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CITY COUNCIL, BOARDS AND COMMISSIONS
CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2022-2023

LINE	ACCOUNT DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 21-22 ESTIMATE	FY 22-23 BUDGET
1	Personal Services					
2	Wages	16,500	16,875	17,000	17,000	17,375
3	Benefits	1,262	1,291	1,301	1,301	1,329
4						
5	Total Personal Services	17,762	18,166	18,301	18,301	18,704
6						
7	Operating Expenses					
8	Communications					
9	Utilities					
10	Insurance					
11	Conference & Seminars	2,571	208	10,000	4,150	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	2,571	208	10,000	4,150	10,000
27						
28	Non-Operating Expenses					
29	Supplies	1,019	3,052	3,500	3,094	3,500
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	1,019	3,052	3,500	3,094	3,500
35						
36	TOTAL BUDGETED EXPENSES	21,352	21,426	31,801	25,545	32,204

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 2021	BUDGET 2022	ESTIMATE 2022	BUDGET 2023
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 2022-2023

LINE	ACCOUNT DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 21-22 ESTIMATE	FY 22-23 BUDGET
1	Personal Services					
2	Wages	328,416	336,384	342,357	346,846	332,866
3	Benefits	134,563	144,026	135,442	163,660	129,812
4						
5	Total Personal Services	462,979	480,411	477,799	510,506	462,678
6						
7	Operating Expenses					
8	Communications					
9	Utilities					
10	Insurance					
11	Conference & Seminars	488	100	6,500	4,343	6,500
12	Municipal Dues	3,797	2,243	3,000	2,400	3,000
13	Employee Dues	4,117	3,768	4,300	4,804	5,000
14	Promotional Expense					
15	Audit/Legal Expense	546	585	1,200	848	1,200
16	Election Expense		282	4,000		4,000
17	Contractual Expense	8,610	12,752	9,000	13,278	12,000
18	Publication	5,132	6,718	9,000	7,314	9,000
19	Building Repairs					
20	Vehicle O & M	2,400	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	25,089	28,847	40,000	35,387	43,700
27						
28	Non-Operating Expenses					
29	Supplies	3,156	3,063	7,800	6,401	7,800
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	3,156	3,063	7,800	6,401	7,800
35						
36	TOTAL BUDGETED EXPENSES	491,224	512,321	525,599	552,294	514,178

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 2021	BUDGET 2022	ESTIMATE 2022	BUDGET 2023
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 2022-2023

LINE	ACCOUNT DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 21-22 ESTIMATE	FY 22-23 BUDGET
1	Personal Services					
2	Wages	86,890	89,392	92,180	92,155	95,627
3	Benefits	34,153	35,981	33,857	41,541	37,021
4						
5	Total Personal Services	121,043	125,373	126,037	133,696	132,648
6						
7	Operating Expenses					
8	Communications					
9	Utilities					
10	Insurance					
11	Conference & Seminars	420	1,086	4,000	1,161	3,000
12	Municipal Dues	103				
13	Employee Dues	240	537	400	515	600
14	Promotional Expense					
15	Audit/Legal Expense	8,823	9,207	16,000	11,356	15,500
16	Election Expense					
17	Contractual Expense	13,581	14,468	14,000	14,500	15,000
18	Publication	293	604	700	650	800
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	24,660	27,102	36,400	29,382	36,200
27						
28	Non-Operating Expenses					
29	Supplies	673	673	1,550	674	1,500
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	673	673	1,550	674	1,500
35						
36	TOTAL BUDGETED EXPENSES	146,376	153,148	163,987	163,752	170,348

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 2021	BUDGET 2022	ESTIMATE 2022	BUDGET 2023
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 2022-2023

LINE	ACCOUNT DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 21-22 ESTIMATE	FY 22-23 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	59,390	62,591	75,000	64,830	75,000
10	Insurance	233,186	206,058	250,000	234,649	250,000
11	Conference & Seminars					
12	Municipal Dues	33,679	54,036	37,000	36,500	37,000
13	Employee Dues					
14	Promotional Expense	8,627	6,063	14,000	8,701	13,000
15	Audit/Legal Expense	55,289	50,385	55,000	57,099	55,000
16	Election Expense					
17	Contractual Expense	224,378	250,549	225,000	440,397	266,540
18	Publication		1,019	1,200	1,000	1,200
19	Building Repairs	10,636	13,278	13,000	13,260	13,400
20	Vehicle O & M	596	100	1,500	356	1,200
21	Equipment O & M	1,950	1,132	3,500	1,725	3,500
22	Grounds Maintenance	3,266	1,604	3,200	4,760	3,500
23	Miscellaneous Expense	55,933	50,500	55,000	54,299	55,000
24	Street Repairs					
25						
26	Total Operating Expenses	686,929	697,314	733,400	917,576	774,340
27						
28	Non-Operating Expenses					
29	Supplies	11,579	8,926	20,000	23,212	22,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property	340,133	252,762	400,000	1,435,000	215,000
33	Transfers - Out:					
35	Debt Service	565,161	568,471	207,268	206,297	884,436
36	Econ Dev Sales Tax	167,500	167,500	167,500	167,500	167,500
37	Landfill					
38	Other	5,086	9,597		2,617	133,600
39	Street	1,078,669	697,078	633,400	704,809	870,400
40	Total Transfers Out	1,816,416	1,442,646	1,008,168	1,081,223	2,055,936
41						
42	Total Non-Operating Expenses	2,168,127	1,704,334	1,428,168	2,539,435	2,292,936
43						
44	TOTAL BUDGETED EXPENSES	2,855,056	2,401,648	2,161,568	3,457,011	3,067,276

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	90,000
City Hall Exterior Rehab	75,000
City Hall/PD Training Room Renovation	50,000
Total	<u>\$215,000</u>

PERSONNEL SCHEDULE				
POSITION	NUMBER OF EMPLOYEES			
	ACTUAL 2021	BUDGET 2022	ESTIMATE 2022	BUDGET 2023
	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 2022-2023

LINE	ACCOUNT DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 21-22 ESTIMATE	FY 22-23 BUDGET
1	Personal Services					
2	Wages	135,370	139,978	144,284	132,897	131,940
3	Benefits	64,270	67,941	63,151	71,560	53,740
4						
5	Total Personal Services	199,640	207,919	207,435	204,457	185,680
6						
7	Operating Expenses					
8	Communications					
9	Utilities					
10	Insurance					
11	Conference & Seminars	1,480	216	4,500	2,044	4,500
12	Municipal Dues	70				
13	Employee Dues			1,500	463	1,397
14	Promotional Expense	1,650	721	13,000	3,000	13,000
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	58,288	56,875	66,000	53,335	60,000
18	Publication			1,500	298	1,300
19	Building Repairs					
20	Vehicle O & M	1,001	1,235	3,500	2,366	3,300
21	Equipment O & M	72	76	1,000	206	1,000
22	Grounds Maintenance					
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	62,561	59,123	91,000	61,712	84,497
27						
28	Non-Operating Expenses					
29	Supplies	2,314	2,995	12,500	5,900	12,300
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	2,314	2,995	12,500	5,900	12,300
35						
36	TOTAL BUDGETED EXPENSES	264,514	270,037	310,935	272,069	282,477

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 2021	BUDGET 2022	ESTIMATE 2022	BUDGET 2023
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 2022-2023

LINE	ACCOUNT DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 21-22 ESTIMATE	FY 22-23 BUDGET
1	Personal Services					
2	Wages	1,199,262	1,277,535	1,305,623	1,305,301	1,408,529
3	Benefits	526,442	561,491	525,412	627,412	577,960
4						
5	Total Personal Services	1,725,704	1,839,026	1,831,035	1,932,713	1,986,489
6						
7	Operating Expenses					
8	Communications			1,000		1,000
9	Utilities	677	(51)	1,000	700	1,000
10	Insurance					
11	Conference & Seminars	5,878	3,706	11,000	8,875	11,000
12	Municipal Dues	1,150	1,150	1,200	1,150	1,200
13	Employee Dues	420	665	500	665	700
14	Promotional Expense					
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	126,722	105,605	129,000	136,707	133,000
18	Publication	637	565	1,200	576	1,000
19	Building Repairs	388	5,678	1,200	1,150	1,400
20	Vehicle O & M	41,953	71,297	51,000	53,046	72,474
21	Equipment O & M	41,541	31,564	23,000	13,113	33,552
22	Grounds Maintenance					
23	Miscellaneous Expense		599	1,000	563	1,000
24	Street Repairs					
25						
26	Total Operating Expenses	219,366	220,778	221,100	216,545	257,326
27						
28	Non-Operating Expenses					
29	Supplies	12,405	15,952	22,000	19,147	22,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh		42,000	50,000	50,000	110,000
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	12,405	57,952	72,000	69,147	132,000
35						
36	TOTAL BUDGETED EXPENSES	1,957,476	2,117,756	2,124,135	2,218,405	2,375,815

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	110,000
Total	\$110,000

PERSONNEL SCHEDULE				
POSITION	NUMBER OF EMPLOYEES			
	ACTUAL 2021	BUDGET 2022	ESTIMATE 2022	BUDGET 2023
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 2022-2023

LINE	ACCOUNT DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 21-22 ESTIMATE	FY 22-23 BUDGET
1	Personal Services					
2	Wages	20,686	20,650	20,181	16,595	12,000
3	Benefits	21,774	22,405	23,890	22,408	25,231
4						
5	Total Personal Services	42,460	43,055	44,071	39,003	37,231
6						
7	Operating Expenses					
8	Communications	5,671	4,457	5,500	10,610	6,000
9	Utilities	11,310	11,957	14,000	12,600	14,000
10	Insurance	18,312	18,675	20,100	20,578	21,000
11	Conference & Seminars	7,831	12,657	12,000	8,500	12,000
12	Municipal Dues					
13	Employee Dues			200	200	200
14	Promotional Expense					
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	26,053	22,114	25,000	26,876	27,500
18	Publication					
19	Building Repairs	15,099	2,009	5,000	5,276	5,500
20	Vehicle O & M	15,960	17,109	19,000	24,636	23,710
21	Equipment O & M	25,877	43,093	42,000	42,535	51,552
22	Grounds Maintenance					
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	126,113	132,071	142,800	151,811	161,462
27						
28	Non-Operating Expenses					
29	Supplies	2,186	2,821	5,000	2,370	5,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh			15,000		35,000
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	2,186	2,821	20,000	2,370	40,000
35						
36	TOTAL BUDGETED EXPENSES	170,760	177,946	206,871	193,184	238,693

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 contracts for record keeping and recording. Vehicle and facility maintenance is contracted with a third party.

Budget Items of Interest:

Capital Equipment includes:	
Siren Replacement	35,000
Total	\$35,000

PERSONNEL SCHEDULE				
POSITION	NUMBER OF EMPLOYEES			
	ACTUAL 2021	BUDGET 2022	ESTIMATE 2022	BUDGET 2023
Fire Chief	1.00	1.00	1.00	1.00
Recordkeeper	2.00	2.00	2.00	0.00
Rescue Chief	1.00	1.00	1.00	1.00
TOTAL EMPLOYEES:	4.00	4.00	4.00	2.00

GRAND GENERATION CENTER

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2022-2023

LINE	ACCOUNT DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 21-22 ESTIMATE	FY 22-23 BUDGET
1	Personal Services					
2	Wages	175,018	181,553	188,732	190,917	197,759
3	Benefits	88,198	94,565	87,340	95,615	85,476
4						
5	Total Personal Services	263,216	276,119	276,072	286,532	283,235
6						
7	Operating Expenses					
8	Communications					
9	Utilities	9,590	8,289	11,500	8,982	11,500
10	Insurance					
11	Conference & Seminars	422	22	1,200	200	1,200
12	Municipal Dues					
13	Employee Dues	25	30	300	100	300
14	Promotional Expense	915	832	1,100	1,031	1,200
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	30,412	31,655	32,200	29,966	33,000
18	Publication					
19	Building Repairs	686	2,801	3,800	4,650	4,000
20	Vehicle O & M	333	519	1,500	850	1,500
21	Equipment O & M	19,674	2,628	15,000	12,732	20,644
22	Grounds Maintenance			10,000	1,000	10,000
23	Miscellaneous Expense	3,276				
24	Street Repairs					
25						
26	Total Operating Expenses	65,333	46,775	76,600	59,511	83,344
27						
28	Non-Operating Expenses					
29	Supplies	1,857	2,318	6,000	2,900	6,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	1,857	2,318	6,000	2,900	6,000
35						
36	TOTAL BUDGETED EXPENSES	330,406	325,213	358,672	348,943	372,579

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 2021	BUDGET 2022	ESTIMATE 2022	BUDGET 2023
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 2022-2023

LINE	ACCOUNT DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 21-22 ESTIMATE	FY 22-23 BUDGET
1	Personal Services					
2	Wages	236,933	245,506	238,766	235,941	244,410
3	Benefits	105,763	98,976	100,425	133,554	117,789
4						
5	Total Personal Services	342,696	344,481	339,191	369,495	362,199
6						
7	Operating Expenses					
8	Communications					
9	Utilities	26,757	26,012	30,000	30,160	31,000
10	Insurance					
11	Conference & Seminars	819	766	1,500	1,000	1,500
12	Municipal Dues					
13	Employee Dues	345	60	500	100	500
14	Promotional Expense	1,152	2,075	2,000	1,576	2,000
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	41,249	43,001	50,000	49,600	51,000
18	Publication	82	303	800	300	800
19	Building Repairs	802	2,564	6,500	4,413	6,500
20	Vehicle O & M					
21	Equipment O & M	2,842	687	8,000	4,579	9,394
22	Grounds Maintenance	303	185	500	700	1,000
23	Miscellaneous Expense	1,729	661	2,000	900	2,000
24	Street Repairs					
25						
26	Total Operating Expenses	76,080	76,313	101,800	93,328	105,694
27						
28	Non-Operating Expenses					
29	Supplies	91,077	70,339	87,000	85,046	87,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	91,077	70,339	87,000	85,046	87,000
35						
36	TOTAL BUDGETED EXPENSES	509,852	491,133	527,991	547,869	554,893

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 2021	BUDGET 2022	ESTIMATE 2022	BUDGET 2023
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 2022-2023

LINE	ACCOUNT DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 21-22 ESTIMATE	FY 22-23 BUDGET
1	Personal Services					
2	Wages	126,618	141,918	167,094	144,099	152,674
3	Benefits	8,063	9,222	12,783	12,542	12,917
4						
5	Total Personal Services	134,681	151,140	179,877	156,641	165,591
6						
7	Operating Expenses					
8	Communications	116				
9	Utilities	22,776	21,080	23,000	22,060	23,000
10	Insurance					
11	Conference & Seminars	1,178	2,512	2,500	1,500	2,500
12	Municipal Dues	40	80	200	100	200
13	Employee Dues	200	160	200	300	300
14	Promotional Expense	791	832	1,000	830	1,200
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	17,350	13,423	19,000	16,958	19,000
18	Publication			1,000		
19	Building Repairs	7,104	8,707	60,000	78,049	30,000
20	Vehicle O & M	79				
21	Equipment O & M	7,922	3,462	10,000	6,328	13,421
22	Grounds Maintenance	1,369	651	10,000	7,468	10,000
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	58,925	50,906	126,900	133,593	99,621
27						
28	Non-Operating Expenses					
29	Supplies	22,930	60,809	49,000	48,378	52,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	22,930	60,809	49,000	48,378	52,000
35						
36	TOTAL BUDGETED EXPENSES	216,535	262,856	355,777	338,612	317,212

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 2021	BUDGET 2022	ESTIMATE 2022	BUDGET 2023
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 2022-2023

LINE	ACCOUNT DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 21-22 ESTIMATE	FY 22-23 BUDGET
1	Personal Services					
2	Wages	341,191	354,092	337,765	346,100	374,440
3	Benefits	112,529	114,936	108,863	107,560	118,209
4						
5	Total Personal Services	453,720	469,028	446,628	453,660	492,649
6						
7	Operating Expenses					
8	Communications					
9	Utilities	48,645	48,931	49,000	53,879	52,000
10	Insurance	1,278				
11	Conference & Seminars	461	216	1,000	422	1,000
12	Municipal Dues		77			
13	Employee Dues	35	180	400	120	400
14	Promotional Expense	1,103	832	2,000	1,178	2,000
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	35,016	39,009	55,000	32,259	55,000
18	Publication	683	695	2,000	710	1,000
19	Building Repairs	5,538	3,115	9,000	11,482	15,000
20	Vehicle O & M	14,574	18,822	16,000	31,172	33,552
21	Equipment O & M	23,641	10,661	35,000	20,726	37,947
22	Grounds Maintenance	105,830	49,963	60,000	84,345	85,000
23	Miscellaneous Expense			7,000	500	5,000
24	Street Repairs					
25						
26	Total Operating Expenses	236,803	172,501	236,400	236,793	287,899
27						
28	Non-Operating Expenses					
29	Supplies	48,548	50,411	60,000	82,206	80,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh	31,750	56,680	80,000	100,866	170,000
32	Capital -- Real Property	26,614	74,192	3,000,000	532,492	4,565,000
33						
34	Total Non-Operating Expenses	106,912	181,282	3,140,000	715,564	4,815,000
35						
36	TOTAL BUDGETED EXPENSES	797,436	822,811	3,823,028	1,406,017	5,595,548

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	85,000
Mower/Maintenance Vehicles & Equip	85,000
Total	\$170,000

Real Property Capital includes:

Park Facility Improvements--General	100,000
Veterans Pavilion	1,200,000
Basketball / Soccer Courts--Splash Pads	75,000
Lexington Raquet Center--Plum Creek Park	2,400,000
Patriot Lake Improvements	650,000
Oak Park Improvements	50,000
Southwest First Addition Parks--Greenspace	90,000
Total	\$4,565,000

PERSONNEL SCHEDULE				
POSITION	NUMBER OF EMPLOYEES			
	ACTUAL 2021	BUDGET 2022	ESTIMATE 2022	BUDGET 2023
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 2022-2023

LINE	ACCOUNT DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 21-22 ESTIMATE	FY 22-23 BUDGET
1	Personal Services					
2	Wages	48,333	53,044	27,518	46,591	49,018
3	Benefits	4,702	4,883	2,841	4,978	5,452
4						
5	Total Personal Services	53,035	57,927	30,359	51,569	54,470
6						
7	Operating Expenses					
8	Communications					
9	Utilities	1,733	1,786	2,000	1,809	2,000
10	Insurance					
11	Conference & Seminars		61			
12	Municipal Dues					
13	Employee Dues					
14	Promotional Expense					
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	2,838	750	3,000	1,765	3,000
18	Publication					
19	Building Repairs			1,500		1,500
20	Vehicle O & M	2,298	3,555	4,500	4,890	6,039
21	Equipment O & M	17,575	8,339	15,000	15,950	18,700
22	Grounds Maintenance	4,632	4,618	10,000	11,950	14,773
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	29,075	19,110	36,000	36,364	46,012
27						
28	Non-Operating Expenses					
29	Supplies	237	697	4,000	1,500	4,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh	13,084	13,900	40,000	16,250	15,000
32	Capital -- Real Property	16,968	8,570	45,000		100,000
33						
34	Total Non-Operating Expenses	30,289	23,167	89,000	17,750	119,000
35						
36	TOTAL BUDGETED EXPENSES	112,399	100,204	155,359	105,683	219,482

CEMETERY

Program Description:

The Cemetery department operates and maintains Greenwood and Evergreen cemeteries.

Budget Items of Interest:

Capital Equipment includes:

Mower/Maintenance Equipment	15,000
Total	\$15,000

Real Property Capital includes:

Infrastructure Upgrades	100,000
Total	\$100,000

PERSONNEL SCHEDULE				
POSITION	NUMBER OF EMPLOYEES			
	ACTUAL 2021	BUDGET 2022	ESTIMATE 2022	BUDGET 2023
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 2022-2023

LINE	ACCOUNT DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 21-22 ESTIMATE	FY 22-23 BUDGET
1	Personal Services					
2	Wages	2,715,216	2,856,928	2,881,500	2,874,442	3,016,638
3	Benefits	1,101,720	1,155,715	1,095,305	1,282,131	1,164,936
4						
5	Total Personal Services	3,816,936	4,012,644	3,976,805	4,156,573	4,181,574
6						
7	Operating Expenses					
8	Communications	5,787	4,457	6,500	10,610	7,000
9	Utilities	180,878	180,596	205,500	195,020	209,500
10	Insurance	252,776	224,733	270,100	255,227	271,000
11	Conference & Seminars	21,548	21,550	54,200	32,195	53,200
12	Municipal Dues	38,838	57,585	41,400	40,150	41,400
13	Employee Dues	5,382	5,400	8,300	7,267	9,397
14	Promotional Expense	14,238	11,354	33,100	16,316	32,400
15	Audit/Legal Expense	64,658	60,176	72,200	69,303	71,700
16	Election Expense	0	282	4,000	0	4,000
17	Contractual Expense	584,497	590,201	627,200	815,641	675,040
18	Publication	6,826	9,904	17,400	10,848	15,100
19	Building Repairs	40,251	38,152	100,000	118,280	77,300
20	Vehicle O & M	80,394	116,236	101,300	120,916	146,075
21	Equipment O & M	141,093	101,641	152,500	117,894	189,710
22	Grounds Maintenance	115,401	57,022	93,700	110,223	124,273
23	Miscellaneous Expense	60,938	51,760	65,000	56,262	63,000
24	Street Repairs	0	0	0	0	0
25						
26	Total Operating Expenses	1,613,505	1,531,048	1,852,400	1,976,151	1,990,095
27						
28	Non-Operating Expenses					
29	Supplies	197,981	222,058	278,350	280,828	303,100
30	Equipment Rental	0	0	0	0	0
31	Capital -- Equip/Furn/Veh	44,834	112,580	185,000	167,116	330,000
32	Capital -- Real Property	383,716	335,524	3,445,000	1,967,492	4,880,000
33	Transfers Out	1,816,416	1,442,646	1,008,168	1,081,223	2,055,936
34	Total Non-Operating Expenses	2,442,946	2,112,807	4,916,518	3,496,659	7,569,036
35						
36	TOTAL BUDGETED EXPENSES	7,873,388	7,656,499	10,745,723	9,629,384	13,740,705

GENERAL FUND REVENUE

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2022-2023

LINE	ACCOUNT DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 21-22 ESTIMATE	FY 22-23 BUDGET
1	State Tax Revenue:					
2	Aid to Local Subdivision					
3	MV Prorate	3,572	4,006	3,000	4,444	3,000
4	State Property Tax Credit	97,292	70,363		75,432	
5	Personal Tax Rebate	5,597	1,265			
6	Homestead Exemption	48,926	53,253		56,400	
7	Mutual Finance Organization	20,228	21,372	21,371	23,597	21,371
8	MEF/MIRF/Urban Hwy	1,120,813	1,246,621	1,321,360	1,321,360	1,310,194
9						
10	Total State Tax Revenue	1,296,428	1,396,879	1,345,731	1,481,233	1,334,565
11						
12	Sales Tax Revenue	2,287,664	2,652,392	2,220,000	2,870,183	2,420,000
13						
14	Local Receipts - All Other:					
15						
16	Occupation Taxes:					
17	Liquor License	1,750	1,850	2,000	1,900	2,000
18	Telecommunications	83,526	61,716	87,600	65,536	65,000
19	Fireworks	1,285	2,110	2,000	1,900	2,000
20						
21	Total Occupation Taxes	86,561	65,676	91,600	69,336	69,000
22						
23	Franchise Fees:					
24	Cable TV	69,582	67,928	68,000	62,490	65,000
25	Source Gas	21,685	19,285	21,000	18,475	20,000
26	Electric	852,301	928,113	916,456	923,979	922,865
27	Water	81,503	85,271	82,970	84,724	83,875
28	Sewer	99,743	102,493	102,230	104,525	103,830
29						
30	Total Franchise Fees	1,124,814	1,203,090	1,190,656	1,194,193	1,195,570
31						
32	Permits: All	7,623	29,790	13,000	20,087	15,000
33						
34	Total Permits	7,623	29,790	13,000	20,087	15,000
35						
36	Service Fees:					
37	Locates/Zoning/Subdivision	135	475	1,000	550	1,000
38	Abatement Fees	2,085	1,910	8,000	3,485	8,000
39	Lottery Proceeds	15,709	20,599	20,000	19,999	20,000
40	Library Fines/Fees/Copier	8,224	8,449	14,000	9,888	12,000
41	Intoxalizer Fees	2,456	2,413	3,300	2,894	3,500
42	Animal Pound	2,929	3,427	3,500	3,275	3,600
43	Burial Fees	27,250	23,300	22,000	18,500	22,000
44	Miscellaneous	15,660		7,000	3,424	7,000
45						
46	Total Service Fees	74,447	60,572	78,800	62,015	77,100
47						

GENERAL FUND REVENUE

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2022-2023

LINE	ACCOUNT DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 21-22 ESTIMATE	FY 22-23 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				
52	Meals on Wheels	30,000	25,000	25,000		20,000
53	Ambulance	21,459	21,459	22,925	21,794	22,925
54						
55	Total Inter-Dept Service Fees	867,276	715,447	716,913	690,782	711,913
56						
57	Contracts & Rents:					
58	Rural Fire	50,619	47,255	48,000	58,165	50,000
59	Land Lease/Towers	35,404	35,186	41,581	41,582	41,989
60	Special Waste Income	12,179	17,302	12,000	18,520	12,000
61	Ballfield/Building Rent	151,234	145,629	146,000	192,150	189,745
62	Other Contracts	7,900	15,000	45,000	16,593	178,600
63	Airport Authority / DC Roads					
64	School District	113,762	198,439	130,200	127,628	132,750
65						
66	Total Contracts & Rents:	371,098	458,811	422,781	454,638	605,084
67						
68	Program Fees:					
69	Recreation Fees	1,395	6,108	4,000	6,700	4,000
70	Swimming Lessons		5,510	3,000	1,690	3,000
71	Pool Admission	13,729	27,005	30,000	36,876	30,000
72	Special Events	7,129	4,526	6,000	4,475	6,000
73						
74	Total Program Fees	22,253	43,149	43,000	49,741	43,000
75						
76	Licenses:					
77	All Licenses	3,025	2,875	3,000	4,100	3,000
78						
79	Total Licenses	3,025	2,875	3,000	4,100	3,000
80						
81	Public Donations:					
82	Lexington Foundation	6,447	40,234	434,936	77,244	1,800,000
83	Library/Foundation Donations	661	220	2,000	554	1,000
84	Miscellaneous	5,000	900		14,774	
85	Total Public Donations	12,108	41,354	436,936	92,572	1,801,000
86						
87	Sales:					
88	Accident Report Copies	483	1,571	1,000	2,496	2,200
89	Concessions	6,828	29,137	42,000	45,796	42,000
90	Restitution/Witness Fees	184		600	1,100	600
91	Cemetery Spaces	10,800	10,270	7,000	9,400	10,000
92	Sale of Equip/Junk/Other	98,373	85,789	90,000	84,967	90,000
93	Land Sale		1,100			211,000
94						
95	Total Sales	116,668	127,867	140,600	143,759	355,800
96						

GENERAL FUND REVENUE

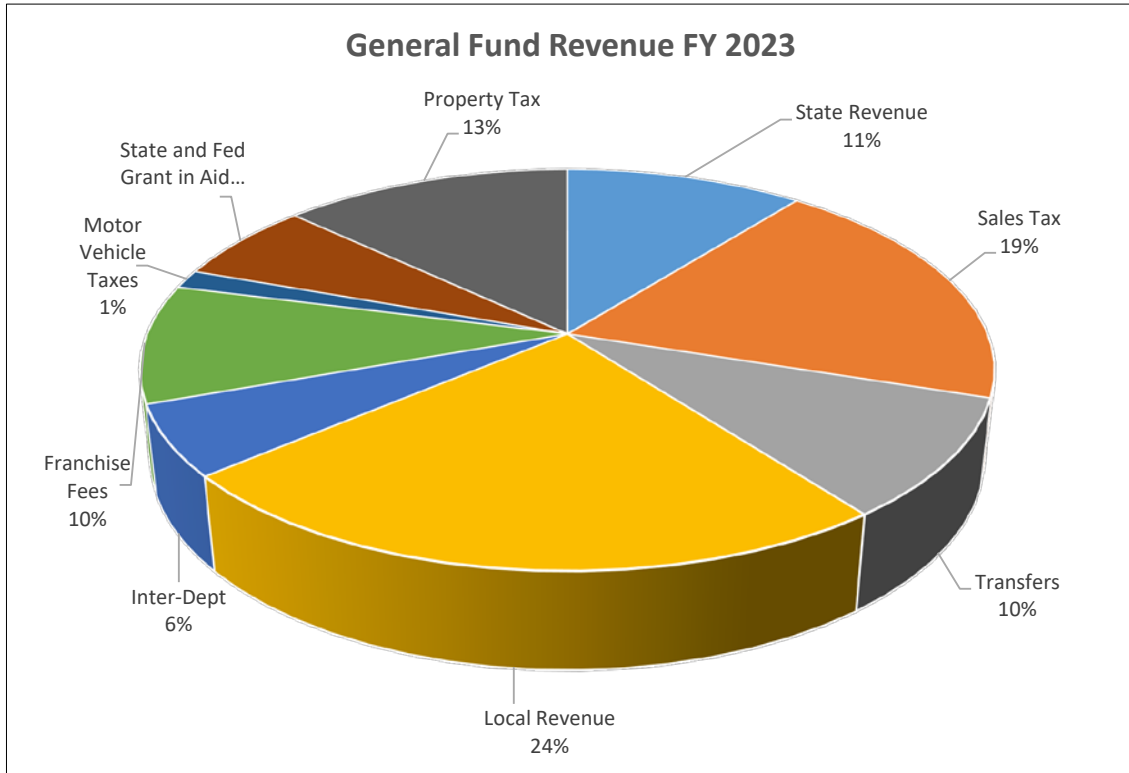
CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2022-2023

LINE	ACCOUNT DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 21-22 ESTIMATE	FY 22-23 BUDGET
97	Other Income:					
98	Interest from Investments	2,231	906	3,000	1,006	1,500
99	Miscellaneous/Other	42,635	4,924	4,000	164,441	4,000
100	Loan/Lease Proceeds				1,190,000	
101						
102	Total Other Income	44,866	5,830	7,000	1,355,447	5,500
103						
104	Grant in Aid - Local					
105	UPRR/Peter Kiewit				10,500	
106	Other Misc Local Grants	1,950	27,309	800,000		40,000
107						
108	Total Grant In Aid - Local	1,950	27,309	800,000	10,500	40,000
109						
110	Total Local Receipts - All Other	2,732,690	2,781,771	3,944,286	4,147,169	4,921,967
111						
112	Grant In Aid - State					
113	NE Dept of Econ Dev	7,500		700,000	307,500	300,000
114	NE Emergency Mgt					
115	NE DEQ / NE DEE					
116	NE Environmental Trust			200,000		276,930
117	NE Housing Trust Fund					
118	Other Misc State Grants					40,000
119						
120	Total Grant In Aid - State	7,500	0	900,000	307,500	616,930
121						
122	Grant In Aid - Federal					
123	CDBG (NE Dept of Econ Dev)					
124	CDBG-Admin Fee (NE Dept of Econ Dev)					
125	EEBG (NE Energy Office)					
126	Federal Econ Dev Admin					
127	Federal Emergency Mgt		11,245			
128	Federal Hwy Admin (NE Dept of Trans)					
129	US Dept of Agriculture					
130	US Dept of HUD (NE Dept of Econ Dev)					
131	US Dept of Justice/COPS/BJA	3,345			1,480	
132	US Forest Service (NE Game & Parks)					175,000
133	Nat Fnd of the Arts (NE Library Comm)	165	1,927	2,200	2,552	2,200
134	Other Misc Federal Grants	11,073	389,694	14,000	19,687	14,000
135						
136	Total Grant In Aid - Federal	14,583	402,866	16,200	23,719	191,200
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	0	0	0	1,200,000
145						

GENERAL FUND REVENUE

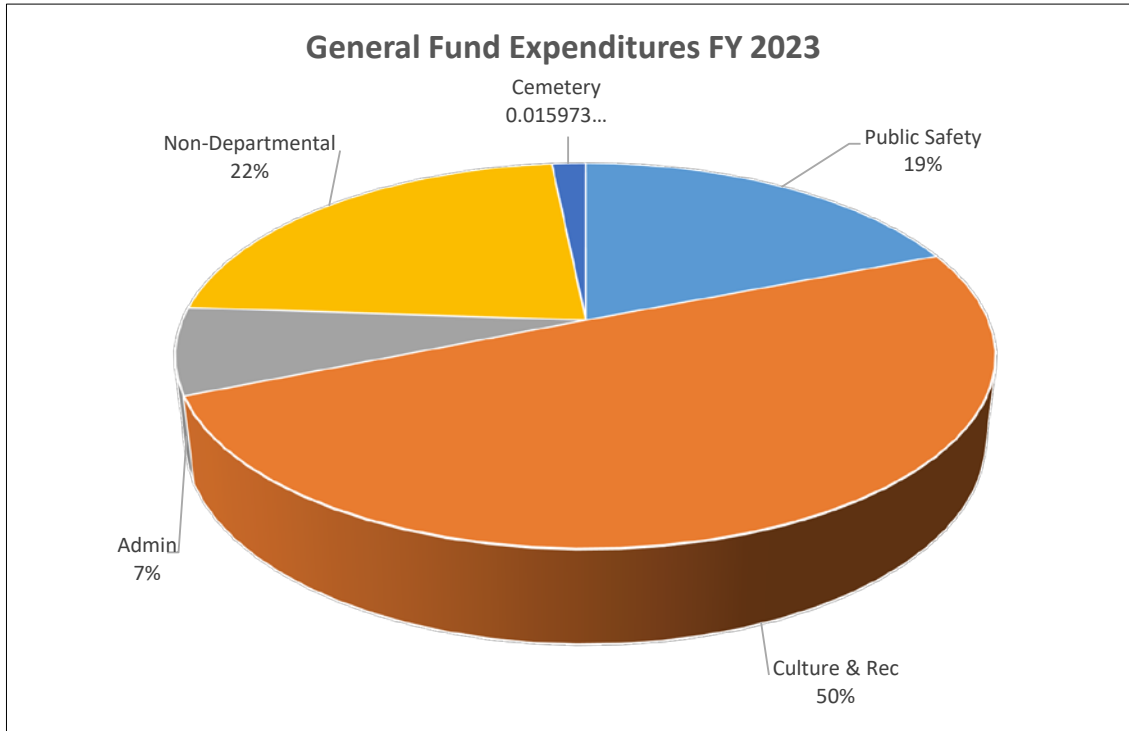
CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2022-2023

LINE	ACCOUNT DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 21-22 ESTIMATE	FY 22-23 BUDGET
146	Local Taxes:					
147	In Lieu Of	555	13,897		555	
148	Personal and Real Property Taxes:					
149	Property Taxes	1,274,888	1,362,800		1,403,015	
150	MV Taxes	172,226	187,312	180,000	187,530	187,000
151	Nameplate Capacity Tax - EL	7,711	2,369		2,617	
152	MV Tax State Share					
153	Carline/Airline	1,058	1,183		1,177	
154						
155	Total Local Taxes	1,456,438	1,567,562	180,000	1,594,894	187,000
156						
157	TOTAL GENERAL FUND REVENUE	7,795,302	8,801,470	8,606,218	10,424,698	10,871,662
158						
159						
160	General Fund Expenditures	7,873,388	7,656,499	10,745,723	9,629,384	13,740,705
161	Less General Fund Revenue	7,795,302	8,801,470	8,606,218	10,424,698	10,871,662
162	Necessary Cash Reserve			1,866,379		2,300,000
163	Less Est Cash on Hand			2,534,311		3,561,143
164						
165	<u>General Fund Tax Summary</u>					
166	Net Property Tax Required			1,471,573		1,607,899
167	1% Collection Fee			14,716		16,079
168	Delinquent Allowance					
169	Total Property Tax Requested			1,486,289		1,623,978
170	Total City Valuation			411,142,170		449,231,318
171	Property Tax Levy			0.361502		0.361502



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**

	<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>FY</u> <u>2027</u>
<u>Police Equipment</u>					
Patrol Cars	110,000	55,000	55,000	55,000	55,000
Subtotal for department	110,000	55,000	55,000	55,000	55,000
<u>Fire & Civil Defense Equipment</u>					
Siren replacement	35,000	25,000	25,000	25,000	25,000
Subtotal for department	35,000	25,000	25,000	25,000	25,000
<u>Parks & Recreation Equipment</u>					
Playground--Recreation Equipment	85,000	35,000	35,000	35,000	35,000
Mower / Maintenance Vehicles & Equipment	85,000	25,000	25,000	25,000	50,000
Subtotal for department	170,000	60,000	60,000	60,000	85,000
<u>Cemetery Equipment</u>					
Mower/Maintenance Equipment	15,000	20,000	15,000	15,000	15,000
Subtotal for department	15,000	20,000	15,000	15,000	15,000
TOTAL FOR FISCAL YEAR	330,000	160,000	155,000	155,000	180,000
<u>Parks & Recreation Capital Improvements</u>					
Park Facility Improvements--General	100,000	100,000	100,000	100,000	100,000
Veterans Pavilion	1,200,000				
Basketball/Soccer Courts--Splash Pads	75,000	75,000	75,000	75,000	75,000
Lexington Raquet Center--Plum Creek Park	2,400,000				
Patriot Lake Improvements	650,000				
Oak Park Improvements	50,000				
Sandoz--Joint Use Green Space		100,000			
Southwest First Addition Parks--Greenspace	90,000				
Subtotal for department	4,565,000	275,000	175,000	175,000	175,000
<u>Cemetery Improvements</u>					
Infrastructure Upgrades	100,000	30,000	30,000	30,000	30,000
Subtotal for department	100,000	30,000	30,000	30,000	30,000
<u>Non-Departmental Capital Improvements</u>					
Opportunity Center--Exterior Improvements	90,000	35,000	35,000	35,000	35,000
City Hall Exterior Rehab	75,000				
City Hall/PD Training Room Renovation	50,000	25,000			
Subtotal for department	215,000	60,000	35,000	35,000	35,000
TOTAL FOR FISCAL YEAR	4,880,000	365,000	240,000	240,000	240,000

DEBT SERVICE FUND

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2022-2023

LINE	DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 21-22 ESTIMATE	FY 22-23 BUDGET
1	Revenue:					
2	Beginning Cash Balance	25,950	46,248	0	57,383	0
3	Assessment Collection	20,298	11,135	933	4,521	1,230
4	Taxes Collected / In Lieu Of					
5	General Fund Transfer	565,161	568,471	207,268	206,297	883,206
6	Street Transfer	782,584	735,531	995,089	994,768	862,999
7	Bond Proceeds		1,525,000	1,520,000	1,520,000	
8						
9						
10	Total Revenue	1,393,993	2,886,385	2,723,290	2,782,969	1,747,435
11						
12	Expenditures:					
13	Paying Agent / Issue Expense		17,385	19,760	16,720	
14	2015 Bond Pmts-Prop Tax Supported	108,250	111,786	100,141	100,141	103,310
15	2016 Highway Allocation Bonds	227,580	229,798	231,668	231,668	0
16	2017 Highway Allocation Bonds	207,935	205,035	206,743	206,743	0
17	2020 Highway Allocation Bonds		3,224	307,190	307,190	310,904
18	2021 Highway Allocation Bonds			4,096	3,775	306,703
19	Loan Payments	803,980	754,159	353,453	353,453	1,026,519
20	Transfers Out		1,507,615	1,500,240	1,563,280	
21						
22	Total Expenditures	1,347,745	2,829,002	2,723,290	2,782,969	1,747,435
23						
24	TOTAL BUDGETED EXPENDITURES	1,347,745	2,829,002	2,723,290	2,782,969	1,747,435
25						
26	Ending Balance	46,248	57,383	(0)	0	0

ECONOMIC DEVELOPMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2022-2023

LINE	ACCOUNT DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 21-22 ESTIMATE	FY 22-23 BUDGET
1	Revenues:					
2	Beginning Cash Balance	507,149	243,269	588,506	585,991	566,179
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	63,200	174,962	139,200	357,629	1,019,500
7	Miscellaneous / Other	5,432	272	6,500	72	100
8						
9	Total Revenue	<u>743,281</u>	<u>586,003</u>	<u>1,401,706</u>	<u>1,111,191</u>	<u>1,753,279</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	500,000		1,401,694	545,000	1,753,267
17	Bond Payments					
18	Loan Payments					
19	Office Expense	12	12	12	12	12
20	Admin / Marketing Costs					
21						
22	Total Expenses	<u>500,012</u>	<u>12</u>	<u>1,401,706</u>	<u>545,012</u>	<u>1,753,279</u>
23						
24	Ending Balance	<u>243,269</u>	<u>585,991</u>	<u>0</u>	<u>566,179</u>	<u>0</u>

CDBG - REUSE

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2022-2023

LINE	ACCOUNT DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 21-22 ESTIMATE	FY 22-23 BUDGET
1	Revenue:					
2	Beginning Cash Balance	7,367	58,247	10,162	10,162	10,188
3	Grant Proceeds	53,439		485,000	39,267	445,733
4	Loan Proceeds					
5	Loan Repayments					135,000
6	Pmts From Other Funds					
7	Sale of Property					
8	Miscellaneous / Other	141	39	40	26	30
9	Transfers In					
10						
11	Total Revenue	60,947	58,286	495,202	49,455	590,951
12						
13	Expenses					
14	Audit / Legal / Publication					
15	Contractual			485,000	39,267	445,733
16	Loans to Other Funds					
17	Payments to NE DED		48,124			
18	Paybacks to Other Funds					
19	Programs / Projects	2,700		10,202		145,218
20	Supplies					
21	Transfers Out					
22						
23	Total Expenses	2,700	48,124	495,202	39,267	590,951
24						
25	Ending Balance	58,247	10,162	0	10,188	0

LEXINGTON REVOLVING LOAN FUND

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2022-2023

LINE	ACCOUNT DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 21-22 ESTIMATE	FY 22-23 BUDGET
1	Revenue:					
2	Beginning Cash Balance	119,560	213,379	342,750	342,755	79,285
3	Grant / Loan Proceeds			300,000		300,000
4	Loan Payments	93,803	129,427	113,842	66,615	193,353
5	Pmts From Other Funds			60,000		60,000
6	Sale of Property					
7	Miscellaneous	17	29		35	
8	Transfers In					
9						
10	Total Revenue	<u>213,379</u>	<u>342,835</u>	<u>816,592</u>	<u>409,405</u>	<u>632,638</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			816,592	330,000	632,638
19	Office Expense		80		120	
20	Transfers Out					
21						
22	Total Expenses	<u>0</u>	<u>80</u>	<u>816,592</u>	<u>330,120</u>	<u>632,638</u>
23						
24	Ending Balance	<u>213,379</u>	<u>342,755</u>	<u>0</u>	<u>79,285</u>	<u>0</u>

MEALS ON WHEELS

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2022-2023

LINE	ACCOUNT DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 21-22 ESTIMATE	FY 22-23 BUDGET
1	Revenue:					
2	Beginning Cash Balance	30,746	27,414	18,344	12,332	9,012
3	AoA Income	36,927	30,766	43,000	29,024	40,000
4	Title XX Income	19,819	17,329	19,000	13,917	17,000
5	USDA Income	9,769	8,427	12,000	9,376	10,000
6	Contribution Income	43,499	35,874	55,000	39,599	50,000
7	Other Income	3,912	2,705	5,000	6,518	5,000
8	U W Income					
9	Donations / Grants	2,686	629		1,633	
10	Misc Income	10	3		2	
11						
12	Total Revenue	147,368	123,148	152,344	112,400	131,012
13						
14	Personal Services					
15	Wages	5,467	6,025	6,613	5,048	5,493
16	Benefits	418	461	506	386	420
17						
18	Total Personal Services	5,886	6,486	7,119	5,434	5,913
19						
20	Operating Expenses					
21	Utilities	6,912	5,465	9,000	6,368	7,000
22	Raw Food	64,569	63,291	76,000	75,793	76,000
23	Other Kitchen	11,276	10,421	12,500	15,225	16,000
24	Conf / Seminar/ Travel					
25	Other Expense	115	26	20,725	165	4,099
26	Contractual	638	127	1,000	102	1,000
27	Equip Exp / Vehicle Repairs	558		1,000	300	1,000
28	Interdepartmental Fees	30,000	25,000	25,000		20,000
29						
30	Total Operating Expenses	114,068	104,330	145,225	97,954	125,099
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	119,953	110,816	152,344	103,388	131,012
41						
42	Ending Balance	27,414	12,332	0	9,012	0

STREET

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2022-2023

LINE	DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 21-22 ESTIMATE	FY 22-23 BUDGET
1	Revenues:					
2	Beginning Cash Balance	430,377	1,225,121	1,693,451	1,584,031	1,630,032
3						
4	Federal Revenue					
5	CDBG (NE Dept of Econ Dev)					
6	CDBG-Admin Fee (NE Dept of Econ Dev)					
7	Federal Econ Dev Admin					
8	Federal Hwy Admin (NE Dept of Trans)		174,366	0	75,634	0
9						
10	Total Federal Revenue	0	174,366	0	75,634	0
11						
12	State Revenue					
13	Highway Allocation	1,146,835	1,309,124	1,161,922	1,161,922	1,325,394
14	Incentive Payment	7,000	7,000	7,000	7,000	7,000
15	Motor Vehicle Fees	85,540	88,847	87,000	92,417	90,000
16	Maintenance Contract #16	22,260	22,260	22,260	22,260	22,260
17	NE DEQ-Scrap Tire					
18	NE Emergency Mgt					
19	NE Road Fund Purchase Program	209,483	219,649	208,043	204,628	230,016
20	Total State Revenue	1,471,117	1,646,880	1,486,225	1,488,227	1,674,670
21						
22	Local Revenue					
23	Interest Income	1,224	698	800	243	800
24	Loan/Lease Proceeds					
25	Inter-Dept Service Fees	67,823	67,823	82,515	82,515	82,515
26	Fuel Sold to Other Departments	50,891	112,175	100,000	139,900	130,000
27	Miscellaneous/Other	221,435	194,025	208,948	141,375	224,698
28	Lexington Foundation			50,000		50,000
29	Total Local Revenue	341,372	374,720	442,263	364,033	488,013
30						
31	Contracts & Rents:					
32	Dawson County RTSD					
33	Other Contracts	10,178				
34	State Contracts					
35	Total Contracts & Rents:	10,178	0	0	0	0
36						
37	Fund Transfers:					
38	Debt Service		1,507,615	1,500,240	1,563,280	
39	Econ Develop STS Fund - In					
40	Electric Fund - In					
41	General Fund					
42	General Fund - MV Prorate	3,794	4,006	3,400	4,444	3,000
43	General Fund - MV Sales Tax	299,520	353,390	300,000	362,835	330,000
44	General Fund - MV Taxes	172,004	187,312	180,000	187,530	187,000
45	General Fund - Reg Sales Tax	600,725	150,000	150,000	150,000	350,000
46	Sanitation Fund - In		19,374			
47	Water Fund - In		9,687			
48	Sewer Fund - In					
49	Total Fund Transfers	1,076,044	2,231,384	2,133,640	2,268,089	870,000
50						
51	Total Revenue	3,329,088	5,652,472	5,755,580	5,780,014	4,662,715

STREET

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2022-2023

LINE	DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 21-22 ESTIMATE	FY 22-23 BUDGET
52	Personal Services					
53	Wages	438,036	471,781	467,212	458,159	466,865
54	Benefits	233,026	265,688	245,767	311,549	272,593
55						
56	Total Personal Services	671,062	737,469	712,979	769,708	739,458
57						
58	Operating Expenses					
59	Communications	87		1,500	100	1,500
60	Utilities	68,378	66,035	87,000	73,720	87,000
61	Insurance					
62	Conference & Seminars	379		500	400	500
63	Municipal Dues					
64	Employee Dues			500	370	500
65	Promotional Expense					
66	Audit/Legal Expense	2,101	1,965	4,500	5,340	5,000
67	Election Expense					
68	Contractual Expense	48,058	72,625	65,000	69,827	70,000
69	Publication	456		500		500
70	Building Repairs	4,397	6,124	11,000	10,168	11,000
71	Vehicle O & M	20,314	20,060	52,000	23,638	52,000
72	Equipment O & M	69,723	75,950	147,700	148,110	152,668
73	Grounds Maintenance	4,716	2,401	35,000	2,000	35,000
74	Miscellaneous Expense	573	6,015	2,000	1,500	2,000
75	Street Repairs	126,154	156,266	200,000	191,861	200,000
76	Fuel for Resale	54,634	123,551	100,000	149,628	100,000
77	Projects			832,312		491,589
78	Total Operating Expenses	399,971	530,993	1,539,512	676,662	1,209,257
79						
80	Non-Operating Expenses					
81	Supplies	53,801	77,745	61,000	50,902	61,000
82	Equipment Rental	6,275	10,064	10,000	400	10,000
83	Capital -- Equip/Furn/Veh	131,685	171,338	50,000	175,023	160,000
84	Capital -- Real Property	58,589	1,786,108	2,387,000	1,482,519	1,620,000
85	Transfers - Out	782,584	754,724	995,089	994,768	862,999
86						
87						
88	Total Non-Operating Expenses	1,032,934	2,799,979	3,503,089	2,703,612	2,713,999
89						
90	TOTAL BUDGETED EXPENSES	2,103,966	4,068,440	5,755,580	4,149,982	4,662,714
91						
92	Ending Balance	1,225,121	1,584,031	0	1,630,032	0

STREET

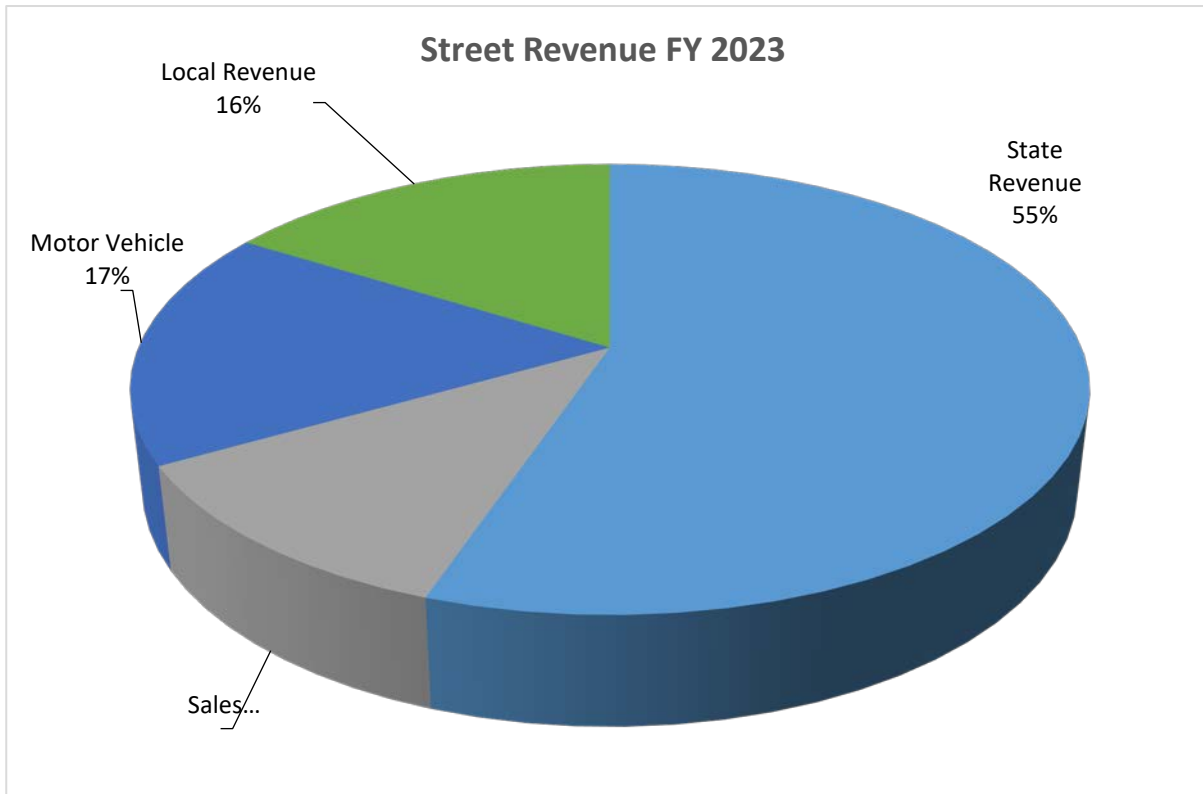
Program Description:

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 2021	BUDGET 2022	ESTIMATE 2022	BUDGET 2023
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

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>2023</u>	<u>FY</u> <u>2024</u>	<u>FY</u> <u>2025</u>	<u>FY</u> <u>2026</u>	<u>FY</u> <u>2027</u>
<u>Equipment</u>					
Street Sweeper				200,000	
Dump Truck		75,000		75,000	
Fleet Truck	20,000	20,000	20,000	20,000	20,000
Snow Plows		10,000		10,000	
Light Duty Tractor/vehicles	35,000	35,000	35,000	35,000	35,000
Vac Truck		105,000			
TOTAL FOR FISCAL YEAR	160,000	140,000	55,000	340,000	55,000

<u>Capital Projects</u>					
Southwest Additions--Additional Phases		450,000			
15th Street Turnaround	30,000				
Grant Street Intersections--7th and 8th		200,000			
Joint County Road--Drainage Projects	100,000	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		
Prescott & Revere Circle Improvements	500,000				
Hike-Bike Trail Segments	200,000	200,000	200,000	200,000	200,000
Intersection & Panel Improvements	150,000	150,000	150,000	150,000	150,000
West Frontier Street				490,000	
St. Ann's Second Addition Improvements			500,000		500,000
20th & Polk Streets Reconstruction					725,000
South Adams--Prospect to Frontier				750,000	
Wycoff Addition Improvements	100,000	200,000	200,000		
East Lexington Viaduct Project	300,000	300,000			
Highway 283--South Beautification (phase 4)	40,000	40,000	40,000	40,000	
Taft Street--Prospect to Frontier	200,000				750,000
East Walnut paving				900,000	
Taft Street--6th to 13th			325,000		
Airport Road--20th North to Corporate Limits			130,000		
TOTAL FOR FISCAL YEAR	1,620,000	1,640,000	2,145,000	2,630,000	2,425,000

HEALTH FUND

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2022-2023

LINE	ACCOUNT DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 21-22 ESTIMATE	FY 22-23 BUDGET
1	Revenue:					
2	Beginning Cash Balance	84,681	173,813	165,940	124,126	364,118
3	From City of Lex	800,670	838,855	765,000	1,097,174	780,000
4	Transfers In					
5	Reimbursement from Ins	287,503	158,876	145,000	844,407	258,420
6	125 Plan Refund	1,226			521	
7	Employee Paid Premiums	18,814	22,018	23,530	24,710	25,500
8	Miscellaneous Income	9	11		17	
9						
10	Total Revenue	<u>1,192,904</u>	<u>1,193,573</u>	<u>1,099,470</u>	<u>2,090,956</u>	<u>1,428,038</u>
11						
12	Expenses:					
13	125 Admin Fees	2,479	2,479	3,000	2,479	3,000
14	Hospital	678,412	771,694	600,000	1,097,225	825,000
15	Doctor/Ambulance	243,363	191,595	280,000	513,937	315,000
16	Medicine	69,688	75,587	82,000	77,083	80,000
17	Administrative Cost	439	381	1,000	4,156	4,000
18	Flu Shots	3,948	4,631	5,000	5,548	6,000
19	Testing	1,438	204	2,000	1,000	1,000
20	AFLAC / Dental Premiums	19,314	22,263	25,920	24,789	25,920
21	Other Expenses	11	613	100,550	620	168,118
22	Wellness Program					
23						
24						
25	Total Expenses	<u>1,019,091</u>	<u>1,069,447</u>	<u>1,099,470</u>	<u>1,726,837</u>	<u>1,428,038</u>
26						
27	Ending Balance	<u>173,813</u>	<u>124,126</u>	<u>0</u>	<u>364,118</u>	<u>0</u>

ELECTRIC DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2022-2023

LINE	ACCOUNT DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 21-22 ESTIMATE	FY 22-23 BUDGET
1	Operating Revenue:					
2	Beginning Cash Balance	3,425,228	3,380,102	5,054,504	4,862,374	5,510,121
3	Sales of Electricity					
4	Basic Residential	2,428,976	2,378,411	2,515,526	2,385,261	2,409,114
5	All Electric	2,659,240	2,680,265	2,693,889	2,730,334	2,757,637
6	Commercial Small	1,422,569	1,515,969	1,520,396	1,549,070	1,564,561
7	Commercial Large	1,787,913	1,846,516	1,856,784	1,922,701	1,941,928
8	Commercial Heat	219,972	220,642	223,341	219,418	221,612
9	Industrial	7,909,310	8,940,926	8,850,000	9,043,505	8,925,000
10	Yard Lights	11,121	10,920	11,000	10,141	11,000
11	Irrigation	35,025	25,662	32,000	30,261	32,000
12	Municipal	414,312	502,777	517,187	480,643	485,449
13	Street Lights	53,807	55,287	56,000	55,171	56,000
14	AMI Fee	52,020	52,748	53,000	53,071	53,000
15	Total Sales of Electricity	<u>16,994,266</u>	<u>18,230,122</u>	<u>18,329,123</u>	<u>18,479,576</u>	<u>18,457,301</u>
16						
17	Other Sales					
18	Facility Charges	13,857				
19	Reconnect Fees	21,487	28,165	24,000	29,002	24,000
20	Penalties	32,347	129,646	123,000	128,308	115,000
21	Billing Fees	33,049	126,126	123,000	118,879	115,000
22	Other / Misc Sales	13,206	6,392	20,000	6,006	20,000
23	Sale of Merch/Labor	52,732	40,251	41,000	113,722	41,000
24	Sales Tax Billed Coll Fee	900	900	900	900	900
25	DPPD Lease	73,466				
26	NPPD Energy Efficiency	47,196	65,486	42,000	81,952	42,000
27	Total Other Sales	<u>288,239</u>	<u>396,965</u>	<u>373,900</u>	<u>478,769</u>	<u>357,900</u>
28						
29	Total Operating Revenue	<u>20,707,732</u>	<u>22,007,189</u>	<u>23,757,527</u>	<u>23,820,719</u>	<u>24,325,322</u>
30						
31	Personal Services					
32	Wages	274,295	270,280	270,827	269,552	279,362
33	Benefits	110,187	114,610	106,411	132,030	118,730
34	Total Personal Services	<u>384,482</u>	<u>384,890</u>	<u>377,238</u>	<u>401,582</u>	<u>398,092</u>
35						
36	Operating Expenses:					
37	Wholesale Power Purchased	11,948,108	12,156,549	12,500,000	12,281,237	12,500,000
38	Power Purchase - IGS	456,139	434,823	450,000	460,580	450,000
39	Power Purchase - ARK/SOL		49,303	150,000	146,233	150,000
40						
41	Transmission/Distribution O & M					
42	Equipment / Vehicle		1,170	8,000	1,565	8,000
43	Inventory / Lines / Metering	95,181	195,465	150,000	177,664	150,000
44	Maint / Misc	19,327	42,424	25,000	24,036	25,000
45	Outside Services	113,984	74,752	50,000	108,118	60,000
46	NPPD O & M	1,006,701	1,055,561	1,005,000	1,104,388	1,010,000
47	Total O & M Expense	<u>1,235,192</u>	<u>1,369,372</u>	<u>1,238,000</u>	<u>1,415,771</u>	<u>1,253,000</u>
48						

ELECTRIC DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2022-2023

LINE	ACCOUNT DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 21-22 ESTIMATE	FY 22-23 BUDGET
49	Administrative Expense					
50	Advertising/Promotion	30,681	30,383	35,000	33,000	35,000
51	Franchise Fees	858,410	928,113	916,456	923,979	922,865
52	Incentives/Rebates	97,298	104,943	75,000	109,801	75,000
53	Interdepartmental Fees	522,159	522,159	522,159	522,159	522,159
54	Miscellaneous	18,535	21,194	22,000	22,379	23,000
55	Office/Data Processing	148,508	176,290	200,000	199,960	200,000
56	Outside Services	994	1,078	20,000	40,374	20,000
57	Total Administrative Expense	<u>1,676,585</u>	<u>1,784,160</u>	<u>1,790,615</u>	<u>1,851,652</u>	<u>1,798,024</u>
58						
59	Total Operating Expense	<u>15,700,506</u>	<u>16,179,096</u>	<u>16,505,853</u>	<u>16,557,055</u>	<u>16,549,116</u>
60						
61	Operating Income	<u>5,007,227</u>	<u>5,828,093</u>	<u>7,251,674</u>	<u>7,263,664</u>	<u>7,776,206</u>
62						
63	Non-Operating Income					
64	Bond/Loan Proceeds					
65	Interest	653	299	2,500	343	500
66	Other	24,651	28,764	28,286	38,060	29,716
67	Tax Increment Financing					
68	Sale of Assets					
69	Transfers In	7,711	31,159		2,617	133,600
70	Federal Funds					
71	State Funds					
72						
73	Total Non-Operating Income	<u>33,015</u>	<u>60,223</u>	<u>30,786</u>	<u>41,020</u>	<u>163,816</u>
74						
75	Non-Operating Expense					
76	Bond / Note Interest	46,292	40,738	34,527	34,527	28,005
77	Bond / Note Principal	252,991	263,580	282,969	282,969	278,830
78	Paying Agent/Issuance Costs					
79	Transfers Out					
80	Other	273	65		1,190,065	1,200,000
81	Capital - Real	1,360,585	608,566	1,430,000	287,003	805,000
82	Capital - Other		112,993			
83	Total Non-Operating Expense	<u>1,660,140</u>	<u>1,025,942</u>	<u>1,747,496</u>	<u>1,794,564</u>	<u>2,311,835</u>
84						
85	Ending Balance	<u>3,380,102</u>	<u>4,862,374</u>	<u>5,534,964</u>	<u>5,510,121</u>	<u>5,628,187</u>

WATER DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2022-2023

LINE DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 21-22 ESTIMATE	FY 22-23 BUDGET
1 Operating Revenue:					
2 Beginning Cash Balance	614,799	1,537,597	1,715,342	1,425,748	1,574,551
3 Sales of Water					
4 Residential Metered	872,400	908,119	915,400	934,062	923,500
5 Flat Rate / Multi-Family	97,844	104,226	104,000	105,445	104,000
6 Commercial Metered	258,733	276,120	270,000	286,742	280,000
7 Industrial Metered	356,716	367,507	370,000	368,232	370,000
8 Total Sales of Water	<u>1,585,694</u>	<u>1,655,972</u>	<u>1,659,400</u>	<u>1,694,481</u>	<u>1,677,500</u>
9					
10 Other Sales					
11 Facility Charges					
12 Miscellaneous Income	9,165	6,877	8,900	7,932	8,900
13 Sale of Merch/Labor	11,032	18,223	4,000	5,258	4,000
14 Tap Fees/AMI Fee	54,463	49,848	50,000	47,316	50,000
15 Total Other Sales	<u>74,661</u>	<u>74,948</u>	<u>62,900</u>	<u>60,506</u>	<u>62,900</u>
16					
17 Total Operating Revenue	<u>2,275,153</u>	<u>3,268,516</u>	<u>3,437,642</u>	<u>3,180,735</u>	<u>3,314,951</u>
18					
19 Personal Services					
20 Wages	299,470	297,154	288,386	309,356	309,513
21 Benefits	205,102	226,484	205,717	268,997	232,151
22 Total Personal Services	<u>504,573</u>	<u>523,638</u>	<u>494,103</u>	<u>578,353</u>	<u>541,664</u>
23					
24 Operating Expenses:					
25 Operation/Maintenance					
26 Power Purchase/Utilities	185,090	193,028	185,000	192,890	187,000
27 Equipment/Vehicle Expense	71,773	193,166	160,000	97,750	100,000
28 Inventory & Supplies	70,884	85,824	75,000	123,763	80,000
29 Miscellaneous	1,077	1,699	10,000	9,514	10,000
30 Outside Services	67,983	87,727	50,953	65,491	55,500
31 Total Operation/Maintenance	<u>396,808</u>	<u>561,444</u>	<u>480,953</u>	<u>489,408</u>	<u>432,500</u>
32					
33 Administrative Expense					
34 Advertising/Promotion	2,935	2,883	5,000	3,350	5,000
35 Franchise Fees	75,394	85,271	82,970	84,724	83,875
36 Incentives/Rebates					
37 Interdepartmental Fees	175,582	175,582	181,443	181,443	181,443
38 Miscellaneous	1,653	1,847	4,000	1,906	4,000
39 Office/Data Processing	20,142	14,545	30,330	19,841	30,330
40 Outside Services	0	0	18,000	600	18,000
41 Total Administrative Expense	<u>275,706</u>	<u>280,128</u>	<u>321,743</u>	<u>291,864</u>	<u>322,648</u>
42					
43 Total Operating Expense	<u>1,177,086</u>	<u>1,365,209</u>	<u>1,296,800</u>	<u>1,359,626</u>	<u>1,296,813</u>
44					
45 Operating Income	<u>1,098,067</u>	<u>1,903,307</u>	<u>2,140,841</u>	<u>1,821,110</u>	<u>2,018,138</u>
46					

WATER DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2022-2023

LINE DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 21-22 ESTIMATE	FY 22-23 BUDGET
47 Non-Operating Income					
48 Bond/Loan Proceeds	1,370,000				
49 Interest	543	215	4,000	261	1,000
50 Other	37,325	37,812	74,667	53,947	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>1,407,868</u>	<u>38,027</u>	<u>78,667</u>	<u>54,208</u>	<u>75,667</u>
57					
58 Non-Operating Expense					
59 Bond/Note Interest	7,114	25,058	23,910	23,910	22,720
60 Bond / Note Principal		85,000	85,000	85,000	85,000
61 Paying Agent/Issuance Costs	18,495				
62 Due to Street	23,285	23,285	23,285	23,285	23,285
63 Transfers Out		29,304			
64 Capital - Real	890,489	343,274	75,000	168,572	200,000
65 Capital - Other	28,956	9,665	20,000		20,000
66 Total Non-Operating Expense	<u>968,339</u>	<u>515,586</u>	<u>227,195</u>	<u>300,767</u>	<u>351,005</u>
67					
68 Ending Balance	<u>1,537,597</u>	<u>1,425,748</u>	<u>1,992,313</u>	<u>1,574,551</u>	<u>1,742,800</u>

SEWER DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2022-2023

LINE DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 21-22 ESTIMATE	FY 22-23 BUDGET
1 Operating Revenue:					
2 Beginning Cash Balance	(264,239)	(501,345)	(907,143)	(1,505,086)	(1,277,052)
3 Income from Services					
4 Residential Use Fee	1,054,629	1,085,567	1,070,000	1,104,816	1,100,000
5 Commercial Use Fee	299,911	316,307	315,000	321,436	317,000
7 Industrial Use Fees	643,976	646,279	650,000	654,657	650,000
6 Facility Charges		9,600	9,600	9,600	9,600
8 Total Income from Services	<u>1,998,515</u>	<u>2,057,752</u>	<u>2,044,600</u>	<u>2,090,509</u>	<u>2,076,600</u>
9					
10 Other Sales					
11 Sales of Merch/Tap Fees	33,308	9,091	9,000	10,550	9,000
12 Misc Sales/Lease	8,103	7,102	9,000	7,864	9,000
13 Total Other Sales	<u>41,410</u>	<u>16,193</u>	<u>18,000</u>	<u>18,414</u>	<u>18,000</u>
14					
15 Total Operating Revenue	<u>1,775,687</u>	<u>1,572,600</u>	<u>1,155,457</u>	<u>603,837</u>	<u>817,548</u>
16					
17 Personal Services					
18 Wages	293,189	295,653	295,526	297,099	307,415
19 Benefits	127,687	134,511	125,221	156,265	138,739
20 Total Personal Services	<u>420,876</u>	<u>430,164</u>	<u>420,747</u>	<u>453,364</u>	<u>446,154</u>
21					
22 Operating Expenses:					
23 Operation/Maintenance					
24 Power Purchase / Utilities	187,311	184,561	192,000	166,102	192,000
25 Equipment/Vehicle Expense	47,509	107,042	60,000	70,405	60,000
26 Inventory & Supplies	44,433	19,398	40,000	32,688	40,000
27 Miscellaneous	75,458	143,060	55,000	55,928	55,000
28 Outside Services	163,231	92,992	181,000	195,196	181,000
29 Total Operation/Maintenance	<u>517,942</u>	<u>547,054</u>	<u>528,000</u>	<u>520,319</u>	<u>528,000</u>
30					
31 Administrative Expense					
32 Advertising/Promotion					
33 Franchise Fees	99,743	102,493	102,230	104,525	103,830
34 Incentives/Rebates					
35 Interdepartmental Fees	185,898	39,069	47,900	47,900	47,900
36 Miscellaneous	7,373	2,107	10,000	1,234	10,000
37 Office/Data Processing	13,976	12,953	17,990	17,545	17,990
38 Outside Services	12,294	2,772	9,000	2,790	9,000
39 Total Administrative Expense	<u>319,285</u>	<u>159,395</u>	<u>187,120</u>	<u>173,994</u>	<u>188,720</u>
40					
41 Total Operating Expense	<u>1,258,104</u>	<u>1,136,612</u>	<u>1,135,867</u>	<u>1,147,677</u>	<u>1,162,874</u>
42					
43 Operating Income	<u>517,583</u>	<u>435,988</u>	<u>19,590</u>	<u>(543,841)</u>	<u>(345,326)</u>

SEWER DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2022-2023

LINE DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 21-22 ESTIMATE	FY 22-23 BUDGET
44					
45 Non-Operating Income					
46 Bond/Loan Proceeds			10,300,000		6,911,890
47 Interest					
48 Other	28,311	7,847	55,717	103,862	55,717
49 Tax Increment Financing					
50 Sale of Assets				8,780	
51 Transfers In		19,617			
52 Federal Funds				346,923	
53 State Funds				3,046,187	
54 Total Non-Operating Income	<u>28,311</u>	<u>27,464</u>	<u>10,355,717</u>	<u>3,505,752</u>	<u>6,967,607</u>
55					
56 Non-Operating Expense					
57 Bond/Note Interest	117,502	87,492	42,519	42,519	32,041
58 Bond Principal	832,509	847,172	1,115,645	1,129,181	1,057,150
59 Note Principal					
60 Paying Agent/Issue Expense	500	500	500	21,110	500
61 Due to Street	23,285	23,285	23,285	23,285	23,285
62 Other / Reserve			500,000		
63 Capital - Real	61,845	996,629	9,800,000	3,022,868	6,850,000
64 Capital - Other	11,598	13,460			
65 Total Non-Operating Expense	<u>1,047,239</u>	<u>1,968,538</u>	<u>11,481,949</u>	<u>4,238,963</u>	<u>7,962,976</u>
66					
67 Ending Balance	<u>(501,345)</u>	<u>(1,505,086)</u>	<u>(1,106,642)</u>	<u>(1,277,052)</u>	<u>(1,340,695)</u>

LEXUS CAPITAL IMPROVEMENT PLAN - 5 YEAR

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2021-2022

	<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>FY</u> <u>2027</u>
<u>Electric</u>					
NW Additions	110,000				
SW Additions	45,000			125,000	125,000
NE Additions	50,000				
North Additions				250,000	250,000
South Substation				2,000,000	
Miscellaneous Improvements	200,000	200,000	200,000	200,000	200,000
Adams Sub Feeder Conversion	200,000	200,000			
Kugler Sub Feeder Conversions	200,000	200,000			
Department Total	805,000	600,000	200,000	2,575,000	575,000

Water

Water Extension--East Addition		100,000		100,000	100,000
Water Extension--North Additions				250,000	250,000
Well Development/Upgrades	200,000		600,000	600,000	
East Business Park Main Extension		100,000			125,000
Vehicle/Equipment Replacement	20,000	20,000	20,000	20,000	20,000
Department Total	220,000	220,000	620,000	970,000	495,000

Sewer

Sewer Extension--East Addition			200,000		200,000
Sewer Extension--North Additions				500,000	
Headworks & Primary Clarifiers	5,800,000				
Digester Rehab & Solids Dewatering	1,000,000				
General WWTP Improvements	50,000	50,000	50,000	50,000	50,000
Department Total	6,850,000	50,000	250,000	550,000	250,000

American Rescue Plan Act

Lining Sewer Mains--NW Area	65,000				
Solids Dewatering Improvements--WWTP	824,735				
Polk Street lift station/force main	350,000				
Department Total	1,239,735	0	0	0	0

SANITATION

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2022-2023

LINE	DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 21-22 ESTIMATE	FY 22-23 BUDGET
1	Revenue:					
2	Beginning Cash Balance	190,485	192,136	197,344	170,092	195,194
3	Collection Fee	538,257	541,576	538,600	561,546	560,000
4	Administration Fee					
5	Transfers In					
6	Miscellaneous	20	19		17	
7						
8	Total Revenue	<u>728,762</u>	<u>733,731</u>	<u>735,944</u>	<u>731,655</u>	<u>755,194</u>
9						
10	Expenses:					
11	Personnel					
12	School/Promotion					
13	Supplies	336		100		100
14	Sanitation Expense	497,935	513,675	500,000	505,876	508,000
15	Contractual	555	589	1,100	586	1,000
16	Transfers Out	10,000	49,374	30,000	30,000	30,000
17	Capital Outlay	27,800		110,000		110,000
18	Other			94,744		106,094
19						
20	Total Expenses	<u>536,626</u>	<u>563,639</u>	<u>735,944</u>	<u>536,461</u>	<u>755,194</u>
21						
22						
23	Ending Balance	<u>192,136</u>	<u>170,092</u>	<u>0</u>	<u>195,194</u>	<u>0</u>

LANDFILL

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2022-2023

LINE	DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 21-22 ESTIMATE	FY 22-23 BUDGET
1	Revenue:					
2	Beginning Cash Balance	263,083	255,208	266,218	274,287	288,721
3	Transfer in From General Fund					
4	Transfer in From Sanitation	10,000	30,000	30,000	30,000	30,000
5	Miscellaneous	649	640	650	681	650
7						
8	Total Revenue	273,732	285,848	296,868	304,967	319,371
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	18,524	11,562	21,000	16,246	21,000
25	Publication Expense					
26	Building Repair					
27	Vehicle O&M					
28	Equipment O&M					
29	Grounds Maintenance					
30						
31	Total Operating Expenses	18,524	11,562	21,000	16,246	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	18,524	11,562	21,000	16,246	21,000
44						
45	Required Reserve			275,868		298,371
46						
47						
48						
49	Ending Balance	255,208	274,287	0	288,721	0

AMBULANCE

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2022-2023

LINE DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 21-22 ESTIMATE	FY 22-23 BUDGET
1 Revenue:					
2 Beginning Cash Balance	171,681	161,886	146,672	160,858	131,229
3 Fees	61,955	64,303	70,000	75,069	70,000
4 Miscellaneous	355	346	200	305	300
5 Lease / Loan / Sale					200,000
6 Federal Revenue	2,639				
7 State Revenue					
8 Miscellaneous	1,471	3,784		1,555	
9					
10 Total Revenue	<u>238,101</u>	<u>230,319</u>	<u>216,872</u>	<u>237,786</u>	<u>401,529</u>
11					
12 Operating Expenses					
13 Communications	3,023	1,294	6,000	4,032	6,000
14 Conference / Seminars	1,509	3,282	6,000	10,010	8,000
15 Contractual Expense	15,332	10,495	25,000	25,253	28,000
16 Insurance	3,369	2,813	6,000	3,500	6,000
17 Interdepartment Service Fee	21,459	21,459	22,925	21,794	22,925
18 Vehicle / Equip / O&M	1,794	1,777	7,000	6,106	7,000
19 Supplies / LVFD Funding	29,729	26,673	36,000	34,512	36,000
20 Miscellaneous		1,669	2,000	1,350	2,000
21 Other			105,947		85,604
22					
23 Total Operating Expenses	<u>76,215</u>	<u>69,461</u>	<u>216,872</u>	<u>106,557</u>	<u>201,529</u>
24					
25 Non-Operating Expenses					
26 Interest Expense					
27 Equipment Payment/Lease					
28 Capital - Equipment					200,000
29 Capital - Real Property					
30					
31					
32 Total Non-Operating Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>200,000</u>
33					
34 Total Expenses	<u>76,215</u>	<u>69,461</u>	<u>216,872</u>	<u>106,557</u>	<u>401,529</u>
35					
36 Ending Balance	<u>161,886</u>	<u>160,858</u>	<u>0</u>	<u>131,229</u>	<u>0</u>

AMERICAN RESCUE PLAN ACT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2022-2023

LINE	DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 21-22 ESTIMATE	FY 22-23 BUDGET
1	Operating Revenue:					
2	Beginning Cash Balance		0	895,115	895,095	1,239,735
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>895,115</u>	<u>895,095</u>	<u>1,239,735</u>
16						
17	Personal Services					
18	Wages					
19	Benefits					
20	Total Personal Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
21						
22	Operating Expenses:					
23	Operation/Maintenance					
24	Power Purchase / Utilities					
25	Equipment/Vehicle Expense					
26	Inventory & Supplies					
27	Miscellaneous					
28	Outside Services					
29	Total Operation/Maintenance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
30						
31	Administrative Expense					
32	Advertising/Promotion					
33	Franchise Fees					
34	Incentives/Rebates					
35	Interdepartmental Fees					
36	Miscellaneous					
37	Office/Data Processing		20		121	
38	Outside Services					
39	Total Administrative Expense	<u>0</u>	<u>20</u>	<u>0</u>	<u>121</u>	<u>0</u>
40						
41	Total Operating Expense	<u>0</u>	<u>20</u>	<u>0</u>	<u>121</u>	<u>0</u>
42						
43	Operating Income	<u>0</u>	<u>(20)</u>	<u>895,115</u>	<u>894,974</u>	<u>1,239,735</u>

AMERICAN RESCUE PLAN ACT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2022-2023

LINE DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 21-22 ESTIMATE	FY 22-23 BUDGET
44					
45 Non-Operating Income					
46 Bond/Loan Proceeds					
47 Interest					
48 Other					
49 Tax Increment Financing					
50 Sale of Assets					
51 Transfers In					
52 Federal Funds		895,116	895,115	895,115	
53 State Funds					
54 Total Non-Operating Income	0	895,116	895,115	895,115	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			895,115	550,354	1,239,735
64 Capital - Other					
65 Total Non-Operating Expense	0	0	895,115	550,354	1,239,735
66					
67 Ending Balance	0	895,095	895,115	1,239,735	0

TAX INCREMENT FINANCING

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2022-2023

LINE	ACCOUNT DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 21-22 ESTIMATE	FY 22-23 BUDGET
1	Revenue:					
2	Beginning Cash Balance	360,011	271,647	259,611	269,059	229,034
3	TIF - Dawson Co Treasurer	512,105	421,149	584,118	522,406	572,135
4	From Developers--CDA	56,272	0	35,000	29,028	35,000
5	Interest / Other	85	22	50	18	25
6						
7	Total Revenue	<u>928,473</u>	<u>692,818</u>	<u>878,779</u>	<u>820,511</u>	<u>836,194</u>
8						
9	Expenses					
10	Pmts to Security First Bank					
11	Payments to CDA	489,558	341,128	579,118	410,835	572,135
12	Pmts to Developers					
13	Pmts to Utilities					
14	Pmts to General Fund	40,000			160,642	
15	Pmts to Street	127,268	74,363	20,000	20,000	20,000
16	Misc Expenses		8,268			
17	Project Costs			279,661		244,059
18						
19						
20	Total Expenses	<u>656,826</u>	<u>423,759</u>	<u>878,779</u>	<u>591,477</u>	<u>836,194</u>
21						
22	Ending Balance	<u>271,647</u>	<u>269,059</u>	<u>0</u>	<u>229,034</u>	<u>0</u>

REFUND TO SCHOOLS

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2022-2023

LINE	ACCOUNT DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 21-22 ESTIMATE	FY 22-23 BUDGET
1	Revenues:					
2	Est Beginning Cash Balance	0	0	0	0	0
3	Tobacco License	240	270	300	300	300
4	Liquor License	4,225	4,150	5,000	4,425	5,000
5						
6	Total Revenues	4,465	4,420	5,300	4,725	5,300
7						
8	Expenses:					
9	Refund to Schools	4,465	4,420	5,300	4,725	5,300
10						
11	Total Expenses	4,465	4,420	5,300	4,725	5,300
12						
13	Ending Balance	0	0	0	0	0

COMMUNITY DEVELOPMENT AGENCY

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2022-2023

LINE	ACCOUNT DESCRIPTION	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 21-22 ESTIMATE	FY 22-23 BUDGET
1	Revenues:					
2	Beginning Cash Balance	32,444	380,617	363,918	49,095	467,073
3	Bond / Loan Proceeds		250,000	480,000		700,000
4	Land/Facility Payments					
5	Administration Fees					
6	TIF Receipts	489,558	341,128	579,118	410,835	572,135
7	Repayment of Fees					
8	General Fund Support	50,000	50,000	50,000	50,000	50,000
9	Misc Revenue	359,299	70,017	1,103,000	691,940	1,403,000
10						
11	Total Revenues	<u>931,301</u>	<u>1,091,763</u>	<u>2,576,036</u>	<u>1,201,870</u>	<u>3,192,208</u>
12						
13	Expenses:					
14	Contractual/Legal	24,462	18,406		9,731	
15	Administration Fees					
16	Conference/Seminars					
17	Utilities					
18	Publication/Filing					
19	Misc Expense	6,638	420	150	1,364	500
20	Loan Payments	22,138	22,802	514,190	273,553	724,190
21	City Project Payments	467,420	306,347		387,349	
22	Programs/Projects	22,819	55,892	1,461,696	17,312	1,767,518
23	Capital - Other	7,207	638,801	600,000	45,489	700,000
24						
25						
26	Total Expenses	<u>550,684</u>	<u>1,042,668</u>	<u>2,576,036</u>	<u>734,797</u>	<u>3,192,208</u>
27						
28	Ending Balance	<u>380,617</u>	<u>49,095</u>	<u>0</u>	<u>467,073</u>	<u>0</u>

CITY OF LEXINGTON						
GENERAL OBLIGATION (G.O.) DEBT SCHEDULE						
	<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	100,000.00	105,000.00				205,000.00
Oct 15 Int, 2015 Issue	2,155.00	1,155.00				3,310.00
Oct 15 Prin, 2021 Issue HA	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	3,576.25	3,126.25	2,592.50	1,906.25	1,067.50	12,268.75
Nov 1 Prin, 2020 Issue HA	305,000.00	305,000.00	305,000.00	310,000.00		1,225,000.00
Nov 1 Int, 2020 Issue HA	3,295.00	2,608.75	1,846.25	1,007.50		8,757.50
Dec 15 Int, 2016 Issue HA	0.00	0.00				0.00
Dec 15 Prin, 2016 Issue HA	0.00	0.00				0.00
Dec 15 Prin, 2017 Issue HA	0.00	0.00				0.00
Dec 15 Int, 2017 Issue HA	0.00	0.00				0.00
Apr 15 Int, 2015 Issue	1,155.00	0.00				1,155.00
Apr 15 Int, 2021 Issue HA	3,126.25	2,592.50	1,906.25	1,067.50		8,692.50
May 1 Int, 2020 Issue HA	2,608.75	1,846.25	1,007.50			5,462.50
June 15 Int, 2016 Issue HA	0.00	0.00				0.00
June 15 Int, 2017 Issue HA	<u>0.00</u>	<u>0.00</u>				0.00
Total Principal	705,000.00	715,000.00	610,000.00	615,000.00	305,000.00	2,950,000.00
Total Interest	<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>39,646.25</u>
Total Debt Requirement	<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>2,989,646.25</u>
Revenue Required:						
	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>Total</u>
Street Department	617,606.25	620,173.75	617,352.50	618,981.25	306,067.50	2,780,181.25
Prop. Tax or Transfer In	103,310.00	106,155.00	0.00	0.00	0.00	209,465.00
	<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>2,989,646.25</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>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	15,127.50	12,367.50	9,366.25	6,116.25	2,610.00					
Oct 15, Principal 2018	240,000.00	245,000.00	250,000.00	255,000.00	180,000.00					
Nov 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
Nov 15, Principal 2020	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	2,040.00	-	-	-	-	-	-	-	-	-
Dec 15, Principal 2014	170,000.00	-	-	-	-	-	-	-	-	-
Dec 15, Interest NDEQ	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	120,814.18	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										
Dec 15, Int 2017 COP										
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
March 15, Interest 2016	1,275.00	-	-	-	-	-	-	-	-	-
Apr 15, Interest 2018	12,367.50	9,366.25	6,116.25	2,610.00	-	-	-	-	-	-
May 15, Interest 2020	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	-	-	-	-	-	-	-	-	-	-
June 15, Interest NDEQ	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	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
Sept 15, Interest 2016	1,275.00	-	-	-	-	-	-	-	-	-
Sept 15, Principal 2016	150,000.00	-	-	-	-	-	-	-	-	-
Total Principal	886,930.40	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	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	969,696.28	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
Debt service reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water Department	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	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	573,941.25	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	969,696.28	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	969,696.28	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**

Expenditures:	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	Remaining
Oct 15, Interest 2018															45,587.50
Oct 15, Principal 2018															1,170,000.00
Nov 15, Interest 2020	3,525.00	2,400.00	1,200.00												91,397.50
Nov 15, Principal 2020	100,000.00	100,000.00	100,000.00												1,200,000.00
Dec 15, Interest 2014	-	-													2,040.00
Dec 15, Principal 2014	-	-													170,000.00
Dec 15, Interest NDEQ	1,909.78	638.18													90,205.30
Dec 15, Principal NDEQ	127,000.53	127,636.35													1,490,362.41
Dec 15, Prin 2017 COP															0.00
Dec 15, Int 2017 COP															0.00
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	257,625.00				5,152,500.00
March 15, Interest 2016	-	-													1,275.00
Apr 15, Interest 2018	-	-													30,460.00
May 15, Interest 2020	2,400.00	1,200.00													79,740.00
June 15, Interest 2014	-	-													0.00
June 15, Interest NDEQ	1,274.78	-													82,753.50
June 15, Principal NDEQ	127,318.03	-													1,366,132.87
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	257,625.00	257,625.00				5,152,500.00
Sept 15, Interest 2016	-	-													1,275.00
Sept 15, Principal 2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	150,000.00
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	515,250.00	515,250.00	0.00	0.00	0.00	15,851,495.28
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	424,733.80
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	515,250.00	515,250.00	0.00	0.00	0.00	16,276,229.08
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	1,371,137.50
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	1,266,587.53
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	515,250.00	515,250.00	0.00	0.00	0.00	13,638,504.05
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	515,250.00	515,250.00	0.00	0.00	0.00	15,909,334.12
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	515,250.00	515,250.00	0.00	0.00	0.00	16,276,229.08
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															