

CITY OF LEXINGTON, VIRGINIA

ADOPTED BUDGET FY22



CITY OF LEXINGTON, VIRGINIA

ANNUAL BUDGET FOR THE

FISCAL YEAR 2021-22

CITY COUNCIL

Frank W. Friedman, Mayor

Marylin E. Alexander, Vice-Mayor and Council member

Dennis W. Ayers, Council member

J. Charles Aligood, Council member

David G. Sigler, Council member

Charles "Chuck" Smith, Council member

Leslie C. Straughan, Council member

James M. Halasz, City Manager



March 22, 2021

**Honorable Mayor and Lexington City Council
City of Lexington, Virginia**

Let's look back almost exactly one year ago, March 23, 2020 when the FY21 budget was first presented to City Council and my introductory budget letter.

I write this letter as we all struggle with the impacts and unknown elements of COVID-19. On any given day, we do not know precisely what the future may hold for us individually or for our community. Today, perhaps, that is more so true than at any time in our recent past. Nonetheless, we all must continue to look forward with vision and optimism; and plan for the future just around the corner and down the road many years. This budget, which has been constructed through the hard work of our excellent City staff and our many regional partners; represents just that – a look around the corner and planning for the needs of many years to come.

The preparation of the annual budget is one of the most important processes undertaken by the City each year and the FY21 Budget for the City of Lexington is no exception. This document has been prepared through many months of work and analysis by City staff and our regional partners. This budget has been developed with an emphasis on maintaining the continued financial success of the City and wise investment for future quality of life and growth in our community. The proposed FY21 budget has been developed with no tax increase and a conservative approach to increased City spending. However, the continued growing financial demands from external partner agencies does threaten the balance between current and future City needs and these outside entities. Despite these challenges, the City continues to be in a solid financial position.

New revenue sources in all forms (taxes, fees, grants, etc.) are necessary to sustain the high-level of service delivery, project completion, long-term water and sewer infrastructure, roads, bridges, facilities (including parks), high-quality education, public safety and community engagement. New and expanding businesses, development and redevelopment projects are critical in helping the City expand the tax base; but the overall health of the economy will largely dictate these opportunities to us.

AND THEN THE BOTTOM FELL OUT... COVID-19 SHUT US DOWN

Not quite a year later many of our fears have been quieted, we have vaccines, COVID itself is a better known concern and social and economic activities are normalizing. Through a quick scramble in the later stages of development of the FY21 Budget, we took a conservative revenue and expenditure posture and exercised careful budget and financial management in the current fiscal year. Today, nearly 75% of the way through the fiscal year, we actually see many positive trends developing and further opportunities to position our community for success in a number of areas.

These positive trends also have implications for us in FY22 and provide further opportunities to position the City for success in the coming months ahead. The FY22 budget, again, has been conservatively constructed. Revenues are not projected to fully recover to pre-COVID levels, but it is anticipated we will near FY20 revenue levels, which were actually \$766,000 less than FY18 revenues due to the impact of

COVID in the last quarter of FY20. Thus, proposed FY22 General Fund revenues are still less than what we saw four years ago in FY18.

FY17 Actual FY18 Actual FY19 Actual FY20 Budget FY20 Actual FY21 Budget FY22 Proposed

\$17,898,093 \$18,876,488 \$19,219,075 \$19,218,290 \$18,110,723 \$17,184,181 \$18,490,539

So where exactly are these positive trends and how is it that we can actually improve our financial and service performance with revenues stagnant since 2018? First and foremost, we made spending cuts in the current budget and many of those cuts are still contained in the proposed FY22 Budget. While it has been reinstated in the budget the recycling program is leaner and expenses are supported by sales of recycled materials. Two positions in Public Works were cut from the budget and are not coming back. A number of Discretionary Agencies were also cut and not proposed for funding in FY22. Of further significance, debt service is down by just over \$440,000. Of course, the big boon is that with recovery from the darkest days of COVID last summer, City revenues are projected to increase by just over \$1,300,000.

In addition, your City staff is being held to very strict performance standards, with more limited funds and in some cases, less staff. I am very proud of City staff and the efforts they have made to keep Lexington a community of quality; and I do hope that City Council and members of the community also recognize this. With these efforts in mind, and to in some fashion reward City staff and retain these excellent men and women that serve our community, a 3% increase in compensation is programmed in the proposed budget. On top of that, the important position of Chief of Police has been filled after a full year of being staffed on an interim basis, first by Mark Riley and most recently by Mike Frost; and we owe a great debt to both of these fine law enforcement officers

Funding of capital projects and equipment replacement are also more robust than the current year and a special account has been added to Capital Improvement funding to partially fund Jordan’s Point Park improvements on an annual basis.

Tonight, Finance Director Jake Adams and I will be as brief as possible and quickly introduce the FY22 Capital Improvement Plan and FY22 Budget to City Council and the community. Therefore, with no additional fanfare, this evening, be assured City staff and I are prepared to delve into the details of this proposed budget, with City Council, in the weeks ahead.

The Proposed FY22 budget includes no increases to the Meals, Lodging, Real Estate, or Personal Property Tax rates. The total FY22 Budget is \$35,750,222; an increase of \$5,980,130 from the FY21 Budget of \$29,770,092. This reflects restoration of many of the funds cut from the FY21 Budget due to the COVID-19 pandemic. The single primary increase in the overall FY22 Budget is \$6,981,193 in Water and Sewer Capital spending, up \$2,931,193 from the FY 21 Budget.

PROPOSED FY22 BUDGET	
General Fund	\$18,370,539
Transfers to Other Funds	(\$4,798,471)
Subtotal General Fund	\$13,572,068
School Fund	\$7,816,061
Utility Fund	\$5,533,660
Capital Investment	

Equipment Replacement	\$577,514
Capital Projects	\$1,269,726
Water and Sewer	\$6,981,193
Subtotal Capital Investment	\$8,828,433
Grand Total All Funds	\$35,750,222

BUILDING BLOCKS

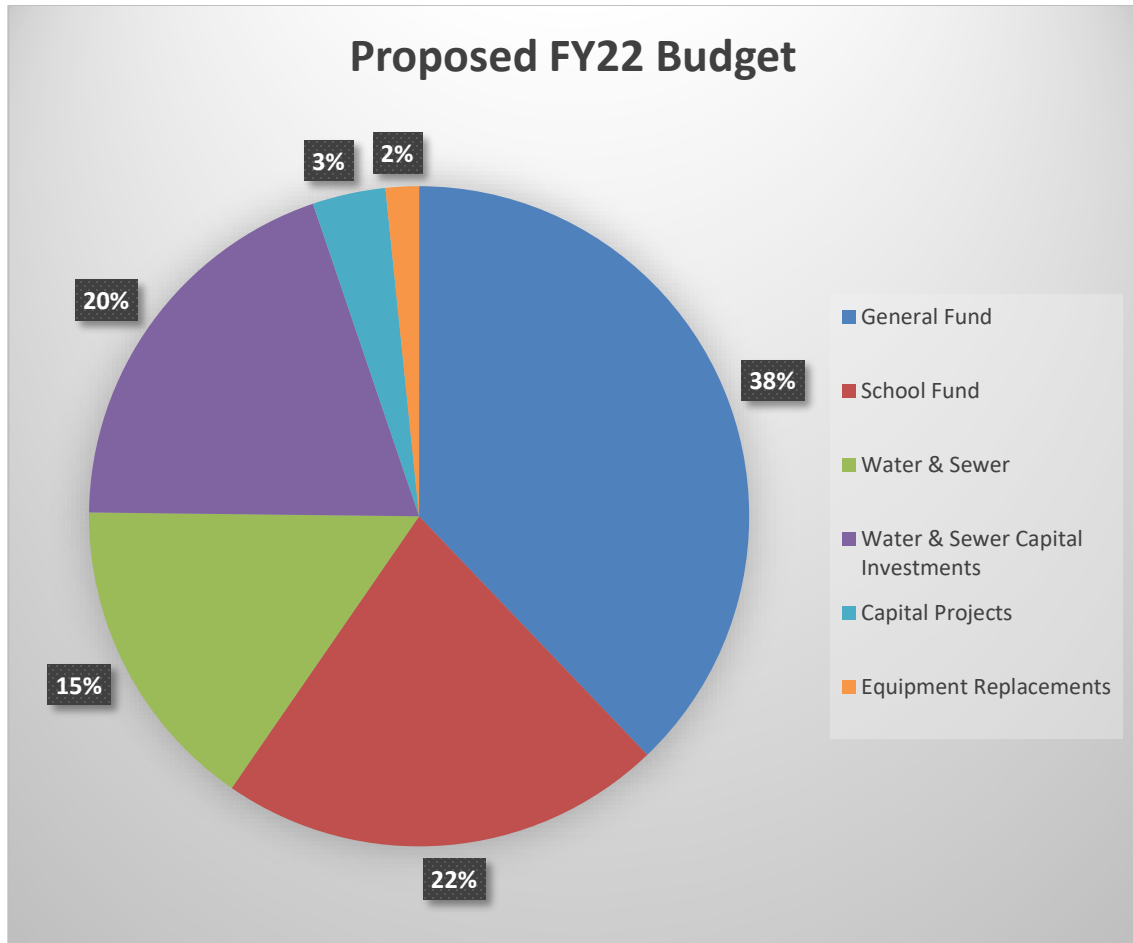
The proposed FY22 Budget is influenced by the following core Building Blocks, including Financial Management Policies, City Council policies and priorities, and budget principles.

FINANCIAL MANAGEMENT POLICIES – Financial Management Policies address areas such as fund balances, debt management, investments and contingency reserves which are used to address unexpected circumstances.

CITY COUNCIL POLICIES AND PRIORITIES – In FY17, the City Council began the process to adopt a strategic plan. The development of the strategic plan included several phases, such as input from staff and community members. The final product was adopted in early 2019 and will shape budget priorities in future fiscal years. City Council defined a collective strategic vision with five focus points: Community Engagement, Economic Health, Physical and Mental Health, Safety and Education. City Council then created goals based on these vision elements. City Council’s goals indicate that Council priorities include increasing the tax base, creating additional opportunities for development and redevelopment, and strengthening regional partnerships. Success in these areas should yield the potential for higher revenues.

BUDGET PRINCIPLES – There are a number of key guiding principles important for sound fiscal management, including:

- Fund debt service
- Fund mandated programs
- Maintain fund balance in accordance with fiscal policy
- Provide appropriate employee compensation
- Fund and preserve employee benefits
- Maintain facilities and infrastructure
- Provide excellent core services and provide quality customer service



GENERAL FUND

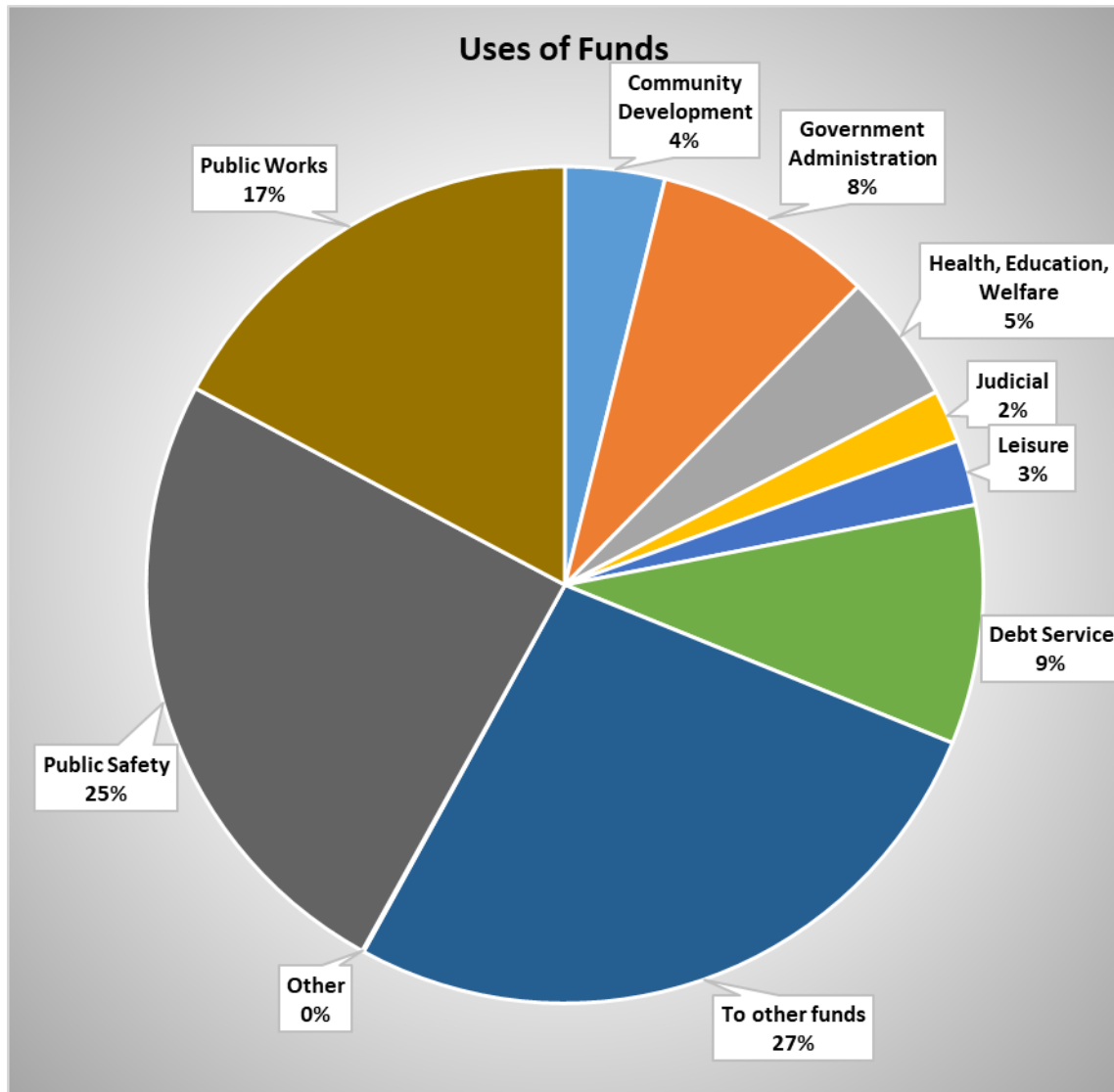
The General Fund consists of all assets and liabilities used to finance daily and long term operations of the City of Lexington that are not assigned to a special purpose fund. The illustration on the following page is a representation of the distribution of these funds.

REVENUES – The FY22 Budget does not include an increase in the Meals, Lodging, Real Estate, or Personal Property Tax rate. General Fund revenues are \$18,490,539, an increase of \$1,306,358 from FY 21.

The projected FY22 revenue for Meals, Lodging and Sales taxes (\$3,025,232) reflects a 38% (\$831,332) increase over the FY 21 Budget. Meals, Lodging, and Sales tax revenues were anticipated to decline by 40%, 40%, and 25% respectively in FY 21 due to the economic impacts of the COVID-19 pandemic. While revenue growth has not recovered to pre-pandemic levels as of yet, the trends in collections throughout FY21 have led to a positive forecast for FY22. General Fund revenues will fund operating costs including Debt Service (\$1,694,943), transfers to the School Fund (\$3,216,594), the Equipment Replacement Fund (\$626,865) and Capital Projects (\$530,000).

EXPENDITURES – The General Fund finances all government activities with the exception of the Utility Fund. In FY22, the proposed General Fund expenditures of \$13,572,068 represents an overall increase of \$213,133 from the adopted FY21 Budget. Specific areas that increased in FY22 include: Human Resources - \$34,463; Reassessment - \$57,600; Registrar - \$57,049; Police - \$201,153; Fire - \$95,344; Jail - \$13,098; Parks - \$162,804 as well as other various increases throughout the budget. However, these were offset by

numerous decreases such as: State Street - \$104,374; Health, Education, and Welfare - \$92,903; Debt Service - \$444,020; and many other smaller decreases throughout the budget.



SCHOOL FUND

The City continues to allocate adequate funding towards schools to ensure their success. In FY22, the total budget for the Lexington City Schools increases by \$279,681, or four percent (4%). The budget projects an Average Daily Membership of 620 students in grades K-12 with anticipation of additional state No Loss funding to supplement.

Highlighted changes within the schools budget include:

- funding for salary increases for teachers and school staff (2.5%)
- an increase of \$37,500 for Rockbridge County Schools tuition – High School
- an increase in State funding - \$286,664 (8%)

UTILITY FUND

Customers will see a 5.5% increase in charges for services due largely to rate increases from the Maury Service Authority of 6.91% for sewer and 8.11% for water. The City maintains over 25 miles of water line within the City and an additional 15 miles in Rockbridge County. The City also operates and maintains 37 miles of sanitary sewer lines within the City and an additional 3 miles within Rockbridge County. Planned capital expenses, including water/sewer line replacement, design work, and inflow and infiltration (I&I) reduction projects totaling \$6,951,193.

KEY HIGHLIGHTS OF THE PROPOSED FY22 BUDGET

SALARY AND BENEFITS – Key impacts from the recommended FY22 Budget are the cost of a proposed compensation increase of 3% for City employees, a health care cost premium decrease of 4% and no change in the VRS contribution rate (12.93%).

POLICE DEPARTMENT – The Police Department budget increases by \$201,153 (11%) over FY21. The Department will be once again fully staffed by restoring the Police Chief position.

FIRE DEPARTMENT – The Fire Department budget increases by \$95,344 (5%) over FY 21.

JUVENILE AND ADULT DETENTION – This area increases by \$18,948 (13%) due to a \$13,098 (9%) increase in the jail contract and a \$5,850 (480%) increase in payments for juvenile detention services.

TREASURER – Expenses in this office are projected to increase by \$14,272 or 10%, primarily due to a current part-time position becoming full-time.

PUBLIC WORKS – The Public Works budget consists of an increase of \$98,107 from the FY21 Budget for an FY22 total of \$3,234,845. This includes \$277,000 for State-street paving, \$112,000 for bridge repair design, \$120,000 for traffic light repair work, and \$134,279 for parks improvements.

CENTRAL DISPATCH – The Central Dispatch budget for FY22 shows an increase of \$14,523 or 4%. The Central Dispatch budget includes the City's share of facility operations and radio system.

PLANNING AND DEVELOPMENT – The Planning and Development Department budget reflects an increase of \$47,603 or 17% for FY22. Of this amount, \$20,000 is restoration of City matching funds for planning and development grants.

ELECTORAL BOARD – The Registrar's budget increases by \$57,049 or 63% due to additional personnel expenses, supplies, and professional services expenses relating to new statewide election regulations. This includes staffing for 45-day in-person voting prior to the November General Election.

RARO – The City's cost share for RARO increases by \$14,345 or 20% in order to restore all positions and resume all sports programs in FY22.

HUMAN RESOURCES – This budget area increases by \$34,463 due to more funding for professional services related to recruitment and background screening as well as restoration of employee wellness and employee relations programs.

TOURISM AND THE VIRGINIA HORSE CENTER – The City's contribution to Tourism increased by \$15,674 and the contribution to the Virginia Horse Center increased by \$7,577. These numbers reflect increases in the Lodging and/or Meals taxes.

EQUIPMENT REPLACEMENT FUND

In FY22, the transfer to the Equipment Replacement Fund is proposed to be restored to normal levels at \$626,865. Budgeted purchases in FY22 include two Police Department vehicles, two Fire Department

vehicles, and a mower, service truck, bucket truck, leaf vac, excavator boom arm, asphalt roller and emergency sewer pump for Public Works.

DEBT SERVICE

The proposed FY22 Budget includes \$1,694,943 in General Fund debt service and has decreased by \$444,020 due to the fall 2020 refinancing of the Courthouse bonds. The Debt Service covers the Rockbridge County Courthouse (refunded and unrefunded maturities), two bonds on Lylburn Downing Middle School, the regional jail and Waddell Elementary School.

CAPITAL PROJECTS

In the Capital Improvement Plan for FY22, there are proposed General Fund expenditures totaling at \$1,269,726. Key projects in the FY22 General Fund Capital Improvements Plan include additional paving work, bridge repairs work, sidewalk repair and replacement, downtown and playground improvements, new assessment software for the Commissioner of the Revenue, and the addition of City cost shares for three capital projects at the Rockbridge Regional Jail. From the General Fund, \$530,000 in contributions are budgeted, with availability of excess contributions made in FY21 and anticipated year-end surplus available to simultaneously support FY22 capital projects without utilizing Capital Projects fund balance as well as provide relief to the General Fund operating budget as revenues continue to recover.

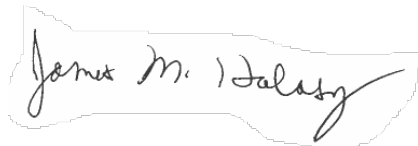
BUDGET TIMETABLE

The FY22 Budget calendar follows the transmittal letter. The FY22 Budget adoption is scheduled for Thursday, May 6, 2021, and on Thursday, June 3, 2021, Council is scheduled to adopt the FY22 Appropriation Resolution. Work sessions are proposed on April 8, April 15, and April 22 as needed.

ACKNOWLEDGEMENTS

I would like to thank City Finance Director, Jake Adams, and the entire City Management Team for the effort and dedication to create this budget and continue to conscientiously manage City financial resources.

Respectfully submitted,

A handwritten signature in black ink that reads "James M. Halasz". The signature is written in a cursive style and is enclosed within a hand-drawn, irregular white border.

James M. Halasz

City Manager
City of Lexington

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FY 2022 Budget Calendar			
Mar 1-19		Development of final budget proposal	City Mrg/ Finance Dir
24-Mar	Wednesday	Notification of Public Hearing on 4/1	Finance Director
25-Mar	Thursday	Proposed budget document sent to Council	City Manager
31-Mar	Wednesday	2nd notification of Public Hearing on 4/1	Finance Director
1-Apr	Thursday	Public Hearing at Council meeting- Agency requests, Operating Budget, CIP Budget	Council
13-Apr	Tuesday	Budget/CIP Work Session	Council
20-Apr	Tuesday	Budget/CIP Work Session	Council
6-May	Thursday	Adoption of FY 2022 Budget and FY 2022-2026 CIP	Council
26-May	Wednesday	Notification of Public Hearing on 6/3	Finance Director
2-Jun	Wednesday	2nd Notification of Public Hearing on 6/3	Finance Director
3-Jun	Thursday	Public Hearing on Budget Ordinance	Council
3-Jun	Thursday	Adoption of FY 2022 Appropriation Ordinance	Council

FUND SUMMARIES

City of Lexington

All Funds Summary

	General Fund	School Fund	Utilities Fund	Equipment Replacement	Capital Projects	Total All Funds
REVENUES						
Property Taxes	\$ 7,333,439	\$ -	\$ -	\$ -	\$ -	\$ 7,333,439
Other Local Taxes	\$ 4,233,642	\$ -	\$ -	\$ -	\$ -	\$ 4,233,642
Charges For Services	\$ 630,970	\$ 190,000	\$ 6,122,246	\$ -	\$ -	\$ 6,943,216
State Support	\$ 2,486,247	\$ 4,097,917	\$ -	\$ -	\$ -	\$ 6,584,164
Federal Support	\$ 1,000	\$ 303,000	\$ -	\$ -	\$ -	\$ 304,000
Other Local Support	\$ 3,805,241	\$ 8,550	\$ 23,000	\$ 29,960	\$ -	\$ 3,866,751
TOTAL REVENUE	\$ 18,490,539	\$ 4,599,467	\$ 6,145,246	\$ 29,960	\$ -	\$ 29,265,212
EXPENSES						
Administration	\$ 1,583,283	\$ 560,233	\$ 392,949	\$ -	\$ -	\$ 2,536,465
Operations	\$ 10,293,842	\$ 7,255,828	\$ 4,797,664	\$ -	\$ -	\$ 22,347,334
Debt Service	\$ 1,694,943	\$ -	\$ 343,047	\$ -	\$ -	\$ 2,037,990
Capital Outlay	\$ -	\$ -	\$ 6,981,193	\$ 577,514	\$ 1,269,726	\$ 8,828,433
TOTAL EXPENSES	\$ 13,572,068	\$ 7,816,061	\$ 12,514,853	\$ 577,514	\$ 1,269,726	\$ 35,750,222
TRANSFERS (IN) OUT						
General Fund	\$ -	\$ (3,216,594)	\$ (405,012)	\$ (626,865)	\$ (530,000)	\$ (4,778,471)
School Fund	\$ 3,216,594	\$ -	\$ -	\$ -	\$ -	\$ 3,216,594
Utility Fund	\$ 405,012	\$ -	\$ -	\$ (66,950)	\$ -	\$ 338,062
Cemetery Fund	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Fire Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Replacement Fund	\$ 626,865	\$ -	\$ 66,950	\$ -	\$ -	\$ 693,815
Capital Projects Fund	\$ 530,000	\$ -	\$ -	\$ -	\$ -	\$ 530,000
TOTAL TRANSFERS	\$ 4,798,471	\$ (3,216,594)	\$ (338,062)	\$ (693,815)	\$ (530,000)	\$ 20,000
EXCESS (DEFICIENCY) OF REV.						
OVER EXP. & TRANSFERS	\$ 120,000	\$ -	\$ (6,031,545)	\$ 146,261	\$ (739,726)	\$ (6,505,010)

City of Lexington

General Fund Summary

		2021	City Manager		
	2020	Adopted	Requested		
	Actual	Budget	FY 22	\$ Change	% Change
REVENUES					
Property Taxes	\$ 7,310,239	\$ 6,992,875	\$ 7,333,439	\$ 340,564	5%
Other Local Taxes	\$ 4,269,121	\$ 3,135,900	\$ 4,233,642	\$ 1,097,742	35%
Permits & Licenses	\$ 68,515	\$ 67,400	\$ 79,800	\$ 12,400	18%
Fines & Forfeitures	\$ 53,101	\$ 57,650	\$ 50,000	\$ (7,650)	-13%
Use of Money & Property	\$ 371,058	\$ 289,340	\$ 239,310	\$ (50,030)	-17%
Charges For Services	\$ 726,395	\$ 735,070	\$ 630,970	\$ (104,100)	-14%
Miscellaneous	\$ 2,630,680	\$ 2,547,142	\$ 2,614,449	\$ 67,307	3%
Recovered Costs	\$ 643,857	\$ 860,542	\$ 821,682	\$ (38,860)	-5%
State Non-Categorical	\$ 1,263,094	\$ 1,191,777	\$ 1,227,047	\$ 35,270	3%
State Categorical	\$ 1,271,748	\$ 1,305,485	\$ 1,259,200	\$ (46,285)	-4%
Federal Categorical	\$ 93,841	\$ 1,000	\$ 1,000	\$ -	0%
Transfers In	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	0%
Appropriated Fund Balance	\$ -	\$ 282,000	\$ -	\$ (282,000)	-100%
TOTAL REVENUES	\$ 18,821,649	\$ 17,586,181	\$ 18,610,539	\$ 1,024,358	6%
EXPENDITURES					
General Government Admin	\$ 1,412,718	\$ 1,391,815	\$ 1,583,283	\$ 191,468	14%
Judicial Administration	\$ 351,290	\$ 355,916	\$ 373,833	\$ 17,917	5%
Public Safety	\$ 4,220,745	\$ 4,226,270	\$ 4,572,526	\$ 346,256	8%
Public Works	\$ 2,847,603	\$ 3,136,738	\$ 3,234,845	\$ 98,107	3%
Health, Education, & Welfare	\$ 811,853	\$ 1,011,041	\$ 919,329	\$ (91,712)	-9%
Leisure Services	\$ 538,817	\$ 434,692	\$ 464,321	\$ 29,629	7%
Community Development	\$ 819,466	\$ 650,236	\$ 716,918	\$ 66,682	10%
Non-departmental	\$ 2,187,852	\$ 2,152,227	\$ 1,707,013	\$ (445,214)	-21%
TOTAL EXPENDITURES	\$ 13,190,344	\$ 13,358,935	\$ 13,572,068	\$ 213,133	2%
TRANSFERS OUT					
To School Fund	\$ 3,084,562	\$ 3,060,547	\$ 3,216,594	\$ 156,047	5%
To Utility Fund	\$ -	\$ -	\$ 525,012	\$ 525,012	100%
To Equipment Replacement Fund	\$ 563,346	\$ 303,370	\$ 626,865	\$ 323,495	107%
To Cemetery Fund	\$ 22,500	\$ 17,100	\$ 20,000	\$ 2,900	17%
To Capital Projects Fund	\$ 623,000	\$ 735,000	\$ 530,000	\$ (205,000)	-28%
TOTAL TRANSFERS	\$ 4,293,408	\$ 4,116,017	\$ 4,918,471	\$ 802,454	19%
EXCESS (DEFICIENCY) OF REV.					
OVER EXP. AND TRANSFERS	\$ 1,337,897	\$ 111,229	\$ 120,000	\$ 8,771	8%

City of Lexington

School Fund Summary

		2021	City Manager		
	2020	Adopted	Requested		
	Actual	Budget	FY 22	\$ Change	% Change
REVENUES					
Use of Money & Property	\$ 4,082	\$ 5,150	\$ 5,050	\$ (100)	-2%
Charges For Services	\$ 222,845	\$ 215,000	\$ 190,000	\$ (25,000)	-12%
Miscellaneous	\$ 3,825	\$ 500	\$ 500	\$ -	0%
Recovered Costs	\$ 14,102	\$ 3,000	\$ 3,000	\$ -	0%
State Categorical	\$ 3,715,817	\$ 3,811,253	\$ 4,097,917	\$ 286,664	8%
Federal Categorical	\$ 274,471	\$ 296,930	\$ 303,000	\$ 6,070	2%
TOTAL REVENUES	\$ 4,235,142	\$ 4,331,833	\$ 4,599,467	\$ 267,634	6%
EXPENDITURES					
Instruction	\$ 5,454,549	\$ 5,576,217	\$ 5,858,321	\$ 282,104	5%
Adm., Attendance, & Health	\$ 534,872	\$ 533,889	\$ 560,233	\$ 26,344	5%
Operation & Maintenance	\$ 639,923	\$ 633,815	\$ 645,255	\$ 11,440	2%
Cafeteria	\$ 194,200	\$ 199,485	\$ 214,623	\$ 15,138	8%
Non-departmental	\$ 43,087	\$ 67,687	\$ 15,688	\$ (51,999)	0%
Federal Programs	\$ 206,948	\$ 219,930	\$ 214,000	\$ (5,930)	-3%
Technology	\$ 191,006	\$ 305,357	\$ 307,941	\$ 2,584	1%
TOTAL EXPENDITURES	\$ 7,264,585	\$ 7,536,380	\$ 7,816,061	\$ 279,681	4%
TRANSFERS (IN) OUT					
Capital Fund	\$ -	\$ -	\$ -	\$ -	0%
General Fund	\$ (3,084,562)	\$ (3,060,547)	\$ (3,216,594)	\$ (156,047)	5%
TOTAL TRANSFERS	\$ (3,084,562)	\$ (3,060,547)	\$ (3,216,594)	\$ (156,047)	5%
EXCESS (DEFICIENCY) OF REV. OVER EXP. AND TRANSFERS					
	\$ 55,119	\$ (144,000)	\$ -	\$ 144,000	-100%

City of Lexington

Utility Fund Summary

		2021	City Manager		
	2020	Adopted	Requested		
	Actual	Budget	FY 22	\$ Change	% Change
REVENUES					
Charges For Services	\$ 4,735,715	\$ 5,801,000	\$ 6,122,246	\$ 321,246	6%
Miscellaneous	\$ 72,837	\$ 23,000	\$ 23,000	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ 525,012	\$ 525,012	100%
TOTAL REVENUES	\$ 4,808,552	\$ 5,824,000	\$ 6,670,258	\$ 846,258	15%
EXPENDITURES					
Administration	\$ 367,316	\$ 371,006	\$ 392,949	\$ 21,943	6%
Water Operations	\$ 1,388,445	\$ 1,316,928	\$ 1,373,589	\$ 56,661	4%
Wastewater Operations	\$ 1,949,505	\$ 2,112,521	\$ 2,580,788	\$ 468,267	22%
Non-departmental	\$ 57,701	\$ 1,077,322	\$ 1,373,284	\$ 295,962	27%
TOTAL EXPENDITURES	\$ 3,762,967	\$ 4,877,777	\$ 5,720,610	\$ 842,833	17%
NET OPERATING INCOME (LOSS)	\$ 1,045,585	\$ 946,223	\$ 949,648	\$ 3,425	0%
ADJUSTMENTS TO RECONCILE					
NET INCOME (LOSS) TO NET CASH FOR:					
Depreciation Expense	\$ (567,332)	\$ 403,000	\$ 549,000	\$ 146,000	36%
Investment In Fixed Assets	\$ (895,646)	\$ (4,050,000)	\$ (6,981,193)	\$ (2,931,193)	72%
(DECREASE)	\$ (417,393)	\$ (2,700,777)	\$ (5,482,545)	\$ (2,781,768)	103%
<p>Note: The Utility Fund will have a final loan payment of \$120,000 due to the General Fund on 6/30/2022.</p>					

Equipment Replacement Fund Summary

	2020 Actual	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Revenues					
Miscellaneous	\$ 25,258	\$ 26,344	\$ 29,960	\$ 3,616	14%
Transfers (In) Out					
From General Fund	\$ (563,346)	\$ (303,370)	\$ (626,865)	\$ (323,495)	107%
From Utility Fund	\$ (65,000)	\$ (65,000)	\$ (66,950)	\$ (1,950)	3%
Total Transfers	\$ (628,346)	\$ (368,370)	\$ (693,815)	\$ (325,445)	88%
Fund Balance					
From First Aid Reserve	\$ -	\$ -	\$ -	\$ -	0%
Expenditures					
Capital Outlays	\$ 199,228	\$ -	\$ 577,514	\$ 577,514	100%
Excess (Deficiency) of Rev. & Transfers					
Over Exp.	\$ 454,376	\$ 394,714	\$ 146,261	\$ (248,453)	-63%

Capital Projects Fund Summary

	2020 Actual	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
REVENUES					
Contributions-General	\$ -	\$ -	\$ -	\$ -	0%
Rockbridge County	\$ -	\$ -	\$ -	\$ -	0%
Grants & Other Revenue	\$ -	\$ -	\$ -	\$ -	0%
State Categorical	\$ 78,602	\$ -	\$ -	\$ -	0%
Federal Categorical	\$ -	\$ -	\$ -	\$ -	0%
TOTAL REVENUES	\$ 78,602	\$ -	\$ -	\$ -	100%
EXPENDITURES					
Technology	\$ -	\$ -	\$ 140,000	\$ 140,000	100%
Parks, Recreation, & Cemeteries	\$ 135,583	\$ -	\$ 15,000	\$ 15,000	100%
Streets, Parking, & Sidewalks	\$ 604,114	\$ 35,000	\$ 660,676	\$ 625,676	1788%
Municipal Facilities	\$ 103,197	\$ 97,000	\$ 185,725	\$ 88,725	91%
Regional Jail	\$ -	\$ -	\$ 82,832		100%
Public Safety	\$ -	\$ -	\$ -	\$ -	0%
Stormwater Management	\$ -	\$ -	\$ 185,493	\$ 185,493	100%
TOTAL EXPENDITURES	\$ 842,894	\$ 132,000	\$ 1,269,726	\$ 914,894	693%
TRANSFERS (IN) OUT					
From Fire Reserve	\$ -	\$ -	\$ -	\$ -	0%
From Cemetery Fund	\$ -	\$ -	\$ -	\$ -	0%
From School Fund	\$ -	\$ (52,000)	\$ -	\$ 52,000	100%
From General Fund	\$ (623,000)	\$ (735,000)	\$ (530,000)	\$ 205,000	-28%
TOTAL TRANSFERS	\$ (623,000)	\$ (787,000)	\$ (530,000)	\$ 257,000	-33%
EXCESS (DEFICIENCY) OF REV. OVER EXP. AND TRANSFERS					
	\$ (141,292)	\$ 655,000	\$ (739,726)	\$ (1,394,726)	-213%

City of Lexington

General Fund Revenue Budget

Account Number	Description	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Property Taxes						
1011-0101	Real Property-Current	\$ 5,996,464	\$ 5,786,625	\$ 6,014,796	\$ 228,171	4%
1011-0102	Real Property-Delinquent	\$ 107,836	\$ 100,000	\$ 122,751	\$ 22,751	23%
1011-0201	Public Service Corp.	\$ 210,414	\$ 210,000	\$ 214,000	\$ 4,000	2%
1011-0301	Personal Prop.-Current	\$ 871,458	\$ 828,750	\$ 910,295	\$ 81,545	10%
1011-0302	Personal Prop.-Delinquent	\$ 38,338	\$ 15,000	\$ 19,597	\$ 4,597	31%
1011-0305	Provision for Uncollectables	\$ (15,000)	\$ (15,000)	\$ (15,000)	\$ -	100%
1011-0601	Penalties (All)	\$ 50,975	\$ 36,000	\$ 36,000	\$ -	0%
1011-0602	Interest (All)	\$ 49,754	\$ 31,500	\$ 31,000	\$ (500)	-2%
Total Property Taxes		\$ 7,310,239	\$ 6,992,875	\$ 7,333,439	\$ 340,564	5%
Other Local Taxes						
1012-0101	Local Sales Tax	\$ 1,163,539	\$ 870,000	\$ 1,145,774	\$ 275,774	32%
1012-0201	Consumers Utility Tax	\$ 304,773	\$ 311,000	\$ 300,410	\$ (10,590)	-3%
1012-0204	Business Consumption Tax	\$ 24,895	\$ 23,000	\$ 23,000	\$ -	0%
1012-0306	Business License Tax	\$ 773,912	\$ 375,000	\$ 675,000	\$ 300,000	80%
1012-0601	Bank Stock Tax	\$ 126,245	\$ 175,000	\$ 160,000	\$ (15,000)	-9%
1012-0701	Recordation Taxes	\$ 78,221	\$ 58,000	\$ 50,000	\$ (8,000)	-14%
1012-1001	Transient Occupancy Tax	\$ 427,321	\$ 355,500	\$ 464,582	\$ 109,082	31%
1012-1101	Meals Tax	\$ 1,370,215	\$ 968,400	\$ 1,414,876	\$ 446,476	46%
Total Other Local Taxes		\$ 4,269,121	\$ 3,135,900	\$ 4,233,642	\$ 1,097,742	35%
Permits & Licenses						
1013-0101	Dog License	\$ 5,373	\$ 6,000	\$ 6,000	\$ -	0%
1013-0308	Building Permits	\$ 52,139	\$ 50,000	\$ 65,000	\$ 15,000	30%
1013-0309	Zoning & Planning Applications	\$ 9,275	\$ 9,000	\$ 7,000	\$ (2,000)	-22%
1013-0331	Excavation Permits	\$ 1,728	\$ 2,400	\$ 1,800	\$ (600)	-25%
Total Permits & Licenses		\$ 68,515	\$ 67,400	\$ 79,800	\$ 12,400	18%
Fines & Forfeitures						
1014-0100	E-summons Fees	\$ 1,275	\$ 1,150	\$ 1,000	\$ (150)	100%
1014-0101	Court Fines	\$ 20,136	\$ 30,500	\$ 25,000	\$ (5,500)	-18%
1014-0102	Parking Fines	\$ 25,710	\$ 20,000	\$ 18,000	\$ (2,000)	-10%
1014-0104	Courthouse Construction Fees	\$ 5,817	\$ 6,000	\$ 6,000	\$ -	0%
1014-0802	Forfeited Assets (Local)	\$ 163	\$ -	\$ -	\$ -	0%
Total Fines & Forfeitures		\$ 53,101	\$ 57,650	\$ 50,000	\$ (7,650)	-13%
Revenue From Use of Money & Property						
1015-0102	Interest- General	\$ 299,265	\$ 220,000	\$ 174,300	\$ (45,700)	-21%
1015-0104	Interest- Cemetery	\$ 31,656	\$ 28,000	\$ 25,575	\$ (2,425)	-9%
1015-0201	Rents & Rebates	\$ 38,750	\$ 37,300	\$ 38,000	\$ 700	2%
1015-3201	Interest-Fire Reserve Acct.	\$ 39	\$ 40	\$ 35	\$ (5)	-13%
1015-3204	Interest- First Aid Reserve Acct.	\$ 1,348	\$ 4,000	\$ 1,400	\$ (2,600)	-65%
Total Rev. Use of Money & Property		\$ 371,058	\$ 289,340	\$ 239,310	\$ (50,030)	-17%
Charges for Services						
1016-0706	Community Activity Support	\$ 6,800	\$ 9,000	\$ 9,000	\$ -	0%
1016-0805	Refuse Fees	\$ 164,111	\$ 162,800	\$ 162,000	\$ (800)	0%
1016-0806	Landfill Fees	\$ 8,709	\$ 8,800	\$ 8,800	\$ -	0%
1016-1302	Swimming Pool Contract Fees	\$ 23,004	\$ -	\$ -	\$ -	100%
1016-1309	Burial Spaces	\$ 45,000	\$ 34,200	\$ 41,000	\$ 6,800	20%
1016-1310	Grave Opening/Closing	\$ 39,899	\$ 49,500	\$ 40,000	\$ (9,500)	-19%
1016-2000	False Alarm Response Charge	\$ -	\$ -	\$ -	\$ -	0%
1016-2500	Misc. Fees- Finance	\$ 76,282	\$ 75,000	\$ 75,000	\$ -	0%

City of Lexington

General Fund Revenue Budget

Account Number	Description	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
1016-2901	Misc. Fees- VJCCCA	\$ 7,971	\$ 7,970	\$ 7,970	\$ -	0%
1016-3000	Misc. Fees- Police	\$ 7,174	\$ 5,500	\$ 3,500	\$ (2,000)	-36%
1016-3202	Misc. Fees- Fire	\$ 15,790	\$ -	\$ -	\$ -	0%
1016-3203	Rescue Service Fees	\$ 311,645	\$ 345,000	\$ 255,000	\$ (90,000)	-26%
1016-4000	Misc. Fees- Public Works	\$ 7,354	\$ 11,000	\$ 6,000	\$ (5,000)	-45%
1016-5820	Farmer's Market	\$ 9,852	\$ 12,000	\$ 12,000	\$ -	0%
1016-5821	Farmer's Market- SNAP	\$ 462	\$ -	\$ -	\$ -	0%
1016-5000	Misc. Fees- Youth Services	\$ 2,142	\$ 14,000	\$ 10,500	\$ (3,500)	-25%
1016-9999	Misc. Users Fees	\$ 200	\$ 300	\$ 200	\$ (100)	100%
Total Charges for Services		\$ 726,395	\$ 735,070	\$ 630,970	\$ (104,100)	-14%
<u>Misc. Revenues</u>						
1018-0200	Contributions- General	\$ 567,447	\$ 572,000	\$ 584,000	\$ 12,000	2%
1018-0201	County Revenue Sharing	\$ 1,930,638	\$ 1,880,642	\$ 1,936,949	\$ 56,307	3%
1018-0450	VML Grant	\$ 3,935	\$ 4,000	\$ 4,000	\$ -	0%
1018-3201	Contributions- Fire	\$ 39,342	\$ 4,000	\$ 3,000	\$ (1,000)	-25%
1018-3204	Contributions- First Aid	\$ -	\$ -	\$ -	\$ -	0%
1018-5900	Contributions- Youth Services	\$ 1,216	\$ 1,500	\$ 1,000	\$ (500)	-33%
1018-9000	Salvaged Equipment	\$ 6,861	\$ 4,000	\$ 4,000	\$ -	0%
1018-9902	Charges in Lieu of Taxes	\$ 79,931	\$ 80,000	\$ 80,000	\$ -	0%
1018-9907	Sale of Real Estate	\$ -	\$ -	\$ -	\$ -	0%
1018-9912	Misc. Revenue	\$ 1,310	\$ 1,000	\$ 1,500	\$ 500	50%
Total Misc. Revenue		\$ 2,630,680	\$ 2,547,142	\$ 2,614,449	\$ 67,307	3%
<u>Recovered Costs</u>						
1019-0102	Joint Services- Fire	\$ 505,165	\$ 738,860	\$ 695,000	\$ (43,860)	-6%
1019-0105	Joint Services- Jail Debt	\$ 109,904	\$ 109,682	\$ 109,682	\$ -	0%
1019-0125	Insurance Recovery	\$ 26,823	\$ 10,000	\$ 15,000	\$ 5,000	50%
1019-4103	Joint Services-Parking Garage	\$ 1,965	\$ 2,000	\$ 2,000	\$ -	0%
Total Recovered Costs		\$ 643,857	\$ 860,542	\$ 821,682	\$ (38,860)	-5%
<u>State- Noncategorical</u>						
1022-0103	Motor Vehicle Carrier Tax	\$ 208	\$ 180	\$ 200	\$ 20	11%
1022-0104	Motor Vehicle Rental Tax	\$ 4,501	\$ 5,850	\$ 4,500	\$ (1,350)	-23%
1022-0105	Mobile Home Title Tax	\$ -	\$ 67	\$ 75	\$ 8	12%
1022-0106	Recordation Taxes	\$ 12,956	\$ 10,400	\$ 12,000	\$ 1,600	15%
1022-0303	State PPTRA	\$ 581,419	\$ 581,419	\$ 581,419	\$ -	0%
1022-0307	Short Term Rental Tax	\$ 336	\$ 405	\$ 350	\$ (55)	-14%
1022-0403	Communications Tax	\$ 265,326	\$ 228,600	\$ 225,000	\$ (3,600)	-2%
1023-0301	Commissioner of the Revenue	\$ 79,148	\$ 78,166	\$ 88,994	\$ 10,828	14%
1023-0401	Treasurer	\$ 62,566	\$ 57,595	\$ 66,130	\$ 8,535	15%
1023-0601	Electoral Board	\$ 43,906	\$ 33,075	\$ 50,379	\$ 17,304	52%
1023-0801	Law Enforcement	\$ 212,728	\$ 196,020	\$ 198,000	\$ 1,980	1%
Total State Noncategorical		\$ 1,263,094	\$ 1,191,777	\$ 1,227,047	\$ 35,270	3%
<u>State Categorical</u>						
1024-0101	Public Assistance	\$ 278,214	\$ 411,030	\$ 304,150	\$ (106,880)	-26%
1024-0113	DMV Grants	\$ 8,653	\$ -	\$ 4,500	\$ 4,500	0%
1024-0405	State Fire Grant	\$ 24,600	\$ 23,760	\$ 26,700	\$ 2,940	12%
1024-0406	State Street Maintenance Rev.	\$ 793,857	\$ 795,000	\$ 848,150	\$ 53,150	7%
1024-0411	EMS- Four for Life	\$ -	\$ 4,100	\$ 4,100	\$ -	0%
1024-0412	VJCCCA Grant	\$ 72,054	\$ 64,845	\$ 64,850	\$ 5	0%
1024-0416	Arts Challenge Grant	\$ 4,500	\$ -	\$ -	\$ -	0%

City of Lexington

General Fund Revenue Budget

Account Number	Description	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
1024-0417	Emergency Management Grant	\$ 25,500	\$ 6,750	\$ 6,750	\$ -	0%
1024-0420	Dept. of Forestry Grants	\$ -	\$ -	\$ -	\$ -	0%
1024-0430	Dept. of Conservation & Resource	\$ -	\$ -	\$ -	\$ -	0%
1024-0448	Other Categorical Revenue	\$ 62,774	\$ -	\$ -	\$ -	0%
1024-0802	Forfeited Asset Sharing	\$ 1,596	\$ -	\$ -	\$ -	0%
Total State Categorical		\$ 1,271,748	\$ 1,305,485	\$ 1,259,200	\$ (46,285)	-4%
<u>Federal- Categorical</u>						
1033-0102	Federal Public Assistance	\$ 5,466	\$ -	\$ -	\$ -	0%
1033-0111	Dept. of Justice Grant	\$ 1,577	\$ 1,000	\$ 1,000	\$ -	0%
1033-0112	C. J. S. Grant	\$ 13,302	\$ -	\$ -	\$ -	0%
1033-5000	SAFER Grant	\$ 73,496	\$ -	\$ -	\$ -	0%
Total Federal		\$ 93,841	\$ 1,000	\$ 1,000	\$ -	0%
<u>Transfers In</u>						
1041-0515	From Utility Fund	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	0%
Total Transfers		\$ 120,000	\$ 120,000	\$ 120,000	\$ -	0%
General Fund Total		\$ 18,821,649	\$ 17,304,181	\$ 18,610,539	\$ 1,306,358	8%

City of Lexington

General Fund Expenses by Function

Account Number	Description	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
<u>General Government Administration</u>						
1101	City Council	\$ 76,271	\$ 69,398	\$ 69,894	\$ 496	1%
1201	City Manager	\$ 201,311	\$ 233,411	\$ 230,729	\$ (2,682)	-1%
1204	City Attorney	\$ 108,670	\$ 106,150	\$ 106,150	\$ -	0%
1205	Human Resources	\$ 87,152	\$ 90,365	\$ 124,828	\$ 34,463	38%
1209	Commissioner of Revenue	\$ 240,091	\$ 246,641	\$ 257,438	\$ 10,797	4%
1210	Reassessment	\$ -	\$ 3,000	\$ 60,700	\$ 57,700	1923%
1213	Treasurer	\$ 135,496	\$ 137,524	\$ 151,796	\$ 14,272	10%
1214	Finance	\$ 277,500	\$ 221,741	\$ 234,479	\$ 12,738	6%
1251	Information Technology	\$ 181,267	\$ 192,901	\$ 199,536	\$ 6,635	3%
1310	Electoral Board	\$ 104,960	\$ 90,684	\$ 147,733	\$ 57,049	63%
Total General Government Admin.		\$ 1,412,718	\$ 1,391,815	\$ 1,583,283	\$ 191,468	14%
<u>Judicial Administration</u>						
2101	Judicial Services	\$ 270,332	\$ 276,050	\$ 293,318	\$ 17,268	6%
2901	VJCCA Services	\$ 80,958	\$ 79,866	\$ 80,515	\$ 649	1%
Total Judicial Administration		\$ 351,290	\$ 355,916	\$ 373,833	\$ 17,917	5%
<u>Public Safety</u>						
3011	Support of Central Dispatch	\$ 399,284	\$ 403,778	\$ 418,301	\$ 14,523	4%
3101	Police	\$ 1,870,753	\$ 1,805,292	\$ 2,034,015	\$ 228,723	13%
3201	Fire Reserve Funds	\$ 5,179	\$ 23,000	\$ 11,000	\$ (12,000)	-52%
3202	Fire	\$ 1,763,972	\$ 1,828,458	\$ 1,923,802	\$ 95,344	5%
3203	Emergency Management	\$ 29,195	\$ 7,500	\$ 7,500	\$ -	0%
3305	Juvenile & Adult Detention	\$ 142,852	\$ 144,242	\$ 163,190	\$ 18,948	13%
3501	Special Enforcement	\$ 9,510	\$ 14,000	\$ 14,718	\$ 718	5%
Total Public Safety		\$ 4,220,745	\$ 4,226,270	\$ 4,572,526	\$ 346,256	8%
<u>Public Works</u>						
various	State Street Maintenance	\$ 542,799	\$ 788,020	\$ 685,397	\$ (102,623)	-13%
various	all other	\$ 2,304,804	\$ 2,348,718	\$ 2,549,448	\$ 200,730	9%
Total Public Works		\$ 2,847,603	\$ 3,136,738	\$ 3,234,845	\$ 98,107	3%
<u>Health, Education & Welfare</u>						
5101	Health, Education, Welfare	\$ 741,350	\$ 930,018	\$ 837,115	\$ (92,903)	-10%
5900	Youth Services	\$ 70,503	\$ 81,023	\$ 82,214	\$ 1,191	1%
Total Health, Ed., & Welfare		\$ 811,853	\$ 1,011,041	\$ 919,329	\$ (91,712)	-9%
<u>Leisure Services</u>						
7200	Leisure Service Contributions	\$ 480,293	\$ 409,992	\$ 442,621	\$ 32,629	8%
7250	Municipal Swimming Pool	\$ 58,524	\$ 24,700	\$ 21,700	\$ (3,000)	-12%
Total Leisure Services		\$ 538,817	\$ 434,692	\$ 464,321	\$ 29,629	7%
<u>Community Development</u>						
8110	Planning & Development	\$ 410,404	\$ 288,020	\$ 335,623	\$ 47,603	17%
8111	Housing Program	\$ 35	\$ 35	\$ 35	\$ -	0%
8200	Community Dev. Contributions	\$ 409,027	\$ 362,181	\$ 381,260	\$ 19,079	5%
Total Community Development		\$ 819,466	\$ 650,236	\$ 716,918	\$ 66,682	10%
<u>Nondepartmental</u>						
9103	Insurance (less allocations)	\$ (4,354)	\$ 4,314	\$ 1,940	\$ (2,374)	-55%
9105	Photocopying (less allocations)	\$ 2,458	\$ 2,620	\$ 4,620	\$ 2,000	76%

9106	Postage (less allocations)	\$ 2,870	\$ 3,300	\$ 2,000	\$ (1,300)	-39%
9301	Contingency/Bad Debt	\$ 454	\$ 250	\$ 250	\$ -	0%
9310	Nondepartmental	\$ 3,459	\$ 2,780	\$ 3,260	\$ 480	17%
9350	Interfund Transfers	\$ 4,293,408	\$ 4,116,017	\$ 4,918,471	\$ 802,454	19%
9401	Debt Service	\$ 2,182,965	\$ 2,138,963	\$ 1,694,943	\$ (444,020)	-21%
Total Nondepartmental		\$ 6,481,260	\$ 6,268,244	\$ 6,625,484	\$ 357,240	6%
General Fund Total		\$ 17,483,752	\$ 17,474,952	\$ 18,490,539	\$ 1,015,587	6%

City of Lexington

General Fund Expense Budget by Account Classification

Account Number	Description	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
<u>Personnel Services</u>						
1001	Full-time Wages	\$ 3,807,434	\$ 3,750,538	\$ 4,064,078	\$ 313,540	8%
1002	Overtime Wages	\$ 120,033	\$ 237,565	\$ 246,832	\$ 9,267	4%
1003	Part-time Wages	\$ 162,662	\$ 116,627	\$ 98,882	\$ (17,745)	-15%
1004	Grant Overtime	\$ 10,166	\$ -	\$ -	\$ -	0%
1005	Shift Differential	\$ 10,800	\$ 12,300	\$ 12,669	\$ 369	3%
1006	Court Overtime	\$ 5,426	\$ -	\$ -	\$ -	0%
1007	Special Events Overtime	\$ 5,866	\$ -	\$ -	\$ -	0%
1008	XD Overtime	\$ 27,077	\$ -	\$ -	\$ -	0%
1099	Call Out Pay	\$ 26,016	\$ 37,130	\$ 37,130	\$ -	0%
1100	Standby Stipend	\$ 52,330	\$ 63,900	\$ 63,900	\$ -	0%
1520	Wages- Substitues	\$ 11,181	\$ 6,022	\$ 24,460	\$ 18,438	306%
Total Personnel Services		\$ 4,238,991	\$ 4,224,082	\$ 4,547,951	\$ 323,869	8%
<u>Fringe Benefits</u>						
2001	FICA	\$ 304,616	\$ 298,809	\$ 321,042	\$ 22,233	7%
2002	Retirement	\$ 395,458	\$ 473,036	\$ 509,734	\$ 36,698	8%
2005	Health Insurance	\$ 889,489	\$ 874,632	\$ 874,752	\$ 120	0%
2006	Life Insurance	\$ 48,294	\$ 49,490	\$ 53,418	\$ 3,928	8%
2011	Worker's Comp Insurance	\$ 104,034	\$ 150,114	\$ 151,577	\$ 1,463	1%
2013	Short-term Disability Insurance	\$ 4,973	\$ 4,513	\$ 4,799	\$ 286	6%
2019	Line of Duty Insurance	\$ 32,713	\$ 35,040	\$ 36,085	\$ 1,045	3%
Total Fringe Benefits		\$ 1,779,577	\$ 1,885,634	\$ 1,951,407	\$ 65,773	3%
<u>Contractual Services</u>						
3002	Professional Services	\$ 515,502	\$ 388,695	\$ 583,329	\$ 194,634	50%
3004	Repairs & Maintenance	\$ 446,525	\$ 608,297	\$ 438,580	\$ (169,717)	-28%
3005	Maintenance Service Contracts	\$ 118,573	\$ 136,490	\$ 144,028	\$ 7,538	6%
3006	Printing & Binding	\$ 11,659	\$ 8,300	\$ 9,456	\$ 1,156	14%
3007	Advertising	\$ 23,410	\$ 16,540	\$ 20,127	\$ 3,587	22%
3008	Laundry & Dry Cleaning	\$ 4,987	\$ 6,500	\$ 6,300	\$ (200)	-3%
3009	Services of Other Governments	\$ -	\$ -	\$ -	\$ -	0%
3018	Bank Activty Charge	\$ (474)	\$ 6,500	\$ 6,800	\$ 300	5%
3021	Victim Witness Coordinator	\$ 6,480	\$ 6,480	\$ 6,480	\$ -	0%
3023	Court Offices	\$ 263,852	\$ 269,570	\$ 286,838	\$ 17,268	6%
3024	Landfill Contract	\$ 190,925	\$ 218,960	\$ 215,985	\$ (2,975)	-1%
3025	Recycling Costs	\$ 9,408	\$ 2,350	\$ 1,625	\$ (725)	-31%
3028	Computer Software	\$ 9,869	\$ 16,902	\$ 16,700	\$ (202)	-1%
3029	VJCCA Services	\$ 10	\$ -	\$ -	\$ -	0%
3099	Outside Data Processing	\$ 7,250	\$ 7,500	\$ 8,100	\$ 600	8%
3117	Lot Clearing	\$ 1,395	\$ 1,500	\$ 1,500	\$ -	0%
3203	Contractual Response Services	\$ 20,104	\$ 20,000	\$ 22,000	\$ 2,000	10%
3302	Jail Contract	\$ 142,392	\$ 143,022	\$ 156,120	\$ 13,098	9%
Total Contractual Services		\$ 1,771,867	\$ 1,857,606	\$ 1,923,968	\$ 66,362	4%
<u>Internal Services</u>						
4002	Vehicle Maintnenance & Operation	\$ (58,274)	\$ (70,000)	\$ (60,000)	\$ 10,000	-14%
4004	Photocopying Services	\$ (1)	\$ 3,815	\$ 4,790	\$ 975	26%
4010	Special Projects- Public Works	\$ -	\$ 7,000	\$ 7,000	\$ -	0%

City of Lexington

General Fund Expense Budget by Account Classification

Account Number	Description	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Total Internal Services		\$ (58,275)	\$ (59,185)	\$ (48,210)	\$ 10,975	-19%
<u>Other Charges</u>						
5101	Electrical Service	\$ 71,120	\$ 66,600	\$ 67,950	\$ 1,350	2%
5102	Heating Service	\$ 19,091	\$ 23,500	\$ 20,700	\$ (2,800)	-12%
5103	Water & Sewer Service	\$ 33,548	\$ 22,180	\$ 34,860	\$ 12,680	57%
5104	Street Lighting	\$ 73,010	\$ 75,000	\$ 75,000	\$ -	0%
5201	Postal & Messenger Services	\$ 16,155	\$ 18,290	\$ 17,640	\$ (650)	-4%
5202	Electronic Data Services	\$ 24,114	\$ 24,014	\$ 18,400	\$ (5,614)	-23%
5203	Telephone Service	\$ 21,327	\$ 20,670	\$ 21,840	\$ 1,170	6%
5204	Cellular Tellephone Service	\$ 28,305	\$ 29,750	\$ 26,930	\$ (2,820)	-9%
5308	General Liability Insurance	\$ 129,058	\$ 130,514	\$ 134,430	\$ 3,916	3%
5310	Umbrella Insurance	\$ 9,347	\$ 9,800	\$ 10,094	\$ 294	3%
5312	Self Insurance Program	\$ -	\$ 500	\$ 500	\$ -	0%
5399	Insurance Allocation	\$ (56,985)	\$ (59,322)	\$ (63,484)	\$ (4,162)	7%
5401	Office Supplies	\$ 28,709	\$ 28,550	\$ 27,250	\$ (1,300)	-5%
5404	Medical Supplies	\$ 19,524	\$ 16,700	\$ 20,100	\$ 3,400	20%
5405	Janitorial Supplies	\$ 10,545	\$ 10,400	\$ 11,100	\$ 700	7%
5406	Generator Supplies	\$ 159	\$ 300	\$ 300	\$ -	0%
5407	Repair & Maintenance Supplies	\$ 261,212	\$ 257,510	\$ 270,700	\$ 13,190	5%
5408	Vehicle/ Equipment Supplies	\$ 242,478	\$ 313,600	\$ 270,100	\$ (43,500)	-14%
5409	Police Supplies	\$ 12,878	\$ 11,000	\$ 11,000	\$ -	0%
5410	Uniform & Wearing Apparel	\$ 30,516	\$ 41,100	\$ 39,100	\$ (2,000)	-5%
5411	Books & Subscriptions	\$ 6,340	\$ 13,525	\$ 15,230	\$ 1,705	13%
5413	Other Operating Supplies	\$ 22,001	\$ 10,841	\$ 19,215	\$ 8,374	77%
5414	Merchandise for Resale	\$ 305	\$ 325	\$ 325	\$ -	0%
5415	Recreation Supplies	\$ 2,330	\$ 4,500	\$ 4,500	\$ -	0%
5417	Photocopying Supplies	\$ 957	\$ 1,500	\$ 1,500	\$ -	0%
5426	Chemical Supplies	\$ 5,086	\$ 4,000	\$ 7,500	\$ 3,500	88%
5428	Data Processing Supplies	\$ -	\$ -	\$ 67	\$ 67	0%
5449	Fire Prevention Supplies	\$ 3,393	\$ 3,500	\$ 3,500	\$ -	0%
5450	Crime Prevention Supplies	\$ 1,735	\$ 3,000	\$ 3,000	\$ -	0%
5477	Durable Goods	\$ 109,026	\$ 64,200	\$ 111,830	\$ 47,630	74%
5501	Learning Costs	\$ 34,471	\$ 55,072	\$ 80,130	\$ 25,058	46%
5502	Travel- Business/Promotions	\$ 14,491	\$ 13,700	\$ 11,430	\$ (2,270)	-17%
5506	Vehicle Allowance	\$ 5,478	\$ 4,800	\$ 4,800	\$ -	0%
Total Other Charges		\$ 1,179,724	\$ 1,219,619	\$ 1,277,537	\$ 57,918	5%
<u>Agency Contributions</u>						
5601	State Health Department	\$ 50,707	\$ 65,521	\$ 65,521	\$ -	0%
5602	Community Services Board	\$ 55,512	\$ 55,512	\$ 55,512	\$ -	0%
5604	Payments to Civic Organizations	\$ 64,964	\$ -	\$ -	\$ -	0%
5605	Regional Library Services	\$ 174,517	\$ 158,569	\$ 167,776	\$ 9,207	6%
5606	Permits to State Agencies	\$ -	\$ 200	\$ -	\$ (200)	100%
5608	Payments to Juvenile Detention	\$ 460	\$ 1,220	\$ 7,070	\$ 5,850	480%
5609	Rockbridge SPCA	\$ 9,510	\$ 14,000	\$ 14,718	\$ 718	5%
5613	Project Horizon	\$ 1,750	\$ -	\$ -	\$ -	0%
5614	Rockbridge Area Health Center	\$ 21,825	\$ -	\$ -	\$ -	0%

City of Lexington

General Fund Expense Budget by Account Classification

Account Number	Description	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
5615	R.A.T.S.	\$ 8,000	\$ -	\$ -	\$ -	0%
5616	Regional Transit System	\$ 9,553	\$ 18,000	\$ 18,000	\$ -	0%
5617	Drug Task Force	\$ 4,418	\$ 4,500	\$ 4,500	\$ -	0%
5621	Dabney S Lancaster CC	\$ 22,472	\$ 22,472	\$ 22,472	\$ -	0%
5630	Social Services Administration	\$ 46,935	\$ 61,890	\$ 101,697	\$ 39,807	64%
5632	Tax Relief- Ederly/Disabled	\$ 33,185	\$ 25,000	\$ 25,000	\$ -	0%
5633	TAP	\$ 2,000	\$ -	\$ -	\$ -	0%
5634	VPAS	\$ 27,000	\$ 30,000	\$ 30,000	\$ -	0%
5637	Blue Ridge Legal Services	\$ 959	\$ -	\$ -	\$ -	0%
5639	Yellow Brick Road	\$ 1,000	\$ -	\$ -	\$ -	0%
5645	Horse Center Foundation	\$ 200,625	\$ 166,641	\$ 174,218	\$ 7,577	5%
5646	Talking Books	\$ 2,166	\$ -	\$ -	\$ -	0%
5647	YMCA	\$ 2,250	\$ -	\$ -	\$ -	0%
5651	Fine Arts in Rockbridge	\$ 5,000	\$ -	\$ -	\$ -	0%
5652	Lime Kiln	\$ 4,000	\$ -	\$ -	\$ -	0%
5654	Indoor Swimming Pool	\$ 15,000	\$ 13,500	\$ 15,000	\$ 1,500	11%
5657	Regional Tourism	\$ 266,138	\$ 240,036	\$ 255,710	\$ 15,674	7%
5658	RANA	\$ 12,787	\$ -	\$ -	\$ -	0%
5661	Main Street Lexington	\$ 80,000	\$ 72,000	\$ 76,400	\$ 4,400	6%
5662	Chamber of Commerce	\$ 2,500	\$ -	\$ -	\$ -	0%
5663	Soil & Water Conservation District	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0%
5664	Shenandoah Valley Partnership	\$ 8,945	\$ 8,945	\$ 8,945	\$ -	0%
5666	Shenandoah Valley Small Business Dev	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0%
5670	Cooperative Extension Service	\$ 12,945	\$ 13,200	\$ 12,205	\$ (995)	-8%
5677	Habitat for Humanity	\$ 1,000	\$ -	\$ -	\$ -	0%
5678	RARA	\$ 4,000	\$ -	\$ -	\$ -	0%
5679	Rockbridge Area Rental Assistance	\$ -	\$ 1,183	\$ -	\$ (1,183)	-100%
5680	Rockbridge Area Housing Corporation	\$ 12,000	\$ -	\$ -	\$ -	0%
5685	Central Shen. Planning District	\$ 15,604	\$ 10,518	\$ 21,021	\$ 10,503	100%
5691	Central Dispatch	\$ 399,284	\$ 403,778	\$ 418,301	\$ 14,523	4%
8699	RARO	\$ 76,735	\$ 71,282	\$ 85,627	\$ 14,345	20%
Total Agency Contributions		\$ 1,660,746	\$ 1,462,967	\$ 1,584,693	\$ 121,726	8%
<u>Miscellaneous</u>						
5505	Relocation Costs	\$ 2,072	\$ -	\$ -	\$ -	0%
5801	Dues & Memebrships	\$ 14,843	\$ 25,270	\$ 25,410	\$ 140	1%
5802	Police Accreditation	\$ 900	\$ 800	\$ 800	\$ -	0%
5803	Employee Relations	\$ 10,368	\$ 14,700	\$ 19,400	\$ 4,700	32%
5804	Employee Wellness	\$ -	\$ -	\$ 3,500	\$ 3,500	100%
5813	Bad Debt Expense	\$ 454	\$ 250	\$ 250	\$ -	0%
5820	Farmer's Market Services	\$ 11,748	\$ 13,000	\$ 13,000	\$ -	0%
5854	Rehab. Building Tax Abatement	\$ 7,965	\$ 10,000	\$ 10,000	\$ -	0%
5864	Smoke House	\$ -	\$ 100	\$ 100	\$ -	0%
5880	Emergency Serv. Grant Purchases	\$ 1,667	\$ 7,500	\$ 7,500	\$ -	0%
5886	Building Permit Surcharge	\$ 1,004	\$ 3,000	\$ 3,000	\$ -	0%
5893	DMV Grant Purchases	\$ -	\$ 7,500	\$ 7,500	\$ -	0%
5897	DCJS Grant Purchases	\$ 14,103	\$ 3,500	\$ 3,500	\$ -	0%

City of Lexington

General Fund Expense Budget by Account Classification

Account Number	Description	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
5898	Miscellaneous	\$ 13	\$ -	\$ -	\$ -	0%
5899	State Grant Purchases	\$ 24,600	\$ 27,874	\$ 25,374	\$ (2,500)	-9%
5900	Four for Life Grant Purchases	\$ 1,523	\$ 3,664	\$ 3,664	\$ -	0%
5902	Miller House Project	\$ 794	\$ -	\$ -	\$ -	0%
5920	City Matching Funds	\$ 51,760	\$ -	\$ 20,000	\$ 20,000	100%
5930	Economic Development	\$ 4,890	\$ 5,000	\$ 5,000	\$ -	0%
6012	VPA & CSA Client Servies	\$ 379,487	\$ 650,440	\$ 518,913	\$ (131,527)	-20%
Total Miscellaneous Expenses		\$ 528,191	\$ 772,598	\$ 666,911	\$ (105,687)	-14%
<u>Capital Outlay</u>						
7001	Machinery & Equipment	\$ 77,996	\$ 12,000	\$ 12,525	\$ 525	100%
7007	ADP Equipment/Software	\$ -	\$ 15,940	\$ -	\$ (15,940)	100%
7009	Infrastructure Projects	\$ -	\$ -	\$ 134,279	\$ 134,279	0%
7012	Public Safety Equipment	\$ -	\$ -	\$ 5,000	\$ 5,000	0%
Total Capital Outlay		\$ 77,996	\$ 27,940	\$ 151,804	\$ 123,864	100%
<u>Leases & Rentals</u>						
8001	Lease of Equipment	\$ 12,921	\$ 14,150	\$ 14,150	\$ -	0%
8002	Rental of Buildings	\$ -	\$ -	\$ -	\$ -	0%
8003	Parking Lot Rental	\$ 6,306	\$ 6,400	\$ 6,400	\$ -	0%
Total Leases & Rentals		\$ 19,227	\$ 20,550	\$ 20,550	\$ -	0%
<u>Debt Service Costs</u>						
9001	Courthouse- Principal	\$ 350,000	\$ 365,000	\$ 25,000	\$ (340,000)	-93%
9002	Interest	\$ 821,050	\$ 744,365	\$ 617,665	\$ (126,700)	-17%
9009	LDMS 2009 Bonds	\$ 494,706	\$ 494,706	\$ 494,706	\$ -	0%
9010	LDMS 2010 Bonds	\$ 90,000	\$ 90,000	\$ 90,000	\$ -	0%
9013	Jail Bonds	\$ 102,209	\$ 104,892	\$ 107,572	\$ 2,680	3%
9014	Waddell Bonds	\$ 325,000	\$ 340,000	\$ 360,000	\$ 20,000	6%
Total Debt Service		\$ 2,182,965	\$ 2,138,963	\$ 1,694,943	\$ (444,020)	-21%
<u>Interfund Charges</u>						
9105	Services of Public Works to Streets	\$ -	\$ (179)	\$ -	\$ 179	-100%
9109	Services of Youth Services	\$ 19,605	\$ 20,000	\$ 20,450	\$ 450	2%
9112	Services to VJCCCA	\$ (19,605)	\$ (20,000)	\$ (20,450)	\$ (450)	2%
9151	Services of Technology	\$ 132,140	\$ 136,100	\$ 138,822	\$ 2,722	2%
9901	Services to Utility Fund	\$ (249,155)	\$ (252,760)	\$ (261,808)	\$ (9,048)	4%
9902	Finance Services to Schools	\$ (73,650)	\$ (75,000)	\$ (76,500)	\$ (1,500)	2%
Total Interfund Charges		\$ (190,665)	\$ (191,839)	\$ (199,486)	\$ (7,647)	4%
<u>Interfund Transfers</u>						
9100	To Equipment Fund	\$ 563,346	\$ 303,370	\$ 626,865	\$ 323,495	107%
9202	To School Fund	\$ 3,084,562	\$ 3,060,547	\$ 3,216,594	\$ 156,047	5%
9205	To Utility Fund	\$ -	\$ -	\$ 525,012	\$ 525,012	100%
9027	To Cemetery Fund	\$ 22,500	\$ 17,100	\$ 20,000	\$ 2,900	17%
9208	To Capital Projects Fund	\$ 623,000	\$ 735,000	\$ 530,000	\$ (205,000)	-28%
Total Interfund Transfers		\$ 4,293,408	\$ 4,116,017	\$ 4,918,471	\$ 802,454	19%
Contingency		\$ -	\$ -	\$ -	\$ -	100%
Total Expenditures & Transfers		\$ 17,483,752	\$ 17,474,952	\$ 18,490,539	\$ 1,015,587	6%

City of Lexington

School Fund Revenue Budget

Account Number	Description	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Revenue From Use of Money & Property						
1015-0110	Interest- Textbook Funds	\$ 132	\$ 150	\$ 50	\$ (100)	-67%
1015-0113	Interest- Koones Fund	\$ 1,550	\$ 1,400	\$ 1,400	\$ -	100%
1015-0201	Rents & Rebates	\$ 2,400	\$ 3,600	\$ 3,600	\$ -	0%
Total Rev. From Use of Money & Property		\$ 4,082	\$ 5,150	\$ 5,050	\$ (100)	-2%
Charges for Services						
1016-1201	School Tuition	\$ 167,656	\$ 158,000	\$ 140,000	\$ (18,000)	-11%
1016-1204	Cafeteria Services	\$ 55,189	\$ 56,000	\$ 49,000	\$ (7,000)	-13%
1016-1205	Facility Usage Fee	\$ -	\$ 1,000	\$ 1,000	\$ -	100%
Total Charges for Services		\$ 222,845	\$ 215,000	\$ 190,000	\$ (25,000)	-12%
Misc. Revenue						
1018-0200	Contributions General	\$ -	\$ -	\$ -	\$ -	0%
1018-1000	Proceeds from Capital Lease	\$ -	\$ -	\$ -	\$ -	0%
1018-9912	Misc. Revenue	\$ 3,825	\$ 500	\$ 500	\$ -	0%
Total Misc. Revenue		\$ 3,825	\$ 500	\$ 500	\$ -	0%
Recovered Costs						
1019-0110	E-rate Reimbursement	\$ 9,953	\$ 3,000	\$ 3,000	\$ -	0%
1019-0125	Insurance Recovery	\$ 4,149	\$ -	\$ -	\$ -	0%
Total Recovered Costs		\$ 14,102	\$ 3,000	\$ 3,000	\$ -	0%
State- Categorical						
1024-0201	State Sales Tax	\$ 658,235	\$ 544,470	\$ 740,346	\$ 195,876	36%
1024-0202	Basic School Aid	\$ 1,864,364	\$ 2,054,673	\$ 1,920,194	\$ (134,479)	-7%
1024-0207	Gifted & Talented	\$ 18,618	\$ 20,341	\$ 19,602	\$ (739)	-4%
1024-0208	Remedial Education	\$ 38,400	\$ 43,474	\$ 40,712	\$ (2,762)	-6%
1024-0211	Compensation Supplement	\$ 118,375	\$ -	\$ 128,351	\$ 128,351	100%
1024-0212	Special Education SOQ	\$ 261,433	\$ 255,662	\$ 241,254	\$ (14,408)	-6%
1024-0214	Textbook Payments	\$ 39,056	\$ 42,864	\$ 40,512	\$ (2,352)	-5%
1024-0215	State School Lunch	\$ 1,415	\$ 1,438	\$ 1,415	\$ (23)	-2%
1024-0217	Vocational Education	\$ 45,770	\$ 45,070	\$ 42,596	\$ (2,474)	-5%
1024-0218	Technology Grant	\$ 82,034	\$ 102,000	\$ 102,000	\$ -	0%
1024-0220	Special Education- Regional	\$ -	\$ 10,000	\$ -	\$ (10,000)	-100%
1024-0221	Social Security	\$ 119,080	\$ 126,435	\$ 120,250	\$ (6,185)	-5%
1024-0223	Teacher Retirement	\$ 262,596	\$ 294,749	\$ 280,835	\$ (13,914)	-5%
1024-0228	Early Intervention	\$ 3,896	\$ 4,323	\$ 4,323	\$ -	0%
1024-0230	No Loss Funding	\$ -	\$ -	\$ 142,214	\$ 142,214	100%
1027-0237	Additional Lottery	\$ 141,969	\$ 200,000	\$ 200,000	\$ -	0%
1024-0241	Group Life	\$ 8,146	\$ 8,775	\$ 8,670	\$ (105)	-1%
1024-0246	Homebound Instruction	\$ 122	\$ 129	\$ 295	\$ 166	129%
1024-0265	At Risk	\$ 25,677	\$ 28,547	\$ 34,550	\$ 6,003	21%
1024-0291	Mentor Teacher Program	\$ 211	\$ 211	\$ 225	\$ 14	7%
1024-0309	English Second Language	\$ 12,155	\$ 15,270	\$ 16,579	\$ 1,309	9%
1024-0347	State School Breakfast	\$ 305	\$ 361	\$ 533	\$ 172	48%
1024-0348	Textbook Lottery	\$ -	\$ -	\$ -	\$ -	100%
1024-0399	National Board Certified	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0%
1024-0400	Other State Funds	\$ 8,960	\$ 7,461	\$ 7,461	\$ -	0%
Total State Categorical		\$ 3,715,817	\$ 3,811,253	\$ 4,097,917	\$ 286,664	8%
Federal- Categorical						
1033-0202	Title I	\$ 62,117	\$ 65,930	\$ 60,000	\$ (5,930)	-9%
1033-0203	Title IIIA	\$ -	\$ 3,000	\$ 2,000	\$ (1,000)	-33%
1033-0210	Title IV	\$ 9,775	\$ 10,000	\$ 10,000	\$ -	0%
1033-0213	National School Lunch/Breakfast	\$ 60,470	\$ 62,000	\$ 56,000	\$ (6,000)	-10%
1033-0214	Headstart	\$ 8,724	\$ 15,000	\$ 15,000	\$ -	0%

1033-0219	Title VIB Special Ed	\$ 122,772	\$ 129,000	\$ 129,000	\$ -	0%
1033-0220	CARES Summer School	\$ -	\$ -	\$ 19,000	\$ 19,000	100%
1033-0226	Title II	\$ 10,613	\$ 12,000	\$ 12,000	\$ -	0%
Total Federal Categorical		\$ 274,471	\$ 296,930	\$ 303,000	\$ 6,070	2%
<u>Transfers In</u>						
1041-0511	From General Fund	\$ 3,084,562	\$ 3,060,547	\$ 3,216,594	\$ 156,047	5%
Total Transfers In		\$ 3,084,562	\$ 3,060,547	\$ 3,216,594	\$ 156,047	5%
<u>Appropriated Fund Balance</u>		\$ -	\$ 144,000	\$ -	\$ (144,000)	0%
School Fund Total		\$ 7,319,704	\$ 7,536,380	\$ 7,816,061	\$ 279,681	4%

City of Lexington

School Fund Expense Budget by Function

Account Number	Description	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Instruction						
02-6110	Instruction- Elementary/Middle	\$ 2,702,214	\$ 2,793,014	\$ 2,949,051	\$ 156,037	6%
02-6111	Instruction- Secondary	\$ 1,591,687	\$ 1,622,500	\$ 1,660,000	\$ 37,500	2%
02-6114	Instruction- Special Ed	\$ 529,698	\$ 524,829	\$ 588,757	\$ 63,928	12%
02-6121	Guidance	\$ 168,273	\$ 169,953	\$ 186,099	\$ 16,146	10%
02-6122	Social Worker	\$ -	\$ -	\$ -	\$ -	0%
02-6123	Homebound Instruction	\$ 517	\$ 430	\$ 430	\$ -	0%
02-6131	Improvement- Instruction	\$ 28,648	\$ 31,717	\$ 36,611	\$ 4,894	15%
02-6132	Media Services	\$ 134,166	\$ 136,324	\$ 143,091	\$ 6,767	5%
02-6141	Principals	\$ 299,346	\$ 297,450	\$ 294,282	\$ (3,168)	-1%
Total Instruction		\$ 5,454,549	\$ 5,576,217	\$ 5,858,321	\$ 282,104	5%
Administration, Attendance, & Health						
02-6210	Administration	\$ 453,001	\$ 448,516	\$ 463,378	\$ 14,862	3%
02-6220	Attendance & Health	\$ 80,010	\$ 85,373	\$ 96,855	\$ 11,482	13%
02-6480	School Emergency Management	\$ 1,861	\$ -	\$ -	\$ -	0%
Total Admin, Attend., & Health		\$ 534,872	\$ 533,889	\$ 560,233	\$ 26,344	5%
Cafeteria						
02-6510	Food Service	\$ 194,200	\$ 199,485	\$ 214,623	\$ 15,138	8%
Operations & Maintenance						
02-6400	Operations & Maintenance	\$ 639,923	\$ 633,815	\$ 645,255	\$ 11,440	2%
Nondepartmental						
02-6661	Capital Improvements	\$ 27,400	\$ -	\$ -	\$ -	0%
02-6710	Lease - Interest	\$ 2,669	\$ 2,174	\$ 1,661	\$ (513)	-24%
02-6730	Nondepartmental	\$ 13,018	\$ 65,513	\$ 14,027	\$ (51,486)	-79%
Total Nondepartmental		\$ 43,087	\$ 67,687	\$ 15,688	\$ (51,999)	-77%
Federal Programs						
02-6800	Title I	\$ 62,117	\$ 65,930	\$ 60,000	\$ (5,930)	-9%
02-6801	Title VIB	\$ 123,021	\$ 129,000	\$ 129,000	\$ -	0%
02-6803	Title II	\$ 10,614	\$ 12,000	\$ 12,000	\$ -	0%
02-6804	Title IIIA	\$ 1,421	\$ 3,000	\$ 3,000	\$ -	0%
02-6810	Title IV	\$ 9,775	\$ 10,000	\$ 10,000	\$ -	0%
Total Federal		\$ 206,948	\$ 219,930	\$ 214,000	\$ (5,930)	-3%
Technology						
02-6805	Technology	\$ 191,006	\$ 305,357	\$ 307,941	\$ 2,584	1%
School Fund Total		\$ 7,264,585	\$ 7,536,380	\$ 7,816,061	\$ 279,681	4%

City of Lexington

School Expense Budget by Account Classification

Account Number	Description	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Personnel Services						
1000	Wages- Other	\$ 12,395	\$ 17,940	\$ 23,035	\$ 5,095	28%
1001	Wages- Full Time Other	\$ 9,797	\$ 10,000	\$ 10,500	\$ 500	5%
1002	Wages- Overtime	\$ 228	\$ 500	\$ 550	\$ 50	10%
1110	Wages- Administrative	\$ 30,138	\$ 29,235	\$ 30,716	\$ 1,481	5%
1111	Wages- School Board	\$ 3,600	\$ 3,000	\$ 3,000	\$ -	0%
1112	Wages- Superintendent	\$ 102,919	\$ 102,510	\$ 107,700	\$ 5,190	5%
1113	Wages- Asst. Superintendent	\$ 76,104	\$ 76,100	\$ 79,954	\$ 3,854	5%
1120	Wages- Teachers	\$ 2,144,770	\$ 2,178,294	\$ 2,332,696	\$ 154,402	7%
1121	Wages- Chapter I	\$ 53,820	\$ 55,000	\$ 55,000	\$ -	0%
1122	Wages- Librarian	\$ 95,095	\$ 95,091	\$ 99,933	\$ 4,842	5%
1123	Wages- Gifted Teacher	\$ 21,418	\$ 21,417	\$ 20,687	\$ (730)	-3%
1125	Wages- ESL	\$ 48,980	\$ 48,978	\$ 51,471	\$ 2,493	5%
1126	Wages- Principals	\$ 141,866	\$ 141,860	\$ 149,043	\$ 7,183	5%
1127	Wages- Summer School	\$ 7,400	\$ 7,500	\$ 15,000	\$ 7,500	100%
1131	Wages- School Nurse	\$ 46,246	\$ 51,264	\$ 58,193	\$ 6,929	14%
1133	Wages- Technical Development	\$ 143,507	\$ 150,660	\$ 158,289	\$ 7,629	5%
1150	Wages- Clerical	\$ 141,056	\$ 147,324	\$ 146,028	\$ (1,296)	-1%
1151	Wages- Aides	\$ 83,893	\$ 98,926	\$ 130,614	\$ 31,688	32%
1180	Wages- Laborer	\$ 132,778	\$ 123,723	\$ 133,700	\$ 9,977	8%
1190	Wages- Service	\$ 53,152	\$ 52,885	\$ 67,978	\$ 15,093	29%
1520	Wages- Substitutes	\$ 32,491	\$ 35,700	\$ 37,950	\$ 2,250	6%
1522	Wages- ESY	\$ -	\$ -	\$ -	\$ -	0%
1620	Salary Supplements	\$ 132,565	\$ 128,163	\$ 128,263	\$ 100	0%
1650	Supplement- National Board	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0%
Total Personnel Services		\$ 3,519,218	\$ 3,581,070	\$ 3,845,300	\$ 264,230	7%
Fringe Benefits						
2001	FICA	\$ 253,772	\$ 261,933	\$ 271,631	\$ 9,698	4%
2002	Retirement	\$ 1,040	\$ 1,200	\$ 1,250	\$ 50	4%
2005	Health Insurance	\$ 3,087	\$ 2,695	\$ 2,590	\$ (105)	-4%
2006	Life Insurance	\$ 127	\$ 250	\$ 260	\$ 10	4%
2011	Worker's Comp Insurance	\$ 305	\$ 350	\$ 350	\$ -	0%
2210	VRS	\$ 436,331	\$ 456,648	\$ 491,373	\$ 34,725	8%
2220	VRS- Hybrid	\$ 71,183	\$ 80,062	\$ 90,812	\$ 10,750	13%
2300	Health Insurance	\$ 398,882	\$ 423,602	\$ 408,172	\$ (15,430)	-4%
2400	Life Insurance	\$ 42,434	\$ 43,867	\$ 47,523	\$ 3,656	8%
2501	Disability Ins.- Plans 1 & 2	\$ -	\$ -	\$ -	\$ -	0%
2510	VACORP Disability- Hybrid	\$ 1,081	\$ 1,362	\$ 1,430	\$ 68	5%
2600	Unemployment Insurance	\$ -	\$ 500	\$ 500	\$ -	0%
2700	Worker's Comp Insurance	\$ 13,100	\$ 13,700	\$ 15,000	\$ 1,300	9%
2750	Retiree Health Care Credit	\$ 38,839	\$ 38,710	\$ 40,362	\$ 1,652	4%
2800	Other Benefits	\$ 35,401	\$ 20,503	\$ 17,555	\$ (2,948)	-14%
2820	Inservice	\$ 6,225	\$ 8,000	\$ 8,000	\$ -	0%
Total Fringe Benefits		\$ 1,301,807	\$ 1,353,382	\$ 1,396,808	\$ 43,426	3%
Contractual Services						
3000	Purchased Services	\$ 344,826	\$ 305,600	\$ 312,025	\$ 6,425	2%
3002	Professional Services	\$ -	\$ -	\$ -	\$ -	0%

City of Lexington

School Expense Budget by Account Classification

Account Number	Description	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
3400	Field Trips	\$ 5,927	\$ 9,000	\$ 9,000	\$ -	0%
3810	Tuition to County High School	\$ 1,570,311	\$ 1,622,500	\$ 1,660,000	\$ 37,500	2%
Total Contractual Services		\$ 1,921,064	\$ 1,937,100	\$ 1,981,025	\$ 43,925	2%
<u>Other Charges</u>						
5000	Other Charges	\$ 468	\$ 200	\$ -	\$ (200)	-100%
5001	Telecommunications	\$ 4,020	\$ 8,000	\$ 3,000	\$ (5,000)	-63%
5100	Utilities	\$ 150,868	\$ 153,000	\$ 153,000	\$ -	0%
5200	Telephone/Communications	\$ 27,507	\$ 18,000	\$ 18,000	\$ -	0%
5300	Insurance	\$ 44,000	\$ 44,000	\$ 44,000	\$ -	0%
5400	Leases & Rentals	\$ 9,368	\$ 10,500	\$ 10,500	\$ -	0%
5413	Other Operating Supplies	\$ -	\$ -	\$ -	\$ -	0%
5500	Travel	\$ 10,628	\$ 12,300	\$ 13,600	\$ 1,300	11%
5800	Miscellaneous	\$ 6,977	\$ 7,400	\$ 6,400	\$ (1,000)	-14%
6000	Materials & Supplies	\$ 106,294	\$ 130,205	\$ 123,294	\$ (6,911)	-5%
6002	Food Supplies	\$ 70,728	\$ 74,000	\$ 72,000	\$ (2,000)	-3%
6005	Materials & Supplies- Gifted Prog.	\$ 2,067	\$ 1,000	\$ 1,000	\$ -	0%
6006	Materials & Supplies- Preschool	\$ 3,072	\$ 2,736	\$ 2,736	\$ -	0%
6020	Textbooks	\$ 35,262	\$ 70,500	\$ 66,632	\$ (3,868)	-5%
6022	Materials & Supplies- Medical	\$ 2,114	\$ 3,500	\$ 2,500	\$ (1,000)	-29%
6031	Instructional Materials	\$ 2,151	\$ -	\$ -	\$ -	0%
6040	Technology- Software	\$ 12,737	\$ 10,000	\$ 10,000	\$ -	0%
6050	Non-capitalized Hardware	\$ 77,038	\$ 112,400	\$ 112,400	\$ -	0%
6060	Non-capitalized Infrastructure	\$ -	\$ 500	\$ 500	\$ -	0%
Total Other Charges		\$ 565,299	\$ 658,241	\$ 639,562	\$ (18,679)	-3%
<u>Capital Outlays</u>						
Capital Outlays		\$ -	\$ -	\$ -	\$ -	0%
<u>Leases & Rentals</u>						
Leases & Rentals		\$ 15,687	\$ 15,687	\$ 15,688	\$ 1	0%
<u>Interfund Charges</u>						
9104	Services of Finance	\$ 73,650	\$ 75,000	\$ 76,500	\$ 1,500	2%
9151	Services of IT	\$ (132,140)	\$ (136,100)	\$ (138,822)	\$ (2,722)	2%
Total Interfund Charges		\$ (58,490)	\$ (61,100)	\$ (62,322)	\$ (1,222)	2%
<u>Interfund Transfers</u>						
9208	To Capital Projects Fund	\$ -	\$ 52,000	\$ -	\$ (52,000)	0%
Grand Total		\$ 7,264,585	\$ 7,536,380	\$ 7,816,061	\$ 279,681	4%

City of Lexington

Utility Fund Revenue Budget

Account Number	Description	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Charges for Services						
1016-1901	Water & Sewer Fees	\$ 4,709,619	\$ 5,776,000	\$ 6,094,746	\$ 318,746	6%
1016-1905	Late Payment Penalties	\$ 26,096	\$ 25,000	\$ 27,500	\$ 2,500	10%
Total Charges for Services		\$ 4,735,715	\$ 5,801,000	\$ 6,122,246	\$ 321,246	6%
Miscellaneous Revenue						
1016-1900	Bad Debt Recovery	\$ 4,741	\$ 3,000	\$ 3,000	\$ -	0%
1016-1906	Non-Operating Revenues	\$ 74,334	\$ 20,000	\$ 20,000	\$ -	0%
1018-0200	Contributions- General	\$ -	\$ -	\$ -	\$ -	0%
1018-9000	Salvaged Equipmnet	\$ (6,327)	\$ -	\$ -	\$ -	0%
1018-9912	Misc. Revenues	\$ 89	\$ -	\$ -	\$ -	0%
1024-0448	Other Categorical Revenue	\$ -	\$ -	\$ -	\$ -	0%
Total Misc. Revenue		\$ 72,837	\$ 23,000	\$ 23,000	\$ -	0%
Interfund Transfers						
1041-0511	From General Fund	\$ -	\$ -	\$ 525,012	\$ 525,012	100%
Utility Fund Total		\$ 4,808,552	\$ 5,824,000	\$ 6,670,258	\$ 846,258	15%

City of Lexington

Utility Fund Expense Budget by Function

Account Number	Description	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
<u>Administration</u>						
05-1110	Administration	\$ 367,316	\$ 371,006	\$ 392,949	\$ 21,943	6%
<u>Water Operations</u>						
05-1150	Water Treatment- Conner Spring	\$ 1,922	\$ 2,200	\$ 2,000	\$ (200)	-9%
05-1160	Water Distribution	\$ 1,386,379	\$ 1,313,248	\$ 1,367,389	\$ 54,141	4%
05-1161	Water Storage	\$ 144	\$ 1,480	\$ 4,200	\$ 2,720	184%
Total Water Operations		\$ 1,388,445	\$ 1,316,928	\$ 1,373,589	\$ 56,661	4%
<u>Wastewater Operations</u>						
05-1170	Wastewater Collections	\$ 1,949,505	\$ 2,101,173	\$ 2,569,410	\$ 468,237	22%
05-1190	Inflow & Infiltration- Non-capitalized	\$ -	\$ 11,348	\$ 11,378	\$ 30	0%
Total Wastewater Operations		\$ 1,949,505	\$ 2,112,521	\$ 2,580,788	\$ 468,267	22%
<u>Nondepartmental</u>						
05-4050	Public Works Labor Pool	\$ 69,473	\$ 77,652	\$ 79,429	\$ 1,777	2%
05-9310	Nondepartmental	\$ (318,174)	\$ 670,560	\$ 830,808	\$ 160,248	24%
05-9350	Interfund Transfers	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	0%
05-9401	Interest & Financing Costs	\$ 186,402	\$ 209,110	\$ 343,047	\$ 133,937	64%
Total Nondepartmental		\$ 57,701	\$ 1,077,322	\$ 1,373,284	\$ 295,962	27%
<u>Capital Projects</u>						
	I & I Reduction Projects	\$ 93,119	\$ 50,000	\$ 618,638	\$ 568,638	1137%
	Taylor St. Waterline	\$ 914	\$ -	\$ -	\$ -	0%
	Main St. Waterline	\$ 146,856	\$ -	\$ -	\$ -	0%
	Woods Creek Interceptor	\$ 99,700	\$ -	\$ -	\$ -	0%
	Taylor St. Wastewater	\$ 46	\$ -	\$ -	\$ -	0%
	Enfield Area Sewer	\$ 362,134	\$ -	\$ -	\$ -	0%
	Washington/Randolph Waterline	\$ -	\$ 2,385,000	\$ -	\$ (2,385,000)	-100%
	Ruff Lane Sewer	\$ -	\$ 145,350	\$ -	\$ (145,350)	-100%
	Diamond Area Water & Sewer	\$ 192,877	\$ 306,850	\$ 5,880,000	\$ 5,573,150	1816%
	Jackson Area Water & Sewer Phase 1	\$ -	\$ -	\$ 482,555	\$ 482,555	
	Tucker St. Sewer	\$ -	\$ 306,850	\$ -	\$ (306,850)	-100%
	Massie St Sewer	\$ -	\$ 678,300	\$ -	\$ (678,300)	-100%
	Washington St Sewer	\$ -	\$ 177,650	\$ -	\$ (177,650)	-100%
Total Capital Projects		\$ 895,646	\$ 4,050,000	\$ 6,981,193	\$ 2,931,193	72%
Total All Costs		\$ 4,658,613	\$ 8,927,777	\$ 12,701,803	\$ 3,774,026	42%

Utility Fund Expense Budget by Account Classification

Account Number	Description	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
<u>Personnel Services</u>						
1001	Full-time Wages	\$ 337,056	\$ 317,570	\$ 345,143	\$ 27,573	9%
1002	Overtime	\$ 10,169	\$ 17,122	\$ 17,813	\$ 691	4%
Total Personnel Services		\$ 347,225	\$ 334,692	\$ 362,956	\$ 28,264	8%
<u>Fringe Benefits</u>						
2001	FICA	\$ 24,847	\$ 23,922	\$ 24,732	\$ 810	3%
2002	Retirement	\$ 35,970	\$ 41,439	\$ 43,038	\$ 1,599	4%
2005	Health Insurance	\$ 96,344	\$ 89,237	\$ 87,670	\$ (1,567)	-2%
2006	Life Insurance	\$ 4,389	\$ 4,397	\$ 4,566	\$ 169	4%
2011	Worker's Comp Insurance	\$ 9,669	\$ 9,896	\$ 8,869	\$ (1,027)	-10%
2013	Short-term Disability Insurance	\$ -	\$ 834	\$ 853	\$ 19	2%
Total Fringe Benefits		\$ 171,219	\$ 169,725	\$ 169,728	\$ 3	0%
<u>Contractual Services</u>						
3002	Professional Services	\$ 297,759	\$ 7,300	\$ 490,455	\$ 483,155	6619%
3004	Repairs & Maintenance	\$ 575,882	\$ 4,094,780	\$ 6,546,638	\$ 2,451,858	60%
3005	Maintenance Service Contracts	\$ 15,173	\$ 15,360	\$ 15,360	\$ -	0%
3007	Advertising	\$ 2,569	\$ 1,000	\$ 1,000	\$ -	0%
3016	Wholesale Water	\$ 1,085,681	\$ 1,036,000	\$ 1,063,999	\$ 27,999	3%
3017	Wholesale Sewer	\$ 1,689,533	\$ 1,813,000	\$ 2,266,250	\$ 453,250	25%
3019	MSA Debt Service	\$ 161,504	\$ 161,505	\$ 161,505	\$ -	0%
3028	Computer Software	\$ 32,513	\$ 36,000	\$ 41,000	\$ 5,000	14%
Total Contractual Services		\$ 3,860,614	\$ 7,164,945	\$ 10,586,207	\$ 3,421,262	48%
<u>Other Charges</u>						
5101	Electrical Service	\$ 7,932	\$ 7,500	\$ 7,200	\$ (300)	-4%
5102	Heating Services	\$ 377	\$ 350	\$ 350	\$ -	0%
5103	Water & Sewer Services	\$ 383	\$ 415	\$ 350	\$ (65)	-16%
5201	Postal & Messenger Services	\$ 12,351	\$ 8,730	\$ 19,000	\$ 10,270	118%
5202	Electronic Data Services	\$ 1,376	\$ 1,450	\$ 1,450	\$ -	0%
5203	Telephone	\$ 1,544	\$ 1,800	\$ 1,800	\$ -	0%
5204	Cellular Telephone Service	\$ 4,099	\$ 4,000	\$ 3,500	\$ (500)	-13%
5399	Insurance Allocation	\$ 11,900	\$ 11,900	\$ 12,257	\$ 357	3%
5401	Office Supplies	\$ 1,330	\$ 1,500	\$ 2,000	\$ 500	33%
5407	Maintenance Supplies	\$ 165,978	\$ 130,850	\$ 145,350	\$ 14,500	11%
5410	Uniforms & Wearing Apparel	\$ -	\$ -	\$ -	\$ -	0%
5411	Books & Subscriptions	\$ -	\$ 150	\$ -	\$ (150)	100%
5413	Other Operating Supplies	\$ -	\$ -	\$ -	\$ -	0%
5477	Durable Goods	\$ 7,474	\$ 8,500	\$ 13,500	\$ 5,000	59%
5501	Learning Costs	\$ 1,438	\$ 3,500	\$ 2,500	\$ (1,000)	-29%
Total Other Charges		\$ 216,182	\$ 180,645	\$ 209,257	\$ 28,612	16%
<u>Miscellaneous</u>						
5606	Permits to State Agencies	\$ 750	\$ 1,000	\$ 750	\$ (250)	-25%
5801	Dues & Memberships	\$ 533	\$ 2,900	\$ 2,900	\$ -	0%
5813	Bad Debt	\$ -	\$ 15,000	\$ 20,000	\$ 5,000	33%
5887	Waterworks Operation Fee	\$ 8,278	\$ 9,200	\$ 9,200	\$ -	0%
5898	Miscellaneous	\$ 587	\$ -	\$ -	\$ -	0%
Total Miscellaneous		\$ 10,148	\$ 28,100	\$ 32,850	\$ 4,750	17%

Utility Fund Expense Budget by Account Classification

Account Number	Description	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Debt Service						
9002	Interest & Financing Costs	\$ 186,402	\$ 209,110	\$ 343,047	\$ 133,937	64%
Interfund Charges						
9101	Services of City Manager	\$ 32,250	\$ 27,500	\$ 25,637	\$ (1,863)	-7%
9103	Services of Treasurer	\$ 136,475	\$ 140,700	\$ 151,796	\$ 11,096	8%
9104	Services of Finance	\$ 49,100	\$ 50,000	\$ 48,534	\$ (1,466)	-3%
9108	Services of Human Resources	\$ 10,900	\$ 12,040	\$ 13,670	\$ 1,630	14%
9151	Services of Technology	\$ 20,430	\$ 22,320	\$ 22,171	\$ (149)	-1%
Interfund Charges		\$ 249,155	\$ 252,560	\$ 261,808	\$ 9,248	4%
Interfund Transfers						
9100	To Equipment Replacement Fund	\$ 65,000	\$ 65,000	\$ 66,950	\$ 1,950	3%
8201	To General Fund	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	0%
Total Transfers Out		\$ 185,000	\$ 185,000	\$ 186,950	\$ 1,950	1%
Depreciation		\$ (567,332)	\$ 403,000	\$ 549,000	\$ 146,000	36%
Grand Total		\$ 4,658,613	\$ 8,927,777	\$ 12,701,803	\$ 3,774,026	42%

City of Lexington

Equipment Replacement Fund Revenue Budget

Account Number	Description	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
<u>Misc. Revenue</u>						
1018-0209	Rockbridge County- Emergency Equip.	\$ 11,344	\$ 11,344	\$ 12,580	\$ 1,236	11%
1018-9000	Salvaged Equipment	\$ 13,914	\$ 15,000	\$ 17,380	\$ 2,380	16%
Total Misc. Revenue		\$ 25,258	\$ 26,344	\$ 29,960	\$ 3,616	14%
<u>Transfers In</u>						
1041-0511	From General Fund	\$ 563,346	\$ 303,370	\$ 626,865	\$ 323,495	107%
1041-0515	From Utility Fund	\$ 65,000	\$ 65,000	\$ 66,950	\$ 1,950	3%
1042-9990	From First Aid Reserve	\$ -	\$ -	\$ -	\$ -	0%
Total Transfers In		\$ 628,346	\$ 368,370	\$ 693,815	\$ 325,445	88%
Total		\$ 653,604	\$ 394,714	\$ 723,775	\$ 329,061	83%

Equipment Fund Expense by Account

Account Number	Description	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
<u>Capital Outlay</u>						
7001	Machinery & Equipment	\$ 24,062	\$ -	\$ 143,669	\$ 143,669	100%
7005	Motor Vehicles	\$ 94,861	\$ -	\$ 413,347	\$ 413,347	100%
7006	Construction Equipment	\$ 80,305	\$ -	\$ 20,498	\$ 20,498	0%
Total Capital Outlays		\$ 199,228	\$ -	\$ 577,514	\$ 577,514	100%
Dept.	Budgeted Item	Equipment to be Replaced		Reason	Budget	
Police	Interceptor SUV	2015 Interceptor		mileage	\$ 52,000	
Police	Responder Pickup Truck	Current Pickup		mileage	\$ 52,000	
Public Works	PW 88 Attach-Extended Boom Arm	New		small footprint to excavate in tight areas	\$ 13,213	
Public Works	T4-J.D. Zero-Turn Mower	T4 Zero-Turn Mower		age/scheduled replacement	\$ 12,396	
Public Works	3/4 Ton 4x4 Service Truck	PW 14 Service Truck		age/scheduled replacement	\$ 36,465	
Public Works	Bucket Truck	PW 17 Bucket Truck		age/scheduled replacement	\$ 162,882	
Public Works	Leaf Vac	PW 69 Leaf Vac		age/scheduled replacement	\$ 47,198	
Public Works	Campbell Lane P.S. Emergency Pump	New		for emergency use at pump station	\$ 70,862	
Public Works	Asphalt Roller	PW 38 Roller		age/scheduled replacement	\$ 20,498	
Fire	SUV	FM-9 2006 Chevrolet SUV		age/maintenance issues	\$ 55,000	
Fire	SUV	Command-9 2003 Chevrolet SUV		age/maintenance issues	\$ 55,000	
						\$ 577,514

Capital Projects Fund Revenue Budget

Account Number	Description	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
<u>Contributions & Other</u>						
1018-200	General Contributions	\$ -	\$ -	\$ -	\$ -	0%
1019-0125	Insurance Recovery	\$ -	\$ -	\$ -	\$ -	0%
Total Other		\$ -	\$ -	\$ -	\$ -	0%
<u>State</u>						
1024-0448	Other Categorical (VDOT)	\$ 78,602	\$ -	\$ -	\$ -	0%
<u>Federal</u>						
1033-0448	Other Categorical- Federal	\$ -	\$ -	\$ -	\$ -	0%
1033-8196	TEA Grant	\$ -	\$ -	\$ -	\$ -	0%
Total Federal		\$ -	\$ -	\$ -	\$ -	0%
<u>Transfers In</u>						
1041-0501	From Fire Reserve	\$ -	\$ -	\$ -	\$ -	0%
1041-0502	From School Fund	\$ -	\$ 52,000	\$ -	\$ (52,000)	100%
1041-0507	From Cemetery Fund	\$ -	\$ -	\$ -	\$ -	0%
1041-0511	From General Fund	\$ 623,000	\$ 735,000	\$ 530,000	\$ (205,000)	-28%
Total Transfers In		\$ 623,000	\$ 787,000	\$ 530,000	\$ (257,000)	-33%
Grand Total		\$ 701,602	\$ 787,000	\$ 530,000	\$ (257,000)	-33%

Capital Projects Fund Expense Budget by Function

Account Number	Description	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
<u>Technology</u>						
08-7501	CAMA Software for Commissioner of the Revenue	\$ -		\$ 140,000	\$ 140,000	100%
Total Technology		\$ -	\$ -	\$ 140,000	\$ 140,000	100%
<u>Municipal Facilities</u>						
08-4450	Moore's Creek Dam	\$ 11,485		\$ 110,000	\$ 110,000	100%
08-6662	Lylburn Downing	\$ -	\$ -	\$ -	\$ -	0%
08-6664	Waddell	\$ -	\$ -	\$ -	\$ -	0%
08-6665	High School	\$ -	\$ 52,000	\$ 35,725	\$ (16,275)	-31%
08-7000	Public Works Complex	\$ 84,142		\$ -	\$ -	0%
08-7500	Phone System	\$ 7,570	\$ -	\$ -	\$ -	0%
08-7401	Fire	\$ -	\$ 30,000	\$ 25,000	\$ (5,000)	100%
08-7250	Municipal Swimming Pool	\$ -	\$ 15,000	\$ 15,000	\$ -	0%
Total Municipal Facilities		\$ 103,197	\$ 97,000	\$ 185,725	\$ 88,725	91%
<u>Rockbridge Regional Jail</u>						
08-7230	Thermal Body Scanner	\$ -		\$ 32,586	\$ 32,586	100%
08-7230	Vehicle Insert	\$ -	\$ -	\$ 7,547	\$ 7,547	100%
08-7230	Comprehensive Study for Jail Space Needs	\$ -	\$ -	\$ 42,699	\$ 42,699	100%
Total Rockbridge Regional Jail		\$ -	\$ -	\$ 82,832	\$ 82,832	100%
<u>Parks & Cemeteries</u>						
08-1307	Jordan's Point Park	\$ 61,787		\$ -	\$ -	0%
08-1800	Brewbaker Field	\$ -	\$ -	\$ -	\$ -	0%
08-1910	Cemetery Master Plan	\$ -	\$ -	\$ -	\$ -	0%
08-1301	Playground Upgrades	\$ 73,796		\$ 15,000	\$ 15,000	100%
Total Parks & Cemeteries		\$ 135,583	\$ -	\$ 15,000	\$ 15,000	100%
<u>Streets, Parking, Sidewalks</u>						
08-2110	Street Repavement Projects	\$ -		\$ 190,000	\$ 190,000	100%
08-2140-2160	Bridge Repairs	\$ 272,066		\$ 343,676	\$ 343,676	100%
08-2208	Maintenance of Parking Areas	\$ -	\$ -	\$ 67,000	\$ 67,000	100%
08-2501	Downtown Improvements	\$ -		\$ 25,000	\$ 25,000	100%
08-2650	Sidewalk Improvements	\$ 28,932	\$ 35,000	\$ 35,000	\$ -	0%
08-2700	Taylot St. Reconstruction	\$ 303,116	\$ -	\$ -	\$ -	0%
Total Streets, Sidewalks, Bridges		\$ 604,114	\$ 35,000	\$ 660,676	\$ 625,676	1788%
<u>Stormwater Management</u>						
08-2398	Walker St. Drainage Project	\$ -	\$ -	\$ -	\$ -	0%
08-2399	Misc. Stormwater Drainage Improvements	\$ -	\$ -	\$ 185,493	\$ 185,493	100%
Total Streets, Sidewalks, Bridges		\$ -	\$ -	\$ 185,493	\$ 185,493	100%
<u>Public Safety Equipment</u>		\$ -	\$ -	\$ -	\$ -	0%
Total		\$ 842,894	\$ 132,000	\$ 1,269,726	\$ 914,894	693%

GENERAL FUND

General Fund Expense Significant Changes

	<u>Wages</u>		<u>Benefits</u>		<u>Non-salary</u>
Pay increases - incl. 3% COLA	\$ 296,913	\$	47,816		
Move PT Treasurer's Office position to FT	\$ 11,352	\$	11,115		
Other wage and benefit increases	\$ 15,604	\$	6,842		
Jail contract				\$	13,098
Court offices				\$	17,268
Regional Library				\$	9,207
Social Services (administration)				\$	39,807
Public assistance services				\$	(131,527)
Parks capital outlay				\$	134,279
City Matching Funds for Planning & Development Grants				\$	20,000
Horse Center				\$	7,577
Tourism				\$	15,674
Central Dispatch				\$	14,523
RARO				\$	14,345
Vehicle/Equipment Supplies				\$	(43,500)
Debt Service				\$	(444,020)
To Utility Fund				\$	525,012
To Equipment Replacement Fund				\$	323,495
To School Fund				\$	156,047
To Capital Projects Fund				\$	(205,000)
All other				\$	159,660
Total	\$ 323,869	\$	65,773	\$	625,945

City of Lexington
City Council (01-1101)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22		\$ Change	% Change
Personnel Services	\$ 26,840	\$ 26,400	\$ 26,400	\$ -	-	0%
Fringe Benefits	\$ 2,075	\$ 2,048	\$ 2,044	\$ (4)	(4)	0%
Contractual Services	\$ 15,489	\$ 5,300	\$ 4,800	\$ (500)	(500)	-9%
Internal Services	\$ 1,442	\$ 2,000	\$ 2,000	\$ -	-	0%
Other Charges	\$ 21,883	\$ 15,650	\$ 16,650	\$ 1,000	1,000	6%
Miscellaneous	\$ 8,543	\$ 18,000	\$ 18,000	\$ -	-	0%
	<u>\$ 76,272</u>	<u>\$ 69,398</u>	<u>\$ 69,894</u>	<u>\$ 496</u>	<u>496</u>	<u>1%</u>

Definition:

The City Council is the legislative and policy-making body of the City. It is comprised of six residents who are elected at large. The Mayor, who is independently elected, is presiding officer.

The responsibilities of the City Council include:

- * enacting ordinances, resolutions, and orders necessary for the proper governing of the City's affairs;
- * reviewing and adopting the annual budget;
- * reviewing and deciding on recommendations from various boards and commissions;
- * appointing a City Manager, City Attorney, Clerk of Council and residents to various boards and commissions;
- * establishing policies and measures to promote the general welfare of the City and safety and health of its residents; and
- * representing the City at official functions and with other organizations.

City Council conducts its business in public sessions held in the cafeteria of the Waddell Elementary School on the first and third Thursdays of each month.

City of Lexington

City Manager (01-1201)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Personnel Services	\$ 167,158	\$ 169,741	\$ 169,446	\$ (295)	0%
Fringe Benefits	\$ 42,635	\$ 62,570	\$ 60,370	\$ (2,200)	-4%
Contractual Services	\$ 5,780	\$ 6,000	\$ 6,000	\$ -	0%
Internal Services	\$ 324	\$ 1,000	\$ 500	\$ (500)	-50%
Other Charges	\$ 8,311	\$ 13,600	\$ 12,050	\$ (1,550)	-11%
Miscellaneous	\$ 9,352	\$ 8,000	\$ 8,000	\$ -	0%
Interfund Charges	\$ (3,250)	\$ (27,500)	\$ (25,637)	\$ 1,863	-7%
	<u>\$ 230,310</u>	<u>\$ 233,411</u>	<u>\$ 230,729</u>	<u>\$ (2,682)</u>	<u>-1%</u>

Definition:

The City Charter establishes the City Manager as the chief administrative officer of the City who serves at the will of the City Council. He is responsible for planning, organizing, directing and evaluating the activities of the municipal government so that policies of City Council are carried out in an efficient and economical manner. In carrying out these responsibilities, the Manager interprets and implements policy determined by Council; oversees the enforcement of all laws and ordinances; appoints and evaluates department heads and employees on the basis of merit; provides administrative and policy direction to all departments; prepares and recommends annual operating and capital improvement budgets; prepares agenda materials; recommends legislation that appears necessary and desirable; keeps the Council advised of financial conditions and future needs of the City; keeps the public informed regarding the operation of City government through reports to Council; represents the City in its relations with the public, the press, and other governmental and private agencies; and performs such other duties as may be described by the City Charter or required of him by ordinance or resolution of Council.

City of Lexington

City Attorney (01-1204)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 22			
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 108,670	\$ 106,150	\$ 106,150	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	\$ 108,670	\$ 106,150	\$ 106,150	\$ -	\$ -	0%

Definition:

The City Attorney, appointed by City Council, represents the City in all legal matters. He attends all City Council meetings and advises Council on the legality of resolutions and ordinances. His responsibilities also include approving the form and legality of all contracts, deeds, bonds and other official documents of the City.

City of Lexington

Human Resources (01-1205)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Personnel Services	\$ 56,586	\$ 65,000	\$ 66,950	\$ 1,950	3%
Fringe Benefits	\$ 17,429	\$ 18,450	\$ 18,438	\$ (12)	0%
Contractual Services	\$ 19,102	\$ 10,000	\$ 32,800	\$ 22,800	228%
Internal Services	\$ 63	\$ 800	\$ 200	\$ (600)	-75%
Other Charges	\$ 1,657	\$ 4,625	\$ 8,380	\$ 3,755	81%
Miscellaneous	\$ 3,215	\$ 3,730	\$ 11,730	\$ 8,000	214%
Interfund Charges	\$ (10,900)	\$ (12,240)	\$ (13,670)	\$ (1,430)	12%
	\$ 87,152	\$ 90,365	\$ 124,828	\$ 34,463	38%

Definition:

The Human Resources office performs the personnel function for the City and the School Division. Its responsibilities include personnel record-keeping, benefits administration, new employee orientation, administration of the safety program and worker's compensation insurance policy, and completion of various State and local reports.

City of Lexington

Commissioner of Revenue (01-1209)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 22			
Personnel Services	\$ 152,816	\$ 151,649	\$ 158,553	\$ 6,904	5%	
Fringe Benefits	\$ 59,637	\$ 62,892	\$ 63,135	\$ 243	0%	
Contractual Services	\$ 20,670	\$ 23,770	\$ 24,570	\$ 800	3%	
Internal Services	\$ 98	\$ 300	\$ 300	\$ -	0%	
Other Charges	\$ 6,545	\$ 7,730	\$ 10,480	\$ 2,750	36%	
Miscellaneous	\$ 295	\$ 300	\$ 400	\$ 100	33%	
	\$ 240,061	\$ 246,641	\$ 257,438	\$ 10,797	4%	

Definition:

The Commissioner of Revenue is a constitutional officer of the Commonwealth of Virginia, elected to a term of office of four years. The Commissioner prepares real estate and personal property tax assessments, issues business licenses, determines the local levy on food and lodging, and calculates payments made by local non-profit institutions paid to the City in lieu of property taxes. The Commissioner is also responsible for the collection of State-assessed taxes on public service corporations and bank stock. The Commissioner administers real estate tax relief for the elderly and disabled and tax exemption on rehabilitated commercial or industrial buildings. She also audits and transmits State income tax and estimated tax and helps local taxpayers resolve problems concerning State assessments. The Commissioner's office is jointly financed by the City and Commonwealth, with the City providing office space, insurance and supplies.

City of Lexington
Reassessment (01-1210)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 22			
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ 3,000	\$ 60,500	\$ 57,500	\$ 57,500	1917%
Internal Services	\$ -	\$ -	\$ 100	\$ 100	\$ 100	100%
Other Charges	\$ -	\$ -	\$ 100	\$ -	\$ -	100%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	\$ -	\$ 3,000	\$ 60,700	\$ 57,600	\$ 57,600	1920%

Definition:

The cost of periodic reassessment of real property values is charged to this activity. Reassessment operations are provided by a contract which is overseen by the Commissioner of Revenue.

City of Lexington
Treasurer (01-1213)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 22			
Personnel Services	\$ 174,924	\$ 173,045	\$ 186,204	\$ 13,159	8%	
Fringe Benefits	\$ 54,376	\$ 57,394	\$ 68,903	\$ 11,509	20%	
Contractual Services	\$ 25,748	\$ 27,500	\$ 27,500	\$ -	0%	
Internal Services	\$ 54	\$ 100	\$ 100	\$ -	0%	
Other Charges	\$ 14,483	\$ 18,385	\$ 19,085	\$ 700	4%	
Miscellaneous	\$ -	\$ 350	\$ 350	\$ -	0%	
Leases and Rentals	\$ 2,386	\$ 1,450	\$ 1,450	\$ -	100%	
Interfund Charges	\$ (136,475)	\$ (140,700)	\$ (151,796)	\$ (11,096)	8%	
	\$ 135,496	\$ 137,524	\$ 151,796	\$ 14,272	10%	

Definition:

The Treasurer is a constitutional officer of the Commonwealth of Virginia, elected to a four year term of office. The Treasurer is responsible for the collection, custody and disbursement of City and State funds. The Treasurer is also responsible for the maintenance of the related records for these funds. The City shares with the State the responsibility of funding the Treasurer's office. The City is solely responsible for providing insurance, office space, and most supplies for this activity.

City of Lexington

Finance (01-1214)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Personnel Services	\$ 235,320	\$ 183,657	\$ 189,167	\$ 5,510	3%
Fringe Benefits	\$ 81,469	\$ 76,124	\$ 75,846	\$ (278)	0%
Contractual Services	\$ 78,541	\$ 81,300	\$ 87,750	\$ 6,450	8%
Internal Services	\$ 98	\$ 100	\$ 150	\$ 50	50%
Other Charges	\$ 4,602	\$ 5,350	\$ 6,350	\$ 1,000	19%
Miscellaneous	\$ 220	\$ 210	\$ 250	\$ 40	19%
Interfund Charges	\$ (122,750)	\$ (125,000)	\$ (125,034)	\$ (34)	0%
	<u>\$ 277,500</u>	<u>\$ 221,741</u>	<u>\$ 234,479</u>	<u>\$ 12,738</u>	<u>6%</u>

Definition:

This activity provides accounting, budgeting and data processing services for the City. Functions include maintaining a fund accounting system, paying City obligations, accounts receivable, billings, setting internal controls to protect assets, conducting financial analysis, and providing timely reports of financial information for management purposes. Data processing support is provided for revenue collection, central accounting, and City and School payroll activities. Also, debt management, cash management, budget preparation, fixed asset accounting, and annual audit activities are supported from this department.

Support for a decentralized purchasing system is provided in this activity, as well as administrative oversight for the City's general insurance program.

City of Lexington

Information Technology (01-1251)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 22			
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 36,005	\$ 37,835	\$ 47,445	\$ 9,610	\$ 9,610	25%
Internal Services	\$ 31	\$ 20	\$ 20	\$ -	\$ -	0%
Other Charges	\$ 33,522	\$ 25,326	\$ 35,420	\$ 10,094	\$ 10,094	40%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Capital Outlay	\$ -	\$ 15,940	\$ -	\$ (15,940)	\$ (15,940)	100%
Interfund Charges	\$ 132,140	\$ 136,100	\$ 138,822	\$ 2,722	\$ 2,722	2%
Other Uses of Funds	\$ (20,430)	\$ (22,320)	\$ (22,171)	\$ 149	\$ 149	100%
	\$ 181,268	\$ 192,901	\$ 199,536	\$ 6,486	\$ 6,486	3%

Definition:

The Office of Information Technology assists all other departments in making optimum usage of computer technology. This entails: the development of a City wide plan for networking information systems; review and approval for all computer hardware and software purchases; installation and maintenance of hardware and software; and training of City employees in the more effective use of computers. This office also provides oversight for the City's telephone needs and electronic records management system. This service is shared with the School System.

City of Lexington

Electoral Board/Registrar (01-1310)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 22			
Personnel Services	\$ 65,494	\$ 59,709	\$ 96,642	\$ 36,933	62%	
Fringe Benefits	\$ 11,333	\$ 11,772	\$ 17,284	\$ 5,512	47%	
Contractual Services	\$ 20,023	\$ 11,272	\$ 13,485	\$ 2,213	20%	
Internal Services	\$ 231	\$ 1,400	\$ 1,400	-	0%	
Other Charges	\$ 7,450	\$ 6,051	\$ 18,442	\$ 12,391	205%	
Miscellaneous	\$ 430	\$ 480	\$ 480	-	0%	
	\$ 104,961	\$ 90,684	\$ 147,733	\$ 57,049	63%	

Definition:

The Registrar and the Electoral Board are both partially funded by the Commonwealth. The City of Lexington funds operating expenses and supplies for the G/R office, annual training, and provides office space. The City is entirely responsible for expenses related to Officers of Election and the Assistant Registrars. The General Registrar's responsibilities are directed by the Code of Virginia as it relates to registering eligible voters, conducting Absentee Voting and maintaining records and lists. Additionally, the General Registrar is responsible to the Electoral Board in the conduct of fair and accurate elections and is expected to interact with the Virginia Department of Elections, other agencies, and the general public.

City of Lexington

Judicial Services (01-2101)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 22			
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 270,332	\$ 276,050	\$ 293,318	\$ -	\$ 17,268	6%
Internal Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 270,332</u>	<u>\$ 276,050</u>	<u>\$ 293,318</u>	<u>\$ -</u>	<u>\$ 17,268</u>	<u>6%</u>

Definition:

The Judicial Services activity includes expenditures for the Circuit Court, Commonwealth Attorney, Victim Witness Program, General District and Juvenile and Domestic Relations Court, the Probation Office, and juvenile diversion programs. General District and Juvenile and Domestic Relations Courts are provided with office space and supplies by the County, with the City paying it's proportionate share. The Commonwealth Attorney, Victim Witness Program, and Circuit Court are jointly funded by the City and Rockbridge County. Juvenile diversion funds come directly from the State to fund local programs administered by the Probation Office.

City of Lexington
VJCCCA Services (01-2901)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 22			
Personnel Services	\$ 52,074	\$ 50,059	\$ 51,561	\$ 1,502	3%	
Fringe Benefits	\$ 4,381	\$ 4,307	\$ 4,394	\$ 87	2%	
Contractual Services	\$ 10	\$ -	\$ -	\$ -	0%	
Internal Services	\$ -	\$ -	\$ -	\$ -	0%	
Other Charges	\$ 4,888	\$ 5,500	\$ 4,110	\$ (1,390)	-25%	
Interfund Charges	\$ 19,605	\$ 20,000	\$ 20,450	\$ 450	2%	
	\$ 80,958	\$ 79,866	\$ 80,515	\$ 649	1%	

Definition:

The Virginia Juvenile Community Crime Control Act (VJCCCA) is a program funded by the State to operate juvenile diversion programs that serve as an alternative to normal incarceration. It is operated as a regional program for Buena Vista, Rockbridge County, Allegheny County, Covington, Botetourt County and the City. A percentage of the amount of funding for this program is used to pay salary and benefits for operating this program, while the remainder goes for direct services.

City of Lexington

Central Dispatch (01-3011)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 22			
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Agency Contributions	\$ 399,284	\$ 403,778	\$ 418,301	\$ -	\$ 14,523	4%
	\$ 399,284	\$ 403,778	\$ 418,301	\$ -	\$ 14,523	4%

Definition:

The Central Dispatch function provides emergency dispatch services to all the Police, Fire, and Rescue agencies in the Rockbridge region. It is managed by a Board consisting of representation from each of the three funding jurisdictions. The City is the fiscal agent for this service.

City of Lexington
Police (01-3101)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 22			
Personnel Services	\$ 1,124,187	\$ 1,048,953	\$ 1,202,319	\$ 153,366	15%	
Fringe Benefits	\$ 484,880	\$ 473,879	\$ 522,483	\$ 48,604	10%	
Contractual Services	\$ 47,499	\$ 46,000	\$ 56,880	\$ 10,880	24%	
Internal Services	\$ -	\$ 4,000	\$ 4,000	\$ -	0%	
Other Charges	\$ 190,905	\$ 211,860	\$ 215,008	\$ 3,148	1%	
Agency Contributions	\$ 4,418	\$ 4,500	\$ 4,500	\$ -	0%	
Capital Outlay	\$ -	\$ -	\$ 12,525	\$ 12,525	100%	
Miscellaneous	\$ 17,753	\$ 13,500	\$ 13,700	\$ 200	1%	
Leases and Rentals	\$ 1,111	\$ 2,600	\$ 2,600	\$ -	100%	
Interfund Transfers	\$ 54,060	\$ 27,570	\$ 40,000	\$ 12,430	0%	
	\$ 1,924,813	\$ 1,832,862	\$ 2,074,015	\$ 241,153	13%	

Definition:

The Police Department provides law enforcement and emergency services to a resident population of 7,301 people within the 2.48 square mile area of Lexington. Police Department responsibilities include maintenance of the public order through traffic control and law enforcement. In carrying out the law enforcement function, department personnel respond to citizen complaints and alarms, detect and investigate criminal activity, apprehend and assist in the prosecution of criminal suspects, and patrol the City on a continuing basis. The Police Department also has officers assigned part-time to crime prevention and public relations. This cost center includes the staffing and non-salary costs for the special enforcement officer.

City of Lexington

Fire Reserve (01-3201)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 22			
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 1,500	\$ 3,500	\$ 3,500	\$ -	\$ -	0%
Miscellaneous	\$ 3,679	\$ 7,500	\$ 7,500	\$ -	\$ -	0%
Capital Outlay	\$ -	\$ 12,000	\$ -	\$ -	\$ (12,000)	-100%
	\$ 5,179	\$ 23,000	\$ 11,000	\$ -	\$ (12,000)	-52%

Definition:

The City reports a separate reserve account for the Lexington Volunteer Fire Department to account for all funds donated or contributed for supplemental Fire Department needs. This account will require the City Council to appropriate budget requests that will need to be made through the City Manager's office. Also this account will receive interest earnings at the same annual percentage rate as the City receives on its investment accounts.

City of Lexington
Fire (01-3202)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Personnel Services	\$ 977,956	\$ 1,018,911	\$ 1,052,491	\$ 33,580	3%
Fringe Benefits	\$ 414,110	\$ 463,479	\$ 457,341	\$ (6,138)	-1%
Contractual Services	\$ 81,182	\$ 103,375	\$ 113,375	\$ 10,000	10%
Internal Services	\$ 1	\$ 3,025	\$ 3,025	\$ -	0%
Other Charges	\$ 179,048	\$ 197,130	\$ 250,032	\$ 52,902	27%
Miscellaneous	\$ 30,793	\$ 39,138	\$ 39,138	\$ -	0%
Capital Outlay	\$ 77,996	\$ -	\$ 5,000	\$ 5,000	100%
Leases and Rentals	\$ 2,886	\$ 3,400	\$ 3,400	\$ -	0%
Interfund Transfers	\$ 265,000	\$ 150,000	\$ 315,000	\$ 165,000	110%
	<u>\$ 2,028,972</u>	<u>\$ 1,978,458</u>	<u>\$ 2,238,802</u>	<u>\$ 260,344</u>	<u>13%</u>

Definition:

The Lexington Fire and Rescue Departments were consolidated to include emergency medical services in addition to fire protection services in March of 2011. It consists of both paid and volunteer members who serve the entire City as well as over 50 square miles of Rockbridge County as their first due area. They operate out of the City owned Fire Station on South Main Street and have a fleet of 14 vehicles that offer both fire and EMS protection. There are over 30 active volunteers serving the community who receive token compensation (\$8 per call) by the City and are covered under the City's insurance policies (not health insurance). They are complimented by a paid Chief and full-time staff who provide a basic fire & EMS coverage 24 hours a day, seven days a week. The Emergency Management Coordinator/Fire Marshal also works out of the Department. The costs of operating this regional service are shared by Rockbridge County through a Joint Services Agreement, and billing for emergency medical services.

City of Lexington
Emergency Management (01-3203)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Personnel Services	\$ 2,907	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ 1,226	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 6,569	\$ 7,500	\$ 7,500	\$ -	100%
Internal Services	\$ 18,494	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ 29,196	\$ 7,500	\$ 7,500	\$ -	0%

Definition:

This cost center is being set up to track the costs associated with emergency management services during times with multiple parades in the City.

City of Lexington

Juvenile & Adult Detention (01-3305)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 142,392	\$ 143,022	\$ 156,120	\$ 13,098	9%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Agency Contributions	\$ 460	\$ 1,220	\$ 7,070	\$ 5,850	480%
	<u>\$ 142,852</u>	<u>\$ 144,242</u>	<u>\$ 163,190</u>	<u>\$ 18,948</u>	<u>13%</u>

Definition:

Adults taken into custody are housed at Rockbridge Regional Jail; the City is charged for those prisoners on the basis of prisoner days at the facility. Juveniles taken into custody are housed at Shenandoah Valley Juvenile Detention Home. The City shares the cost of operating this home with surrounding jurisdictions. The amount which each jurisdiction contributes is based on the number of detention days utilized in the previous year.

City of Lexington

Special Enforcement Services (01-3501)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Agency Contributions	\$ 9,510	\$ 14,000	\$ 14,718	\$ 718	5%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 9,510</u>	<u>\$ 14,000</u>	<u>\$ 14,718</u>	<u>\$ 718</u>	<u>5%</u>

Definition:

In FY 09, Council created a full time position responsible for enforcing parking regulations in the downtown area. This individual also is responsible for animal control throughout the City and the enforcement of weed violations. Included in this activity is the City's support of the Society for the Prevention of Cruelty to Animals (SPCA), which houses animals picked up by the City under a contract. Beginning in FY 20, all costs for this activity, other than the SPCA support is included in the Police Department budget.

City of Lexington

Public Works Administration (01-4000)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Personnel Services	\$ 116,440	\$ 132,396	\$ 138,581	\$ 6,185	5%
Fringe Benefits	\$ 57,411	\$ 66,567	\$ 66,227	\$ (340)	-1%
Contractual Services	\$ 14,296	\$ 23,360	\$ 23,700	\$ 340	1%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 74,097	\$ 82,017	\$ 71,396	\$ (10,621)	-13%
Miscellaneous	\$ 562	\$ 900	\$ 900	\$ -	0%
Interfund Transfers	\$ 225,467	\$ 106,946	\$ 255,405	\$ 148,459	139%
	<u>\$ 488,273</u>	<u>\$ 412,186</u>	<u>\$ 556,209</u>	<u>\$ 144,023</u>	<u>35%</u>

Definition:

This activity is charged with the expenses related to the supervision of the Public Works Department and the support of that office and its personnel in General Fund activities. These activities include street and sidewalk maintenance, garbage and brush disposal, and building maintenance. This account also covers the Public Works overhead for handling and storing materials as well as the purchase of clothing and safety equipment.

City of Lexington

Public Works Labor Pool (01-4050)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22		\$ Change	% Change
Personnel Services	\$ 114,061	\$ 166,748	\$ 172,249	\$ 5,501	3%	
Fringe Benefits	\$ 67,030	\$ 85,599	\$ 85,874	\$ 275	0%	
Contractual Services	\$ 2,340	\$ -	\$ -	\$ -	0%	
Internal Services	\$ -	\$ -	\$ -	\$ -	0%	
Other Charges	\$ -	\$ -	\$ -	\$ -	0%	
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%	
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%	
	<u>\$ 183,431</u>	<u>\$ 252,347</u>	<u>\$ 258,123</u>	<u>\$ 5,776</u>	<u>2%</u>	

Definition:

The Public Works Labor Pool furnishes supervision, labor and equipment for construction and maintenance of City-owned facilities, including streets, sidewalks, storm sewers, traffic controllers, parks, cemeteries, the water distribution system, the sewer collection system and municipal buildings. Services and equipment provided by the labor pool are charged to the other City activities listed above and to other departments on a request basis. Charges are based on the actual amount of time and material required to deliver the service. All employee hours charged to sick leave, annual leave, and workers compensation leave are left as a cost to the labor pool.

City of Lexington

Streets & Sidewalk Maintenance (01-4102)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Personnel Services	\$ 84,590	\$ 115,399	\$ 120,328	\$ 4,929	4%
Fringe Benefits	\$ 46,175	\$ 59,239	\$ 59,429	\$ 190	0%
Contractual Services	\$ 5,480	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 84,994	\$ 85,923	\$ 85,790	\$ (133)	0%
Miscellaneous	\$ 6,306	\$ 6,400	\$ 6,400	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 227,545</u>	<u>\$ 266,961</u>	<u>\$ 271,947</u>	<u>\$ 4,986</u>	<u>2%</u>

Definition:

Repair and maintenance of streets and sidewalks which are not eligible for State funding assistance as well as public parking areas, are budgeted in this activity. Approximately 9.56 lane miles of streets in Lexington fall into this category. Maintenance of streets which are eligible for State funding are budgeted separately in the Street Fund. Wages for this and other Public Works activities are charged to activities on the basis of actual services delivered.

City of Lexington

Courthouse Parking Deck (01-4103)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Personnel Services	\$ 1,343	\$ 1,490	\$ 1,539	\$ 49	3%
Fringe Benefits	\$ 700	\$ 765	\$ 768	\$ 3	0%
Contractual Services	\$ 5,247	\$ 4,000	\$ 4,000	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 12,863	\$ 10,724	\$ 9,860	\$ (864)	-8%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 20,153</u>	<u>\$ 16,979</u>	<u>\$ 16,167</u>	<u>\$ (812)</u>	<u>-5%</u>

Definition:

This 144 space parking deck is located adjacent to the new courthouse on Randolph Street and provides long-term parking for courthouse staff and users, and the general public. A total of 9.9% of the operating costs for the deck are billed to the County through the Joint Services Agreement.

City of Lexington

Equipment Operations (01-4104)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Personnel Services	\$ 87,365	\$ 83,364	\$ 86,503	\$ 3,139	4%
Fringe Benefits	\$ 47,569	\$ 42,795	\$ 42,932	\$ 137	0%
Contractual Services	\$ 45,885	\$ 25,000	\$ 45,000	\$ 20,000	80%
Internal Services	\$ (58,274)	\$ (70,000)	\$ (60,000)	\$ 10,000	-14%
Other Charges	\$ 251,695	\$ 261,000	\$ 250,000	\$ (11,000)	-4%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 374,240</u>	<u>\$ 342,159</u>	<u>\$ 364,435</u>	<u>\$ 22,276</u>	<u>7%</u>

Definition:

The garage operated by Public Works labor pool maintains equipment vehicles used by Public Works, Water, and Wastewater Departments. This account also provides for the fuel and supplies to operate these vehicles. Wages for this and other Public Works activities are charged to activities on the basis of actual services delivered.

City of Lexington

Right of Way Improvements (01-4107)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Personnel Services	\$ -	\$ 959	\$ 991	\$ 32	3%
Fringe Benefits	\$ -	\$ 492	\$ 494	\$ 2	0%
Contractual Services	\$ -	\$ 500	\$ 500	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ -	\$ 1,951	\$ 1,985	\$ 34	2%

Definition:

This account has been established for the cost for small projects, typically less than \$5,000, to improve vehicular use and pedestrian access in the Right of Way. Typical projects could include road widening, shoulders, curb & gutter, sidewalk, accessible curb ramps, signage, landscaping, traffic signals, etc.

City of Lexington

General Admin., Misc. Street Maintenance (01-4110)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ 17,819	\$ 18,175	\$ 15,460	\$ (2,715)	-15%
	<u>\$ 17,819</u>	<u>\$ 18,175</u>	<u>\$ 15,460</u>	<u>\$ (2,715)</u>	<u>-15%</u>

Definition:

Under the State street maintenance reporting requirements, this department includes administration, engineering, and miscellaneous general expenses. Site plan engineering (traffic impact studies) for access to eligible facilities is reported under this category of expense. Also, overhead/indirect costs not separable from other State street maintenance categories of expense are included under this department of expenditure.

City of Lexington

Structures & Bridges Maintenance (01-4120)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Personnel Services	\$ -	\$ 1,301	\$ 1,344	\$ 43	3%
Fringe Benefits	\$ -	\$ 668	\$ 669	\$ 1	0%
Contractual Services	\$ 11,550	\$ 11,600	\$ 112,000	\$ 100,400	866%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ 500	\$ 500	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 11,550</u>	<u>\$ 14,069</u>	<u>\$ 114,513</u>	<u>\$ 100,444</u>	<u>714%</u>

Definition:

Under the State street maintenance reporting requirements, this department includes bridge inspection, repair of substructure or superstructure, repairs to large drainage pipelines, and large box culvert expenses.

City of Lexington

Pavement Maintenance (01-4130)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Personnel Services	\$ 17,366	\$ 23,606	\$ 24,751	\$ 1,145	5%
Fringe Benefits	\$ 7,700	\$ 12,118	\$ 12,158	\$ 40	0%
Contractual Services	\$ 202,927	\$ 427,797	\$ 105,000	\$ (322,797)	-75%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 9,474	\$ 10,000	\$ 10,000	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 237,467</u>	<u>\$ 473,521</u>	<u>\$ 151,909</u>	<u>\$ (321,612)</u>	<u>-68%</u>

Definition:

Under the State street maintenance reporting requirements, this department includes pavement surface repair and replacement, as well as expenses for maintenance of shoulders and roadside.

City of Lexington

Drainage Maintenance (01-4131)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Personnel Services	\$ 20,622	\$ 16,657	\$ 17,275	\$ 618	4%
Fringe Benefits	\$ 10,890	\$ 8,550	\$ 8,578	\$ 28	0%
Contractual Services	\$ 2,645	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 11,402	\$ 10,000	\$ 10,000	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 45,559</u>	<u>\$ 35,207</u>	<u>\$ 35,853</u>	<u>\$ 646</u>	<u>2%</u>

Definition:

Under the State street maintenance reporting requirements, this department includes maintenance expenses for the cleaning and reshaping of ditches, for cleaning curb and gutter and drop inlets, and the replacement of drainage structures with equivalent dimensions.

City of Lexington

Snow & Ice Removal (01-4133)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Personnel Services	\$ 2,941	\$ 6,569	\$ 15,606	\$ 9,037	138%
Fringe Benefits	\$ 1,670	\$ 3,371	\$ 3,383	\$ 12	0%
Contractual Services	\$ -	\$ 5,000	\$ 5,000	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 8,451	\$ 30,000	\$ 20,000	\$ (10,000)	-33%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 13,062</u>	<u>\$ 44,940</u>	<u>\$ 43,989</u>	<u>\$ (951)</u>	<u>-2%</u>

Definition:

Under the State street maintenance reporting requirements, this department includes maintenance expenses for removal of snow and ice from roadways or roadside, sanding and chemical applications, and the erection and removal of snow fences.

City of Lexington

Traffic Control Device Maintenance (01-4140)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Personnel Services	\$ 24,628	\$ 26,600	\$ 27,642	\$ 1,042	4%
Fringe Benefits	\$ 14,126	\$ 13,655	\$ 13,700	\$ 45	0%
Contractual Services	\$ -	\$ -	\$ 120,000	\$ 120,000	100%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 41,996	\$ 48,000	\$ 46,000	\$ (2,000)	-4%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 80,750</u>	<u>\$ 88,255</u>	<u>\$ 207,342</u>	<u>\$ 119,087</u>	<u>135%</u>

Definition:

Under the State street maintenance reporting requirements, this department includes maintenance expenses for cleaning, repairing, and replacing signs; pavement markings; and maintenance/energy costs for street lighting. Also, this department includes maintenance and energy costs of traffic signals.

City of Lexington

Other Traffic Services (01-4141)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Personnel Services	\$ 65,533	\$ 71,598	\$ 73,960	\$ 2,362	3%
Fringe Benefits	\$ 30,206	\$ 36,755	\$ 36,871	\$ 116	0%
Contractual Services	\$ 1,585	\$ 1,000	\$ 1,000	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 5,376	\$ 4,500	\$ 4,500	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ 102,700	\$ 113,853	\$ 116,331	\$ 2,478	2%

Definition:

Under the State street maintenance reporting requirements, this department includes maintenance expenses for highway beautification, junkyard control, control of outdoor advertising, litter pickup and mowing, vegetation management, and erosion control programs. Leaf removal and mosquito mitigation are included (prorated for eligibility within right-of-way).

City of Lexington

Community Activity Support (01-4150)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Personnel Services	\$ 17,362	\$ 25,819	\$ 29,904	\$ 4,085	16%
Fringe Benefits	\$ 8,121	\$ 13,253	\$ 13,298	\$ 45	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 3,304	\$ 6,500	\$ 6,500	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ 28,787	\$ 45,572	\$ 49,702	\$ 4,130	9%

Definition:

The Public Works Department, as a service to the citizens of Lexington, is responsible for providing the labor for setting up various community activities such as the annual Christmas parade and community festival. In addition to this, the labor pool also hangs, for an established fee, banners in the Central Business District for various organizations, and installs and removes flags in the Central Business District on selected holidays. Wages for this and other Public Works activities are charged on the basis of actual services delivered.

City of Lexington

Solid Waste Management (01-4200)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Personnel Services	\$ 268,414	\$ 207,747	\$ 218,340	\$ 10,593	5%
Fringe Benefits	\$ 145,213	\$ 118,877	\$ 124,910	\$ 6,033	5%
Contractual Services	\$ 224,877	\$ 243,410	\$ 240,710	\$ (2,700)	-1%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 7,784	\$ 19,060	\$ 5,000	\$ (14,060)	-74%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ 646,288	\$ 589,094	\$ 588,960	\$ (134)	0%

Definition:

The Public Works Department removes garbage from residences throughout the City weekly and from businesses six times a week. The City collects recyclables curbside on Mondays and Wednesdays from businesses, and on the regular weekly collection day of the week for residences. The Department also removes brush, debris, and bulky items throughout the City once each week. There is no charge, except for large volumes, for this service. From late fall through the end of the year, leaves are collected at the curb.

Personnel service expenses of the full-time sanitation crew are budgeted directly in this activity. Employees assigned to the labor pool function on the sanitation crew when sanitation workers are not available.

City of Lexington

Building Maintenance (01-4301)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Personnel Services	\$ 38,366	\$ 46,025	\$ 48,506	\$ 2,481	5%
Fringe Benefits	\$ 20,345	\$ 23,626	\$ 23,701	\$ 75	0%
Contractual Services	\$ 84,050	\$ 60,000	\$ 60,000	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 76,634	\$ 66,616	\$ 58,706	\$ (7,910)	-12%
Miscellaneous	\$ 794	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ 220,189	\$ 196,267	\$ 190,913	\$ (5,354)	-3%

Definition:

The cost of providing maintenance and custodial services to City Hall, the Police Department, Public Works and other City-owned buildings are included in this activity. Wages for this and other Public Works activities are charged to activities on the basis of actual services delivered.

City of Lexington

Park Maintenance (01-4410)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Personnel Services	\$ 85,260	\$ 77,499	\$ 80,240	\$ 2,741	4%
Fringe Benefits	\$ 44,483	\$ 39,785	\$ 39,911	\$ 126	0%
Contractual Services	\$ 7,418	\$ 1,500	\$ 2,000	\$ 500	33%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 44,132	\$ 21,540	\$ 46,698	\$ 25,158	117%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Capital Outlay	\$ -	\$ -	\$ 134,279	\$ 134,279	100%
Interfund Transfers	\$ -	\$ -	\$ 162	\$ 162	0%
	<u>\$ 181,293</u>	<u>\$ 140,324</u>	<u>\$ 303,290</u>	<u>\$ 162,966</u>	<u>116%</u>

Definition:

The City owns and maintains two undeveloped tracts of land outside the City limits and six parks within City limits. This activity also provides for the maintenance of Brewbaker Field adjacent to Maury River Middle School. Fairwinds Park, Lime Kiln Park, Richardson Park, and Taylor Street Park have playground equipment available for neighborhood children. Maintenance for the parks is provided through the Public Works labor pool. Woods Creek Park and Trail is a linear park which parallels Woods Creek for approximately two miles featuring outstanding natural beauty. Jordan's Point is a passive area where Woods Creek Park Trail and the Chessie Trail connect. This area features picnicking, river fishing, canoe launching, and other outdoor activities. Wages for this and other Public Works activities are charged to activities on the basis of actual services delivered.

City of Lexington

Cemeteries Maintenance (01-4420)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Personnel Services	\$ 69,184	\$ 65,938	\$ 69,194	\$ 3,256	5%
Fringe Benefits	\$ 34,955	\$ 33,848	\$ 33,957	\$ 109	0%
Contractual Services	\$ 3,967	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 10,294	\$ 11,720	\$ 11,070	\$ (650)	-6%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ 118,400	\$ 111,506	\$ 114,221	\$ 2,715	2%

Definition:

There are two cemeteries in the City maintained by the Public Works Department: Evergreen Cemetery and Oak Grove Cemetery. Both cemeteries are currently operational. Wages for this and other Public Works activities are charged to activities on the basis of actual services delivered.

City of Lexington
Arborist (01-4430)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Personnel Services	\$ 19,231	\$ 46,488	\$ 47,883	\$ 1,395	3%
Fringe Benefits	\$ 4,602	\$ 23,647	\$ 23,306	\$ (341)	-1%
Contractual Services	\$ 735	\$ 9,000	\$ 9,000	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 3,799	\$ 3,250	\$ 3,750	\$ 500	15%
Miscellaneous	\$ 135	\$ 3,500	\$ 1,000	\$ (2,500)	-71%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 28,502</u>	<u>\$ 85,885</u>	<u>\$ 84,939</u>	<u>\$ (946)</u>	<u>-1%</u>

Definition:

This budget account provides funding for the part-time City Arborist position that works in conjunction with the Tree Board to oversee the health of all the trees and shrubs on City owned property. The Arborist also enforces the tree ordinance and assists homeowners with advice on tree care. Beginning in the Spring of 2020, this position will assume the duties of the part-time Gardener.

City of Lexington

Dam Maintenance (01-4450)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Personnel Services	\$ 11,018	\$ 7,089	\$ 7,323	\$ 234	3%
Fringe Benefits	\$ 6,012	\$ 3,640	\$ 3,650	\$ 10	0%
Contractual Services	\$ 6,300	\$ -	\$ 6,500	\$ 6,500	100%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 1,156	\$ 858	\$ 1,111	\$ 253	29%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ 24,486	\$ 11,587	\$ 18,584	\$ 6,997	60%

Definition:

This account reflects the costs to operate and maintain the Moore’s Creek and Jordan’s Point Dams, and includes cost for all types of services necessary.

City of Lexington

Brushy Hills Maintenance (01-4460)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ 1,000	\$ 1,000	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>0%</u>

Definition:

This account reflects the costs to maintain Brushy Hills right of way.

City of Lexington

Stormwater Management (01-4500)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 6,500	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 6,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>

Definition:

This account reflects the costs in anticipation of creating a stormwater utility fund.

City of Lexington

Youth Services Office (01-5900)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Personnel Services	\$ 64,193	\$ 70,772	\$ 72,660	\$ 1,888	3%
Fringe Benefits	\$ 23,164	\$ 24,931	\$ 24,809	\$ (122)	0%
Contractual Services	\$ -	\$ 30	\$ 30	\$ -	0%
Internal Services	\$ 35	\$ 150	\$ 75	\$ (75)	-50%
Other Charges	\$ 2,716	\$ 5,140	\$ 5,090	\$ (50)	-1%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ (19,605)	\$ (20,000)	\$ (20,450)	\$ (450)	2%
	\$ 70,503	\$ 81,023	\$ 82,214	\$ 1,191	1%

Definition:

The Office on Youth is an office of the City whose mission is to coordinate community resources toward the prevention of juvenile delinquency and to be an advocate for issues affecting the youth of this community. This office was originally started through grants received from the State Department of Youth and Family Services, but grant funding was eliminated in FY03 and full funding was picked up by the City.

This office is staffed by a full-time Director, with part-time assistance, and operates a week-day after school program for elementary and middle school students, and a summer day camp program geared toward low income youth. In FY05, the Director also began managing the VJCCCA youth diversion program which is budgeted in account 1-2901.

City of Lexington

Municipal Swimming Pool (01-7250)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Personnel Services	\$ 5,642	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ 2,868	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 26,515	\$ 14,500	\$ 3,500	\$ (11,000)	-76%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 23,498	\$ 10,200	\$ 18,200	\$ 8,000	78%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 58,523</u>	<u>\$ 24,700</u>	<u>\$ 21,700</u>	<u>\$ (3,000)</u>	<u>-12%</u>

Definition:

The Municipal Swimming Pool had been operated by the City during each summer. The City had received all revenues received from the pool and covered all the operating expenses. In past years, this department covered indoor pool expenses for the summer months beginning Memorial Day and ending on Labor Day. Beginning with the Summer 2018 pool season, the YMCA started operating the pool for the City and collecting associated revenues. Additionally, the City pays a management fee to the YMCA and is responsible for certain pool costs.

City of Lexington

Planning & Development (01-8110)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Personnel Services	\$ 89,168	\$ 82,894	\$ 93,399	\$ 10,505	13%
Fringe Benefits	\$ 37,126	\$ 35,758	\$ 37,344	\$ 1,586	4%
Contractual Services	\$ 209,920	\$ 142,800	\$ 147,800	\$ 5,000	4%
Internal Services	\$ 2,660	\$ 3,500	\$ 3,500	\$ -	0%
Other Charges	\$ 3,162	\$ 9,250	\$ 9,259	\$ 9	0%
Agency Contributions	\$ 15,604	\$ 10,518	\$ 21,021	\$ 10,503	100%
Miscellaneous	\$ 52,764	\$ 3,300	\$ 23,300	\$ 20,000	606%
Interfund Transfers	\$ 1,000	\$ 500	\$ 1,000	\$ 500	100%
	\$ 411,404	\$ 288,520	\$ 336,623	\$ 48,103	17%

Definition:

The Planning and Development Department is responsible for performing all planning (Comprehensive Plan, ordinances changes, and coordination with Planning District Commission), zoning (site plan reviews, zoning inspections, conditional use permits, and Architectural Board permits), building inspection (plans review and inspections), rental property inspections, storm water permits, and housing program (CDBG grant, loan pool, etc.) work. In addition, it provides staff support for the Planning Commission, Architectural Board, Board of Zoning Appeals, and Threshold.

City of Lexington

Housing Program (01-8111)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 35	\$ 35	\$ 35	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Agency Contributions	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ 35	\$ 35	\$ 35	\$ -	0%

Definition:

The housing program is designed to purchase dilapidated housing or vacant lots and either rehabilitate the house or construct a new house on the site. The rehabilitated or new house is then sold to low income persons through a forgivable loan. This program reports to the Threshold Board.

City of Lexington

General Insurance (01-9103)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Fringe Benefits	\$ (7,096)	\$ 2,000	\$ 1,940	\$ (60)	-3%
Other Charges	\$ 2,742	\$ 2,314	\$ -	\$ (2,314)	-100%
	<u>\$ (4,354)</u>	<u>\$ 4,314</u>	<u>\$ 1,940</u>	<u>\$ (2,374)</u>	<u>-55%</u>

Definition:

The City pays for VRSA insurance coverage for both personnel and property. The cost of coverage is then charged to the appropriate department through code 5399.

Charges are based on estimated costs for each department. Each City activity receives its percentage allocation on a quarterly basis. This account also includes worker's compensation costs not covered by insurance.

City of Lexington

Photocopying Services (01-9105)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Internal Services	\$ (5,037)	\$ (5,580)	\$ (3,580)	\$ 2,000	36%
Other Charges	\$ 7,495	\$ 8,200	\$ 8,200	\$ -	0%
	\$ 2,458	\$ 2,620	\$ 4,620	\$ 2,000	76%

Definition:

Costs for operation and maintenance of the two copiers located at City Hall are collected in this activity. City departments are charged on a per copy basis to recover the cost of the maintenance agreement, supplies, and equipment replacement contribution.

City of Lexington
Postage (01-9106)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Other Charges	\$ 2,870	\$ 3,300	\$ 2,000	\$ (1,300)	-39%
	<u>\$ 2,870</u>	<u>\$ 3,300</u>	<u>\$ 2,000</u>	<u>\$ (1,300)</u>	<u>-39%</u>

Definition:

This is an account set up to track the cost of postal equipment in City Hall. Postage costs are charged to using departments based upon usage.

City of Lexington

Contingency & Bad Debts (01-9301)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Contingency	\$ -	\$ -	\$ -	\$ -	100%
Bad Debts	\$ (454)	\$ 250	\$ 250	\$ -	0%
	\$ (454)	\$ 250	\$ 250	\$ -	0%

Definition:

This activity provides a contingency for unforeseen expenses which may occur during the year. Expenditures will not be made without prior consultation with City Council. Once City Council appropriates contingency funds for a specified use, the funds are transferred to that account. There is also an allowance for bad debt expense budgeted in this account.

City of Lexington

Nondepartmental (01-9310)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Fringe Benefits	\$ 2,759	\$ 2,780	\$ 3,260	\$ 480	17%
Other Charges	\$ 700	\$ -	\$ -	\$ -	0%
	<u>\$ 2,759</u>	<u>\$ 2,780</u>	<u>\$ 3,260</u>	<u>\$ 480</u>	<u>17%</u>

Definition:

This activity account provides for expenditures that don't readily fall in any other account, including fees payable to the IRS associated with the employee health plan. It is used to record the payment of the annual required contribution for Other Post Employment Benefits (OPEB) liability.

City of Lexington

Interfund Transfers (01-9350)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
To School Fund	\$ 3,084,562	\$ 3,060,547	\$ 3,216,594	\$ 156,047	5%
To Utility Fund	\$ -	\$ -	\$ 525,012	\$ 525,012	100%
To Equipment Replacement Fund	\$ 563,346	\$ 303,370	\$ 626,865	\$ 323,495	107%
To Cemetery Fund	\$ 12,500	\$ 17,100	\$ 20,000	\$ 2,900	17%
To Capital Projects Fund	\$ 1,110,000	\$ 735,000	\$ 530,000	\$ (205,000)	-28%
	\$ 4,770,408	\$ 4,116,017	\$ 4,918,471	\$ 802,454	19%

This activity provides for transfers from the General Fund to other funds. Transfers are budgeted for School, Capital Projects, Equipment Replacement, and Cemetery Funds. A more detailed discussion of the use for these funds can be found in the respective fund sections of this document.

City of Lexington
Debt Service (01-9401)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Principal Courthouse	\$ 350,000	\$ 365,000	\$ 25,000	\$ (340,000)	-93%
Interest	\$ 821,050	\$ 744,365	\$ 617,665	\$ (126,700)	-17%
2009 LDMS Bonds	\$ 494,706	\$ 494,706	\$ 494,706	\$ -	0%
2010 LDMS Bonds	\$ 90,000	\$ 90,000	\$ 90,000	\$ -	0%
Jail Debt Service	\$ 102,209	\$ 104,892	\$ 107,572	\$ 2,680	3%
Waddell Bonds	\$ 325,000	\$ 340,000	\$ 360,000	\$ 20,000	6%
	<u>\$ 2,182,965</u>	<u>\$ 2,138,963</u>	<u>\$ 1,694,943</u>	<u>\$ (444,020)</u>	<u>-21%</u>

The City's bonded indebtedness produces an annual requirement for payment of principal and interest on the outstanding General Obligation Bonds. This requirement is met by annually budgeting a previously established amount in this activity for retirement of that debt. The amount budgeted in this activity reflects the General Fund's portion of that debt. In FY11, the City began budgeting School debt service costs under the General Fund as recommended by the Governmental Accounting Standards Board. A detailed overview of the City's total debt obligation can be found in the Supplemental Information section of this document.

City of Lexington

Health, Education, Welfare Contributions (01-5101)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
<u>Agency Contributions</u>					
State Health Department	\$ 50,707	\$ 65,521	\$ 65,521	\$ -	0%
Community Services Board	\$ 55,512	\$ 55,512	\$ 55,512	\$ -	0%
Project Horizon	\$ 1,750	\$ -	\$ -	\$ -	0%
Rockbridge Area Health Center	\$ 21,825	\$ -	\$ -	\$ -	0%
R. A. T. S.	\$ 8,000	\$ -	\$ -	\$ -	0%
Regional Transit System	\$ 9,553	\$ 18,000	\$ 18,000	\$ -	0%
D. S. L. C. C.	\$ 22,472	\$ 22,472	\$ 22,472	\$ -	0%
Social Service Administration	\$ 46,935	\$ 61,890	\$ 101,697	\$ 39,807	64%
TAP	\$ 2,000	\$ -	\$ -	\$ -	0%
VPAS	\$ 27,000	\$ 30,000	\$ 30,000	\$ -	0%
Blue Ridge Legal Services	\$ 959	\$ -	\$ -	\$ -	0%
Yellow Brick Road	\$ 1,000	\$ -	\$ -	\$ -	0%
RARA	\$ 4,000	\$ -	\$ -	\$ -	0%
Rockbridge Area Rental Assistance	\$ -	\$ 1,183	\$ -	\$ (1,183)	-100%
Rockbridge Area Housing Corporation	\$ 12,000	\$ -	\$ -	\$ -	0%
Total Agency Contributions	\$ 263,713	\$ 254,578	\$ 293,202	\$ 38,624	15%
<u>Miscellaneous</u>					
Tax Relief- Ederly/Disabled	\$ 33,185	\$ 25,000	\$ 25,000	\$ -	0%
VPA-Client services	\$ 379,488	\$ 650,440	\$ 518,913	\$ (131,527)	-20%
Total Miscellaneous	\$ 412,673	\$ 675,440	\$ 543,913	\$ (131,527)	-19%
Grand Total	\$ 676,386	\$ 930,018	\$ 837,115	\$ (92,903)	-10%

Leisure Services Contributions (01-7200)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Regional Library Services	\$ 174,517	\$ 158,569	\$ 167,776	\$ 9,207	6%
To IDA for Horse Center Foundation	\$ 200,625	\$ 166,641	\$ 174,218	\$ 7,577	5%
Talking Books	\$ 2,166	\$ -	\$ -	\$ -	0%
YMCA	\$ 2,250	\$ -	\$ -	\$ -	0%
Fine Arts in Rockbridge	\$ 5,000	\$ -	\$ -	\$ -	0%
Theater at Lime Kiln	\$ 4,000	\$ -	\$ -	\$ -	0%
Indoor Swimming Pool	\$ 15,000	\$ 13,500	\$ 15,000	\$ 1,500	11%
RARO	\$ 76,735	\$ 71,282	\$ 85,627	\$ 14,345	20%
	<u>\$ 480,293</u>	<u>\$ 409,992</u>	<u>\$ 442,621</u>	<u>\$ 32,629</u>	<u>8%</u>

City of Lexington

Community Development Contributions (01-8200)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
<u>Agency Contributions</u>					
Regional Tourism	\$ 266,138	\$ 240,036	\$ 255,710	\$ 15,674	7%
Main Street Lexington	\$ 80,000	\$ 7,200	\$ 76,400	\$ 69,200	961%
Chamber of Commerce	\$ 2,500	\$ -	\$ -	\$ -	0%
Soil & Water Conservation District	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0%
Shenandoah Valley Partnership	\$ 8,945	\$ 8,945	\$ 8,945	\$ -	0%
Shen. Valley Small Business Devel.	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0%
Cooperative Extension Service	\$ 12,945	\$ 13,200	\$ 12,205	\$ (995)	-8%
Habitat for Humanity	\$ 1,000	\$ -	\$ -	\$ -	0%
Total Agency Contributions	\$ 376,528	\$ 274,381	\$ 358,260	\$ 83,879	31%
<u>Miscellaneous</u>					
Farmer's Market	\$ 11,748	\$ 13,000	\$ 13,000	\$ -	0%
Rehab Building Tax Abatement	\$ 7,965	\$ 10,000	\$ 10,000	\$ -	0%
Total Miscellaneous	\$ 19,713	\$ 23,000	\$ 23,000	\$ -	0%
Grand Total	\$ 396,241	\$ 297,381	\$ 381,260	\$ 83,879	28%

SCHOOL FUND

**Significant School Fund Expense Changes
FY22 Budget**

	<u>Wages</u>	<u>Benefits</u>	<u>Non-salary</u>
Wage Increases	\$ 264,230	\$ 43,426	
High School Tuition			\$ 37,500
Telecommunications			\$ (5,000)
Travel			\$ 1,300
Materials & Supplies			\$ (6,911)
Textbooks			\$ (3,868)
Purchased Services			\$ 6,425
Other			\$ (57,421)
 Total	 \$ 264,230	 \$ 43,426	 \$ (27,975)

Classroom Instruction-Elementary/Middle (02-6110)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Personnel Services	\$ 1,909,964	\$ 1,920,493	\$ 2,049,763	\$ 129,270	7%
Fringe Benefits	\$ 695,209	\$ 707,378	\$ 737,656	\$ 30,278	4%
Contractual Services	\$ 25,218	\$ 29,000	\$ 29,000	\$ -	0%
Other Charges	\$ 71,822	\$ 136,143	\$ 132,632	\$ (3,511)	-3%
	\$ 2,702,213	\$ 2,793,014	\$ 2,949,051	\$ 156,037	6%

Definition:

Included in this department are all those costs associated with the actual delivery of instruction at the classroom level. Among the most significant costs are the following:

- (1) Compensation for regular classroom teachers, resource teachers for extra curricular instruction in Foreign Language and the Fine Arts, a resource teacher for the Gifted, substitute teachers, and teacher supplements (i.e. coaching, extracurricular activities, and advanced degrees).
- (2) Fringe benefits for instructional personnel to include the employer's cost of employee participation in the Virginia Retirement System, the employer's share of Social Security, the employer's share of employee health insurance, and the costs associated with the Lexington City School's Early Retirement Optional Plan.
- (3) Contracted services, including teacher in-service, maintenance of instructional equipment, and technical support to the instructional program.
- (4) Classroom instructional materials and supplies, including student textbooks.

Classroom Instruction-Secondary (02-6111)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$Change	% Change
Personnel Services	\$ -			\$ -	0%
Fringe Benefits	\$ -			\$ -	0%
Contractual Services	\$ 1,570,311	\$ 1,622,500	\$ 1,660,000	\$ 37,500	2%
Other Charges	\$ 21,377	\$ -	\$ -	\$ -	0%
	<u>\$ 1,591,688</u>	<u>\$ 1,622,500</u>	<u>\$ 1,660,000</u>	<u>\$ 37,500</u>	<u>2%</u>

Definition:

Expenditures in this department are contractual tuition payments to the Rockbridge County Schools for students attending Rockbridge County High School, including the Floyd S. Kay Technical Center. This amount includes the City's portion of the HVAC/ energy reduction project.

Instruction-Special Education (02-6114)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$Change	% Change
Personnel Services	\$ 354,163	\$ 343,660	\$ 389,329	\$ 45,669	13%
Fringe Benefits	\$ 124,617	\$ 129,819	\$ 141,128	\$ 11,309	9%
Contractual Services	\$ 50,012	\$ 50,000	\$ 57,000	\$ 7,000	14%
Other Charges	\$ 907	\$ 1,350	\$ 1,300	\$ (50)	-4%
	<u>\$ 529,699</u>	<u>\$ 524,829</u>	<u>\$ 588,757</u>	<u>\$ 63,928</u>	<u>12%</u>

Definition:

Listed are all expenditures for special needs students, other than those listed under Federal Program Title VI-B. Included are salaries, Master's Degree Supplements, fringe benefits, and travel and training expenses for special education teachers and instructional aides.

Guidance (02-6121)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$Change	% Change
Personnel Services	\$ 122,233	\$ 122,169	\$ 135,211	\$ 13,042	11%
Fringe Benefits	\$ 45,845	\$ 47,184	\$ 50,288	\$ 3,104	7%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 194	\$ 600	\$ 600	\$ -	0%
	<u>\$ 168,272</u>	<u>\$ 169,953</u>	<u>\$ 186,099</u>	<u>\$ 16,146</u>	<u>10%</u>

Definition:

Included are the salaries, Master's Degree supplements, and fringe benefits for 2 guidance counselors. Virginia Standards of Quality dictate one counselor for each of the Lexington City Schools.

Social Worker (02-6122)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
	\$ -	\$ -	\$ -	\$ -	0%

Definition:

Included in this department is a portion of the salary, fringe benefits, and other expenses related to the Visiting Teacher responsibilities of the Director of Special Education/Visiting Teacher. The Visiting Teacher (or School Social Worker) is a position required by the Virginia Standards of Quality.

Homebound Instruction (02-6123)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$Change	% Change
Personnel Services	\$ 480	\$ 400	\$ 400	\$ -	0%
Fringe Benefits	\$ 37	\$ 30	\$ 30	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
	\$ 517	\$ 430	\$ 430	\$ -	0%

Definition:

Each year there are a limited number of cases where students are unable to attend in the regular school setting due to illness, emotional disturbance, pregnancy, or accidental injuries. In this department, funds are allocated to compensate, on an hourly basis, certified teachers who provide instruction in the home or hospital settings. It is virtually impossible to accurately predict the expenditures in this budget area. Also, State reimbursements are based on prior year actual expenditures, subject to the availability of funds.

Improvement of Instruction (02-6131)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$Change	% Change
Personnel Services	\$ 20,143	\$ 22,124	\$ 27,260	\$ 5,136	23%
Fringe Benefits	\$ 8,505	\$ 9,593	\$ 9,351	\$ (242)	-3%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 28,648</u>	<u>\$ 31,717</u>	<u>\$ 36,611</u>	<u>\$ 4,894</u>	<u>15%</u>

Definition:

Funds in this department provide a portion to the salary, fringe benefits, and other charges incidental to the Director of Special Education/Visiting Teacher, and the Special Education Co-ordinator.

Media Services (02-6132)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$Change	% Change
Personnel Services	\$ 103,589	\$ 103,285	\$ 108,727	\$ 5,442	5%
Fringe Benefits	\$ 26,612	\$ 27,539	\$ 28,839	\$ 1,300	5%
Contractual Services	\$ 35	\$ 1,500	\$ 1,525	\$ 25	2%
Other Charges	\$ 3,929	\$ 4,000	\$ 4,000	\$ -	0%
	<u>\$ 134,165</u>	<u>\$ 136,324</u>	<u>\$ 143,091</u>	<u>\$ 6,767</u>	<u>5%</u>

Definition:

Media Services provides the library media and materials as well as the learning technology, which supports the classroom instruction in the Lexington City Schools. This department includes the salaries and fringe benefits for 2 librarian positions at the two Lexington City Schools.

Additionally included are the funds necessary to provide for the maintenance and repair of classroom and library audio-visual equipment.

Principals (02-6141)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$Change	% Change
Personnel Services	\$ 215,375	\$ 211,713	\$ 214,343	\$ 2,630	1%
Fringe Benefits	\$ 83,412	\$ 85,137	\$ 79,339	\$ (5,798)	-7%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 559	\$ 600	\$ 600	\$ -	0%
	\$ 299,346	\$ 297,450	\$ 294,282	\$ (3,168)	-1%

Definition:

Included in this department are the salaries and fringe benefits for the principals and school secretaries of Waddell Elementary and Lylburn Downing Middle Schools.

Administration (02-6210)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Personnel Services	\$ 221,398	\$ 219,834	\$ 232,462	\$ 12,628	6%
Fringe Benefits	\$ 105,519	\$ 98,182	\$ 99,916	\$ 1,734	2%
Contractual Services	\$ 45,594	\$ 47,000	\$ 47,000	\$ -	0%
Other Charges	\$ 6,839	\$ 8,500	\$ 7,500	\$ (1,000)	-12%
Interfund Charges	\$ 73,650	\$ 75,000	\$ 76,500	\$ 1,500	2%
	<u>\$ 453,000</u>	<u>\$ 448,516</u>	<u>\$ 463,378</u>	<u>\$ 14,862</u>	<u>3%</u>

Definition:

The Virginia Standards of Quality provide for the administration and governance of public schools in the Commonwealth by establishing a local School Board and Division Superintendent. The Board assumes responsibility for the development of policy and oversight of the school division. The Superintendent is charged with the task of implementing policies and regulations, and the general administration of the organization.

Compensation for School Board members, the annual compensation package for the Division Superintendent, and funds for the operation and administration of the division are contained in this department.

Attendance and Health (02-6220)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$Change	% Change
Personnel Services	\$ 50,408	\$ 51,864	\$ 62,943	\$ 11,079	21%
Fringe Benefits	\$ 27,398	\$ 29,009	\$ 30,912	\$ 1,903	7%
Contractual Services	\$ -	\$ 800	\$ 500	\$ (300)	-38%
Other Charges	\$ 2,204	\$ 3,700	\$ 2,500	\$ (1,200)	-32%
	<u>\$ 80,010</u>	<u>\$ 85,373</u>	<u>\$ 96,855</u>	<u>\$ 11,482</u>	<u>13%</u>

Definition:

As the title implies, funds are included in State Basic Aid to provide for attendance and health services in support of instruction. The personnel services and fringe benefits expenditures reflect the employment of a School Nurse to satisfy Standards of Quality requirements. Funds are included also, to reflect the materials and supplies necessary for clinic operations.

Operations and Maintenance (02-6400)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$Change	% Change
Personnel Services	\$ 142,804	\$ 143,963	\$ 154,985	\$ 11,022	8%
Fringe Benefits	\$ 66,670	\$ 67,352	\$ 67,770	\$ 418	1%
Contractual Services	\$ 170,763	\$ 164,500	\$ 164,500	\$ -	0%
Other Charges	\$ 259,687	\$ 258,000	\$ 258,000	\$ -	0%
Capital Outlays	\$ -	\$ -	\$ -	\$ -	0%
	\$ 639,924	\$ 633,815	\$ 645,255	\$ 11,440	2%

Definition:

In each annual budget, provisions are made for the operations and maintenance of the Lexington City Schools' physical plants and facilities. Included are the costs for utilities, telecommunications, insurance, routine maintenance, and custodial care.

School Food Service (02-6510)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$Change	% Change
Personnel Services	\$ 82,388	\$ 82,120	\$ 98,694	\$ 16,574	20%
Fringe Benefits	\$ 32,340	\$ 34,065	\$ 34,629	\$ 564	2%
Contractual Services	\$ 5,779	\$ 7,000	\$ 7,000	\$ -	0%
Other Charges	\$ 73,693	\$ 76,300	\$ 74,300	\$ (2,000)	-3%
	\$ 194,200	\$ 199,485	\$ 214,623	\$ 15,138	8%

Definition:

The Food Services department is responsible for school breakfast and lunch programs for all students in the elementary school, middle school, and Head Start pre-school programs. In addition to preparing and serving meals, the food services staff and administration participate in identifying students eligible for free or reduced price meals and in promulgating the reports required by the National School Lunch Program Administration.

The Food Services department requires a continuing subsidy from local funds to remain financially secure. Because we have a low number of students qualifying for free or reduced priced meals, we do not receive the large Federal subsidy common to other districts and we are forced to rely on local funds to maintain solvency.

School Debt Service (02-6710)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Debt Service	\$ 2,669	\$ 2,174	\$ 1,661	\$ (513)	-24%
	<u>\$ 2,669</u>	<u>\$ 2,174</u>	<u>\$ 1,661</u>	<u>\$ (513)</u>	<u>-24%</u>

Definition:

The interest payments on the bus lease are charged to this cost center.

School Nondepartmental (02-6730)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Leases	\$ 13,018	\$ 13,513	\$ 14,027	\$ 514	4%
Transfer to Capital Projects Fund	\$ -	\$ 52,000	\$ -	\$ (52,000)	-100%
	<u>\$ 13,018</u>	<u>\$ 65,513</u>	<u>\$ 14,027</u>	<u>\$ (51,486)</u>	<u>-79%</u>

Definition:

The principal payments on the bus lease are charged to this cost center.

City of Lexington

Title I (02-6800)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$Change	% Change
Personnel Services	\$ 57,301	\$ 55,000	\$ 55,000	\$ -	0%
Fringe Benefits	\$ 4,335	\$ 4,208	\$ 4,208	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 481	\$ 6,722	\$ 792	\$ (5,930)	-88%
	\$ 62,117	\$ 65,930	\$ 60,000	\$ (5,930)	-9%

Definition:

Title I of the Elementary and Secondary Education Act provides remedial reading and mathematics for students who are determined to be eligible by virtue of family income and/or depressed achievement scores. In the Lexington City Schools, the Title I program provides remedial reading instruction to students in grades K-4.

Title VI-B (02-6801)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$Change	% Change
Personnel Services	\$ 86,713	\$ 86,918	\$ 88,130	\$ 1,212	1%
Fringe Benefits	\$ 32,459	\$ 35,944	\$ 35,344	\$ (600)	-2%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 3,850	\$ 6,138	\$ 5,526	\$ (612)	-10%
	\$ 123,022	\$ 129,000	\$ 129,000	\$ -	0%

Definition:

Title VI-B of the Americans with Disabilities Act is the vehicle through which federal funds are provided for the education of children with physical or mental impairments. Title VI-B is a federal grant, providing reimbursement for expenses incurred in providing special therapy, special equipment, and medical or psychological assessment for special needs children. This includes a Preschool Handicapped Grant.

Title II Teacher Quality (02-6803)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$Change	% Change
Personnel Services	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0%
Fringe Benefits	\$ 614	\$ 612	\$ 612	\$ -	0%
Contractual Services	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0%
Other Charges	\$ -	\$ 1,388	\$ 1,388	\$ -	0%
	\$ 10,614	\$ 12,000	\$ 12,000	\$ -	0%

Definition:

It is anticipated that the division grant application for this federal program will be approved. Funds were not included in the current budget. This grant provides supplemental funds for:

- *A continuing source of innovative and educational improvement;
- *Meeting the educational needs of all students; and
- *Developing and implementing educational programs to improve student achievement and teacher performance.

Title III LEP (02-6804)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$Change	% Change
Personnel Services	\$ 251	\$ -	\$ 300	\$ 300	0%
Fringe Benefits	\$ 19	\$ -	\$ 25	\$ 25	0%
Contractual Services	\$ -	\$ 300	\$ -	\$ (300)	0%
Other Charges	\$ 1,151	\$ 2,700	\$ 2,675	\$ (25)	-1%
	\$ 1,421	\$ 3,000	\$ 3,000	\$ -	0%

Definition:

The division is part of a consortium managed by the state of Virginia and anticipates that our grant application for this federal program will be approved. The grant would provide supplemental funds for language instruction for limited English proficient and immigrant students.

Technology (02-6805)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$Change	% Change
Personnel Services	\$ 144,007	\$ 209,527	\$ 218,536	\$ 9,009	4%
Fringe Benefits	\$ 48,217	\$ 77,330	\$ 77,127	\$ (203)	0%
Contractual Services	\$ 23,952	\$ 10,000	\$ 10,000	\$ -	0%
Other Charges	\$ 106,970	\$ 144,600	\$ 141,100	\$ (3,500)	-2%
Interfund Charges	\$ (132,140)	\$ (136,100)	\$ (138,822)	\$ (2,722)	2%
	\$ 191,006	\$ 305,357	\$ 307,941	\$ 2,584	1%

Definition:

This function was established to track all funds expended for instructional and administrative technology in the division. Included are wages and benefits for one Division Technology Specialist, for the two schools, one State mandated Instructional Technology Resource teacher, funds for capital procurement under the Virginia Technology Plan, and a network engineer. The staff also provides services to other City departments, for which a charge is made to the respective funds.

City of Lexington

Title IV (02-6810)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ 2,500	\$ 2,500	\$ -	0%
Other Charges	\$ 9,775	\$ 7,500	\$ 7,500	\$ -	0%
	<u>\$ 9,775</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ -</u>	<u>0%</u>

Definition:

Provides funds for programs and activities to improve students' academic achievement by increasing the capacity for school divisions to provide all students with well rounded education, improve school conditions for learning and improve the use of technology.

UTILITY FUND

**Significant Utility Fund Expense Changes
FY 22 Budget**

	<u>Wages</u>		<u>Benefits</u>		<u>Non-salary</u>
Wages increases	\$ 28,264	\$	-		
Benefit increases		\$	3		
Wholesale water				\$	27,999
Wholesale sewer				\$	453,250
Capital projects				\$	2,931,193
Interest on bonds				\$	133,937
Depreciation				\$	146,000
Services from General Fund				\$	9,248
Maintenance supplies and services				\$	14,500
Provision for bad debts				\$	5,000
Total	\$ 28,264	\$	3	\$	3,721,127

Administration (05-1110)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Personnel Services	\$ 142,611	\$ 134,728	\$ 140,983	\$ 6,255	5%
Fringe Benefits	\$ 70,069	\$ 67,073	\$ 66,749	\$ (324)	0%
Contractual Services	\$ 51,264	\$ 65,360	\$ 70,360	\$ 5,000	8%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 37,252	\$ 35,945	\$ 44,257	\$ 8,312	23%
Miscellaneous	\$ 1,120	\$ 2,900	\$ 3,650	\$ 750	26%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ 65,000	\$ 65,000	\$ 66,950	\$ 1,950	3%
	<u>\$ 367,316</u>	<u>\$ 371,006</u>	<u>\$ 392,949</u>	<u>\$ 21,943</u>	<u>6%</u>

Definition:

Utility Administration provides for labor, expenses and overhead associated with the maintenance of water and wastewater lines which are not directly attributable to one of the two utilities, and includes costs of the utility billing system. There are approximately 2,000 utility bills handled by this section. Billing is now processed on a monthly basis.

Wages for this and other Public Works activities are charged to activities on the basis of actual services delivered

Conner Springs (05-1150)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 1,922	\$ 2,200	\$ 2,000	\$ (200)	-9%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ 1,922	\$ 2,200	\$ 2,000	\$ (200)	-9%

Definition:

The MSA provides chlorination for the City of the Conner Springs (Brushy Hills) to meet State Health Department regulations and testing requirements. The City provides the electrical service for the equipment at this site. This spring serves thirteen domestic users along Routes 687, 251 and 674.

City of Lexington

Water Distribution (05-1160)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Personnel Services	\$ 103,790	\$ 95,846	\$ 109,231	\$ 13,385	14%
Fringe Benefits	\$ 50,475	\$ 49,202	\$ 49,359	\$ 157	0%
Contractual Services	\$ 1,094,437	\$ 1,043,300	\$ 1,071,899	\$ 28,599	3%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 129,399	\$ 115,700	\$ 127,700	\$ 12,000	10%
Miscellaneous	\$ 8,278	\$ 9,200	\$ 9,200	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 1,386,379</u>	<u>\$ 1,313,248</u>	<u>\$ 1,367,389</u>	<u>\$ 54,141</u>	<u>4%</u>

Definition:

25 miles of water line in the City, as well as 15 miles of line in Rockbridge County, are maintained by the Public Works labor pool. Maintenance includes repairing line breaks, replacing worn lines, laying new water lines for new businesses or residences, cleaning lines and the upkeep on water meters. Wages for this and other Public Works activities are charged to activities on the basis of actual services delivered.

Water Storage (05-1161)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ 780	\$ 4,000	\$ 3,220	413%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 144	\$ 700	\$ 200	\$ (500)	-71%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 144</u>	<u>\$ 1,480</u>	<u>\$ 4,200</u>	<u>\$ 2,720</u>	<u>184%</u>

Definition:

This account was created to track the cost to operate and maintain the City's water system storage tanks more precisely, and includes costs for all types of services necessary. This was previously accounted for in the 1160 account.

Wastewater Collections (05-1170)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Personnel Services	\$ 47,908	\$ 51,917	\$ 58,818	\$ 6,901	13%
Fringe Benefits	\$ 23,688	\$ 26,651	\$ 26,737	\$ 86	0%
Contractual Services	\$ 1,855,215	\$ 1,995,505	\$ 2,448,755	\$ 453,250	23%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 22,694	\$ 27,100	\$ 35,100	\$ 8,000	30%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 1,949,505</u>	<u>\$ 2,101,173</u>	<u>\$ 2,569,410</u>	<u>\$ 468,237</u>	<u>22%</u>

Definition:

The majority of Lexington's sewer lines, approximately 37 miles, lie within the City limits; however, 3 miles of sewer line extend beyond the City limits to accommodate some customers in Rockbridge County. All lines are maintained by the Public Works labor pool.

Wages for this and other Public Works activities are charged to activities on the basis of actual services delivered.

The debt service payments for the City's share of the MSA Treatment Plant and the quarterly usage charges are billed to this account.

Inflow & Infiltration Program (05-1190)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Personnel Services	\$ -	\$ 890	\$ 920	\$ 30	3%
Fringe Benefits	\$ -	\$ 458	\$ 458	\$ -	0%
Contractual Services	\$ -	\$ 10,000	\$ 10,000	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ -</u>	<u>\$ 11,348</u>	<u>\$ 11,378</u>	<u>\$ 30</u>	<u>0%</u>

Definition:

The inflow and infiltration program has proceeded along with the Correction Compliance Plan phases which were approved by the State Water Control Board. Metering manholes were constructed and installed in order to more readily monitor flows and assist in identifying areas where infiltration/inflow is more prevalent. Evaluations were made by consulting engineers on the data gathered from the metering manholes regarding areas and lines needing corrections in order to be in compliance with existing standards. This study, completed in FY 17, has been the basis of the City's continuing efforts to reduce the problems of I&I into the wastewater system.

Wages for this and other Public Works activities are charged to activities on the basis of actual services delivered.

Public Works Labor Pool (05-4050)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Personnel Services	\$ 46,558	\$ 51,311	\$ 53,004	\$ 1,693	3%
Fringe Benefits	\$ 22,915	\$ 26,341	\$ 26,425	\$ 84	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 69,473</u>	<u>\$ 77,652</u>	<u>\$ 79,429</u>	<u>\$ 1,777</u>	<u>2%</u>

Definition:

The Utility Fund employee nonproductive charges for sick leave, annual leave, holiday leave, and worker's compensation leave are recorded under this department.

Nondepartmental (05-9310)

	2020 Actual Amount	2021 Adopted Budget	City Manager Requested FY 22	\$ Change	% Change
Provision for Bad Debts	\$ -	\$ 15,000	\$ 20,000	\$ 5,000	33%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ 245,205	\$ 252,560	\$ 261,808	\$ 9,248	4%
Depreciation	\$ 338,418	\$ 403,000	\$ 549,000	\$ 146,000	36%
Interfund Transfer	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	0%
Interest & Financing Costs	\$ 186,402	\$ 209,110	\$ 343,047	\$ 133,937	64%
	<u>\$ 890,025</u>	<u>\$ 999,670</u>	<u>\$ 1,293,855</u>	<u>\$ 294,185</u>	<u>29%</u>

Definition:

This activity account provides for the Utility Fund’s provision for bad debts, debt service, depreciation, and the various transfers for support provided by the General Fund. The allocation methodology we use to account for this support is: City Manager-15%, Finance-13%, Treasurer-50%, Human Resources-10% and Information Technology-10%. These figures are based on various factors such as overall utility fund budget, number of employees and number of bills collected.

LEXINGTON, VIRGINIA
CAPITAL IMPROVEMENTS PLAN
FY2022 – FY2026



300 East Washington Street • Lexington, Virginia 24450

Phone: 540-462-3700 • Fax: 540-463-5310

Pg #	CIP#	Project Title	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	Not Yet Programmed	Total
		Technology							
22-1	GF-15	CAMA Software for Commissioner of the Revenue	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,000
		Category Total	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,000
		Fire Department							
22-2	GF-151	Confined Space Communications Equipment	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
23-1	GF-152	Rescue Struts	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
N-1	GF-153	eDraulic Rescue Tools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,000	\$ 26,000
		Category Total	\$ 25,000	\$ 30,000	\$ -	\$ -	\$ -	\$ 26,000	\$ 81,000
		Bridges							
N-2	GF-25	Route 11 Bridge Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,724,029	\$ 5,724,029
24-1	GF-27	Diamond St. Bridge Repairs	\$ -	\$ -	\$ 84,475	\$ -	\$ -	\$ -	\$ 84,475
25-1	GF-31	Moses Mill Rd. (Mill Race) Bridge Repairs	\$ -	\$ -	\$ -	\$ 187,768	\$ -	\$ -	\$ 187,768
N-3	GF-33	Rebel Ridge Rd. Bridge Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 256,406	\$ 256,406
22-3	GF-35	Ross Rd. Bridge Repairs	\$ 343,676	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 343,676
N-4	GF-37	Route 60 (Woods Creek) Bridge Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,852,000	\$ 7,852,000
N-5	GF-153	Route 60 (Woods Creek) Bridge Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,342,720	\$ 1,342,720
N-6	GF-41	Thornhill Rd. (Sarah's Run) Bridge Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 241,330	\$ 241,330
25-2	GF-43	Thornhill Rd. (Unnamed Tributary) Bridge Repairs	\$ -	\$ -	\$ -	\$ 210,190	\$ -	\$ -	\$ 210,190
23-2	GF-45	Welch Park Rd. Bridge Replacement	\$ -	\$ 975,757	\$ -	\$ -	\$ -	\$ -	\$ 975,757
		Less: VDOT Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (13,576,029)	\$ -
		Category Total	\$ 343,676	\$ 975,757	\$ 84,475	\$ 397,958	\$ -	\$ 1,840,456	\$ 3,642,322
		Streets, Parking, and Sidewalks							
22-4	GF-49	Downtown Enhancement Plan	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ 100,000
22-5	GF-51	Sidewalk Repairs- City-wide	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	\$ 175,000
22-6	GF-53	Street Resurfacing- City-wide	\$ 190,000	\$ 300,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ 940,000
N-7	GF-57	McCrum's Parking Lot	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 271,248	\$ 271,248
N-8	GF-61	Swimming Pool Parking Lot Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 209,829	\$ 209,829
N-9	GF-67	Estill St. Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 187,397	\$ 187,397
N-10	GF-69	Wayfinding Signage Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 405,183	\$ 405,183
23-3	GF-127	North Main St. Entry Complete Street Entry Corridor	\$ -	\$ 2,845,557	\$ -	\$ -	\$ -	\$ -	\$ 2,845,557
25-3	GF-147	Lime Kiln & McLaughlin Intersection Improvements	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ 60,000
22-7	GF-154	Repave City Hall Parking Lot	\$ 67,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,000
		Sub-total	\$ 317,000	\$ 3,180,557	\$ 210,000	\$ 270,000	\$ 210,000	\$ 1,073,657	\$ 5,261,214
		Less: VDOT Funding	\$ -	\$ (2,845,557)	\$ -	\$ (60,000)	\$ -	\$ -	\$ (2,905,557)
		Category Total	\$ 317,000	\$ 335,000	\$ 210,000	\$ 210,000	\$ 210,000	\$ 1,073,657	\$ 2,355,657
		Municipal Facilities							
23-4	GF-71	School Maintenance	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 30,000
23-5	GF-77	City Hall Renovations & Improvements	\$ -	\$ 100,000	\$ 339,950	\$ 3,399,500	\$ -	\$ -	\$ 3,839,450
N-11	GF-81	Public Works Complex	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,298,892	\$ 7,298,892
N-12	GF-105	Replace Piovano Building Emergency Generator	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,132	\$ 37,132
22-8	GF-132	City Pool Improvements	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ 75,000
		Category Total	\$ 15,000	\$ 125,000	\$ 364,950	\$ 3,414,500	\$ 25,000	\$ 7,336,023	\$ 11,280,473
		Rockbridge Regional Jail							
22-9	GF-160	Thermal Body Scanner	\$ 32,586	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,586
22-10	GF-161	Vehicle Insert	\$ 7,547	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,547
22-11	GF-162	Comprehensive Study for Jail Space Needs	\$ 42,699	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,699
		Sub-total	\$ 82,832	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,832

Pg #	CIP#	Project Title	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	Not Yet Programmed	Total
		Category Total	\$ 82,832	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,832
		Parks & Cemeteries							
N-13	GF-85	Oak Grove Cemetery Office Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96,820	\$ 96,820
22-12	GF-87	Parks & Playgrounds Upgrades	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 45,000
		Sub-total	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ 96,820	\$ 141,820
		Less: From Cemetery Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (96,820)	\$ (96,820)
		Category Total	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 45,000
		Stormwater Projects & Dam Maintenance							
22-13	GF-122	Stormwater Improvements	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ 125,000
22-14	GF-99	Alum Springs Rd. Drainage Improvements	\$ 33,840	\$ 253,815	\$ -	\$ -	\$ -	\$ -	\$ 287,655
N-14	GF-155	Enfield Road Drainage Improvements – Phase 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 530,000	\$ 530,000
25-4	GF-156	Randolph/ Henry St. Stormwater Project	\$ -	\$ -	\$ -	\$ 135,000	\$ 1,400,000		\$ 1,535,000
N-15	GF-157	Lime Kiln and McLaughlin Pedestrian/ Drainage Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,200	\$ 90,200
22-15	GF-158	Stormwater System Inventory and Capacity Analysis	\$ 126,653	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 126,653
22-16	GF-159	Moore's Creek Dam Crest Modifications	\$ 110,000						\$ 110,000
		Category Total	\$ 295,493	\$ 278,815	\$ 25,000	\$ 160,000	\$ 1,425,000	\$ 620,200	\$ 2,804,508
		High school Projects							
22-17	GF-149	Repair of Stadium Concrete	\$ 25,725	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,725
24-2	GF-135	Aux. Gym- RCHS	\$ -	\$ -	\$ 552,230	\$ -	\$ -	\$ -	\$ 552,230
25-5	GF-136	RCHS Concessions & Restrooms Facility	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ 80,000
25-6	GF-137	Football, Baseball, Tennis Lighting	\$ -	\$ -	\$ -	\$ 56,000	\$ -	\$ -	\$ 56,000
25-7	GF-138	Tennis Court Expansion	\$ -	\$ -	\$ -	\$ 32,000	\$ -	\$ -	\$ 32,000
25-8	GF-139	Paving Junior Parking Lot- RCHS	\$ -	\$ -	\$ -	\$ 16,000	\$ -	\$ -	\$ 16,000
N-16	GF-140	Rerouting Bus Pickup Lane/New Road/Sidewalk- RCHS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,474	\$ 21,474
25-9	GF-141	Fieldhouse w/ Locker Room	\$ -	\$ -	\$ -	\$ 471,775	\$ -	\$ -	\$ 471,775
23-6	GF-142	Additional Stadium Seating	\$ -	\$ 17,150	\$ -	\$ 16,000	\$ -	\$ -	\$ 33,150
23-7	GF-150	Floyd S. Kay Renovation	\$ -	\$ 795,834	\$ -	\$ -	\$ -	\$ -	\$ 795,834
25-10	GF-143	Field Turf at Stadium	\$ -	\$ -	\$ -	\$ 160,000	\$ -	\$ -	\$ 160,000
N-17	GF-144	Sprinkling System for Stadium Field	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,800	\$ 4,800
N-18	GF-145	Sprinkler System Under Canopy Replaced	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,400	\$ 2,400
N-19	GF-146	Remodel Weight Room	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000
22-18	GF-148	Unspecified Projects at High School	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000	\$ -	\$ 90,000
		Sub-total	\$ 35,725	\$ 822,984	\$ 562,230	\$ 841,775	\$ 50,000	\$ 32,674	\$ 2,345,388
		From School Fund	\$ -	\$ -	\$ (235,957)	\$ -	\$ -	\$ -	\$ (235,957)
		Category Total	\$ 35,725	\$ 822,984	\$ 326,273	\$ 841,775	\$ 50,000	\$ 32,674	\$ 2,109,431
		Funding Sources							
		VDOT	\$ -	\$ 2,845,557	\$ -	\$ 60,000	\$ -	\$ 13,576,029	\$ 16,481,586
		Cemetery Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96,820	\$ 96,820
		School Fund	\$ -	\$ -	\$ 235,957	\$ -	\$ -	\$ -	\$ 235,957
		General Fund	\$ 1,269,726	\$ 2,567,556	\$ 1,025,698	\$ 5,024,233	\$ 1,725,000	\$ 10,929,010	\$ 22,541,223
		Total	\$ 1,269,726	\$ 5,413,113	\$ 1,261,655	\$ 5,084,233	\$ 1,725,000	\$ 24,601,859	\$ 39,355,586
		Denotes new project							
		Denotes updated project cost							

City of Lexington
FY 2022-FY 2026 Capital Improvement Plan - Utility Fund

rev 03/15/21	Page #	CIP #	Project Title	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	Not Yet Programmed	Total
			Water Projects							
	N-1	UF-15	Stonewall & Marshall						\$866,860	\$866,860
	N-2	UF-23	Carruthers & Dorman						\$195,388	\$195,388
	N-3	UF-25	E. Preston & Varner						\$604,677	\$604,677
	N-4	UF-27	S. Main & Wallace						\$1,638,444	\$1,638,444
	N-5	UF-29	New Water Main- Jordan St. to Enfield Pump Station						\$1,230,000	\$1,230,000
	N-6	UF-31	Bell Rd.						\$611,151	\$611,151
	N-7	UF-33	Confederate Circle						\$254,027	\$254,027
	N-8	UF-35	Center St. & Summit St.						\$461,121	\$461,121
	N-9	UF-37	Maple Lane						\$405,633	\$405,633
	N-10	UF-39	Willow Lane & Lampe Circle						\$281,827	\$281,827
	N-11	UF-41	Stono Lane & N. Main St.						\$319,645	\$319,645
	N-12	UF-43	Hook Lane & Graham Lane						\$191,111	\$191,111
	N-13	UF-45	Overhill Dr.						\$550,486	\$550,486
	N-14	UF-47	Providence Hill Neighborhood						\$991,461	\$991,461
	N-15	UF-49	Johnston & Oakview Neighborhoods						\$1,031,079	\$1,031,079
	N-16	UF-51	Paxton & Boyer Neighborhoods						\$1,192,251	\$1,192,251
	N-17	UF-55	Estill St.						\$194,263	\$194,263
	N-18	UF-57	Diamond, Maury, Smith, Lewis						\$919,428	\$919,428
	N-19	UF-59	N. Lewis St.						\$251,326	\$251,326
	N-20	UF-61	McCorkle Dr. & Shop Rd.						\$1,180,771	\$1,180,771
	N-21	UF-65	Borden Rd.						\$233,093	\$233,093
	N-22	UF-67	Ross Rd.						\$691,288	\$691,288
	N-23	UF-69	Thornhill Rd.						\$1,069,684	\$1,069,684
	22-1	UF-170	Diamondhill Area Water/Sewer System Improvements-Phase 1	\$5,880,000					\$0	\$5,850,000
	22-2	UF-171	Jackson Area Water/Sewer System Improvements-Phase 1	\$482,555	\$4,021,283				\$0	\$4,503,838
	24-1	UF-172	Jackson Area Water/Sewer System Improvements-Phase 2			\$866,086	\$7,217,209		\$0	\$8,083,295
	26-1	UF-173	Diamondhill Area Water/Sewer System Improvements-Phase 2					\$688,736	\$5,739,461	\$6,428,197
			Category Total	\$6,362,555	\$4,021,283	\$866,086	\$7,217,209	\$688,736	\$21,104,476	\$40,260,345
			Wastewater Projects							
	N-24	UF-81	Spotswood Dr. Area						\$425,859	\$425,859
	N-25	UF-83	Taylor St. Area						\$606,379	\$606,379
	N-26	UF-87	N. Jefferson Area						\$163,424	\$163,424
	N-27	UF-89	S. Jefferson Area						\$194,826	\$194,826
	N-28	UF-91	S. Jefferson St. Wastewater Collection Line						\$282,840	\$282,840
	N-29	UF-93	S. Main St.						\$211,145	\$211,145
	N-30	UF-95	Lee Highway						\$537,588	\$537,588
	N-31	UF-97	Graham & Hook Lane Area						\$524,442	\$524,442
	N-32	UF-99	Cambell Lane Area						\$309,740	\$309,740
	N-33	UF-101	Willis Rd. to N. Lewis St.						\$404,114	\$404,114
	N-34	UF-103	Morningside Dr. & Donald St.						\$462,359	\$462,359
	N-35	UF-105	E. Nelson St.						\$500,818	\$500,818
	N-36	UF-109	McCorkle Interceptor						\$260,229	\$260,229
	N-37	UF-111	McCorkle Dr. Area						\$259,283	\$259,283
	N-38	UF-113	Allen Ave. & Mary Lane						\$340,218	\$340,218

City of Lexington
FY 2022-FY 2026 Capital Improvement Plan - Utility Fund

rev 03/15/21									
Page #	CIP #	Project Title	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	Not Yet Programmed	Total
N-39	UF-117	Overhill Dr.						\$299,577	\$299,577
N-40	UF-125	Taylor St. to E. Preston						\$516,158	\$516,158
N-41	UF-127	Houston St.						\$365,858	\$365,858
N-42	UF-129	Senseny Lane & Carruthers St.						\$497,419	\$497,419
N-43	UF-135	S. Randolph St.						\$123,198	\$123,198
N-44	UF-139	Diamond St.						\$192,080	\$192,080
N-45	UF-145	Arpia St.						\$224,775	\$224,775
N-46	UF-147	Waddell St.						\$245,282	\$245,282
N-47	UF-149	Morrison Dr., Link Rd., Welch Park Place						\$580,718	\$580,718
N-48	UF-151	Shenandoah Rd.						\$376,517	\$376,517
N-49	UF-153	McMath Circle						\$138,595	\$138,595
N-50	UF-155	Colston St.						\$360,433	\$360,433
N-51	UF-157	Hamric St. Area						\$339,656	\$339,656
N-52	UF-159	Thornhill Rd.						\$517,880	\$517,880
N-53	UF-161	Providence Place & McCormick St.						\$587,065	\$587,065
N-54	UF-163	Ruffner Place						\$249,717	\$249,717
N-55	UF-165	Master Meter Installation						\$236,773	\$236,773
N-56	UF-167	Marshall St.						\$132,220	\$132,220
22-3	UF-169	Infiltration & Inflow Reduction Projects	\$618,638	\$50,000	\$50,000	\$50,000	\$50,000		\$818,638
		Category Total	\$618,638	\$50,000	\$50,000	\$50,000	\$50,000	\$11,467,185	\$12,285,823
		Total Utility Fund	\$6,981,193	\$4,071,283	\$916,086	\$7,267,209	\$738,736	\$32,571,661	\$52,546,168

SUPPLEMENTAL INFORMATION

**Debt Service Charges on
Outstanding General Obligation Bonds to Maturity**

**All Issues Combined
Original Principal \$32,682,209
GENERAL FUND
TOTAL ISSUE**

At 7/1/20

Fiscal Year	Principal	Interest	Total
2020-21	1,394,598	741,045	2,135,643
2021-22	1,432,278	706,433	2,138,711
2022-23	1,470,026	670,018	2,140,044
2023-24	1,507,803	627,794	2,135,597
2024-25	1,550,735	584,783	2,135,518
2025-26	1,588,699	546,135	2,134,834
2026-27	1,626,739	510,700	2,137,439
2027-28	1,075,142	472,671	1,547,813
2028-29	990,000	432,195	1,422,195
2029-30	1,030,000	393,338	1,423,338
2030-31	1,060,000	352,782	1,412,782
2031-32	1,105,000	310,263	1,415,263
2032-33	1,155,000	264,992	1,419,992
2033-34	1,200,000	218,479	1,418,479
2034-35	1,240,000	170,969	1,410,969
2035-36	1,290,000	121,253	1,411,253
2036-37	620,000		704,873
2037-38	645,000	62,015	707,015
2038-39	670,000	37,853	707,853
2039-40	695,000	84,873	779,873
TOTALS:	\$23,346,020	\$7,308,591	\$30,739,484

**Debt Service Charges on
Outstanding Revenue Bonds to Maturity**

**All Issues Combined
Original Principal \$4,825,000
UTILITY FUND
TOTAL ISSUE**

At 7/1/20

Fiscal Year	Principal	Interest	Total
2020-21	160,000	211,125	371,125
2021-22	165,000	203,047	368,047
2022-23	175,000	194,335	369,335
2023-24	185,000	185,109	370,109
2024-25	195,000	175,372	370,372
2025-26	200,000	165,250	365,250
2026-27	210,000	154,744	364,744
2027-28	230,000	143,469	373,469
2028-29	240,000	131,424	371,424
2029-30	250,000	118,869	368,869
2030-31	265,000	105,672	370,672
2031-32	275,000	91,834	366,834
2032-33	295,000	78,365	373,365
2033-34	305,000	65,078	370,078
2034-35	320,000	51,175	371,175
2035-36	330,000	37,331	367,331
2036-37	350,000	23,306	373,306
2037-38	190,000	12,169	202,169
2038-39	200,000	4,125	204,125
TOTALS:	\$ 4,540,000	\$ 2,151,799	\$ 6,691,799

**Debt Service Charges on
Outstanding General Obligation Bonds to Maturity**

**2009 ISSUE
Qualified School Construction Bonds
Original Principal \$8,410,000
GENERAL FUND**

At 7/1/20

Fiscal Year	Principal	Interest	Total
2020-21	494,706	0	494,706
2021-22	494,706	0	494,706
2022-23	494,706	0	494,706
2023-24	494,706	0	494,706
2024-25	494,706	0	494,706
2025-26	494,706	0	494,706
2026-27	494,706	0	494,706
TOTALS	\$3,462,942	\$0	\$3,462,942

**Debt Service Charges on
Outstanding General Obligation Bonds to Maturity**

**2010 ISSUE
Qualified School Construction Bonds
Original Principal \$1,530,000
GENERAL FUND**

At 7/1/20

Fiscal Year	Principal	Interest	Total
2020-21	90,000	0	90,000
2021-22	90,000	0	90,000
2022-23	90,000	0	90,000
2023-24	90,000	0	90,000
2024-25	90,000	0	90,000
2025-26	90,000	0	90,000
2026-27	90,000	0	90,000
TOTALS	\$630,000	\$0	\$630,000

Note: The interest on these bonds (\$81,243 annually) was subsidized and paid by the US Government until 2013; however, sequestration is expected to reduce this subsidy by 8.7% beginning in 2013 for the duration of the sequestration period.

VPFP Series 2013A, Senior & Subordinate (Unrefunded Debt Service)

City of Lexington, Virginia

<u>Date</u>	<u>Coupon</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
4/1/2021			19,556.25	19,556.25
10/1/2021			19,556.25	19,556.25
4/1/2022			19,556.25	19,556.25
10/1/2022	4.8212%	395,000.00	19,556.25	414,556.25
4/1/2023			10,034.38	10,034.38
10/1/2023	4.8358%	<u>415,000.00</u>	<u>10,034.38</u>	<u>425,034.38</u>
		\$ 810,000.00	\$ 98,293.75	\$ 908,293.75

* Coupon includes 0.125% admin fee

**Debt Service Charges on
Outstanding General Obligation Bonds to Maturity**

**2013 ISSUE
Jail Renovation
Original Principal \$1,582,209
GENERAL FUND**

At 7/1/20

Fiscal Year	Principal	Interest	Total
2020-21	104,892	25,784	130,676
2021-22	107,572	22,838	130,410
2022-23	110,320	19,817	130,137
2023-24	113,097	16,719	129,816
2024-25	116,029	13,542	129,571
2025-26	118,993	10,284	129,277
2026-27	122,033	6,942	128,975
2027-28	125,142	3,515	128,657
TOTALS	\$918,078	\$119,441	\$1,037,519

**Debt Service Charges on
Outstanding General Obligation Bonds to Maturity**

**2014 ISSUE
Qualified School Construction Bonds
Original Principal \$11,615,000
GENERAL FUND**

At 7/1/20

Fiscal Year	Principal	Interest	Total
2020-21	340,000	364,060	704,060
2021-22	360,000	346,385	706,385
2022-23	380,000	327,700	707,700
2023-24	395,000	308,131	703,131
2024-25	420,000	287,553	707,553
2025-26	435,000	271,129	706,129
2026-27	450,000	259,011	709,011
2027-28	460,000	245,696	705,696
2028-29	475,000	231,438	706,438
2029-30	490,000	216,415	706,415
2030-31	505,000	200,619	705,619
2031-32	520,000	184,022	704,022
2032-33	540,000	166,195	706,195
2033-34	560,000	147,358	707,358
2034-35	580,000	127,473	707,473
2035-36	600,000	106,527	706,527
2036-37	620,000	84,873	704,873
2037-38	645,000	62,015	707,015
2038-39	670,000	37,853	707,853
2039-40	695,000	12,771	707,771
TOTALS:	\$10,140,000	\$3,987,224	\$14,127,224

Revenue Bonds- VRA- Series 2016C
Original Principal \$2,180,000
UTILITY FUND

At 7/1/20

Fiscal Year	Principal	Interest	Total
2020-21	75,000	91,497	166,497
2021-22	80,000	87,775	167,775
2022-23	85,000	83,547	168,547
2023-24	90,000	79,062	169,062
2024-25	95,000	74,322	169,322
2025-26	95,000	69,453	164,453
2026-27	100,000	64,456	164,456
2027-28	110,000	59,075	169,075
2028-29	115,000	53,309	168,309
2029-30	120,000	47,288	167,288
2030-31	125,000	41,009	166,009
2031-32	130,000	34,475	164,475
2032-33	140,000	28,256	168,256
2033-34	145,000	22,378	167,378
2034-35	150,000	16,294	166,294
2035-36	155,000	10,003	165,003
2036-37	165,000	3,403	168,403
TOTALS:	\$1,975,000	\$865,602	\$2,840,602

Revenue Bonds- VRA- Series 2018C
Original Principal \$2,645,000
UTILITY FUND

At 7/1/20

Fiscal Year	Principal	Interest	Total
2020-21	85,000	119,628	204,628
2021-22	85,000	115,272	200,272
2022-23	90,000	110,788	200,788
2023-24	95,000	106,047	201,047
2024-25	100,000	101,050	201,050
2025-26	105,000	95,797	200,797
2026-27	110,000	90,288	200,288
2027-28	120,000	84,394	204,394
2028-29	125,000	78,115	203,115
2029-30	130,000	71,581	201,581
2030-31	140,000	64,663	204,663
2031-32	145,000	57,359	202,359
2032-33	155,000	50,109	205,109
2033-34	160,000	42,700	202,700
2034-35	170,000	34,881	204,881
2035-36	175,000	27,328	202,328
2036-37	185,000	19,903	204,903
2037-38	190,000	12,169	202,169
2038-39	200,000	4,125	204,125
TOTALS:	\$2,565,000	\$1,286,197	\$3,851,197

Debt Service

Virginia Resources Authority - 2020 Fall Pool
 City of Lexington Refunding of VRA 2013A Bonds (Taxable)
 Final Numbers

Period Ending	Principal	Coupon ⁽¹⁾	Interest	Total Debt Service	Annual Debt Service
4/1/2021			58,016.57	58,016.57	58,016.57
10/1/2021	25,000.00	0.394%	64,067.38	89,067.38	
4/1/2022			64,018.10	64,018.10	153,085.48
10/1/2022	165,000.00	0.473%	64,018.10	229,018.10	
4/1/2023			63,627.58	63,627.58	292,645.68
10/1/2023	165,000.00	0.578%	63,627.58	228,627.58	
4/1/2024			63,150.35	63,150.35	291,777.93
10/1/2024	585,000.00	0.795%	63,150.35	648,150.35	
4/1/2025			60,824.68	60,824.68	708,975.03
10/1/2025	595,000.00	0.909%	60,824.68	655,824.68	
4/1/2026			58,119.70	58,119.70	713,944.38
10/1/2026	600,000.00	1.159%	58,119.70	658,119.70	
4/1/2027			54,644.20	54,644.20	712,763.90
10/1/2027	605,000.00	1.329%	54,644.20	659,644.20	
4/1/2028			50,622.96	50,622.96	710,267.16
10/1/2028	615,000.00	1.549%	50,622.96	665,622.96	
4/1/2029			45,859.38	45,859.38	711,482.34
10/1/2029	630,000.00	1.649%	45,859.38	675,859.38	
4/1/2030			40,665.45	40,665.45	716,524.83
10/1/2030	630,000.00	1.749%	40,665.45	670,665.45	
4/1/2031			35,156.53	35,156.53	705,821.98
10/1/2031	645,000.00	1.884%	35,156.53	680,156.53	
4/1/2032			29,080.41	29,080.41	709,236.94
10/1/2032	660,000.00	1.998%	29,080.41	689,080.41	
4/1/2033			22,487.01	22,487.01	711,567.42
10/1/2033	670,000.00	2.098%	22,487.01	692,487.01	
4/1/2034			15,458.21	15,458.21	707,945.22
10/1/2034	680,000.00	2.198%	15,458.21	695,458.21	
4/1/2035			7,985.66	7,985.66	703,443.87
10/1/2035	695,000.00	2.298%	7,985.66	702,985.66	
4/1/2036					702,985.66
	7,965,000.00		1,345,484.39	9,310,484.39	9,310,484.39

⁽¹⁾ Includes Annual Administrative Charge.

Employee Classifications-Grouped by Salary Grades

Grade	Salary Range	Positions
A	\$19,760- \$25,920	Summer Youth Program Aide
B	\$19,760 - \$27,217	Assistant Registrar I
C	\$19,760 - \$28,578	Brochure Delivery Specialist Seasonal Laborer Summer Youth Program Assistant Travel Counselor/Tour Guide
D	\$19,760-\$30,007	
E	\$20,605 - \$31,506	Youth Program Assistant
F	\$21,635-\$33,081	
G	\$22,717- \$34,735	
H	\$23,852 - \$36,471	Maintenance/Construction Worker I Sanitation Worker I
I	\$25,045 - \$38,295	Account Clerk I - Treasurer's Office Assistant Registrar II Police Records/Evidence Clerk Public Works Secretary Sanitation Worker II Secretary/Receptionist (RARO) Utility Service Technician
J	\$26,298 - \$40,210	911 Facility Maintenance Worker Maintenance/Construction Worker II
K	\$27,613 - \$42,222	Communications Officer I Motor Equipment Operator 911 Law Enforcement Records Clerk (Previously K) Special Enforcement Officer
L	\$28,994 - \$44,334	Account Clerk II - Treasurer's Officer Communications Officer II Deputy Commissioner of the Revenue Executive Secretary-Police Department Facilities Maintenance Technician (Public Works) Maintenance/Construction Technician Visitor Services Manager
M	\$30,445 - \$46,551	Administrative Specialist - Public Works Assistant Construction Crew Supervisor Assistant Parks and Cemetery Supervisor Assistant Right of Way Maintenance Supervisor Assistant Sanitation Crew Supervisor Lead Communications Officer Program Coordinator (RARO)
N	\$31,965 - \$48,876	Equipment Mechanic
		Accounting Technician Cemetery and Parks Maintenance Supervisor Construction Crew Supervisor Equipment Maintenance Supervisor

Employee Classifications-Grouped by Salary Grades		
O	\$33,564 - \$51,320	Executive Assistant, City Manager's Office Facilities Maintenance Supervisor Right of Way (ROW) Maintenance Supervisor Sanitation Crew Supervisor Utility Crew Supervisor
P	\$35,242 - \$53,887	Firefighter EMT Police Narcotics Detective Police Officer I Senior Program Coordinator (RARO)
Q	\$37,005 - \$56,582	Accreditation Manager Chief Deputy Commissioner of the Revenue Criminal Investigations Detective Deputy Treasurer Engineering Technician Fire Technician Firefighter Medic Police Officer II - Corporal Youth Services Coordinator (Previously O)
R	\$38,855-\$65,500	
S	\$40,797 - \$62,381	City Arborist & Horticulturist Director of Marketing & Promotions
T	\$42,838- \$65,501	911 IT Technician 911 Technician Central Dispatch Technician Emergency Management Coordinator/Fire Marshal Fire-Rescue Lieutenant Police Sergeant
U	\$44,979 - \$68,775	Assistant to the City Manager/Communications Director Chief Building Official/Building Inspector Police First Sergeant
V	\$47,228 - \$72,213	Assistant Director of Finance General Superintendent Project Manager VJCCCA Field Officer
W	\$51,514-\$76,865	Police Lieutenant

Executive Pay Grades		
Level	Salary Range	Positions
1	\$51,514 - \$76,865	Director of Tourism Executive Director (RARO)
2	\$55,426 - \$82,653	Engineer Director of Human Resources Police Captain

Employee Classifications-Grouped by Salary Grades

3	\$59,617 - \$88,940	
4	\$64,088-\$95,611	
5	\$68,895-\$102,782	Director of Public Works Fire & Rescue Chief

Personnel Summary FY22: General Government & Administration

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY20	FY21	FY22	FY20	FY21	FY22
City Manager (1-1201)							
City Manager	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Executive Assistant to the City Manager	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Assistant to the City Manager	Full-time	0.75	0.00	0.00	0.75	0.00	0.00
Total City Manger		2.75	2.00	2.00	2.75	2.00	2.00
Human Resources (1-1205)							
Human Resources Director	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Total Human Resources		1.00	1.00	1.00	1.00	1.00	1.00
Commissioner of Revenue (1-1209)							
Commissioner of Revenue	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Chief Deputy Commissioner	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Commisioner	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Total Commissioner of Revenue		3.00	3.00	3.00	3.00	3.00	3.00
Treasurer (1-1213)							
Treasurer	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Treasurer	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Account Clerk II	Full-time	1.00	1.00	2.00	1.00	1.00	2.00
Account Clerk II	Part-time	1.00	1.00	0.00	0.72	0.72	0.00
Total Treasurer		4.00	4.00	4.00	3.72	3.72	4.00
Finance (1-1214)							
Director of Finance	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Accounting Technician	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Total Finance		3.00	3.00	3.00	3.00	3.00	3.00
Information Technology Office (1-1251)							
Information Technology Administrator	Full-time	0.00	0.00	0.00	0.00	0.00	0.00
Total Information Technology Office		0.00	0.00	0.00	0.00	0.00	0.00
Electoral Board/Registrar (1-1310)							
Registrar	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Registrar II	Part-time	2.00	2.00	1.00	0.09	0.15	0.21
Total Electoral Board/Registrar		3.00	3.00	2.00	1.09	1.15	1.21
Total General Government & Administration		16.75	16.00	15.00	14.56	13.87	14.21

Personnel Summary FY22: Judicial Administration

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY20	FY21	FY22	FY20	FY21	FY22
VJCCA Services (1-2901)							
Probation Officer	Part-time	1.00	1.00	1.00	0.90	0.88	0.88
Total VJCCA Services		1.00	1.00	1.00	0.90	0.88	0.88
Total Judicial Administration		1.00	1.00	1.00	0.90	0.88	0.88

Personnel Summary FY22: Public Safety

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY20	FY21	FY22	FY20	FY21	FY22
Police Department (1-3101)							

Chief	Full-time	1.00	0.00	1.00	1.00	0.00	1.00
Captain	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Lieutenant	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
First Sergeant	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Sergeant	Full-time	3.00	3.00	3.00	3.00	3.00	3.00
Police Officer I	Full-time	6.00	6.00	6.00	6.00	6.00	6.00
Corporal	Full-time	5.00	5.00	5.00	5.00	5.00	5.00
Accreditation Records Manager	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Executive Secretary	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Police Records Secretary	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
School Resource Officer	Full-time	0.00	0.00	0.00	0.00	0.00	0.00
Crossing Guard	Part-time	3.00	0.00	0.00	0.51	0.00	0.00
Total Police Department		24.00	20.00	21.00	21.51	20.00	21.00
Fire Department (1-3202)							
Fire-Rescue Chief	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Fire-Rescue Lieutenant	Full-time	3.00	3.00	3.00	3.00	3.00	3.00
Fire-Rescue Technician	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Firefighter Medic	Full-time	7.00	7.00	7.00	7.00	7.00	7.00
Firefighter Medic	Part-time	8.00	8.00	8.00	0.64	0.64	0.64
Firefighter EMT	Full-time	4.00	4.00	4.00	4.00	4.00	4.00
Administrative Assistant (shared)	Full-time	0.00	0.20	0.20	0.00	0.20	0.20
Emergency Management Coordinator/Fire Marshal	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Total Fire Department		25.00	25.20	25.20	17.64	17.84	17.84
Parking Enforcement/Animal Control (1-3501)							
Special Enforcement Officer	Full-time	0.00	0.00	0.00	0.00	0.00	0.00
Special Enforcement Officer	Part-time	0.00	0.00	0.00	0.00	0.00	0.00
Total Parking Enforcement/Animal Control		0.00	0.00	0.00	0.00	0.00	0.00
Total Public Safety		49.00	45.20	46.20	39.15	37.84	38.84

FY22: Public Works

DEPARTMENT/ACCOUNT		Authorized Positions			Authorized Staff Years		
PW Labor Pool (1-4050 & 5-4050)	Status	FY20	FY21	FY22	FY20	FY21	FY22
Director of Public Works	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
City Engineer	Full-time	0.00	0.00	0.00	0.00	0.00	0.00
Project Manager	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Superintendent	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Engineering Technician	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Crew Supervisor	Full-time	5.00	5.00	5.00	5.00	5.00	5.00
Cemetery & Parks Maintenance Supervisor	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Assistantant Crew Supervisors	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance /Construction Technician	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance/Construction Worker II	Full-time	4.00	4.00	4.00	4.00	4.00	4.00
Maintenance/Construction Worker I/Custodian	Full-time	9.00	9.00	9.00	9.00	9.00	9.00
Equipment Mechanic	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Motor Equipment Operator	Full-time	3.00	3.00	3.00	3.00	3.00	3.00
Executive Secretary/Utility Clerk	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Utility Service Technician	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Gardener	Part-time	1.00	0.00	0.00	0.43	0.00	0.00
Laborer	Part-time	3.00	0.00	0.00	0.94	0.00	0.00

Secretary	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Total Public Works Labor Pool		36.00	32.00	32.00	33.37	32.00	32.00
Solid Waste Management (1-4200)							
Crew Supervisor	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Sanitation Worker I & II	Full-time	8.00	6.00	6.00	8.00	6.00	6.00
Total Solid Waste Management		9.00	7.00	7.00	9.00	7.00	7.00
Arborist (1-4430)							
Arborist/Gardener	Full-time	0.00	1.00	1.00	0.00	1.00	1.00
City Arborist	Part-time	1.00	0.00	0.00	0.60	0.00	0.00
Total Arborist		1.00	1.00	1.00	0.60	1.00	1.00
Total Public Works		46.00	40.00	40.00	42.97	40.00	40.00

Health, Education and Welfare

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY20	FY21	FY22	FY20	FY21	FY22
Youth Services Administration (1-5900)							
Youth Services Coordinator	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Youth Program Assistant	Part-time	1.00	1.00	1.00	0.39	0.39	0.39
Summer Youth Program Assistant	Part-time	0.00	0.00	0.00	0.00	0.00	0.00
Summer Youth Program Aide	Part-time	3.00	3.00	3.00	0.46	0.46	0.46
Total Youth Services Administration		5.00	5.00	5.00	1.85	1.85	1.85
Total Health, Education and Welfare		5.00	5.00	5.00	1.85	1.85	1.85

FY21: Leisure Services

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY20	FY21	FY22	FY20	FY21	FY22
Municipal Swimming Pool (1-7250)							
Director of Aquatics	Full-time	0.00	0.00	0.00	0.00	0.00	0.00
Pools-Assistant Manager	Part-time	0.00	0.00	0.00	0.00	0.00	0.00
Total Municipal Swimming Pool		0.00	0.00	0.00	0.00	0.00	0.00
Total Leisure Services		0.00	0.00	0.00	0.00	0.00	0.00

1: Community Development

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY20	FY21	FY22	FY20	FY21	FY22
Planning & Development (1-8110)							
Director of Planning & Development	Full-time	0.00	0.00	0.00	0.00	0.00	0.00
Chief Building Official/Building Inspector	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	Full-time	0.25	0.80	0.80	0.25	0.80	0.80
Total Planning & Development		1.25	1.80	1.80	1.25	1.80	1.80
Total Community Development		1.25	1.80	1.80	1.25	1.80	1.80

Grand Total City Personnel

119.00	109.00	109.00	100.68	96.24	97.58
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**Principal Executive
Officials**

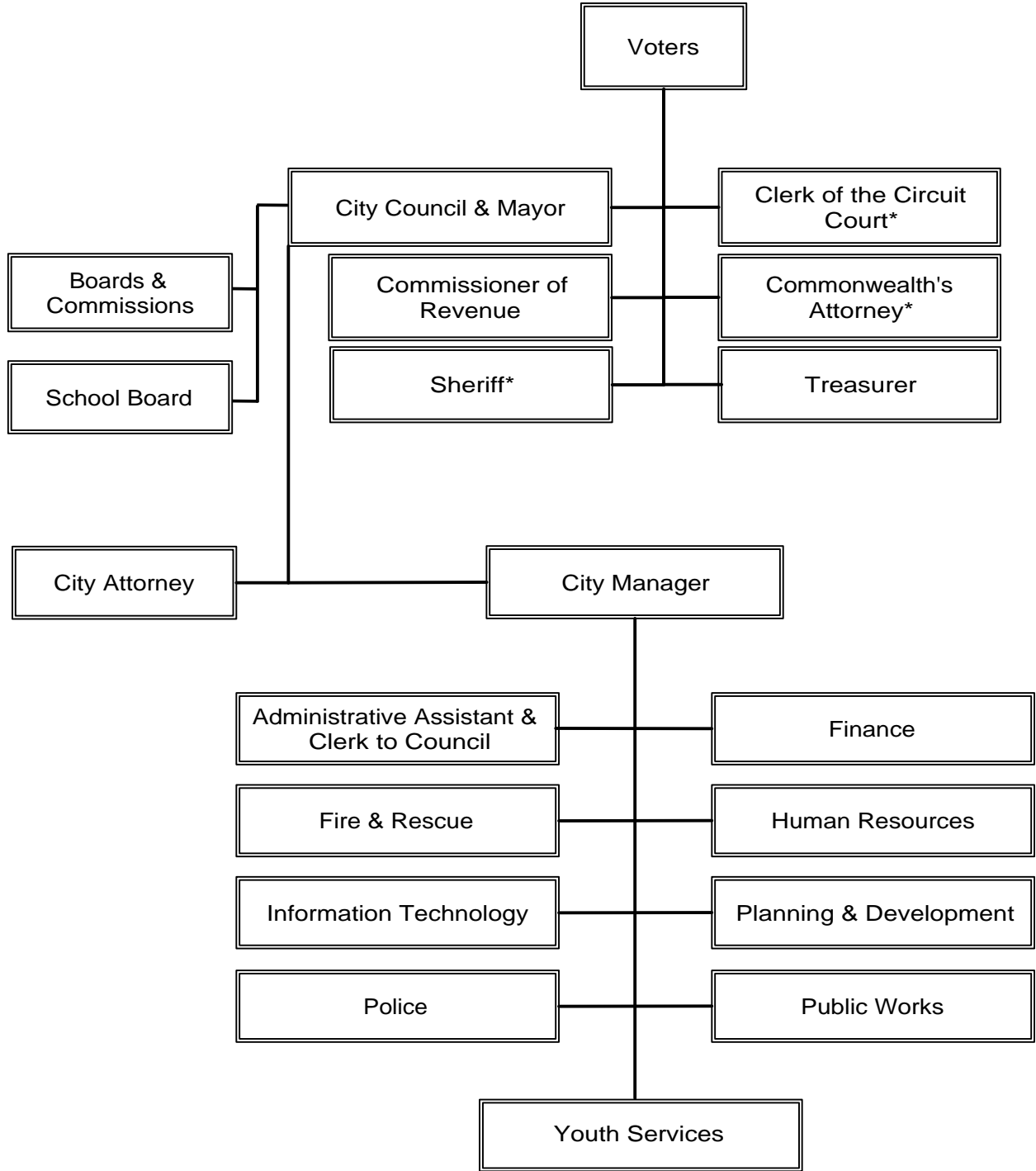
Official	Name	Manner of Selection Term Length	Length of Service with City	Expiration of Term, if applicable
Mayor	Frank W. Friedman	Elected – 4 years	13 years	12/31/2024
Vice-Mayor and Council Member	Marylin E. Alexander	Elected – 4 years	13 years	12/31/2024
Council Member	Dennis W. Ayers	Elected – 4 years	3 years	12/31/2022
Council Member	J. Charles Aligood	Elected – 4 years	1 year	12/31/2024
Council Member	David G. Sigler	Elected – 4 years	7 years	12/31/2022
Council Member	Charles “Chuck” Smith	Elected – 4 years	13 years	12/31/2022
Council Member	Leslie C. Straughan	Elected – 4 years	5 years	12/31/2024
City Attorney	Mann Legal Group, PLLC	Appointed by Council	29 years	Pleasure of Council
City Manager	James M. Halasz	Appointed by Council	2 years	Pleasure of Council

Non-Council Positions

Title	Name	Manner of Selection	Length of Service with City	Expiration of Term, if applicable
Chief of Fire and Rescue	Ty Dickerson	Employed by City Manager	11 years	
Interim Chief of Police	Mike Frost	Employed by City Manager	17 years	
Commissioner of Revenue	Karen Roundy	Elected to 4-year term	19 years	12/31/2021
Director of Finance	Jake Adams	Employed by City Manager	1 year	
Director of Planning	Arne Glaeser, The Berkley Group	City Manager	5 years	
Director of Public Works	Jeff Martone	Employed by City Manager	6 years	
Registrar	Jan Yowell	Appointed by Board of Elections	6 years	Pleasure of Board
Treasurer	Patricia DeLaney	Elected to 4-year term	46 years	12/31/2021

CITY OF LEXINGTON

Organizational Chart



*Shared with County