	533,484	538,257	535,600	537,830	538,600
4	Administration Fee					
5	Transfers In					
6	Miscellaneous	18	20		20	
7						
8	Total Revenue	690,176	728,761	724,607	729,984	735,944
9						
10	Expenses:					
11	Personnel					
12	School/Promotion					
13	Supplies	761	336	200	50	100
14	Sanitation Expense	498,365	497,935	499,000	502,000	500,000
15	Contractual	565	555	1,100	590	1,100
16	Transfers Out		10,000	30,000	30,000	30,000
17	Capital Outlay		27,800	110,000		110,000
18	Other			84,307		94,744
19						
20	Total Expenses	499,691	536,626	724,607	532,640	735,944
21						
22						
23	Ending Balance	190,485	192,135	0	197,344	0

LANDFILL

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2021-2022

LINE	DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 20-21 ESTIMATE	FY 21-22 BUDGET
1	Revenue:					
2	Beginning Cash Balance	283,051	263,083	254,943	255,208	266,218
3	Transfer in From General Fund					
4	Transfer in From Sanitation		10,000	30,000	30,000	30,000
5	Miscellaneous	690	649	700	634	650
7						
8	Total Revenue	283,741	273,732	285,643	285,842	296,868
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	20,658	18,524	20,000	19,624	21,000
25	Publication Expense					
26	Building Repair					
27	Vehicle O&M					
28	Equipment O&M					
29	Grounds Maintenance					
30						
31	Total Operating Expenses	20,658	18,524	20,000	19,624	21,000
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	20,658	18,524	20,000	19,624	21,000
44						
45	Required Reserve			265,643		275,868
46						
47						
48						
49	Ending Balance	263,083	255,208	0	266,218	0

AMBULANCE

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2021-2022

LINE DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 20-21 ESTIMATE	FY 21-22 BUDGET
1 Revenue:					
2 Beginning Cash Balance	138,209	171,681	151,646	161,885	146,672
3 Fees	129,189	61,955	70,000	72,000	70,000
4 Miscellaneous	337	355	200	338	200
5 Lease / Loan / Sale					
6 Federal Revenue		2,639			
7 State Revenue					
8 Miscellaneous	1,654	1,471		3,784	
9					
10 Total Revenue	<u>269,389</u>	<u>238,100</u>	<u>221,846</u>	<u>238,007</u>	<u>216,872</u>
11					
12 Operating Expenses					
13 Communications	10,178	3,023	6,000	4,400	6,000
14 Conference / Seminars	4,250	1,509	6,000	3,000	6,000
15 Contractual Expense	4,362	15,332	25,000	18,000	25,000
16 Insurance	4,110	3,369	6,000	3,500	6,000
17 Interdepartment Service Fee	21,459	21,459	22,925	22,925	22,925
18 Vehicle / Equip / O&M	2,569	1,794	7,000	3,600	7,000
19 Supplies / LVFD Funding	50,780	29,729	35,000	34,560	36,000
20 Miscellaneous			2,000	1,350	2,000
21 Other			111,921		105,947
22					
23 Total Operating Expenses	<u>97,708</u>	<u>76,215</u>	<u>221,846</u>	<u>91,335</u>	<u>216,872</u>
24					
25 Non-Operating Expenses					
26 Interest Expense					
27 Equipment Payment/Lease					
28 Capital - Equipment					
29 Capital - Real Property					
30					
31					
32 Total Non-Operating Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
33					
34 Total Expenses	<u>97,708</u>	<u>76,215</u>	<u>221,846</u>	<u>91,335</u>	<u>216,872</u>
35					
36 Ending Balance	<u>171,681</u>	<u>161,885</u>	<u>0</u>	<u>146,672</u>	<u>0</u>

AMERICAN RESCUE PLAN ACT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2021-2022

LINE	DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 20-21 ESTIMATE	FY 21-22 BUDGET
1	Operating Revenue:					
2	Beginning Cash Balance		0	0	0	895,115
3						
4						
5						
6						
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>0</u>	<u>0</u>	<u>0</u>	<u>895,115</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					
38	Outside Services					
39	Total Administrative Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
40						
41	Total Operating Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
42						
43	Operating Income	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>895,115</u>

AMERICAN RESCUE PLAN ACT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2021-2022

LINE DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 20-21 ESTIMATE	FY 21-22 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				895,115	895,115
53 State Funds					
54 Total Non-Operating Income	0	0	0	895,115	895,115
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					895,115
64 Capital - Other					
65 Total Non-Operating Expense	0	0	0	0	895,115
66					
67 Ending Balance	0	0	0	895,115	895,115

Agency

TAX INCREMENT FINANCING

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2021-2022

LINE	ACCOUNT DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 20-21 ESTIMATE	FY 21-22 BUDGET
1	Revenue:					
2	Beginning Cash Balance	644,691	360,011	321,690	271,646	259,611
3	TIF - Dawson Co Treasurer	589,159	512,105	521,379	517,216	584,118
4	From Developers--CDA	37,413	56,272	35,000	27,800	35,000
5	Interest / Other	3,672	85	100	22	50
6						
7	Total Revenue	<u>1,274,935</u>	<u>928,473</u>	<u>878,169</u>	<u>816,684</u>	<u>878,779</u>
8						
9	Expenses					
10	Pmts to Security First Bank					
11	Payments to CDA	797,262	489,558	516,379	476,723	579,118
12	Pmts to Developers					
13	Pmts to Utilities					
14	Pmts to General Fund		40,000			
15	Pmts to Street	76,241	127,268	98,807	72,082	20,000
16	Misc Expenses	28,021			8,268	
17	Project Costs	13,400		262,983		279,661
18						
19						
20	Total Expenses	<u>914,924</u>	<u>656,826</u>	<u>878,169</u>	<u>557,073</u>	<u>878,779</u>
21						
22	Ending Balance	<u>360,011</u>	<u>271,646</u>	<u>0</u>	<u>259,611</u>	<u>0</u>

REFUND TO SCHOOLS

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2021-2022

LINE	ACCOUNT DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 20-21 ESTIMATE	FY 21-22 BUDGET
1	Revenues:					
2	Est Beginning Cash Balance	0	0	0	0	0
3	Tobacco License	240	240	300	270	300
4	Liquor License	4,200	4,225	5,000	4,225	5,000
5						
6	Total Revenues	4,440	4,465	5,300	4,495	5,300
7						
8	Expenses:					
9	Refund to Schools	4,440	4,465	5,300	4,495	5,300
10						
11	Total Expenses	4,440	4,465	5,300	4,495	5,300
12						
13	Ending Balance	0	0	0	0	0

Component Unit

COMMUNITY DEVELOPMENT AGENCY

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2021-2022

LINE	ACCOUNT DESCRIPTION	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 20-21 ESTIMATE	FY 21-22 BUDGET
1	Revenues:					
2	Beginning Cash Balance	54,951	32,444	381,289	380,617	363,918
3	Bond / Loan Proceeds	274,485		480,000	300,000	480,000
4	Land/Facility Payments					
5	Administration Fees					
6	TIF Receipts	797,262	489,558	516,379	476,723	579,118
7	Repayment of Fees					
8	General Fund Support	50,000	50,000	50,000	50,000	50,000
9	Misc Revenue	506,412	359,299	1,067,000	658,025	1,103,000
10						
11	Total Revenues	<u>1,683,111</u>	<u>931,301</u>	<u>2,494,668</u>	<u>1,865,365</u>	<u>2,576,036</u>
12						
13	Expenses:					
14	Contractual/Legal	45,107	24,462		21,500	
15	Administration Fees					
16	Conference/Seminars					
17	Utilities					
18	Publication/Filing					
19	Misc Expense	18,214	6,638	19,600	100	150
20	Loan Payments	317,620	22,138	513,486	322,802	514,190
21	City Project Payments	359,245	467,420	492,894	492,894	
22	Programs/Projects	540,228	22,819	888,688	84,151	1,461,696
23	Capital - Other	370,252	7,207	580,000	580,000	600,000
24						
25						
26	Total Expenses	<u>1,650,666</u>	<u>550,684</u>	<u>2,494,668</u>	<u>1,501,447</u>	<u>2,576,036</u>
27						
28	Ending Balance	<u>32,444</u>	<u>380,617</u>	<u>0</u>	<u>363,918</u>	<u>0</u>

Supplemental

CITY OF LEXINGTON							
GENERAL OBLIGATION (G.O.) DEBT SCHEDULE							
	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>Total</u>
Expenditures:							Remaining
Oct 15 Prin, 2015 Issue	95,000.00	100,000.00	105,000.00				300,000.00
Oct 15 Int, 2015 Issue	2,986.25	2,155.00	1,155.00				6,296.25
Oct 15 Prin, 2021 Issue HA	0.00	300,000.00	305,000.00	305,000.00	305,000.00	305,000.00	1,520,000.00
Oct 15 Int, 2021 Issue HA	0.00	3,576.25	3,126.25	2,592.50	1,906.25	1,067.50	12,268.75
Nov 1 Prin, 2020 Issue HA	300,000.00	305,000.00	305,000.00	305,000.00	310,000.00		1,525,000.00
Nov 1 Int, 2020 Issue HA	3,895.00	3,295.00	2,608.75	1,846.25	1,007.50		12,652.50
Dec 15 Int, 2016 Issue HA	1,667.50	0.00	0.00				1,667.50
Dec 15 Prin, 2016 Issue HA	230,000.00	0.00	0.00				230,000.00
Dec 15 Prin, 2017 Issue HA	205,000.00	0.00	0.00				205,000.00
Dec 15 Int, 2017 Issue HA	1,742.50	0.00	0.00				1,742.50
Apr 15 Int, 2015 Issue	2,155.00	1,155.00	0.00				3,310.00
Apr 15 Int, 2021 Issue HA	3,774.93	3,126.25	2,592.50	1,906.25	1,067.50		12,467.43
May 1 Int, 2020 Issue HA	3,295.00	2,608.75	1,846.25	1,007.50			8,757.50
June 15 Int, 2016 Issue HA	0.00	0.00	0.00				0.00
June 15 Int, 2017 Issue HA	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>				0.00
Total Principal	830,000.00	705,000.00	715,000.00	610,000.00	615,000.00	305,000.00	3,780,000.00
Total Interest	<u>19,516.18</u>	<u>15,916.25</u>	<u>11,328.75</u>	<u>7,352.50</u>	<u>3,981.25</u>	<u>1,067.50</u>	<u>59,162.43</u>
Total Debt Requirement	<u>849,516.18</u>	<u>720,916.25</u>	<u>726,328.75</u>	<u>617,352.50</u>	<u>618,981.25</u>	<u>306,067.50</u>	<u>3,839,162.43</u>
Revenue Required:							
	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>Total</u>
Street Department	749,374.93	617,606.25	620,173.75	617,352.50	618,981.25	306,067.50	3,529,556.18
Prop. Tax or Transfer In	100,141.25	103,310.00	106,155.00	0.00	0.00	0.00	309,606.25
	<u>849,516.18</u>	<u>720,916.25</u>	<u>726,328.75</u>	<u>617,352.50</u>	<u>618,981.25</u>	<u>306,067.50</u>	<u>3,839,162.43</u>
Issues:							
\$890,000 General Obligation Refunding Bonds dated March 30, 2015; due April 15 & October 15 2015-2023; 0.40%-2.20% callable October 15, 2020.							
\$1,115,000 Highway Allocation Bonds dated July 19, 2016; due June 15 & December 15 2016/2021; 0.95%-1.45%.							
\$995,000 Highway Allocation Bonds dated March 22, 2017; June 15 & December 15 2017/2021; 1.00%-1.70%.							
\$1,525,000 Highway Allocation Bonds dated December 2, 2020; May 1 & November 1 2021/2025; 0.400%-0.650%.							
\$1,520,000 Highway Allocation Bonds dated October 5, 2021; due April 15 & October 15 2021-2026; 0.30%-0.70%.							

CITY OF LEXINGTON											
COMBINED REVENUE BOND DEBT SCHEDULE											
	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>
Expenditures:											
Oct 15, Interest 2018	17,600.00	15,127.50	12,367.50	9,366.25	6,116.25	2,610.00					
Oct 15, Principal 2018	230,000.00	240,000.00	245,000.00	250,000.00	255,000.00	180,000.00					
Nov 15, Interest 2020	12,252.50	11,657.50	11,062.50	10,403.75	9,745.00	9,022.50	8,257.50	7,402.50	6,547.50	5,573.75	4,600.00
Nov 15, Principal 2020	85,000.00	85,000.00	85,000.00	85,000.00	85,000.00	90,000.00	90,000.00	90,000.00	95,000.00	95,000.00	100,000.00
Dec 15, Interest 2014	5,157.50	2,040.00	-	-	-	-	-	-	-	-	-
Dec 15, Principal 2014	290,000.00	170,000.00	-	-	-	-	-	-	-	-	-
Dec 15, Interest NDEQ	15,486.10	14,282.48	13,072.82	11,857.12	10,635.32	9,407.42	8,173.36	6,933.12	5,686.68	4,433.98	3,175.04
Dec 15, Principal NDEQ	120,212.37	120,814.18	121,419.01	122,026.86	122,637.76	123,251.71	123,868.74	124,488.86	125,112.08	125,738.43	126,367.90
Dec 15, Prin 2017 COP	225,000.00										
Dec 15, Int 2017 COP	1,800.00										
Dec 15, Principal NDEE	-	257,625.00	257,625.00	257,625.00	257,625.00	257,625.00	257,625.00	257,625.00	257,625.00	257,625.00	257,625.00
March 15, Interest 2016	2,475.00	1,275.00	-	-	-	-	-	-	-	-	-
Apr 15, Interest 2018	15,127.50	12,367.50	9,366.25	6,116.25	2,610.00	-	-	-	-	-	-
May 15, Interest 2020	11,657.50	11,062.50	10,403.75	9,745.00	9,022.50	8,257.50	7,402.50	6,547.50	5,573.75	4,600.00	3,525.00
June 15, Interest 2014	2,040.00	-	-	-	-	-	-	-	-	-	-
June 15, Interest NDEQ	14,885.04	13,678.40	12,465.72	11,246.98	10,022.14	8,791.16	7,554.02	6,310.68	5,061.12	3,805.30	2,543.20
June 15, Principal NDEQ	120,512.90	121,116.22	121,722.56	122,331.93	122,944.35	123,559.84	124,178.41	124,800.08	125,424.86	126,052.77	126,683.82
June 15, Int 2017 COP											
June 15, Principal NDEE	257,625.00	257,625.00	257,625.00	257,625.00	257,625.00	257,625.00	257,625.00	257,625.00	257,625.00	257,625.00	257,625.00
Sept 15, Interest 2016	2,475.00	1,275.00	-	-	-	-	-	-	-	-	-
Sept 15, Principal 2016	150,000.00	150,000.00	-	-	-	-	-	-	-	-	-
Total Principal	1,478,350.27	1,402,180.40	1,088,391.57	1,094,608.79	1,100,832.11	1,032,061.55	853,297.15	854,538.94	860,786.94	862,041.20	868,301.72
Total Interest	100,956.14	82,765.88	68,738.54	58,735.35	48,151.21	38,088.58	31,387.38	27,193.80	22,869.05	18,413.03	13,843.24
Total Debt Requirement	1,579,306.41	1,484,946.28	1,157,130.11	1,153,344.14	1,148,983.32	1,070,150.13	884,684.53	881,732.74	883,655.99	880,454.23	882,144.96
Debt Service Revenues:											
Debt service reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt service reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water Department	108,910.00	107,720.00	106,466.25	105,148.75	103,767.50	107,280.00	105,660.00	103,950.00	107,121.25	105,173.75	108,125.00
Electric Department	298,695.75	288,035.03	266,733.75	265,482.50	263,726.25	182,610.00	0.00	0.00	0.00	0.00	0.00
Sewer Department	1,171,700.66	1,089,191.25	783,930.11	782,712.89	781,489.57	780,260.13	779,024.53	777,782.74	776,534.74	775,280.48	774,019.96
Total Funds Available	1,579,306.41	1,484,946.28	1,157,130.11	1,153,344.14	1,148,983.32	1,070,150.13	884,684.53	881,732.74	883,655.99	880,454.23	515,250.00
Debt Requirement	1,579,306.41	1,484,946.28	1,157,130.11	1,153,344.14	1,148,983.32	1,070,150.13	884,684.53	881,732.74	883,655.99	880,454.23	515,250.00
Bond Issues:											
\$4,600,833 Combined Utilities Revenue Bond, NDEQ Series 2013; dated April 29, 2013; due June 15 & December 15, 2014/2033; interest .50% plus .50% admin fee.											
\$3,420,000 Combined Utilities Revenue & Refunding Bonds, Series 2014; dated July 1, 2014; due June 15 & December 15 2014/2022; 0.30%-2.40% callable December 2019.											
\$1,060,000 Combined Utilities Revenue & Refunding Bonds, Series 2016; dated June 1, 2016; due March 15 & September 15 2016/2023; 0.60%-1.70% callable June 1, 2021.											
\$820,000 Certificates of Participation (COP), Series 2017, dated June 9, 2017; due June 15 & December 15, 2017/2021; interest .95% - 1.60%											
\$1,850,000 Revenue & Refunding Bonds, Series 2018; dated September 28, 2018; due April & October 15, 2019/2026; 1.85%-2.90%; callable October 15, 2023.											
\$1,370,000 Combined Utilities Revenue Bond, Series 2020; dated Feb 5, 2020; due May 15 & Nov 15 2020/2035; interest 1.30-2.40%; callable Feb 2025.											
\$10,305,000 NDEE Series 2021, dated March 26, 2021; due June 15 & December 15, 2022/2041; no interest											

**CITY OF LEXINGTON
COMBINED REVENUE BOND DEBT SCHEDULE**

	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	Remaining
Expenditures:															
Oct 15, Interest 2018															63,187.50
Oct 15, Principal 2018															1,400,000.00
Nov 15, Interest 2020	3,525.00	2,400.00	1,200.00												103,650.00
Nov 15, Principal 2020	100,000.00	100,000.00	100,000.00												1,285,000.00
Dec 15, Interest 2014	-	-													7,197.50
Dec 15, Principal 2014	-	-													460,000.00
Dec 15, Interest NDEQ	1,909.78	638.18													105,691.40
Dec 15, Principal NDEQ	127,000.53	127,636.35													1,610,574.78
Dec 15, Prin 2017 COP															225,000.00
Dec 15, Int 2017 COP															1,800.00
Dec 15, Principal NDEE	257,625.00	257,625.00	257,625.00	257,625.00	257,625.00	257,625.00	257,625.00	257,625.00	257,625.00	257,625.00					5,152,500.00
March 15, Interest 2016	-	-													3,750.00
Apr 15, Interest 2018	-	-													45,587.50
May 15, Interest 2020	2,400.00	1,200.00													91,397.50
June 15, Interest 2014	-	-													2,040.00
June 15, Interest NDEQ	1,274.78	-													97,638.54
June 15, Principal NDEQ	127,318.03	-													1,486,645.77
June 15, Int 2017 COP															0.00
June 15, Principal NDEE	257,625.00	257,625.00	257,625.00	257,625.00	257,625.00	257,625.00	257,625.00	257,625.00	257,625.00	-					5,152,500.00
Sept 15, Interest 2016	-	-													3,750.00
Sept 15, Principal 2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	300,000.00
Total Principal	869,568.56	742,886.35	615,250.00	515,250.00	515,250.00	515,250.00	515,250.00	515,250.00	515,250.00	257,625.00	0.00	0.00	0.00	0.00	17,072,220.55
Total Interest	9,109.56	4,238.18	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	525,689.94
Total Debt Requirement	878,678.12	747,124.53	616,450.00	515,250.00	515,250.00	515,250.00	515,250.00	515,250.00	515,250.00	257,625.00	0.00	0.00	0.00	0.00	17,597,910.49
Debt Service Revenues:															
Debt service reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt service reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water Department	105,925.00	103,600.00	101,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,480,047.50
Electric Department	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,565,283.28
Sewer Department	772,753.12	643,524.53	515,250.00	515,250.00	515,250.00	515,250.00	515,250.00	515,250.00	515,250.00	257,625.00	0.00	0.00	0.00	0.00	14,552,579.71
Total Funds Available	878,678.12	747,124.53	616,450.00	515,250.00	515,250.00	515,250.00	515,250.00	515,250.00	515,250.00	257,625.00	0.00	0.00	0.00	0.00	17,231,015.53
Debt Requirement	878,678.12	747,124.53	616,450.00	515,250.00	515,250.00	515,250.00	515,250.00	515,250.00	515,250.00	257,625.00	0.00	0.00	0.00	0.00	17,597,910.49
Bond Issues:															
\$4,600,833 Combined Utilities Revenue Bond, NDEQ Series 2013; dated April 29, 2013; due June 15 & December 15, 2014/2033; interest .50% plus .50% admin fee.															
\$3,420,000 Combined Utilities Revenue & Refunding Bonds, Series 2014; dated July 1, 2014; due June 15 & December 15 2014/2022; 0.30%-2.40% callable December 2019.															
\$1,060,000 Combined Utilities Revenue & Refunding Bonds, Series 2016; dated June 1, 2016; due March 15 & September 15 2016/2023; 0.60%-1.70% callable June 1, 2021.															
\$820,000 Certificates of Participation (COP), Series 2017, dated June 9, 2017; due June 15 & December 15, 2017/2021; interest .95% - 1.60%															
\$1,850,000 Revenue & Refunding Bonds, Series 2018; dated September 28, 2018; due April & October 15, 2019/2026; 1.85%-2.90%; callable October 15, 2023.															
\$1,370,000 Combined Utilities Revenue Bond, Series 2020; dated Feb 5, 2020; due May 15 & Nov 15 2020/2035; interest 1.30-2.40%; callable Feb 2025.															
\$10,305,000 NDEE Series 2021, dated March 26, 2021; due June 15 & December 15, 2022/2041; no interest															