

CITY COUNCIL, BOARDS AND COMMISSIONS

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

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

CITY MANAGER

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

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

CITY TREASURER

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

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

NON-DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE	ACCOUNT DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
1	Personal Services					
2	Wages	0	0	0	0	0
3	Benefits	0	0	0	0	0
4						
5	Total Personal Services	0	0	0	0	0
6						
7	Operating Expenses					
8	Communications					
9	Utilities	62,591	62,705	75,000	71,928	75,000
10	Insurance	206,058	255,514	250,000	277,933	280,000
11	Conference & Seminars					
12	Municipal Dues	54,036	38,526	37,000	37,380	39,000
13	Employee Dues					
14	Promotional Expense	6,063	8,239	13,000	8,774	13,000
15	Audit/Legal Expense	50,385	54,836	55,000	54,191	58,000
16	Election Expense					
17	Contractual Expense	250,549	481,428	266,540	279,013	270,000
18	Publication	1,019		1,200		1,200
19	Building Repairs	13,278	18,154	13,400	38,695	15,400
20	Vehicle O & M	100	109	1,200		1,200
21	Equipment O & M	1,132	525	3,500	1,109	3,500
22	Grounds Maintenance	1,604	4,325	3,500	3,134	3,500
23	Miscellaneous Expense	50,500	55,507	55,000	51,500	55,000
24						
25						
26	Total Operating Expenses	697,314	979,868	774,340	823,657	814,800
27						
28	Non-Operating Expenses					
29	Supplies	8,926	19,162	22,000	16,571	22,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property	252,762	1,785,000	215,000	103,634	210,000
33	Transfers - Out:					
35	Debt Service	568,471	424,946	884,436	358,952	476,710
36	Econ Dev Sales Tax	167,500	167,500	167,500	167,500	167,500
37	Landfill					
38	Other	9,597	2,617	133,600	302,368	90,000
39	Street	697,078	707,505	870,400	974,016	919,000
40	Total Transfers Out	1,442,646	1,302,568	2,055,936	1,802,836	1,653,210
41						
42	Total Non-Operating Expenses	1,704,334	3,106,730	2,292,936	1,923,041	1,885,210
43						
44	TOTAL BUDGETED EXPENSES	2,401,648	4,086,598	3,067,276	2,746,698	2,700,010

DEVELOPMENT SERVICES

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

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

POLICE & DISPATCH

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE	ACCOUNT DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
1	Personal Services					
2	Wages	1,277,535	1,304,157	1,408,529	1,415,596	1,403,505
3	Benefits	561,491	594,007	577,960	540,748	598,378
4						
5	Total Personal Services	1,839,026	1,898,164	1,986,489	1,956,344	2,001,883
6						
7	Operating Expenses					
8	Communications		600	1,000		
9	Utilities	(51)		1,000		
10	Insurance					
11	Conference & Seminars	3,706	7,244	11,000	8,439	11,000
12	Municipal Dues	1,150	1,150	1,200	1,150	1,200
13	Employee Dues	665	405	700	680	1,000
14	Promotional Expense					
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	105,605	136,873	133,000	136,032	138,000
18	Publication	565		1,000	60	1,000
19	Building Repairs	5,678	1,195	1,400	1,010	2,400
20	Vehicle O & M	71,297	55,501	72,474	62,392	72,500
21	Equipment O & M	31,564	15,885	33,552	21,236	33,550
22	Grounds Maintenance					
23	Miscellaneous Expense	599	690	1,000	500	1,000
24						
25						
26	Total Operating Expenses	220,778	219,543	257,326	231,499	261,650
27						
28	Non-Operating Expenses					
29	Supplies	15,952	19,800	22,000	16,230	22,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh	42,000		110,000	99,870	110,000
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	57,952	19,800	132,000	116,100	132,000
35						
36	TOTAL BUDGETED EXPENSES	2,117,756	2,137,507	2,375,815	2,303,943	2,395,533

FIRE & CIVIL DEFENSE

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

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

GRAND GENERATION CENTER

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE	ACCOUNT DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
1	Personal Services					
2	Wages	181,553	191,768	197,759	190,828	195,596
3	Benefits	94,565	91,339	85,476	87,805	88,699
4						
5	Total Personal Services	276,119	283,107	283,235	278,633	284,295
6						
7	Operating Expenses					
8	Communications					
9	Utilities	8,289	8,774	11,500	12,300	13,500
10	Insurance					
11	Conference & Seminars	22	(103)	1,200	250	1,200
12	Municipal Dues					
13	Employee Dues	30	58	300		300
14	Promotional Expense	832	832	1,200	753	1,200
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	31,655	29,652	33,000	31,417	33,000
18	Publication					
19	Building Repairs	2,801	4,760	4,000	2,036	4,000
20	Vehicle O & M	519	483	1,500	850	1,500
21	Equipment O & M	2,628	9,298	20,644	8,041	11,000
22	Grounds Maintenance		293	10,000		
23	Miscellaneous Expense					
24						
25						
26	Total Operating Expenses	46,775	54,047	83,344	55,647	65,700
27						
28	Non-Operating Expenses					
29	Supplies	2,318	2,717	6,000	2,345	5,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	2,318	2,717	6,000	2,345	5,000
35						
36	TOTAL BUDGETED EXPENSES	325,213	339,871	372,579	336,625	354,995

LIBRARY

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

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

AQUATIC CENTER

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE	ACCOUNT DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
1	Personal Services					
2	Wages	141,918	149,440	152,674	132,920	148,564
3	Benefits	9,222	9,693	12,917	11,319	12,750
4						
5	Total Personal Services	151,140	159,134	165,591	144,239	161,314
6						
7	Operating Expenses					
8	Communications					
9	Utilities	21,080	18,550	23,000	23,673	23,000
10	Insurance					
11	Conference & Seminars	2,512	1,424	2,500		2,500
12	Municipal Dues	80	80	200	80	200
13	Employee Dues	160	241	300		300
14	Promotional Expense	832	832	1,200	653	1,200
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	13,423	6,644	19,000		
18	Publication					
19	Building Repairs	8,707	77,599	30,000	9,500	
20	Vehicle O & M					
21	Equipment O & M	3,462	6,201	13,421	6,888	
22	Grounds Maintenance	651	8,005	10,000	7,422	10,000
23	Miscellaneous Expense					
24						
25						
26	Total Operating Expenses	50,906	119,576	99,621	48,216	37,200
27						
28	Non-Operating Expenses					
29	Supplies	60,809	45,908	52,000	43,378	52,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	60,809	45,908	52,000	43,378	52,000
35						
36	TOTAL BUDGETED EXPENSES	262,856	324,618	317,212	235,833	250,514

PARKS & RECREATION

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE	ACCOUNT DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
1	Personal Services					
2	Wages	354,092	359,440	374,440	387,647	412,672
3	Benefits	114,936	111,917	118,209	89,249	104,730
4						
5	Total Personal Services	469,028	471,357	492,649	476,896	517,402
6						
7	Operating Expenses					
8	Communications					
9	Utilities	48,931	51,238	52,000	54,352	54,000
10	Insurance					
11	Conference & Seminars	216	438	1,000	47	1,000
12	Municipal Dues	77				
13	Employee Dues	180	120	400	210	400
14	Promotional Expense	832	882	2,000	653	2,000
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	39,009	16,949	55,000	33,365	40,000
18	Publication	695	267	1,000	39	1,000
19	Building Repairs	3,115	16,642	15,000	6,905	16,000
20	Vehicle O & M	18,822	29,227	33,552	37,972	35,000
21	Equipment O & M	10,661	19,821	37,947	31,968	37,947
22	Grounds Maintenance	49,963	82,533	85,000	88,889	85,500
23	Miscellaneous Expense		742	5,000		5,000
24						
25						
26	Total Operating Expenses	172,501	218,858	287,899	254,400	277,847
27						
28	Non-Operating Expenses					
29	Supplies	50,411	83,323	80,000	90,303	81,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh	56,680	105,986	170,000	275,929	165,000
32	Capital -- Real Property	74,192	504,332	4,565,000	2,727,906	2,405,000
33						
34	Total Non-Operating Expenses	181,282	693,641	4,815,000	3,094,138	2,651,000
35						
36	TOTAL BUDGETED EXPENSES	822,811	1,383,856	5,595,548	3,825,434	3,446,249

CEMETERY

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

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

TOTAL EXPENDITURES

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE	ACCOUNT DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
1	Personal Services					
2	Wages	2,856,928	2,907,526	3,016,638	3,066,615	3,106,206
3	Benefits	1,155,715	1,237,170	1,164,936	1,096,323	1,175,060
4						
5	Total Personal Services	4,012,644	4,144,696	4,181,574	4,162,938	4,281,266
6						
7	Operating Expenses					
8	Communications	4,457	11,795	7,000	4,000	6,000
9	Utilities	180,596	181,762	209,500	212,118	214,500
10	Insurance	224,733	276,794	271,000	301,443	304,000
11	Conference & Seminars	21,550	25,378	53,200	37,042	53,000
12	Municipal Dues	57,585	40,468	41,400	40,334	43,400
13	Employee Dues	5,400	7,450	9,397	7,722	10,510
14	Promotional Expense	11,354	14,005	32,400	21,063	34,400
15	Audit/Legal Expense	60,176	66,908	71,700	71,781	78,200
16	Election Expense	282	0	4,000	256	3,000
17	Contractual Expense	590,201	812,405	675,040	640,226	654,000
18	Publication	9,904	8,950	15,100	14,538	16,400
19	Building Repairs	38,152	123,981	77,300	70,988	49,900
20	Vehicle O & M	116,236	117,174	146,075	140,790	151,439
21	Equipment O & M	101,641	110,041	189,710	159,919	171,466
22	Grounds Maintenance	57,022	152,940	124,273	137,315	114,773
23	Miscellaneous Expense	51,760	57,698	63,000	52,000	63,000
24						0
25						
26	Total Operating Expenses	1,531,048	2,007,747	1,990,095	1,911,534	1,967,988
27						
28	Non-Operating Expenses					
29	Supplies	222,058	266,016	303,100	261,576	302,350
30	Equipment Rental	0	0	0	0	0
31	Capital -- Equip/Furn/Veh	112,580	122,236	330,000	424,652	400,000
32	Capital -- Real Property	335,524	2,289,332	4,880,000	2,831,540	2,660,000
33	Transfers Out	1,442,646	1,302,568	2,055,936	1,802,836	1,653,210
34	Total Non-Operating Expenses	2,112,807	3,980,152	7,569,036	5,320,604	5,015,560
35						
36	TOTAL BUDGETED EXPENSES	7,656,499	10,132,596	13,740,705	11,395,075	11,264,814

GENERAL FUND REVENUE

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

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

GENERAL FUND REVENUE

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

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

GENERAL FUND REVENUE

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

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

GENERAL FUND REVENUE

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE	ACCOUNT DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
146	Local Taxes:					
147	In Lieu Of	13,897	555		555	
148	Personal and Real Property Taxes:					
149	Property Taxes	1,362,800	1,295,467		1,400,000	
150	MV Taxes	187,312	186,070	187,000	224,967	200,000
151	Nameplate Capacity Tax - EL	2,369	2,617		2,368	
152	MV Tax State Share					
153	Carline/Airline	1,183	931		818	
154						
155	Total Local Taxes	1,567,562	1,485,640	187,000	1,628,708	200,000
156						
157	TOTAL GENERAL FUND REVENUE	8,801,470	10,737,097	10,871,662	10,304,020	9,797,726
158						
159						
160	General Fund Expenditures	7,656,499	10,132,596	13,740,705	11,395,075	11,264,814
161	Less General Fund Revenue	8,801,470	10,737,097	10,871,662	10,304,020	9,797,726
162	Necessary Cash Reserve			2,300,000		2,452,240
163	Less Est Cash on Hand			3,561,143		2,279,276
164						
165	<u>General Fund Tax Summary</u>					
166	Net Property Tax Required			1,607,900		1,640,052
167	1% Collection Fee			16,079		16,401
168	Delinquent Allowance					
169	Total Property Tax Requested			1,623,979		1,656,452
170	Total City Valuation			449,231,318		458,215,944
171	Property Tax Levy			0.361502		0.361500

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

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

DEBT SERVICE FUND

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

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

STREET

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE	DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
1	Revenues:					
2	Beginning Cash Balance	1,225,121	1,584,031	1,630,032	2,396,286	1,387,903
3						
4	Federal Revenue					
5	CDBG (NE Dept of Econ Dev)					
6	CDBG-Admin Fee (NE Dept of Econ Dev)					
7	Federal Econ Dev Admin					
8	Federal Hwy Admin (NE Dept of Trans)	174,366	75,634	0	0	250,000
9						
10	Total Federal Revenue	174,366	75,634	0	0	250,000
11						
12	State Revenue					
13	Highway Allocation	1,309,124	1,250,950	1,325,394	1,353,301	1,447,181
14	Incentive Payment	7,000	7,000	7,000	7,000	7,000
15	Motor Vehicle Fees	88,847	92,417	90,000	93,642	94,000
16	Maintenance Contract #16	22,260	22,260	22,260	22,260	22,260
17	NE DEQ-Scrap Tire					
18	NE Emergency Mgt					
19	NE Road Fund Purchase Program	219,649	204,628	230,016	257,894	252,967
20	Total State Revenue	1,646,880	1,577,256	1,674,670	1,734,098	1,823,408
21						
22	Local Revenue					
23	Interest Income	698	1,297	800	10,215	1,000
24	Loan/Lease Proceeds					
25	Inter-Dept Service Fees	67,823	82,518	82,515	82,515	82,515
26	Fuel Sold to Other Departments	112,175	142,280	130,000	142,766	135,000
27	Miscellaneous/Other	194,025	149,337	224,698	158,541	140,000
28	Lexington Foundation			50,000		
29	Total Local Revenue	374,720	375,433	488,013	394,036	358,515
30						
31	Contracts & Rents:					
32	Dawson County RTSD					
33	Other Contracts					
34	State Contracts					
35	Total Contracts & Rents:	0	0	0	0	0
36						
37	Fund Transfers:					
38	Debt Service	1,507,615	1,563,280			
39	Econ Develop STS Fund - In					
40	Electric Fund - In					
41	General Fund					
42	General Fund - MV Prorate	4,006	4,439	3,000	4,553	4,000
43	General Fund - MV Sales Tax	353,390	366,995	330,000	394,496	365,000
44	General Fund - MV Taxes	187,312	186,070	187,000	224,967	200,000
45	General Fund - Reg Sales Tax	150,000	150,000	350,000	350,000	350,000
46	Sanitation Fund - In	19,374				
47	Water Fund - In	9,687				
48	Sewer Fund - In					
49	Total Fund Transfers	2,231,384	2,270,785	870,000	974,016	919,000
50						
51	Total Revenue	5,652,472	5,883,138	4,662,715	5,498,436	4,738,826

STREET

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2023-2024

LINE	DESCRIPTION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 ESTIMATE	FY 23-24 BUDGET
52	Personal Services					
53	Wages	471,781	447,803	466,865	499,412	503,290
54	Benefits	265,688	304,232	272,593	270,358	264,626
55						
56	Total Personal Services	<u>737,469</u>	<u>752,035</u>	<u>739,458</u>	<u>769,770</u>	<u>767,916</u>
57						
58	Operating Expenses					
59	Communications			1,500		1,500
60	Utilities	66,035	65,578	87,000	78,277	85,000
61	Insurance					
62	Conference & Seminars		75	500	130	500
63	Municipal Dues					
64	Employee Dues		370	500	382	500
65	Promotional Expense					
66	Audit/Legal Expense	1,965	5,372	5,000	2,782	5,000
67	Election Expense					
68	Contractual Expense	72,625	67,375	70,000	85,819	75,000
69	Publication			500		500
70	Building Repairs	6,124	7,115	11,000	12,171	11,500
71	Vehicle O & M	20,060	25,667	52,000	40,638	52,000
72	Equipment O & M	75,950	71,257	152,668	154,110	152,668
73	Grounds Maintenance	2,401	5,905	35,000	40,714	35,000
74	Miscellaneous Expense	6,015	854	2,000	1,350	2,000
75	Street Repairs	156,266	173,267	200,000	102,440	200,000
76	Fuel for Resale	123,551	143,926	100,000	153,354	140,000
77	Projects			491,589		65,783
78	Total Operating Expenses	<u>530,992</u>	<u>566,762</u>	<u>1,209,257</u>	<u>672,167</u>	<u>826,951</u>
79						
80	Non-Operating Expenses					
81	Supplies	77,745	46,463	61,000	89,336	62,000
82	Equipment Rental	10,064	400	10,000	16,930	10,000
83	Capital -- Equip/Furn/Veh	171,338	175,023	160,000	182,985	160,000
84	Capital -- Real Property	1,786,108	951,401	1,620,000	1,549,760	2,093,000
85	Transfers - Out	754,724	994,767	862,999	829,585	818,959
86						
87						
88	Total Non-Operating Expenses	<u>2,799,979</u>	<u>2,168,054</u>	<u>2,713,999</u>	<u>2,668,596</u>	<u>3,143,959</u>
89						
90	TOTAL BUDGETED EXPENSES	<u>4,068,441</u>	<u>3,486,851</u>	<u>4,662,714</u>	<u>4,110,533</u>	<u>4,738,826</u>
91						
92	Ending Balance	<u>1,584,031</u>	<u>2,396,286</u>	<u>0</u>	<u>1,387,903</u>	<u>0</u>

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

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

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