

CITY OF LEXINGTON, VIRGINIA

ADOPTED BUDGET FY23



CITY OF LEXINGTON, VIRGINIA

ANNUAL BUDGET FOR THE

FISCAL YEAR 2022-23

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 25, 2022

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

The Proposed FY23 budget includes no increases to the Meals, Lodging, Real Estate, or Personal Property Tax rates. While personal property tax values increased significantly, Council previously approved lowering the NADA assessed value to 80% for all personal property.

The total FY23 expense budget is \$35,020,462 before transfers. The largest increase in the overall FY23 budget is personnel expense, with a 4% cost of living adjustment, years of service bonuses, and recommendations from the Compensation Study proposed for adoption.

PROPOSED FY23 BUDGET	
General Fund	\$20,225,495
Transfers to Other Funds	(\$4,796,883)
Subtotal General Fund	\$15,428,612
School Fund	\$8,527,604
Utility Fund	\$5,728,578
Capital Investment	
Equipment Replacement	\$605,844
Capital Projects	\$4,079,824
Water & Sewer	\$650,000
Subtotal Capital Investment	\$5,335,668
Grand Total All Funds	\$35,020,462

BUILDING BLOCKS

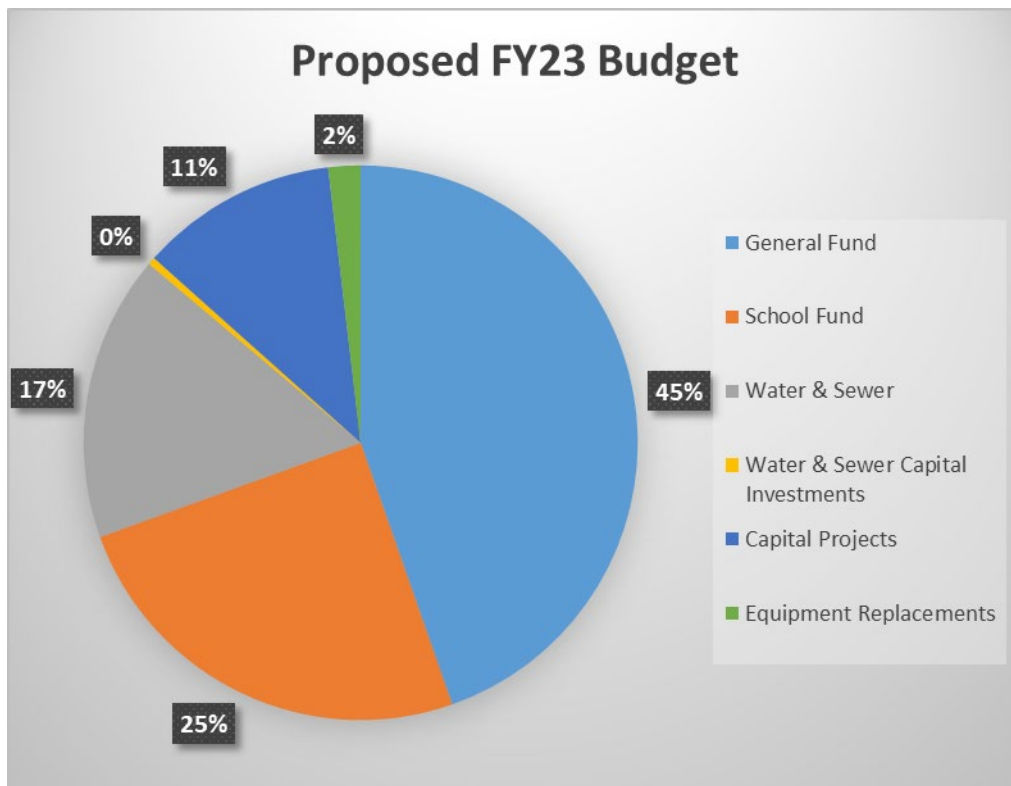
The FY23 proposed budget is influenced by the following core Building Blocks, including Financial Management Policies, City Council policies and priorities, and budget principles.

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

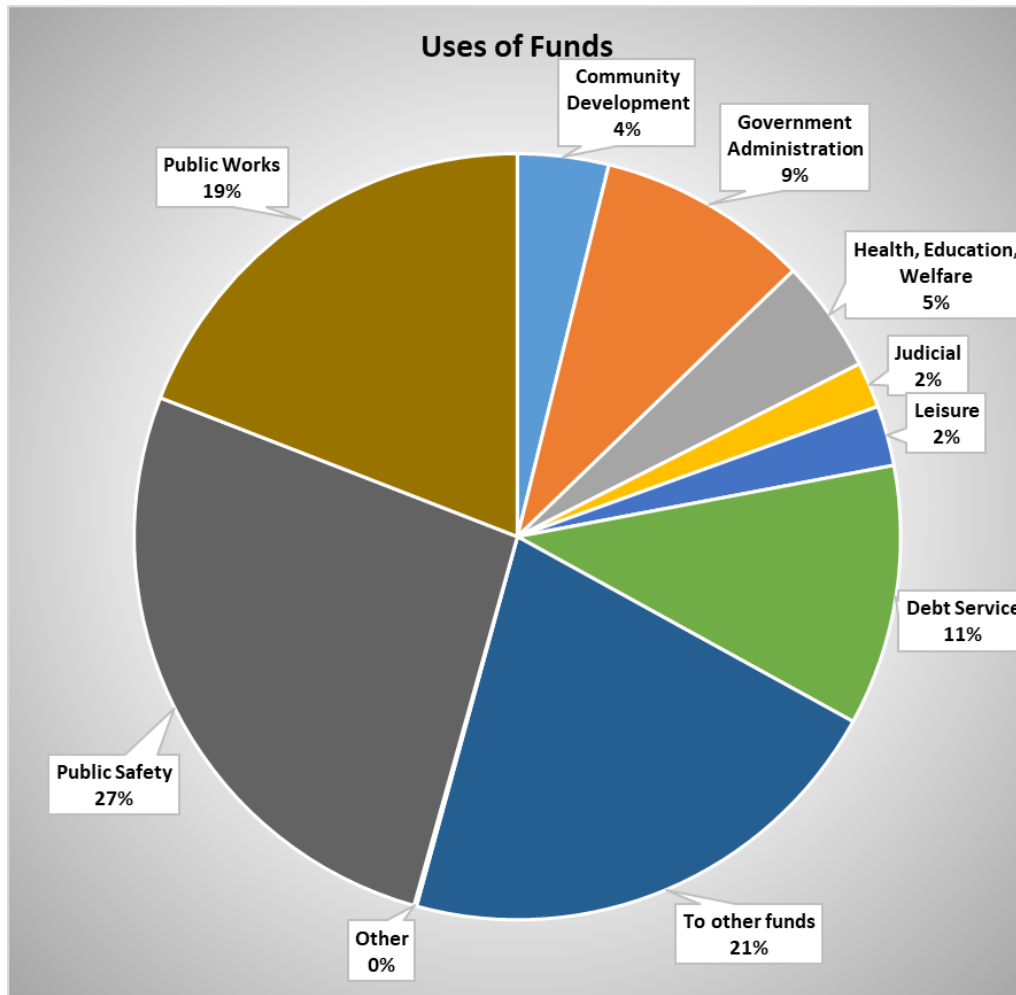


GENERAL FUND

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 FY23 budget does not include an increase in the Meals, Lodging, Real Estate, or Personal Property Tax rate. General Fund revenues are \$20,225,495, an increase of \$1,614,956 from FY 22.

EXPENDITURES – The General Fund finances all government activities with the exception of the Utility Fund. In FY23, the proposed General Fund expenditures of \$15,428,612 represents an overall increase of \$1,856,544 from the adopted FY22 Budget. Specific areas that increased in FY23 include: Human Resources - \$39,832; Registrar - \$68,285; Finance - \$127,053; Police - \$97,252; Fire - \$96,266; Central Dispatch - \$64,433; Debt Service - \$701,302; as well as other various increases throughout the budget. Primary drivers for these increases are compensation increases, new positions/departments accounting for the expense of existing positions, debt service, and a proposed financing agreement for purchase of a new ladder truck for the Fire Department.



SCHOOL FUND

The City continues to allocate adequate funding towards schools to ensure their success. In FY23, the total budget for the Lexington City Schools increases by \$711,543, or nine percent (9%).

Highlighted changes within the schools budget include:

- funding for salary increases for teachers and school staff (\$344,031)
- an increase of \$66,400 for Rockbridge County Schools tuition – High School
- an increase in State funding - \$1,205,391 (35%)

UTILITY FUND

Customers will see an 8% increase in charges for services. Maury Service Authority wholesale rates for water and sewer increase by 6.24% and 4.76%, respectively. Additionally, the City adjusts rates on an annual basis to account for the cost of ongoing capital projects and improvements to the water/sewer system. 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 include beginning replacement of water meters, ongoing inflow and infiltration (I&I) remediation work, and implementation of the W&L Master Meter MoU for a total of \$650,000.

KEY HIGHLIGHTS OF THE FY23 PROPOSED BUDGET

SALARY AND BENEFITS – Key impacts on the recommended FY23 budget are the cost of a proposed compensation increase of 4% for City employees, bonuses for years of service, and recommendations incorporated from the recent compensation study.

EQUIPMENT REPLACEMENT FUND

In FY23, the General Fund is budgeted to transfer \$567,800 to the Equipment Replacement Fund. Budgeted purchases in FY23 total \$605,844 include three Police Department vehicles, one Fire Department vehicle, and several pieces of machinery and equipment for the Public Works department (please see the Equipment Replacement Fund budget).

DEBT SERVICE

The proposed FY23 budget includes \$2,396,245 in General Fund debt service and has increased by \$701,302 largely due principal payments resuming on the Courthouse bonds. These bonds had been refunded in 2020 and the City had only made interest payments for the past two fiscal years in order to realize savings from this effort. Total 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. Financing of the Ladder Truck is also anticipated in FY23.

CAPITAL PROJECTS

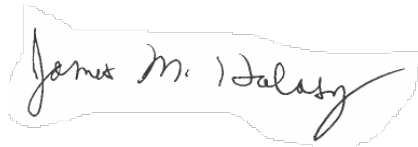
In the Capital Improvement Plan for FY23, there are proposed General Fund expenditures totaling \$4,079,824. Key projects in the FY23 General Fund Capital Improvements Plan include bridge repair work for the Route 60 over Woods Creek Bridge, paving operations, sidewalk repair and replacement, downtown and playground improvements for Kids Playce, stormwater improvements, and the City Schools' share of the Floyd S. Kay Center renovations at Rockbridge County High School. From the General Fund, \$747,500 in contributions are budgeted, with availability of significant accumulated fund balance in the Capital Projects Fund to aid projects in the coming years. Additionally, the School Fund will contribute \$1,193,400 toward the project at the high school.

BUDGET TIMETABLE

The FY23 Budget calendar follows the transmittal letter. The FY23 Budget adoption is scheduled for Thursday, May 5, 2022, and on Thursday, June 2, 2021, Council is scheduled to adopt the FY23 Appropriation Resolution. Work sessions are proposed on April 14, April 21, and April 28 as needed.

ACKNOWLEDGEMENTS

Respectfully submitted,

A handwritten signature in cursive script that reads "James M. Halasz". The signature is written in black ink on a white background that has a slightly irregular, torn-paper-like edge.

James M. Halasz
City Manager
City of Lexington

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FY 2023 Budget Calendar

Mar 1-24		Development of final budget proposal	City Mrg/ Finance Dir
25-Mar	Friday	Proposed budget document and capital improvement plan sent to Council	City Manager
13-Apr	Wednesday	Notification of Public Hearing on 4/13	Finance Director
14-Apr	Thursday	Work session (as needed)	Council
20-Apr	Wednesday	2nd notification of Public Hearing on 4/20	Finance Director
21-Apr	Thursday	Work session (as needed)	Council
21-Apr	Thursday	Public Hearing at Council meeting- Agency requests, Operating Budget, CIP Budget	Council
28-Apr	Thursday	Work session (as needed)	Council
5-May	Thursday	Adoption of FY 2023 Budget and FY 23-27 CIP	Council
25-May	Wednesday	Notice of Public Hearing on 6/2	Finance Director
1-Jun	Wednesday	Notice of Public Hearing on 6/2	Finance Director
2-Jun	Thursday	Public Hearing on Budget Ordinance	Council
2-Jun	Thursday	Adoption of FY 2023 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	\$ 7,702,943	\$ -	\$ -	\$ -	\$ -	\$ 7,702,943
Other Local Taxes	\$ 4,811,860	\$ -	\$ -	\$ -	\$ -	\$ 4,811,860
Charges For Services	\$ 669,900	\$ 152,000	\$ 6,912,801	\$ -	\$ -	\$ 7,734,701
State Support	\$ 2,546,629	\$ 5,537,569	\$ -	\$ -	\$ -	\$ 8,084,198
Federal Support	\$ 1,000	\$ 567,502	\$ -	\$ -	\$ -	\$ 568,502
Other Local Support	\$ 4,203,479	\$ 2,350	\$ 23,690	\$ 279,330	\$ -	\$ 4,508,849
Appropriated Fund Balance	\$ 300,000	\$ -	\$ -	\$ -	\$ 2,138,924	\$ 2,438,924
TOTAL REVENUE	\$ 20,235,811	\$ 6,259,421	\$ 6,936,491	\$ 279,330	\$ 2,138,924	\$ 35,849,977
EXPENSES						
Administration	\$ 1,903,052	\$ 615,073	\$ 405,558	\$ -	\$ -	\$ 2,923,683
Operations	\$ 11,139,631	\$ 7,912,531	\$ 4,954,376	\$ -	\$ -	\$ 24,006,538
Debt Service	\$ 2,396,245	\$ -	\$ 368,644	\$ -	\$ -	\$ 2,764,889
Capital Outlay	\$ -	\$ -	\$ 650,000	\$ 605,844	\$ 4,079,824	\$ 5,335,668
TOTAL EXPENSES	\$ 15,438,928	\$ 8,527,604	\$ 6,378,578	\$ 605,844	\$ 4,079,824	\$ 35,030,778
TRANSFERS (IN) OUT						
General Fund	\$ -	\$ (3,461,583)	\$ -	\$ (567,800)	\$ (747,500)	\$ (4,776,883)
School Fund	\$ 3,461,583	\$ -	\$ -	\$ -	\$ (1,193,400)	\$ 2,268,183
Utility Fund	\$ -	\$ -	\$ -	\$ (65,000)	\$ -	\$ (65,000)
Cemetery Fund	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Fire Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Replacement Fund	\$ 567,800	\$ -	\$ 65,000	\$ -	\$ -	\$ 632,800
Capital Projects Fund	\$ 747,500	\$ 1,193,400	\$ -	\$ -	\$ -	\$ 1,940,900
TOTAL TRANSFERS	\$ 4,796,883	\$ (2,268,183)	\$ 65,000	\$ (632,800)	\$ (1,940,900)	\$ 20,000
EXCESS (DEFICIENCY) OF REV.						
OVER EXP. & TRANSFERS	\$ -	\$ -	\$ 492,913	\$ 306,286	\$ -	\$ 799,199

City of Lexington

General Fund Summary

		2022	City Manager		
	2021	Adopted	Requested		
	Actual	Budget	FY 23	\$ Change	% Change
REVENUES					
Property Taxes	\$ 7,383,239	\$ 7,333,439	\$ 7,702,943	\$ 369,504	5%
Other Local Taxes	\$ 4,491,264	\$ 4,233,642	\$ 4,811,860	\$ 578,218	14%
Permits & Licenses	\$ 130,772	\$ 79,800	\$ 80,000	\$ 200	0%
Fines & Forfeitures	\$ 43,427	\$ 50,000	\$ 51,800	\$ 1,800	4%
Use of Money & Property	\$ 101,627	\$ 239,310	\$ 329,440	\$ 90,130	38%
Charges For Services	\$ 708,960	\$ 630,970	\$ 669,900	\$ 38,930	6%
Miscellaneous	\$ 2,781,564	\$ 2,614,449	\$ 2,850,790	\$ 236,341	9%
Recovered Costs	\$ 719,493	\$ 821,682	\$ 891,449	\$ 69,767	8%
State Non-Categorical	\$ 1,225,802	\$ 1,227,047	\$ 1,229,279	\$ 2,232	0%
State Categorical	\$ 1,491,399	\$ 1,259,200	\$ 1,317,350	\$ 58,150	5%
Federal Categorical	\$ 5,916	\$ 1,000	\$ 1,000	\$ -	0%
Transfers In	\$ 120,000	\$ 120,000	\$ -	\$ (120,000)	-100%
Appropriated Fund Balance	\$ -	\$ -	\$ 300,000	\$ 300,000	100%
TOTAL REVENUES	\$ 19,203,463	\$ 18,610,539	\$ 20,235,811	\$ 1,625,272	9%
EXPENDITURES					
General Government Admin	\$ 1,436,223	\$ 1,583,283	\$ 1,903,052	\$ 319,769	20%
Judicial Administration	\$ 328,851	\$ 373,833	\$ 388,972	\$ 15,139	4%
Public Safety	\$ 4,424,135	\$ 4,927,526	\$ 5,179,398	\$ 251,872	5%
Public Works	\$ 3,493,106	\$ 3,505,710	\$ 3,851,327	\$ 345,617	10%
Health, Education, & Welfare	\$ 939,736	\$ 919,329	\$ 964,402	\$ 45,073	5%
Leisure Services	\$ 385,817	\$ 464,321	\$ 526,835	\$ 62,514	13%
Community Development	\$ 739,713	\$ 717,918	\$ 774,367	\$ 56,449	8%
Non-departmental	\$ 2,113,932	\$ 1,080,148	\$ 1,850,575	\$ 770,427	71%
TOTAL EXPENDITURES	\$ 13,861,513	\$ 13,572,068	\$ 15,438,928	\$ 1,866,860	14%
TRANSFERS OUT					
To School Fund	\$ 3,178,751	\$ 3,216,594	\$ 3,461,583	\$ 244,989	8%
To Utility Fund	\$ 93,626	\$ 525,012	\$ -	\$ (525,012)	100%
To Equipment Replacement Fund	\$ 303,370	\$ 626,865	\$ 567,800	\$ (59,065)	-9%
To Cemetery Fund	\$ 28,495	\$ 20,000	\$ 20,000	\$ -	0%
To Capital Projects Fund	\$ 735,000	\$ 530,000	\$ 747,500	\$ 217,500	41%
TOTAL TRANSFERS	\$ 4,339,242	\$ 4,918,471	\$ 4,796,883	\$ (121,588)	-2%
EXCESS (DEFICIENCY) OF REV.					
OVER EXP. AND TRANSFERS	\$ 1,002,708	\$ 120,000	\$ -	\$ (120,000)	-100%

City of Lexington

School Fund Summary

		2022	City Manager		
	2021	Adopted	Requested		
	Actual	Budget	FY 23	\$ Change	% Change
REVENUES					
Use of Money & Property	\$ 1,607	\$ 5,050	\$ 1,850	\$ (3,200)	-63%
Charges For Services	\$ 151,664	\$ 190,000	\$ 152,000	\$ (38,000)	-20%
Miscellaneous	\$ -	\$ 500	\$ 500	\$ -	0%
Recovered Costs	\$ -	\$ 3,000	\$ -	\$ (3,000)	-100%
State Categorical	\$ 3,971,597	\$ 4,097,917	\$ 5,537,569	\$ 1,439,652	35%
Federal Categorical	\$ 344,526	\$ 303,000	\$ 567,502	\$ 264,502	87%
TOTAL REVENUES	\$ 4,469,395	\$ 4,599,467	\$ 6,259,421	\$ 1,659,954	36%
EXPENDITURES					
Instruction	\$ 5,537,177	\$ 5,858,321	\$ 6,218,421	\$ 360,100	6%
Adm., Attendance, & Health	\$ 819,226	\$ 560,233	\$ 615,073	\$ 54,840	10%
Operation & Maintenance	\$ 623,749	\$ 645,255	\$ 792,316	\$ 147,061	23%
Cafeteria	\$ 191,210	\$ 214,623	\$ 296,775	\$ 82,152	38%
Non-departmental	\$ 102,944	\$ 15,688	\$ 27,473	\$ 11,785	0%
Federal Programs	\$ 218,903	\$ 214,000	\$ 239,157	\$ 25,157	12%
Technology	\$ 260,394	\$ 307,941	\$ 338,389	\$ 30,448	10%
TOTAL EXPENDITURES	\$ 7,753,602	\$ 7,816,061	\$ 8,527,604	\$ 711,543	9%
TRANSFERS (IN) OUT					
Capital Fund	\$ -	\$ -	\$ 1,193,400	\$ 1,193,400	100%
General Fund	\$ (3,178,751)	\$ (3,216,594)	\$ (3,461,583)	\$ (244,989)	8%
TOTAL TRANSFERS	\$ (3,178,751)	\$ (3,216,594)	\$ (2,268,183)	\$ 948,411	-29%
EXCESS (DEFICIENCY) OF REV. OVER EXP. AND TRANSFERS					
	\$ (105,456)	\$ -	\$ -	\$ -	0%

City of Lexington

Utility Fund Summary

		2022	City Manager		
	2021	Adopted	Requested		
	Actual	Budget	FY 23	\$ Change	% Change
REVENUES					
Charges For Services	\$ 5,371,446	\$ 6,122,246	\$ 6,912,801	\$ 790,555	13%
Miscellaneous	\$ 37,169	\$ 23,000	\$ 23,690	\$ 690	3%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
TOTAL REVENUES	\$ 5,408,615	\$ 6,145,246	\$ 6,936,491	\$ 791,245	13%
EXPENDITURES					
Administration	\$ 410,479	\$ 392,949	\$ 405,558	\$ 12,609	3%
Water Operations	\$ 1,264,783	\$ 1,373,589	\$ 1,648,501	\$ 274,912	20%
Wastewater Operations	\$ 2,565,887	\$ 2,580,788	\$ 3,006,660	\$ 425,872	17%
Non-departmental	\$ 637,518	\$ 1,373,284	\$ 1,281,859	\$ (91,425)	-7%
TOTAL EXPENDITURES	\$ 4,878,667	\$ 5,720,610	\$ 6,342,578	\$ 621,968	11%
NET OPERATING INCOME (LOSS)	\$ 529,948	\$ 424,636	\$ 593,913	\$ 169,277	40%
ADJUSTMENTS TO RECONCILE					
NET INCOME (LOSS) TO NET CASH FOR:					
Depreciation Expense	\$ 390,409	\$ 549,000	\$ 549,000	\$ -	0%
Investment In Fixed Assets	\$ (319,309)	\$ (7,126,543)	\$ (650,000)	\$ 6,476,543	-91%
(DECREASE)	\$ 601,048	\$ (6,152,907)	\$ 492,913	\$ 6,645,820	108%

Equipment Replacement Fund Summary

	2021 Actual	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Revenues					
Miscellaneous	\$ 25,258	\$ 26,344	\$ 279,330	\$ 252,986	960%
Transfers (In) Out					
From General Fund	\$ (563,346)	\$ (303,370)	\$ (567,800)	\$ (264,430)	87%
From Utility Fund	\$ (65,000)	\$ (65,000)	\$ (65,000)	\$ -	0%
Total Transfers	\$ (628,346)	\$ (368,370)	\$ (632,800)	\$ (264,430)	72%
Fund Balance					
From First Aid Reserve	\$ -	\$ -	\$ -	\$ -	0%
Expenditures					
Capital Outlays	\$ 436,886	\$ 577,514	\$ 605,844	\$ 28,330	5%
Excess (Deficiency) of Rev. & Transfers					
Over Exp.	\$ 216,718	\$ (182,800)	\$ 306,286	\$ 489,086	-268%

Capital Projects Fund Summary

			City Manager Requested FY 23		
	2021 Actual	2022 Adopted Budget		\$ Change	% Change
REVENUES					
Contributions-General	\$ -	\$ -	\$ -	\$ -	0%
Rockbridge County	\$ -	\$ -	\$ -	\$ -	0%
Grants & Other Revenue	\$ -	\$ -	\$ -	\$ -	0%
State Categorical	\$ 78,602	\$ -	\$ -	\$ -	0%
Federal Categorical	\$ -	\$ -	\$ -	\$ -	0%
Appropriated Fund Balance	\$ -	\$ -	\$ 2,138,924	\$ 2,138,924	0%
TOTAL REVENUES	\$ 78,602	\$ -	\$ 2,138,924	\$ -	100%
EXPENDITURES					
Technology	\$ -	\$ 15,000	\$ 140,000	\$ 125,000	100%
Parks, Recreation, & Cemeteries	\$ 12,577	\$ 15,000	\$ 30,000	\$ 15,000	100%
Streets, Parking, & Sidewalks	\$ 17,953	\$ 660,676	\$ 2,274,800	\$ 1,614,124	244%
Municipal Facilities	\$ 168,043	\$ 185,725	\$ 1,265,900	\$ 1,080,175	582%
Regional Jail	\$ -	\$ -	\$ 42,302		100%
Public Safety	\$ -	\$ -	\$ -	\$ -	0%
Stormwater Management	\$ 36,393	\$ 185,493	\$ 326,822	\$ 141,329	100%
TOTAL EXPENDITURES	\$ 234,966	\$ 1,046,894	\$ 4,079,824	\$ 2,850,628	272%
TRANSFERS (IN) OUT					
From Fire Reserve	\$ -	\$ -	\$ -	\$ -	0%
From Cemetery Fund	\$ -	\$ -	\$ -	\$ -	0%
From School Fund	\$ -	\$ (52,000)	\$ (1,193,400)	\$ (1,141,400)	100%
From General Fund	\$ (623,000)	\$ (735,000)	\$ (747,500)	\$ (12,500)	2%
TOTAL TRANSFERS	\$ (623,000)	\$ (787,000)	\$ (1,940,900)	\$ (1,153,900)	147%
EXCESS (DEFICIENCY) OF REV. OVER EXP. AND TRANSFERS	\$ 466,636	\$ (259,894)	\$ -	\$ 259,894	-100%

City of Lexington

General Fund Revenue Budget

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Property Taxes						
1011-0101	Real Property-Current	\$ 5,932,638	\$ 6,014,796	\$ 6,085,268	\$ 70,472	1%
1011-0102	Real Property-Delinquent	\$ 100,779	\$ 122,751	\$ 121,499	\$ (1,252)	-1%
1011-0201	Public Service Corp.	\$ 214,056	\$ 214,000	\$ 214,000	\$ -	0%
1011-0301	Personal Prop.-Current	\$ 1,034,104	\$ 910,295	\$ 1,194,399	\$ 284,104	31%
1011-0302	Personal Prop.-Delinquent	\$ 28,734	\$ 19,597	\$ 27,777	\$ 8,180	42%
1011-0305	Provision for Uncollectables	\$ -	\$ (15,000)	\$ (15,000)	\$ -	0%
1011-0601	Penalties (All)	\$ 44,502	\$ 36,000	\$ 47,000	\$ 11,000	31%
1011-0602	Interest (All)	\$ 28,427	\$ 31,000	\$ 28,000	\$ (3,000)	-10%
Total Property Taxes		\$ 7,383,239	\$ 7,333,439	\$ 7,702,943	\$ 369,504	5%
Other Local Taxes						
1012-0101	Local Sales Tax	\$ 1,253,009	\$ 1,145,774	\$ 1,407,519	\$ 261,745	23%
1012-0201	Consumers Utility Tax	\$ 305,658	\$ 300,410	\$ 306,000	\$ 5,590	2%
1012-0204	Business Consumption Tax	\$ 25,851	\$ 23,000	\$ 25,000	\$ 2,000	9%
1012-0306	Business License Tax	\$ 696,344	\$ 675,000	\$ 700,000	\$ 25,000	4%
1012-0601	Bank Stock Tax	\$ 165,592	\$ 160,000	\$ 160,000	\$ -	0%
1012-0701	Recordation Taxes	\$ 98,633	\$ 50,000	\$ 75,000	\$ 25,000	50%
1012-1001	Transient Occupancy Tax	\$ 472,789	\$ 464,582	\$ 534,493	\$ 69,911	15%
1012-1101	Meals Tax	\$ 1,473,389	\$ 1,414,876	\$ 1,513,848	\$ 98,972	7%
1012-1201	Cigarette Tax	\$ -	\$ -	\$ 90,000	\$ 90,000	100%
Total Other Local Taxes		\$ 4,491,264	\$ 4,233,642	\$ 4,811,860	\$ 578,218	14%
Permits & Licenses						
1013-0101	Dog License	\$ 4,923	\$ 6,000	\$ 6,000	\$ -	0%
1013-0308	Building Permits	\$ 118,258	\$ 65,000	\$ 65,000	\$ -	0%
1013-0309	Zoning & Planning Applications	\$ 5,875	\$ 7,000	\$ 7,000	\$ -	0%
1013-0331	Excavation Permits	\$ 1,716	\$ 1,800	\$ 2,000	\$ 200	11%
Total Permits & Licenses		\$ 130,772	\$ 79,800	\$ 80,000	\$ 200	0%
Fines & Forfeitures						
1014-0100	E-summons Fees	\$ 1,865	\$ 1,000	\$ 1,800	\$ 800	100%
1014-0101	Court Fines	\$ 24,921	\$ 25,000	\$ 26,000	\$ 1,000	4%
1014-0102	Parking Fines	\$ 12,250	\$ 18,000	\$ 9,000	\$ (9,000)	-50%
1014-0104	Courthouse Construction Fees	\$ 4,392	\$ 6,000	\$ 6,000	\$ -	0%
1014-0106	Parking Fines -Upsafety	\$ -	\$ -	\$ 9,000	\$ 9,000	100%
1014-0802	Forfeited Assets (Local)	\$ -	\$ -	\$ -	\$ -	0%
Total Fines & Forfeitures		\$ 43,427	\$ 50,000	\$ 51,800	\$ 1,800	4%
Revenue From Use of Money & Property						
1015-0102	Interest- General	\$ 42,414	\$ 174,300	\$ 260,000	\$ 85,700	49%
1015-0104	Interest- Cemetery	\$ 14,663	\$ 25,575	\$ 30,000	\$ 4,425	17%
1015-0201	Rents & Rebates	\$ 41,957	\$ 38,000	\$ 38,000	\$ -	0%
1015-3201	Interest-Fire Reserve Acct.	\$ 19	\$ 35	\$ 40	\$ 5	14%
1015-3204	Interest- First Aid Reserve Acct.	\$ 2,574	\$ 1,400	\$ 1,400	\$ -	0%
Total Rev. Use of Money & Property		\$ 101,627	\$ 239,310	\$ 329,440	\$ 90,130	38%
Charges for Services						
1016-0706	Community Activity Support	\$ 4,455	\$ 9,000	\$ 8,000	\$ (1,000)	-11%

City of Lexington

General Fund Revenue Budget

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
1016-0805	Refuse Fees	\$ 169,981	\$ 162,000	\$ 162,000	\$ -	0%
1016-0806	Landfill Fees	\$ 9,907	\$ 8,800	\$ 9,000	\$ 200	2%
1016-1302	Swimming Pool Contract Fees	\$ -	\$ -	\$ -	\$ -	100%
1016-1309	Burial Spaces	\$ 56,990	\$ 41,000	\$ 28,000	\$ (13,000)	-32%
1016-1310	Grave Opening/Closing	\$ 41,378	\$ 40,000	\$ 30,000	\$ (10,000)	-25%
1016-2000	False Alarm Response Charge	\$ -	\$ -	\$ -	\$ -	0%
1016-2500	Misc. Fees- Finance	\$ 72,977	\$ 75,000	\$ 75,000	\$ -	0%
1016-2901	Misc. Fees- VJCCCA	\$ -	\$ 7,970	\$ -	\$ (7,970)	-100%
1016-3000	Misc. Fees- Police	\$ 2,770	\$ 3,500	\$ 4,000	\$ 500	14%
1016-3202	Misc. Fees- Fire	\$ -	\$ -	\$ -	\$ -	0%
1016-3203	Rescue Service Fees	\$ 318,046	\$ 255,000	\$ 315,000	\$ 60,000	24%
1016-4000	Misc. Fees- Public Works	\$ 15,914	\$ 6,000	\$ 16,000	\$ 10,000	167%
1016-5820	Farmer's Market	\$ 13,173	\$ 12,000	\$ 12,000	\$ -	0%
1016-5821	Farmer's Market- SNAP	\$ 101	\$ -	\$ -	\$ -	0%
1016-5000	Misc. Fees- Youth Services	\$ 3,267	\$ 10,500	\$ 10,500	\$ -	0%
1016-9999	Misc. Users Fees	\$ -	\$ 200	\$ 400	\$ 200	100%
Total Charges for Services		\$ 708,960	\$ 630,970	\$ 669,900	\$ 38,930	6%
<u>Misc. Revenues</u>						
1018-0200	Contributions- General	\$ 567,397	\$ 584,000	\$ 573,000	\$ (11,000)	-2%
1018-0201	County Revenue Sharing	\$ 1,923,796	\$ 1,936,949	\$ 2,184,290	\$ 247,341	13%
1018-0450	VML Grant	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0%
1018-3201	Contributions- Fire	\$ 129,331	\$ 3,000	\$ 5,000	\$ 2,000	67%
1018-3204	Contributions- First Aid	\$ -	\$ -	\$ -	\$ -	0%
1018-5900	Contributions- Youth Services	\$ -	\$ 1,000	\$ 1,000	\$ -	0%
1018-9000	Salvaged Equipment	\$ 10,326	\$ 4,000	\$ 3,000	\$ (1,000)	-25%
1018-9902	Charges in Lieu of Taxes	\$ 79,931	\$ 80,000	\$ 79,000	\$ (1,000)	-1%
1018-9907	Sale of Real Estate	\$ -	\$ -	\$ -	\$ -	0%
1018-9912	Misc. Revenue	\$ 4,411	\$ 1,500	\$ 1,500	\$ -	0%
1018-9912	Misc. Revenue - Fire	\$ 62,370	\$ -	\$ -	\$ -	0%
Total Misc. Revenue		\$ 2,781,564	\$ 2,614,449	\$ 2,850,790	\$ 236,341	9%
<u>Recovered Costs</u>						
1019-0102	Joint Services- Fire	\$ 585,066	\$ 695,000	\$ 764,767	\$ 69,767	10%
1019-0105	Joint Services- Jail Debt	\$ 109,681	\$ 109,682	\$ 109,682	\$ -	0%
1019-0125	Insurance Recovery	\$ 22,977	\$ 15,000	\$ 15,000	\$ -	0%
1019-4103	Joint Services-Parking Garage	\$ 1,769	\$ 2,000	\$ 2,000	\$ -	0%
Total Recovered Costs		\$ 719,493	\$ 821,682	\$ 891,449	\$ 69,767	8%
<u>State- Noncategorical</u>						
1022-0103	Motor Vehicle Carrier Tax	\$ 225	\$ 200	\$ 200	\$ -	0%
1022-0104	Motor Vehicle Rental Tax	\$ 1,991	\$ 4,500	\$ 4,500	\$ -	0%
1022-0105	Mobile Home Title Tax	\$ -	\$ 75	\$ 75	\$ -	0%
1022-0106	Recordation Taxes	\$ -	\$ 12,000	\$ 12,000	\$ -	0%
1022-0303	State PPTRA	\$ 581,419	\$ 581,419	\$ 581,419	\$ -	0%
1022-0307	Short Term Rental Tax	\$ 160	\$ 350	\$ 350	\$ -	0%
1022-0403	Communications Tax	\$ 236,245	\$ 225,000	\$ 205,000	\$ (20,000)	-9%

City of Lexington

General Fund Revenue Budget

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
1022-0448	Other Noncategorical	\$ 2,822	\$ -	\$ -	\$ -	0%
1023-0301	Commissioner of the Revenue	\$ 79,443	\$ 88,994	\$ 92,560	\$ 3,566	4%
1023-0401	Treasurer	\$ 62,417	\$ 66,130	\$ 68,775	\$ 2,645	4%
1023-0601	Electoral Board	\$ 37,593	\$ 50,379	\$ 52,400	\$ 2,021	4%
1023-0801	Law Enforcement	\$ 223,487	\$ 198,000	\$ 212,000	\$ 14,000	7%
Total State Noncategorical		\$ 1,225,802	\$ 1,227,047	\$ 1,229,279	\$ 2,232	0%
<u>State Categorical</u>						
1024-0101	CSA Reimbursement	\$ 367,389	\$ 284,734	\$ 325,000	\$ 40,266	14%
1024-0102	Public Assistance	\$ 25,648	\$ 19,416	\$ 50,000	\$ 30,584	158%
1024-0113	DMV Grants	\$ 4,316	\$ 4,500	\$ 4,000	\$ (500)	0%
1024-0405	State Fire Grant	\$ 35,351	\$ 26,700	\$ 30,000	\$ 3,300	12%
1024-0406	State Street Maintenance Rev.	\$ 942,416	\$ 848,150	\$ 850,000	\$ 1,850	0%
1024-0411	EMS- Four for Life	\$ -	\$ 4,100	\$ -	\$ (4,100)	-100%
1024-0412	VJCCCA Grant	\$ 80,025	\$ 64,850	\$ 44,850	\$ (20,000)	-31%
1024-0416	Arts Challenge Grant	\$ -	\$ -	\$ 4,500	\$ 4,500	100%
1024-0417	Emergency Management Grant	\$ 7,500	\$ 6,750	\$ 7,500	\$ 750	11%
1024-0420	Dept. of Forestry Grants	\$ 3,001	\$ -	\$ -	\$ -	0%
1024-0430	Dept. of Conservation & Resources	\$ -	\$ -	\$ -	\$ -	0%
1024-0448	Other Categorical Revenue	\$ 16,184	\$ -	\$ -	\$ -	0%
1024-0802	Forfeited Asset Sharing	\$ 2,069	\$ -	\$ 1,500	\$ 1,500	0%
1024-7205	DOES Grants	\$ 7,500	\$ -	\$ -	\$ -	0%
Total State Categorical		\$ 1,491,399	\$ 1,259,200	\$ 1,317,350	\$ 58,150	5%
<u>Federal- Categorical</u>						
1033-0102	Federal Public Assistance	\$ 4,895	\$ -	\$ -	\$ -	0%
1033-0111	Dept. of Justice Grant	\$ 1,021	\$ 1,000	\$ 1,000	\$ -	0%
Total Federal		\$ 5,916	\$ 1,000	\$ 1,000	\$ -	0%
<u>Transfers In</u>						
1041-0515	From Utility Fund	\$ 120,000	\$ 120,000	\$ -	\$ (120,000)	-100%
Total Transfers		\$ 120,000	\$ 120,000	\$ -	\$ (120,000)	-100%
<u>Appropriated Fund Balance</u>		\$ -	\$ -	\$ 300,000	\$ 300,000	100%
General Fund Total		\$ 19,203,463	\$ 18,610,539	\$ 20,235,811	\$ 1,625,272	9%

City of Lexington

General Fund Expenses by Function

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
<u>General Government Administration</u>						
1101	City Council	\$ 63,381	\$ 69,894	\$ 76,500	\$ 6,606	9%
1201	City Manager	\$ 222,288	\$ 230,729	\$ 287,595	\$ 56,866	25%
1204	City Attorney	\$ 108,410	\$ 106,150	\$ 106,150	\$ -	0%
1205	Human Resources	\$ 107,290	\$ 124,828	\$ 164,660	\$ 39,832	32%
1209	Commissioner of Revenue	\$ 246,625	\$ 257,438	\$ 283,044	\$ 25,606	10%
1210	Reassessment	\$ 3,540	\$ 60,700	\$ 5,853	\$ (54,847)	-90%
1213	Treasurer	\$ 131,856	\$ 151,796	\$ 163,140	\$ 11,344	7%
1214	Finance	\$ 227,238	\$ 234,479	\$ 361,532	\$ 127,053	54%
1251	Information Technology	\$ 202,036	\$ 199,536	\$ 213,015	\$ 13,479	7%
1310	Electoral Board	\$ 123,561	\$ 147,733	\$ 241,563	\$ 93,830	64%
Total General Government Admin.		\$ 1,436,223	\$ 1,583,283	\$ 1,903,052	\$ 319,769	20%
<u>Judicial Administration</u>						
2101	Judicial Services	\$ 281,813	\$ 293,318	\$ 304,792	\$ 11,474	4%
2901	VJCCA Services	\$ 47,038	\$ 80,515	\$ 84,180	\$ 3,665	5%
Total Judicial Administration		\$ 328,851	\$ 373,833	\$ 388,972	\$ 15,139	4%
<u>Public Safety</u>						
3011	Support of Central Dispatch	\$ 394,231	\$ 418,301	\$ 482,734	\$ 64,433	15%
3101	Police	\$ 1,788,864	\$ 2,074,015	\$ 2,171,267	\$ 97,252	5%
3201	Fire Reserve Funds	\$ 19,108	\$ 11,000	\$ 11,000	\$ -	0%
3202	Fire	\$ 1,971,690	\$ 2,238,802	\$ 2,335,068	\$ 96,266	4%
3203	Emergency Management	\$ 106,176	\$ 7,500	\$ -	\$ (7,500)	-100%
3305	Juvenile & Adult Detention	\$ 130,066	\$ 163,190	\$ 171,581	\$ 8,391	5%
3501	Special Enforcement	\$ 14,000	\$ 14,718	\$ 7,748	\$ (6,970)	-47%
Total Public Safety		\$ 4,424,135	\$ 4,927,526	\$ 5,179,398	\$ 251,872	5%
<u>Public Works</u>						
various	State Street Maintenance	\$ 942,416	\$ 685,397	\$ 815,259	\$ 129,862	19%
various	all other	\$ 2,550,689	\$ 2,820,313	\$ 3,036,068	\$ 215,755	8%
Total Public Works		\$ 3,493,106	\$ 3,505,710	\$ 3,851,327	\$ 345,617	10%
<u>Health, Education & Welfare</u>						
5101	Health, Education, Welfare	\$ 872,505	\$ 837,115	\$ 871,096	\$ 33,981	4%
5900	Youth Services	\$ 67,230	\$ 82,214	\$ 93,306	\$ 11,092	13%
Total Health, Ed., & Welfare		\$ 939,736	\$ 919,329	\$ 964,402	\$ 45,073	5%
<u>Leisure Services</u>						
7200	Leisure Service Contributions	\$ 367,270	\$ 442,621	\$ 480,935	\$ 38,314	9%
7250	Municipal Swimming Pool	\$ 18,547	\$ 21,700	\$ 45,900	\$ 24,200	112%
Total Leisure Services		\$ 385,817	\$ 464,321	\$ 526,835	\$ 62,514	13%
<u>Community Development</u>						
8110	Planning & Development	\$ 292,802	\$ 336,623	\$ 355,971	\$ 19,348	6%
8111	Housing Program	\$ 25	\$ 35	\$ 35	\$ -	0%
8200	Community Dev. Contributions	\$ 446,886	\$ 381,260	\$ 418,361	\$ 37,101	10%
Total Community Development		\$ 739,713	\$ 717,918	\$ 774,367	\$ 56,449	8%
<u>Nondepartmental</u>						
9103	Insurance (less allocations)	\$ 27,021	\$ 1,940	\$ 12,000	\$ 10,060	519%

General Fund Expenses by Function

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
9105	Photocopying (less allocations)	\$ 3,203	\$ 4,620	\$ 4,620	\$ -	0%
9106	Postage (less allocations)	\$ 2,944	\$ 2,000	\$ 2,000	\$ -	0%
9301	Contingency/Bad Debt	\$ -	\$ 250	\$ 250	\$ -	0%
9310	Nondepartmental	\$ 4,333	\$ 3,260	\$ 3,260	\$ -	0%
9350	Interfund Transfers	\$ 4,409,917	\$ 4,291,606	\$ 4,229,083	\$ (62,523)	-1%
9401	Debt Service	\$ 2,005,756	\$ 1,694,943	\$ 2,396,245	\$ 701,302	41%
Total Nondepartmental		\$ 6,453,174	\$ 5,998,619	\$ 6,647,458	\$ 648,839	11%
General Fund Total		\$ 18,200,755	\$ 18,490,539	\$ 20,235,811	\$ 1,745,272	9%

City of Lexington

General Fund Expense Budget by Account Classification

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
<u>Personnel Services</u>						
1001	Full-time Wages	\$ 3,840,127	\$ 4,064,078	\$ 4,652,698	\$ 588,620	14%
1002	Overtime Wages	\$ 171,370	\$ 246,832	\$ 259,339	\$ 12,507	5%
1003	Part-time Wages	\$ 91,046	\$ 98,882	\$ 117,313	\$ 18,431	19%
1004	Grant Overtime	\$ 3,011	\$ -	\$ -	\$ -	0%
1005	Shift Differential	\$ 10,789	\$ 12,669	\$ 13,176	\$ 507	4%
1006	Court Overtime	\$ 1,326	\$ -	\$ -	\$ -	0%
1007	Special Events Overtime	\$ 1,383	\$ -	\$ -	\$ -	0%
1008	XD Overtime	\$ 9,202	\$ -	\$ -	\$ -	0%
1099	Call Out Pay	\$ 27,397	\$ 37,130	\$ 38,615	\$ 1,485	4%
1100	Standby Stipend	\$ 52,036	\$ 63,900	\$ 66,456	\$ 2,556	4%
1520	Wages- Substitues	\$ 9,388	\$ 24,460	\$ 6,640	\$ (17,820)	-73%
Total Personnel Services		\$ 4,217,075	\$ 4,547,951	\$ 5,154,237	\$ 606,286	13%
<u>Fringe Benefits</u>						
2001	FICA	\$ 302,673	\$ 321,042	\$ 373,693	\$ 52,651	16%
2002	Retirement	\$ 453,675	\$ 509,734	\$ 545,829	\$ 36,095	7%
2005	Health Insurance	\$ 889,106	\$ 874,752	\$ 856,686	\$ (18,066)	-2%
2006	Life Insurance	\$ 48,137	\$ 53,418	\$ 60,806	\$ 7,388	14%
2011	Worker's Comp Insurance	\$ 132,367	\$ 151,577	\$ 184,099	\$ 32,522	21%
2013	Short-term Disability Insurance	\$ 4,939	\$ 4,799	\$ 10,252	\$ 5,453	114%
2019	Line of Duty Insurance	\$ 33,331	\$ 36,085	\$ 37,000	\$ 915	3%
Total Fringe Benefits		\$ 1,864,229	\$ 1,951,407	\$ 2,068,365	\$ 116,958	6%
<u>Contractual Services</u>						
3002	Professional Services	\$ 483,235	\$ 583,329	\$ 533,489	\$ (49,840)	-9%
3004	Repairs & Maintenance	\$ 663,595	\$ 438,580	\$ 608,345	\$ 169,765	39%
3005	Maintenance Service Contracts	\$ 128,156	\$ 144,028	\$ 136,335	\$ (7,693)	-5%
3006	Printing & Binding	\$ 10,829	\$ 9,456	\$ 11,350	\$ 1,894	20%
3007	Advertising	\$ 24,614	\$ 20,127	\$ 27,956	\$ 7,829	39%
3008	Laundry & Dry Cleaning	\$ 4,380	\$ 6,300	\$ 6,300	\$ -	0%
3009	Services of Other Governments	\$ -	\$ -	\$ -	\$ -	0%
3018	Bank Activty Charge	\$ 3,804	\$ 6,800	\$ 12,200	\$ 5,400	79%
3021	Victim Witness Coordinator	\$ 6,480	\$ 6,480	\$ 6,480	\$ -	0%
3023	Court Offices	\$ 275,333	\$ 286,838	\$ 298,312	\$ 11,474	4%
3024	Landfill Contract	\$ 223,745	\$ 215,985	\$ 213,000	\$ (2,985)	-1%
3025	Recycling Costs	\$ 2,644	\$ 1,625	\$ 6,000	\$ 4,375	269%
3028	Computer Software	\$ 4,913	\$ 16,700	\$ 22,610	\$ 5,910	35%
3029	VJCCA Services	\$ 246	\$ -	\$ 3,600	\$ 3,600	0%
3099	Outside Data Processing	\$ 7,550	\$ 8,100	\$ 8,100	\$ -	0%
3117	Lot Clearing	\$ 200	\$ 1,500	\$ 1,500	\$ -	0%
3203	Contractual Response Services	\$ 17,948	\$ 22,000	\$ 22,000	\$ -	0%
3302	Jail Contract	\$ 128,846	\$ 156,120	\$ 167,298	\$ 11,178	7%
Total Contractual Services		\$ 1,986,520	\$ 1,923,968	\$ 2,084,875	\$ 160,907	8%
<u>Internal Services</u>						
4002	Vehicle Maintenance & Operation	\$ (43,347)	\$ (60,000)	\$ (75,000)	\$ (15,000)	25%
4004	Photocopying Services	\$ -	\$ 4,790	\$ 4,365	\$ (425)	-9%

City of Lexington

General Fund Expense Budget by Account Classification

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
4010	Special Projects- Public Works	\$ 456	\$ 7,000	\$ 7,000	\$ -	0%
Total Internal Services		\$ (42,891)	\$ (48,210)	\$ (63,635)	\$ (15,425)	32%
<u>Other Charges</u>						
5101	Electrical Service	\$ 59,122	\$ 67,950	\$ 64,150	\$ (3,800)	-6%
5102	Heating Service	\$ 21,258	\$ 20,700	\$ 19,000	\$ (1,700)	-8%
5103	Water & Sewer Service	\$ 19,326	\$ 34,860	\$ 43,860	\$ 9,000	26%
5104	Street Lighting	\$ 71,047	\$ 75,000	\$ 75,000	\$ -	0%
5201	Postal & Messenger Services	\$ 22,416	\$ 17,640	\$ 20,260	\$ 2,620	15%
5202	Electronic Data Services	\$ 18,819	\$ 18,400	\$ 18,650	\$ 250	1%
5203	Telephone Service	\$ 21,893	\$ 21,840	\$ 22,470	\$ 630	3%
5204	Cellular Tellephone Service	\$ 28,632	\$ 26,930	\$ 27,815	\$ 885	3%
5308	General Liability Insurance	\$ 124,298	\$ 134,430	\$ 138,463	\$ 4,033	3%
5310	Umbrella Insurance	\$ 9,488	\$ 10,094	\$ 10,397	\$ 303	3%
5312	Self Insurance Program	\$ -	\$ 500	\$ 500	\$ -	0%
5399	Insurance Allocation	\$ (55,900)	\$ (63,484)	\$ (65,399)	\$ (1,915)	3%
5401	Office Supplies	\$ 16,537	\$ 27,250	\$ 27,450	\$ 200	1%
5404	Medical Supplies	\$ 23,807	\$ 20,100	\$ 20,125	\$ 25	0%
5405	Janitorial Supplies	\$ 6,509	\$ 11,100	\$ 10,200	\$ (900)	-8%
5406	Generator Supplies	\$ 1,052	\$ 300	\$ 300	\$ -	0%
5407	Repair & Maintenance Supplies	\$ 313,009	\$ 270,700	\$ 323,900	\$ 53,200	20%
5408	Vehicle/ Equipment Supplies	\$ 237,671	\$ 270,100	\$ 329,050	\$ 58,950	22%
5409	Police Supplies	\$ 3,471	\$ 11,000	\$ 15,000	\$ 4,000	36%
5410	Uniform & Wearing Apparel	\$ 45,504	\$ 39,100	\$ 41,200	\$ 2,100	5%
5411	Books & Subscriptions	\$ 18,088	\$ 15,230	\$ 15,300	\$ 70	0%
5413	Other Operating Supplies	\$ 18,480	\$ 19,215	\$ 19,250	\$ 35	0%
5414	Merchandise for Resale	\$ 320	\$ 325	\$ 350	\$ 25	8%
5415	Recreation Supplies	\$ 3,603	\$ 4,500	\$ 4,500	\$ -	0%
5417	Photocopying Supplies	\$ 983	\$ 1,500	\$ 1,500	\$ -	0%
5426	Chemical Supplies	\$ 4,807	\$ 7,500	\$ 8,100	\$ 600	8%
5428	Data Processing Supplies	\$ -	\$ 67	\$ 70	\$ 3	0%
5449	Fire Prevention Supplies	\$ -	\$ 3,500	\$ 3,500	\$ -	0%
5450	Crime Prevention Supplies	\$ 1,632	\$ 3,000	\$ 3,000	\$ -	0%
5477	Durable Goods	\$ 118,497	\$ 111,830	\$ 143,000	\$ 31,170	28%
5501	Learning Costs	\$ 27,570	\$ 80,130	\$ 95,400	\$ 15,270	19%
5502	Travel- Business/Promotions	\$ 7,606	\$ 11,430	\$ 500	\$ (10,930)	-96%
5506	Vehicle Allowance	\$ 7,298	\$ 4,800	\$ 4,800	\$ -	0%
Total Other Charges		\$ 1,196,842	\$ 1,277,537	\$ 1,441,661	\$ 164,124	13%
<u>Agency Contributions</u>						
5601	State Health Department	\$ 51,846	\$ 65,521	\$ 71,050	\$ 5,529	8%
5602	Community Services Board	\$ 55,512	\$ 55,512	\$ 62,638	\$ 7,126	13%
5605	Regional Library Services	\$ 158,569	\$ 167,776	\$ 176,890	\$ 9,114	5%
5608	Payments to Juvenile Detention	\$ 1,220	\$ 7,070	\$ 4,283	\$ (2,787)	-39%
5609	Rockbridge SPCA	\$ 14,000	\$ 14,718	\$ 7,748	\$ (6,970)	-47%
5616	Regional Transit System	\$ 1,467	\$ 18,000	\$ 18,000	\$ -	0%
5617	Drug Task Force	\$ 2,325	\$ 4,500	\$ -	\$ (4,500)	-100%

City of Lexington

General Fund Expense Budget by Account Classification

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
5621	Dabney S Lancaster CC	\$ 22,472	\$ 22,472	\$ 25,000	\$ 2,528	11%
5630	Social Services Administration	\$ 39,618	\$ 101,697	\$ 114,408	\$ 12,711	12%
5632	Tax Relief- Ederly/Disabled	\$ 103,387	\$ 25,000	\$ 25,000	\$ -	0%
5634	VPAS	\$ 44,411	\$ 30,000	\$ 30,000	\$ -	0%
5645	Horse Center Foundation	\$ 138,091	\$ 174,218	\$ 183,750	\$ 9,532	5%
5651	Fine Arts in Rockbridge	\$ -	\$ -	\$ 5,000	\$ 5,000	100%
5652	Lime Kiln	\$ -	\$ -	\$ 4,000	\$ 4,000	100%
5654	Indoor Swimming Pool	\$ 13,500	\$ 15,000	\$ 15,000	\$ -	0%
5657	Regional Tourism	\$ 240,032	\$ 255,710	\$ 276,217	\$ 20,507	8%
5661	Main Street Lexington	\$ 114,233	\$ 76,400	\$ 84,400	\$ 8,000	10%
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	\$ 11,966	\$ 12,205	\$ 10,912	\$ (1,293)	-11%
5685	Central Shen. Planning District	\$ 10,518	\$ 21,021	\$ 21,163	\$ 142	1%
5691	Central Dispatch	\$ 394,231	\$ 418,301	\$ 482,734	\$ 64,433	15%
8699	RARO	\$ 57,110	\$ 85,627	\$ 96,295	\$ 10,668	12%
Total Agency Contributions		\$ 1,488,453	\$ 1,584,693	\$ 1,728,433	\$ 143,740	9%
<u>Miscellaneous</u>						
5505	Relocation Costs	\$ 1,946	\$ -	\$ -	\$ -	0%
5801	Dues & Membrships	\$ 19,507	\$ 25,410	\$ 22,980	\$ (2,430)	-10%
5802	Police Accreditation	\$ 970	\$ 800	\$ 800	\$ -	0%
5803	Employee Relations	\$ 8,351	\$ 19,400	\$ 24,000	\$ 4,600	24%
5804	Employee Wellness	\$ 2,384	\$ 3,500	\$ 3,500	\$ -	100%
5813	Bad Debt Expense	\$ -	\$ 250	\$ 250	\$ -	0%
5820	Farmer's Market Services	\$ 11,709	\$ 13,000	\$ 22,887	\$ 9,887	76%
5854	Rehab. Building Tax Abatement	\$ -	\$ 10,000	\$ 10,000	\$ -	0%
5864	Smoke House	\$ -	\$ 100	\$ 100	\$ -	0%
5880	Emergency Serv. Grant Purchases	\$ -	\$ 7,500	\$ 7,500	\$ -	0%
5886	Building Permit Surcharge	\$ 2,037	\$ 3,000	\$ 3,000	\$ -	0%
5893	DMV Grant Purchases	\$ -	\$ 7,500	\$ -	\$ (7,500)	-100%
5897	DCJS Grant Purchases	\$ 3,612	\$ 3,500	\$ -	\$ (3,500)	-100%
5898	Miscellaneous	\$ 9,436	\$ -	\$ -	\$ -	0%
5899	State Grant Purchases	\$ 36,136	\$ 25,374	\$ 26,374	\$ 1,000	4%
5900	Four for Life Grant Purchases	\$ 2,096	\$ 3,664	\$ 3,664	\$ -	0%
5920	City Matching Funds	\$ -	\$ 20,000	\$ 20,000	\$ -	0%
5930	Economic Development	\$ 250	\$ 5,000	\$ -	\$ (5,000)	-100%
6012	VPA & CSA Client Servies	\$ 553,793	\$ 518,913	\$ 525,000	\$ 6,087	1%
Total Miscellaneous Expenses		\$ 652,226	\$ 666,911	\$ 670,055	\$ 3,144	0%
<u>Capital Outlay</u>						
7001	Machinery & Equipment	\$ 37,188	\$ 12,525	\$ -	\$ (12,525)	-100%
7007	ADP Equipment/Software	\$ 38,624	\$ -	\$ -	\$ -	0%
7008	Building Improvements	\$ 116,685	\$ -	\$ -	\$ -	0%
7009	Infrastructure Projects	\$ -	\$ 134,279	\$ -	\$ (134,279)	-100%
7012	Public Safety Equipment	\$ -	\$ 5,000	\$ 5,000	\$ -	0%

City of Lexington

General Fund Expense Budget by Account Classification

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Total Capital Outlay		\$ 192,498	\$ 151,804	\$ 5,000	\$ (146,804)	-97%
<u>Leases & Rentals</u>						
8001	Lease of Equipment	\$ 12,328	\$ 14,150	\$ 13,650	\$ (500)	-4%
8002	Rental of Buildings	\$ -	\$ -	\$ 10,000	\$ 10,000	0%
8003	Parking Lot Rental	\$ 6,306	\$ 6,400	\$ 6,400	\$ -	0%
Total Leases & Rentals		\$ 18,634	\$ 20,550	\$ 30,050	\$ 9,500	46%
<u>Debt Service Costs</u>						
9001	Courthouse- Principal	\$ 365,000	\$ 25,000	\$ 560,000	\$ 535,000	2140%
9002	Interest	\$ 611,158	\$ 617,665	\$ 583,939	\$ (33,726)	-5%
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	\$ 104,892	\$ 107,572	\$ 110,271	\$ 2,699	3%
9014	Waddell Bonds	\$ 340,000	\$ 360,000	\$ 380,000	\$ 20,000	6%
9015	Fire- Ladder Truck Debt Service	\$ -	\$ -	\$ 177,329	\$ 177,329	100%
Total Debt Service		\$ 2,005,756	\$ 1,694,943	\$ 2,396,245	\$ 701,302	41%
<u>Interfund Charges</u>						
9105	Services of Public Works to Streets	\$ -	\$ -	\$ -	\$ -	-100%
9109	Services of Youth Services	\$ 20,000	\$ 20,450	\$ 20,910	\$ 460	2%
9112	Services to VJCCCA	\$ (20,000)	\$ (20,450)	\$ (20,910)	\$ (460)	2%
9151	Services of Technology	\$ 136,100	\$ 138,822	\$ 145,763	\$ 6,941	5%
9901	Services to Utility Fund	\$ (252,760)	\$ (261,808)	\$ (274,621)	\$ (12,813)	5%
9902	Finance Services to Schools	\$ (75,000)	\$ (76,500)	\$ -	\$ 76,500	-100%
Total Interfund Charges		\$ (191,660)	\$ (199,486)	\$ (128,858)	\$ 70,628	-35%
<u>Interfund Transfers</u>						
9100	To Equipment Fund	\$ 303,370	\$ 626,865	\$ 567,800	\$ (59,065)	-9%
9202	To School Fund	\$ 3,178,751	\$ 3,216,594	\$ 3,461,583	\$ 244,989	8%
9205	To Utility Fund	\$ 93,626	\$ 525,012	\$ -	\$ (525,012)	-100%
9027	To Cemetery Fund	\$ 28,495	\$ 20,000	\$ 20,000	\$ -	0%
9208	To Capital Projects Fund	\$ 735,000	\$ 530,000	\$ 747,500	\$ 217,500	41%
Total Interfund Transfers		\$ 4,339,242	\$ 4,918,471	\$ 4,796,883	\$ (121,588)	-2%
<u>Contingency</u>						
Contingency		\$ -	\$ -	\$ 52,500	\$ 52,500	0%
Total Expenditures & Transfers		\$ 17,726,923	\$ 18,490,539	\$ 20,235,811	\$ 1,745,272	9%

City of Lexington

School Fund Revenue Budget

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Revenue From Use of Money & Property						
1015-0110	Interest- Textbook Funds	\$ 36	\$ 50	\$ 50	\$ -	0%
1015-0113	Interest- Koones Fund	\$ 1,570	\$ 1,400	\$ 1,800	\$ 400	100%
1015-0201	Rents & Rebates	\$ -	\$ 3,600	\$ -	\$ (3,600)	-100%
Total Rev. From Use of Money & Property		\$ 1,607	\$ 5,050	\$ 1,850	\$ (3,200)	-63%
Charges for Services						
1016-1201	School Tuition	\$ 146,710	\$ 140,000	\$ 143,000	\$ 3,000	2%
1016-1204	Cafeteria Services	\$ 4,254	\$ 49,000	\$ 9,000	\$ (40,000)	-82%
1016-1205	Facility Usage Fee	\$ 700	\$ 1,000	\$ -	\$ (1,000)	100%
Total Charges for Services		\$ 151,664	\$ 190,000	\$ 152,000	\$ (38,000)	-20%
Misc. Revenue						
1018-9912	Misc. Revenue	\$ -	\$ 500	\$ 500	\$ -	0%
Total Misc. Revenue		\$ -	\$ 500	\$ 500	\$ -	0%
Recovered Costs						
1019-0110	E-rate Reimbursement	\$ -	\$ 3,000	\$ -	\$ (3,000)	-100%
Total Recovered Costs		\$ -	\$ 3,000	\$ -	\$ (3,000)	-100%
State- Categorical						
1024-0201	State Sales Tax	\$ 735,358	\$ 740,346	\$ 822,358	\$ 82,012	11%
1024-0202	Basic School Aid	\$ 1,887,121	\$ 1,920,194	\$ 2,065,981	\$ 145,787	8%
1024-0207	Gifted & Talented	\$ 18,896	\$ 19,602	\$ 20,398	\$ 796	4%
1024-0208	Remedial Education	\$ 40,385	\$ 40,712	\$ 44,260	\$ 3,548	9%
1024-0211	Compensation Supplement	\$ -	\$ 128,351	\$ 137,754	\$ 9,403	100%
1024-0212	Special Education SOQ	\$ 237,496	\$ 241,254	\$ 226,306	\$ (14,948)	-6%
1024-0214	Textbook Payments	\$ 39,819	\$ 40,512	\$ 50,950	\$ 10,438	26%
1024-0215	State School Lunch	\$ 1,650	\$ 1,415	\$ 2,183	\$ 768	54%
1024-0217	Vocational Education	\$ 41,868	\$ 42,596	\$ 44,260	\$ 1,664	4%
1024-0218	Technology Grant	\$ 32,287	\$ 102,000	\$ 102,000	\$ -	0%
1024-0220	Special Education- Regional	\$ -	\$ -	\$ -	\$ -	0%
1024-0221	Social Security	\$ 117,451	\$ 120,250	\$ 126,623	\$ 6,373	5%
1024-0223	Teacher Retirement	\$ 273,806	\$ 280,835	\$ 295,198	\$ 14,363	5%
1024-0228	Early Intervention	\$ 4,323	\$ 4,323	\$ 33,973	\$ 29,650	686%
1024-0230	No Loss Funding	\$ 278,201	\$ 142,214	\$ 56,933	\$ (85,281)	100%
1027-0237	Additional Lottery	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	0%
1024-0241	Group Life	\$ 8,151	\$ 8,670	\$ 8,852	\$ 182	2%
1024-0246	Homebound Instruction	\$ 292	\$ 295	\$ 294	\$ (1)	0%
1024-0265	At Risk	\$ 26,537	\$ 34,550	\$ 55,994	\$ 21,444	62%
1024-0291	Mentor Teacher Program	\$ 225	\$ 225	\$ -	\$ (225)	-100%
1024-0309	English Second Language	\$ 15,270	\$ 16,579	\$ 25,367	\$ 8,788	53%
1024-0347	State School Breakfast	\$ -	\$ 533	\$ 2,533	\$ 2,000	375%
1024-0348	Textbook Lottery	\$ -	\$ -	\$ -	\$ -	100%
1024-0399	National Board Certified	\$ 5,000	\$ 5,000	\$ 2,500	\$ (2,500)	0%
1024-0400	Other State Funds	\$ 7,461	\$ 7,461	\$ 1,212,852	\$ 1,205,391	16156%
Total State Categorical		\$ 3,971,597	\$ 4,097,917	\$ 5,537,569	\$ 1,439,652	35%
Federal- Categorical						
1033-0202	Title I	\$ 61,778	\$ 60,000	\$ 67,893	\$ 7,893	13%
1033-0203	Title IIIA	\$ 1,421	\$ 2,000	\$ 2,239	\$ 239	12%
1033-0210	Title IV	\$ 9,000	\$ 10,000	\$ 10,000	\$ -	0%
1033-0213	National School Lunch/Breakfast	\$ 129,949	\$ 56,000	\$ 190,000	\$ 134,000	239%
1033-0214	Headstart	\$ 4,398	\$ 15,000	\$ 15,000	\$ -	0%

School Fund Revenue Budget

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
1033-0219	Title VIB Special Ed	\$ 129,214	\$ 129,000	\$ 141,572	\$ 12,572	10%
1033-0226	Title II	\$ 8,766	\$ 12,000	\$ 17,453	\$ 5,453	45%
1033-0448	Other Categorical Revenue	\$ -	\$ 19,000	\$ 123,345	\$ 104,345	549%
Total Federal Categorical		\$ 344,526	\$ 303,000	\$ 567,502	\$ 264,502	87%
<u>Transfers In</u>						
1041-0511	From General Fund	\$ 3,178,751	\$ 3,216,594	\$ 3,461,583	\$ 244,989	8%
Total Transfers In		\$ 3,178,751	\$ 3,216,594	\$ 3,461,583	\$ 244,989	8%
<u>Appropriated Fund Balance</u>		\$ -	\$ -	\$ -	\$ -	0%
School Fund Total		\$ 7,648,146	\$ 7,816,061	\$ 9,721,004	\$ 1,904,943	24%

City of Lexington

School Fund Expense Budget by Function

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY	\$ Change	% Change
<u>Instruction</u>						
02-6110	Instruction- Elementary/Middle	\$ 2,721,145	\$ 2,949,051	\$ 3,092,710	\$ 143,659	5%
02-6111	Instruction- Secondary	\$ 1,640,292	\$ 1,660,000	\$ 1,726,400	\$ 66,400	4%
02-6114	Instruction- Special Ed	\$ 539,139	\$ 588,757	\$ 681,241	\$ 92,484	16%
02-6121	Guidance	\$ 171,699	\$ 186,099	\$ 202,613	\$ 16,514	9%
02-6122	Social Worker	\$ -	\$ -	\$ -	\$ -	0%
02-6123	Homebound Instruction	\$ -	\$ 430	\$ 430	\$ -	0%
02-6131	Improvement- Instruction	\$ 32,120	\$ 36,611	\$ 34,265	\$ (2,346)	-6%
02-6132	Media Services	\$ 138,055	\$ 143,091	\$ 150,070	\$ 6,979	5%
02-6141	Principals	\$ 294,727	\$ 294,282	\$ 330,692	\$ 36,410	12%
Total Instruction		\$ 5,537,177	\$ 5,858,321	\$ 6,218,421	\$ 360,100	6%
<u>Administration, Attendance, & Health</u>						
02-6210	Administration	\$ 446,412	\$ 463,378	\$ 508,624	\$ 45,246	10%
02-6220	Attendance & Health	\$ 82,619	\$ 96,855	\$ 106,449	\$ 9,594	10%
02-6480	School Emergency Management	\$ 290,195	\$ -	\$ -	\$ -	0%
Total Admin, Attend., & Health		\$ 819,226	\$ 560,233	\$ 615,073	\$ 54,840	10%
<u>Cafeteria</u>						
02-6510	Food Service	\$ 191,210	\$ 214,623	\$ 296,775	\$ 82,152	38%
<u>Operations & Maintenance</u>						
02-6400	Operations & Maintenance	\$ 623,749	\$ 645,255	\$ 668,971	\$ 23,716	4%
02-6485	ESSER II	\$ 532	\$ -	\$ 17,755	\$ 17,755	100%
02-6490	ESSER III	\$ -	\$ -	\$ 105,590	\$ 105,590	100%
Total Operations & Maintenance		\$ 624,281	\$ 645,255	\$ 792,316	\$ 147,061	23%
<u>Nondepartmental</u>						
02-6661	Capital Improvements	\$ 35,257	\$ -	\$ 11,785	\$ 11,785	100%
02-6710	Lease - Interest	\$ 2,174	\$ 1,661	\$ 1,128	\$ (533)	-32%
02-6730	Nondepartmental	\$ 65,513	\$ 14,027	\$ 1,207,960	\$ 1,193,933	8512%
Total Nondepartmental		\$ 102,944	\$ 15,688	\$ 1,220,873	\$ 1,205,185	7682%
<u>Federal Programs</u>						
02-6800	Title I	\$ 67,588	\$ 60,000	\$ 67,893	\$ 7,893	13%
02-6801	Title VIB	\$ 129,071	\$ 129,000	\$ 141,572	\$ 12,572	10%
02-6803	Title II	\$ 10,809	\$ 12,000	\$ 17,453	\$ 5,453	45%
02-6804	Title IIIA	\$ 2,435	\$ 3,000	\$ 2,239	\$ (761)	-25%
02-6810	Title IV	\$ 9,000	\$ 10,000	\$ 10,000	\$ -	0%
Total Federal		\$ 218,903	\$ 214,000	\$ 239,157	\$ 25,157	12%
<u>Technology</u>						
02-6805	Technology	\$ 260,394	\$ 307,941	\$ 338,389	\$ 30,448	10%
School Fund Total		\$ 7,754,134	\$ 7,816,061	\$ 9,721,004	\$ 1,904,943	24%

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	\$ 17,000	\$ 23,035	\$ 20,963	\$ (2,072)	-9%
1001	Wages- Full Time Other	\$ 11,405	\$ 10,500	\$ 11,500	\$ 1,000	10%
1002	Wages- Overtime	\$ 79	\$ 550	\$ 500	\$ (50)	-9%
1110	Wages- Administrative	\$ 29,650	\$ 30,716	\$ 35,000	\$ 4,284	14%
1111	Wages- School Board	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0%
1112	Wages- Superintendent	\$ 103,657	\$ 107,700	\$ 113,085	\$ 5,385	5%
1113	Wages- Asst. Superintendent	\$ 77,079	\$ 79,954	\$ 86,052	\$ 6,098	8%
1120	Wages- Teachers	\$ 2,250,942	\$ 2,332,696	\$ 2,485,519	\$ 152,823	7%
1121	Wages- Chapter I	\$ 59,100	\$ 55,000	\$ 67,434	\$ 12,434	23%
1122	Wages- Librarian	\$ 96,888	\$ 99,933	\$ 104,983	\$ 5,050	5%
1123	Wages- Gifted Teacher	\$ 14,242	\$ 20,687	\$ 22,612	\$ 1,925	9%
1125	Wages- ESL	\$ 49,391	\$ 51,471	\$ 54,073	\$ 2,602	5%
1126	Wages- Principals	\$ 143,754	\$ 149,043	\$ 156,630	\$ 7,587	5%
1127	Wages- Summer School	\$ 2,200	\$ 15,000	\$ 25,000	\$ 10,000	67%
1131	Wages- School Nurse	\$ 47,229	\$ 58,193	\$ 61,107	\$ 2,914	5%
1133	Wages- Technical Development	\$ 153,106	\$ 158,289	\$ 166,203	\$ 7,914	5%
1150	Wages- Clerical	\$ 141,840	\$ 146,028	\$ 214,043	\$ 68,015	47%
1151	Wages- Aides	\$ 89,557	\$ 130,614	\$ 141,743	\$ 11,129	9%
1180	Wages- Laborer	\$ 129,288	\$ 133,700	\$ 154,265	\$ 20,565	15%
1190	Wages- Service	\$ 54,604	\$ 67,978	\$ 78,608	\$ 10,630	16%
1520	Wages- Substitutes	\$ 22,598	\$ 37,950	\$ 48,563	\$ 10,613	28%
1620	Salary Supplements	\$ 132,724	\$ 128,263	\$ 135,948	\$ 7,685	6%
1650	Supplement- National Board	\$ 5,000	\$ 5,000	\$ 2,500	\$ (2,500)	-50%
Total Personnel Services		\$ 3,634,331	\$ 3,845,300	\$ 4,189,331	\$ 344,031	9%
Fringe Benefits						
2001	FICA	\$ 261,427	\$ 271,631	\$ 316,990	\$ 45,359	17%
2002	Retirement	\$ 1,516	\$ 1,250	\$ 1,380	\$ 130	10%
2005	Health Insurance	\$ 2,192	\$ 2,590	\$ 2,185	\$ (405)	-16%
2006	Life Insurance	\$ 161	\$ 260	\$ 575	\$ 315	121%
2011	Worker's Comp Insurance	\$ 230	\$ 350	\$ 380	\$ 30	9%
2013	Short-term Disability Insurance	\$ 41	\$ -	\$ 50	\$ 50	100%
2210	VRS	\$ 468,726	\$ 491,373	\$ 526,715	\$ 35,342	7%
2220	VRS- Hybrid	\$ 83,252	\$ 90,812	\$ 109,069	\$ 18,257	20%
2300	Health Insurance	\$ 414,830	\$ 408,172	\$ 566,440	\$ 158,268	39%
2400	Life Insurance	\$ 44,517	\$ 47,523	\$ 51,259	\$ 3,736	8%
2510	VACORP Disability- Hybrid	\$ 1,186	\$ 1,430	\$ 1,784	\$ 354	25%
2600	Unemployment Insurance	\$ 1,079	\$ 500	\$ 1,500	\$ 1,000	200%
2700	Worker's Comp Insurance	\$ 15,016	\$ 15,000	\$ 15,000	\$ -	0%
2750	Retiree Health Care Credit	\$ 40,208	\$ 40,362	\$ 46,285	\$ 5,923	15%
2800	Other Benefits	\$ 24,371	\$ 17,555	\$ 14,620	\$ (2,935)	-17%
2820	Inservice	\$ 2,603	\$ 8,000	\$ 8,000	\$ -	0%
Total Fringe Benefits		\$ 1,361,353	\$ 1,396,808	\$ 1,662,232	\$ 265,424	19%
Contractual Services						
3000	Purchased Services	\$ 346,170	\$ 312,025	\$ 343,947	\$ 31,922	10%
3002	Professional Services	\$ 42	\$ -	\$ -	\$ -	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	\$ -	\$ 9,000	\$ 9,000	\$ -	0%
3810	Tuition to County High School	\$ 1,622,904	\$ 1,660,000	\$ 1,726,400	\$ 66,400	4%
Total Contractual Services		\$ 1,969,116	\$ 1,981,025	\$ 2,079,347	\$ 98,322	5%
<u>Other Charges</u>						
5000	Other Charges	\$ -	\$ -	\$ -	\$ -	0%
5001	Telecommunications	\$ 1,608	\$ 3,000	\$ 3,000	\$ -	0%
5100	Utilities	\$ 136,040	\$ 153,000	\$ 153,000	\$ -	0%
5200	Telephone/Communications	\$ 25,245	\$ 18,000	\$ 25,000	\$ 7,000	39%
5300	Insurance	\$ 44,000	\$ 44,000	\$ 44,000	\$ -	0%
5400	Leases & Rentals	\$ 9,219	\$ 10,500	\$ 10,500	\$ -	0%
5413	Other Operating Supplies	\$ -	\$ -	\$ -	\$ -	0%
5500	Travel	\$ 5,315	\$ 13,600	\$ 19,253	\$ 5,653	42%
5800	Miscellaneous	\$ 6,610	\$ 6,400	\$ 8,400	\$ 2,000	31%
6000	Materials & Supplies	\$ 129,203	\$ 123,294	\$ 132,104	\$ 8,810	7%
6002	Food Supplies	\$ 66,941	\$ 72,000	\$ 120,000	\$ 48,000	67%
6005	Materials & Supplies- Gifted Prog.	\$ 685	\$ 1,000	\$ 1,000	\$ -	0%
6006	Materials & Supplies- Preschool	\$ 3,088	\$ 2,736	\$ 550	\$ (2,186)	-80%
6020	Textbooks	\$ 38,031	\$ 66,632	\$ 84,062	\$ 17,430	26%
6022	Materials & Supplies- Medical	\$ 2,996	\$ 2,500	\$ 2,500	\$ -	0%
6031	Instructional Materials	\$ 844	\$ -	\$ 500	\$ 500	0%
6040	Technology- Software	\$ 39,140	\$ 10,000	\$ 10,000	\$ -	0%
6050	Non-capitalized Hardware	\$ 273,170	\$ 112,400	\$ 112,400	\$ -	0%
6060	Non-capitalized Infrastructure	\$ -	\$ 500	\$ 500	\$ -	0%
Total Other Charges		\$ 782,137	\$ 639,562	\$ 726,769	\$ 87,207	14%
<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	\$ 75,000	\$ 76,500	\$ -	\$ (76,500)	-100%
9151	Services of IT	\$ (136,100)	\$ (138,822)	\$ (145,763)	\$ (6,941)	5%
Total Interfund Charges		\$ (61,100)	\$ (62,322)	\$ (145,763)	\$ (83,441)	134%
<u>Interfund Transfers</u>						
9208	To Capital Projects Fund	\$ 52,000	\$ -	\$ 1,193,400	\$ 1,193,400	100%
Grand Total		\$ 7,753,524	\$ 7,816,060	\$ 9,721,004	\$ 1,904,944	24%

City of Lexington

Utility Fund Revenue Budget

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Charges for Services						
1016-1901	Water & Sewer Fees	\$ 5,334,958	\$ 6,094,746	\$ 6,884,476	\$ 789,730	13%
1016-1905	Late Payment Penalties	\$ 36,488	\$ 27,500	\$ 28,325	\$ 825	3%
Total Charges for Services		\$ 5,371,446	\$ 6,122,246	\$ 6,912,801	\$ 790,555	13%
Miscellaneous Revenue						
1016-1900	Bad Debt Recovery	\$ 291	\$ 3,000	\$ 3,090	\$ 90	3%
1016-1906	Non-Operating Revenues	\$ 37,646	\$ 20,000	\$ 20,600	\$ 600	3%
1018-0200	Contributions- General	\$ -	\$ -	\$ -	\$ -	0%
1018-9000	Salvaged Equipmnet	\$ -	\$ -	\$ -	\$ -	0%
1018-9912	Misc. Revenues	\$ (768)	\$ -	\$ -	\$ -	0%
1024-0448	Other Categorical Revenue	\$ -	\$ -	\$ -	\$ -	0%
Total Misc. Revenue		\$ 37,169	\$ 23,000	\$ 23,690	\$ 690	3%
Interfund Transfers						
1041-0511	From General Fund	\$ 93,626	\$ 525,012	\$ -	\$ (525,012)	-100%
Utility Fund Total		\$ 5,502,241	\$ 6,670,258	\$ 6,936,491	\$ 266,233	4%

City of Lexington

Utility Fund Expense Budget by Function

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY	\$ Change	% Change
Administration						
05-1110	Administration	\$ 410,479	\$ 392,949	\$ 405,558	\$ 12,609	3%
Water Operations						
05-1150	Water Treatment- Conner Spring	\$ 1,409	\$ 2,000	\$ 2,000	\$ -	0%
05-1160	Water Distribution	\$ 1,263,295	\$ 1,367,389	\$ 1,645,801	\$ 278,412	20%
05-1161	Water Storage	\$ 79	\$ 4,200	\$ 700	\$ (3,500)	-83%
Total Water Operations		\$ 1,264,783	\$ 1,373,589	\$ 1,648,501	\$ 274,912	20%
Wastewater Operations						
05-1170	Wastewater Collections	\$ 2,555,651	\$ 2,569,410	\$ 2,996,660	\$ 427,250	17%
05-1190	Inflow & Infiltration- Non-capitalized	\$ 10,235	\$ 11,378	\$ 10,000	\$ (1,378)	-12%
Total Wastewater Operations		\$ 2,565,887	\$ 2,580,788	\$ 3,006,660	\$ 425,872	17%
Nondepartmental						
05-4050	Public Works Labor Pool	\$ 74,769	\$ 79,429	\$ 89,594	\$ 10,165	13%
05-9310	Nondepartmental	\$ 117,334	\$ 830,808	\$ 823,621	\$ (7,187)	-1%
05-9350	Interfund Transfers	\$ 120,000	\$ 120,000	\$ -	\$ (120,000)	-100%
05-9401	Interest & Financing Costs	\$ 325,416	\$ 343,047	\$ 368,644	\$ 25,597	7%
Total Nondepartmental		\$ 637,518	\$ 1,373,284	\$ 1,281,859	\$ (91,425)	-7%
Capital Projects						
	I & I Reduction Projects	\$ 40,655	\$ 618,638	\$ 50,000	\$ (568,638)	-92%
	Water Meter Replacement	\$ -	\$ -	\$ 100,000	\$ 100,000	100%
	Ruff Lane Sewer	\$ -	\$ 145,350	\$ -	\$ (145,350)	-100%
	Diamond Area Water & Sewer	\$ 278,654	\$ 5,880,000	\$ -	\$ (5,880,000)	-100%
	Jackson Avenue Area Water & Sewer Phase I	\$ -	\$ 482,555	\$ -	\$ (482,555)	-100%
	W&L Master Meter MOU	\$ -	\$ -	\$ 500,000	\$ 500,000	100%
Total Capital Projects		\$ 319,309	\$ 7,126,543	\$ 650,000	\$ (6,476,543)	-91%
Total All Costs		\$ 5,197,976	\$ 12,847,153	\$ 6,992,578	\$ (5,854,575)	-46%

Utility Fund Expense Budget by Account Classification

Account Number	Description	2021 Actual Amount	2022 Adopted	City Manager Requested FY 23	\$ Change	% Change
<u>Personnel Services</u>						
1001	Full-time Wages	\$ 347,128	\$ 345,143	\$ 417,861	\$ 72,718	21%
1002	Overtime	\$ 10,620	\$ 17,813	\$ 14,001	\$ (3,812)	-21%
1003	Part-time Wages	\$ 138	\$ -	\$ -	\$ -	0%
Total Personnel Services		\$ 357,886	\$ 362,956	\$ 431,862	\$ 68,906	19%
<u>Fringe Benefits</u>						
2001	FICA	\$ 25,313	\$ 24,732	\$ 30,253	\$ 5,521	22%
2002	Retirement	\$ 44,048	\$ 43,038	\$ 50,392	\$ 7,354	17%
2005	Health Insurance	\$ 112,892	\$ 87,670	\$ 94,732	\$ 7,062	8%
2006	Life Insurance	\$ 4,695	\$ 4,566	\$ 5,320	\$ 754	17%
2009	Unemployment Insurance	\$ 404	\$ -	\$ -	\$ -	0%
2011	Worker's Comp Insurance	\$ 8,516	\$ 8,869	\$ 11,907	\$ 3,038	34%
2013	Short-term Disability Insurance	\$ 648	\$ 853	\$ 1,267	\$ 414	49%
Total Fringe Benefits		\$ 196,515	\$ 169,728	\$ 193,871	\$ 24,143	14%
<u>Contractual Services</u>						
3002	Professional Services	\$ 284,665	\$ 490,455	\$ 507,900	\$ 17,445	4%
3004	Repairs & Maintenance	\$ 15,185	\$ 6,546,638	\$ 178,500	\$ (6,368,138)	-97%
3005	Maintenance Service Contracts	\$ 15,251	\$ 15,360	\$ 16,000	\$ 640	4%
3007	Advertising	\$ 1,315	\$ 1,000	\$ 1,000	\$ -	0%
3016	Wholesale Water	\$ 988,911	\$ 1,063,999	\$ 1,296,250	\$ 232,251	22%
3017	Wholesale Sewer	\$ 2,242,413	\$ 2,266,250	\$ 2,665,600	\$ 399,350	18%
3019	MSA Debt Service	\$ 161,504	\$ 161,505	\$ 161,505	\$ -	0%
3028	Computer Software	\$ 37,329	\$ 41,000	\$ 41,000	\$ -	0%
Total Contractual Services		\$ 3,746,574	\$ 10,586,207	\$ 4,867,755	\$ (5,718,452)	-54%
<u>Other Charges</u>						
5101	Electrical Service	\$ 7,717	\$ 7,200	\$ 7,200	\$ -	0%
5102	Heating Services	\$ 370	\$ 350	\$ 350	\$ -	0%
5103	Water & Sewer Services	\$ 380	\$ 350	\$ 350	\$ -	0%
5201	Postal & Messenger Services	\$ 19,752	\$ 19,000	\$ 20,000	\$ 1,000	5%
5202	Electronic Data Services	\$ 1,119	\$ 1,450	\$ 1,500	\$ 50	3%
5203	Telephone	\$ 2,075	\$ 1,800	\$ 1,800	\$ -	0%
5204	Cellular Telephone Service	\$ 3,763	\$ 3,500	\$ 3,500	\$ -	0%
5399	Insurance Allocation	\$ 11,900	\$ 12,257	\$ 12,625	\$ 368	3%
5401	Office Supplies	\$ 1,623	\$ 2,000	\$ 1,500	\$ (500)	-25%
5407	Maintenance Supplies	\$ 183,740	\$ 145,350	\$ 163,350	\$ 18,000	12%
5410	Uniforms & Wearing Apparel	\$ 24	\$ -	\$ -	\$ -	0%
5413	Other Operating Supplies	\$ 14,435	\$ -	\$ -	\$ -	0%
5477	Durable Goods	\$ 12,836	\$ 13,500	\$ 13,700	\$ 200	1%
5501	Training & Education	\$ 638	\$ 2,500	\$ 2,500	\$ -	0%
Total Other Charges		\$ 260,372	\$ 209,257	\$ 228,375	\$ 19,118	9%
<u>Miscellaneous</u>						

Utility Fund Expense Budget by Account Classification

Account Number	Description	2021 Actual Amount	2022 Adopted	City Manager Requested FY 23	\$ Change	% Change
5606	Permits to State Agencies	\$ -	\$ 750	\$ 750	\$ -	0%
5801	Dues & Memberships	\$ 533	\$ 2,900	\$ 3,500	\$ 600	21%
5813	Bad Debt	\$ -	\$ 20,000	\$ -	\$ (20,000)	-100%
5887	Waterworks Operation Fee	\$ 8,346	\$ 9,200	\$ 9,200	\$ -	0%
Total Miscellaneous		\$ 8,879	\$ 32,850	\$ 13,450	\$ (19,400)	-59%
Debt Service						
9002	Interest & Financing Costs	\$ 209,232	\$ 343,047	\$ 368,644	\$ 25,597	7%
Interfund Charges						
9101	Services of City Manager	\$ 27,500	\$ 25,637	\$ 26,104	\$ 467	2%
9103	Services of Treasurer	\$ 140,700	\$ 151,796	\$ 155,772	\$ 3,976	3%
9104	Services of Finance	\$ 50,000	\$ 48,534	\$ 53,488	\$ 4,954	10%
9108	Services of Human Resources	\$ 12,240	\$ 13,670	\$ 16,620	\$ 2,950	22%
9151	Services of Technology	\$ 22,320	\$ 22,171	\$ 22,637	\$ 466	2%
Interfund Charges		\$ 252,760	\$ 261,808	\$ 274,621	\$ 12,813	5%
Interfund Transfers						
9100	To Equipment Replacement Fund	\$ 65,000	\$ 66,950	\$ 65,000	\$ (1,950)	-3%
8201	To General Fund	\$ 120,000	\$ 120,000	\$ -	\$ (120,000)	-100%
Total Transfers Out		\$ 185,000	\$ 186,950	\$ 65,000	\$ (121,950)	-65%
Depreciation						
		\$ 390,409	\$ 549,000	\$ 549,000	\$ -	0%
Grand Total		\$ 5,607,626	\$ 12,701,803	\$ 6,992,578	\$ (5,709,225)	-45%

City of Lexington

Equipment Replacement Fund Revenue Budget

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
<u>Misc. Revenue</u>						
1018-0209	Rockbridge County- Emergency Equip.	\$ 11,344	\$ 11,344	\$ 37,447	\$ 26,103	230%
1018-9000	Salvaged Equipment	\$ 13,914	\$ 15,000	\$ 241,883	\$ 226,883	1513%
Total Misc. Revenue		\$ 25,258	\$ 26,344	\$ 279,330	\$ 252,986	960%
<u>Transfers In</u>						
1041-0511	From General Fund	\$ 563,346	\$ 303,370	\$ 567,800	\$ 264,430	87%
1041-0515	From Utility Fund	\$ 65,000	\$ 65,000	\$ 65,000	\$ -	0%
1042-9990	From First Aid Reserve	\$ -	\$ -	\$ -	\$ -	0%
Total Transfers In		\$ 628,346	\$ 368,370	\$ 632,800	\$ 264,430	72%
Total		\$ 653,604	\$ 394,714	\$ 912,130	\$ 517,416	131%

City of Lexington

Equipment Fund Expense by Account

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
<u>Capital Outlay</u>						
7001	Machinery & Equipment	\$ 138,146	\$ 143,669	\$ 337,369	\$ 193,700	135%
7005	Motor Vehicles	\$ 214,012	\$ 413,347	\$ 268,475	\$ (144,872)	-35%
7006	Construction Equipment	\$ 84,728	\$ 20,498	\$ -	\$ (20,498)	0%
Total Capital Outlays		\$ 436,886	\$ 577,514	\$ 605,844	\$ 28,330	100%
Dept.	Budgeted Item	Equipment to be Replaced		Reason	Budget	
Police	2022 Ford Police Rated Interceptor	2015 Interceptor		age/scheduled replacement	\$ 55,000	
Police	2022 Ford Police Rated Interceptor	2015 Interceptor		age/scheduled replacement	\$ 55,000	
Police	2022 Ford Police Rated Interceptor	2015 Interceptor		age/scheduled replacement	\$ 55,000	
Public Works	Asphalt Roller	2000 Wolfpak WP-310 Roller		age/scheduled replacement	\$ 23,124	
Public Works	Trench Compactor	2000 Wolfpak WP-310 Roller		age/scheduled replacement	\$ 30,879	
Public Works	Tower Light	New - provide light for night operations		new equipment	\$ 11,325	
Public Works	Leaf Vac	2005 ODB LC600 Leaf Vac		age/scheduled replacement	\$ 66,950	
Public Works	Service Truck	2011 Ford F-150		age/scheduled replacement	\$ 52,126	
Public Works	Zero-Turn Mower	2010 John Deere 920		age/scheduled replacement	\$ 12,761	
Public Works	Welder	2002 Trailer-Mounted Miller Welder		age/scheduled replacement	\$ 14,299	
Public Works	Trailer-Mounted Attenuator	New - required during bucket truck operations per new OSHA reg		new equipment	\$ 29,664	
Public Works	Trash Truck	2012 International Trash Truck		age/scheduled replacement	\$ 161,128	
Fire	Utility 9	2008 Vehicle		age/scheduled replacement	\$ 38,588	
						\$ 605,844

Capital Projects Fund Revenue Budget

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ 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	\$ 1,193,400	\$ 1,141,400	2195%
1041-0507	From Cemetery Fund	\$ -	\$ -	\$ -	\$ -	0%
1041-0511	From General Fund	\$ 623,000	\$ 735,000	\$ 747,500	\$ 12,500	2%
Total Transfers In		\$ 623,000	\$ 787,000	\$ 1,940,900	\$ 1,153,900	147%
<u>Fund Balance</u>						
1042-9999	Appropriated Fund Balance	\$ -	\$ -	\$ 2,138,924	\$ 2,138,924	100%
		\$ -	\$ -	\$ 2,138,924	\$ 2,138,924	100%
Grand Total		\$ 701,602	\$ 787,000	\$ 4,079,824	\$ 3,292,824	418%

Capital Projects Fund Expense Budget by Function

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY	\$ Change	% Change
08-7501	CAMA Software for Commisioner of the Revenue	\$ -	\$ 140,000	\$ 140,000	\$ -	0%
Total Technology		\$ -	\$ 140,000	\$ 140,000	\$ -	0%
<u>Municipal Facilities</u>						
08-4450	Moore's Creek Dam	\$ -	\$ 110,000	\$ -	\$ (110,000)	-100%
08-6662	Lylburn Downing	\$ -	\$ -	\$ 5,000	\$ 5,000	0%
08-6664	Waddell	\$ -	\$ -	\$ 5,000	\$ 5,000	0%
08-6665	High School	\$ 65,257	\$ 35,725	\$ 1,203,400	\$ 1,167,675	3269%
08-7000	Public Works Complex	\$ 91,496	\$ -	\$ -	\$ -	0%
08-7440	City Hall Improvements	\$ -	\$ -	\$ 52,500	\$ 52,500	0%
08-7401	Fire	\$ 11,290	\$ 25,000	\$ -	\$ (25,000)	-100%
08-7250	Municipal Swimming Pool	\$ -	\$ 15,000	\$ -	\$ (15,000)	-100%
Total Municipal Facilities		\$ 168,043	\$ 185,725	\$ 1,265,900	\$ 1,080,175	582%
<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	Capital Improvements - per CIP	\$ -	\$ -	\$ 22,442	\$ 22,442	100%
08-7230	Comprehensive Study for Jail Space Needs	\$ -	\$ 42,699	\$ 19,860	\$ (22,839)	-53%
Total Rockbridge Regional Jail		\$ -	\$ 82,832	\$ 42,302	\$ (40,530)	-49%
<u>Parks & Cemeteries</u>						
08-1307	Jordan's Point Park	\$ 12,577	\$ -	\$ -	\$ -	0%
08-1301	Playground Upgrades	\$ -	\$ 15,000	\$ 30,000	\$ 15,000	100%
Total Parks & Cemeteries		\$ 12,577	\$ 15,000	\$ 30,000	\$ 15,000	100%
<u>Streets, Parking, Sidewalks</u>						
08-2110	Street Repavement Projects	\$ -	\$ 190,000	\$ 300,000	\$ 110,000	58%
08-2140-2160	Bridge Repairs	\$ -	\$ 343,676	\$ 1,924,800	\$ 1,581,124	460%
08-2208	Maintenance of Parking Areas	\$ -	\$ 67,000	\$ -	\$ (67,000)	-100%
08-2501	Downtown Improvements	\$ -	\$ 25,000	\$ 15,000	\$ (10,000)	-40%
08-2650	Sidewalk Improvements	\$ 17,953	\$ 35,000	\$ 35,000	\$ -	0%
Total Streets, Sidewalks, Bridges		\$ 17,953	\$ 660,676	\$ 2,274,800	\$ 1,614,124	244%
<u>Stormwater Management</u>						
08-2352	Alum Springs Rd. Drainage Improvements	\$ -	\$ -	\$ 301,822	\$ 301,822	0%
08-2399	Misc. Stormwater Drainage Improvements	\$ 36,393	\$ 185,493	\$ 25,000	\$ (160,493)	-87%
Total Streets, Sidewalks, Bridges		\$ 36,393	\$ 185,493	\$ 326,822	\$ 141,329	100%
<u>Public Safety Equipment</u>		\$ -	\$ -	\$ -	\$ -	0%
Total		\$ 234,966	\$ 1,269,726	\$ 4,079,824	\$ 2,810,098	221%

GENERAL FUND

General Fund Expense Significant Changes

	<u>Wages</u>	<u>Benefits</u>	<u>Non-salary</u>
Pay increases - incl. 4% COLA, Comp Study Increases, Years of Service Bonuses	\$ 598,054	\$ 114,874	
Debt Service - Courthouse garage principal and Fire ladder truck			\$ 701,302
Repairs and Maintenance			\$ 149,220
Vehicle/Equipment Supplies			\$ 58,950
Durable Goods			\$ 26,170
Training & Education			\$ 15,270
Social Services (administration)			\$ 12,711
Regional Library			\$ 9,114
Community Services Board			\$ 7,126
State Health Department			\$ 2,441
Horse Center			\$ 9,532
Tourism			\$ 20,507
Central Dispatch			\$ 64,433
RARO			\$ 10,668
Professional Services			\$ (49,840)
To Equipment Replacement Fund			\$ (59,065)
To School Fund			\$ 244,989
To Capital Projects Fund			\$ 270,000
Total	\$ 598,054	\$ 114,874	\$ 1,493,528

City of Lexington
City Council (01-1101)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23		\$ Change	% Change
Personnel Services	\$ 26,589	\$ 26,400	\$26,400.00	\$	-	0.00%
Fringe Benefits	\$ 2,055	\$ 2,044	\$ 2,050	\$	6	0.29%
Contractual Services	\$ 4,684	\$ 4,800	\$ 5,000	\$	200	4.17%
Internal Services	\$ 674	\$ 2,000	\$ 2,000	\$	-	0.00%
Other Charges	\$ 15,774	\$ 16,650	\$ 16,050	\$	(600)	-3.60%
Miscellaneous	\$ 13,604	\$ 18,000	\$ 15,000	\$	(3,000)	-16.67%
	<u>\$ 63,381</u>	<u>\$ 69,894</u>	<u>\$ 40,100</u>	<u>\$</u>	<u>(3,394)</u>	<u>-5%</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 Lylburn Downing Middle School on the first and third Thursdays of each month.

City of Lexington

City Manager (01-1201)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 23			
Personnel Services	\$ 172,389	\$ 169,446	\$ 182,953	\$	13,507	8%
Fringe Benefits	\$ 60,749	\$ 60,370	\$ 56,646	\$	(3,724)	-6%
Contractual Services	\$ 3,335	\$ 6,000	\$ 6,200	\$	200	3%
Internal Services	\$ 113	\$ 500	\$ 300	\$	(200)	-40%
Other Charges	\$ 8,174	\$ 12,050	\$ 12,100	\$	50	0%
Miscellaneous	\$ 5,027	\$ 8,000	\$ 3,000	\$	(5,000)	-63%
Interfund Charges	\$ (27,500)	\$ (25,637)	\$ 26,396	\$	52,033	-203%
	\$ 222,288	\$ 230,729	\$ 287,595	\$	56,866	25%

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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 23			
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 108,410	\$ 106,150	\$ 106,150	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	\$ 108,410	\$ 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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 23			
Personnel Services	\$ 66,230	\$ 66,950	\$ 82,765	\$	15,815	24%
Fringe Benefits	\$ 21,236	\$ 18,438	\$ 29,060	\$	10,622	58%
Contractual Services	\$ 18,535	\$ 32,800	\$ 34,850	\$	2,050	6%
Internal Services	\$ 0	\$ 200	\$ 200	\$	-	0%
Other Charges	\$ 6,971	\$ 8,380	\$ 18,605	\$	10,225	122%
Miscellaneous	\$ 6,558	\$ 11,730	\$ 15,800	\$	4,070	35%
Interfund Charges	\$ (12,240)	\$ (13,670)	\$ (16,620)	\$	(2,950)	22%
	\$ 107,290	\$ 124,828	\$ 164,660	\$	39,832	32%

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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 23			
Personnel Services	\$ 155,204	\$ 158,553	\$ 183,838	\$	25,285	16%
Fringe Benefits	\$ 63,186	\$ 63,135	\$ 63,286	\$	151	0%
Contractual Services	\$ 23,052	\$ 24,570	\$ 24,570	\$	-	0%
Internal Services	\$ 101	\$ 300	\$ 300	\$	-	0%
Other Charges	\$ 4,786	\$ 10,480	\$ 10,650	\$	170	2%
Miscellaneous	\$ 295	\$ 400	\$ 400	\$	-	0%
	\$ 246,625	\$ 257,438	\$ 283,044	\$	25,606	10%

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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 23			
Personnel Services	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	0%
Fringe Benefits	\$ -	\$ -	\$ 153	\$ 153	\$ 153	0%
Contractual Services	\$ 3,540	\$ 60,500	\$ 3,500	\$ (57,000)	\$ (57,000)	-94%
Internal Services	\$ -	\$ 100	\$ 100	\$ -	\$ -	100%
Other Charges	\$ -	\$ 100	\$ 100	\$ -	\$ -	100%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	\$ 3,540	\$ 60,700	\$ 5,853	\$ (54,847)	\$ (54,847)	-90%

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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 23			
Personnel Services	\$ 176,300	\$ 186,204	\$ 203,560	\$ 17,356	9%	
Fringe Benefits	\$ 55,687	\$ 68,903	\$ 63,792	\$ (5,111)	-7%	
Contractual Services	\$ 24,989	\$ 27,500	\$ 29,500	\$ 2,000	7%	
Internal Services	\$ 40	\$ 100	\$ 100	\$ -	0%	
Other Charges	\$ 13,857	\$ 19,085	\$ 20,160	\$ 1,075	6%	
Miscellaneous	\$ -	\$ 350	\$ 350	\$ -	0%	
Leases and Rentals	\$ 1,682	\$ 1,450	\$ 1,450	\$ -	100%	
Interfund Charges	\$ (140,700)	\$ (151,796)	\$ (155,772)	\$ (3,976)	3%	
	\$ 131,856	\$ 151,796	\$ 163,140	\$ 11,344	7%	

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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 23			
Personnel Services	\$ 191,598	\$ 189,167	\$ 224,371	\$	35,204	19%
Fringe Benefits	\$ 74,700	\$ 75,846	\$ 81,449	\$	5,603	7%
Contractual Services	\$ 81,073	\$ 87,750	\$ 96,450	\$	8,700	10%
Internal Services	\$ 73	\$ 150	\$ 150	\$	-	0%
Other Charges	\$ 4,793	\$ 6,350	\$ 12,350	\$	6,000	94%
Miscellaneous	\$ -	\$ 250	\$ 250	\$	-	0%
Interfund Charges	\$ (125,000)	\$ (125,034)	\$ (53,488)	\$	71,546	-57%
	<u>\$ 227,238</u>	<u>\$ 234,479</u>	<u>\$ 361,532</u>	<u>\$</u>	<u>127,053</u>	<u>54%</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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 23			
Personnel Services	\$ 1,000	\$ -	\$ -	\$ -	-	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	-	0%
Contractual Services	\$ 29,006	\$ 47,445	\$ 50,219	\$	2,774	6%
Internal Services	\$ 16	\$ 20	\$ 20	\$	-	0%
Other Charges	\$ 24,870	\$ 35,420	\$ 39,650	\$	4,230	12%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	-	0%
Capital Outlay	\$ 33,364	\$ -	\$ -	\$ -	-	0%
Interfund Charges	\$ 136,100	\$ 138,822	\$ 145,763	\$	6,941	5%
Other Uses of Funds	\$ (22,320)	\$ (22,171)	\$ (22,637)	\$	(466)	2%
	\$ 202,036	\$ 199,536	\$ 213,015	\$	13,945	7%

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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 23			
Personnel Services	\$ 84,910	\$ 96,642	\$ 134,174	\$	37,532	39%
Fringe Benefits	\$ 13,822	\$ 17,284	\$ 39,304	\$	22,020	127%
Contractual Services	\$ 13,043	\$ 13,485	\$ 16,410	\$	2,925	22%
Internal Services	\$ 1,077	\$ 1,400	\$ 1,200	\$	(200)	-14%
Other Charges	\$ 10,709	\$ 18,442	\$ 15,250	\$	(3,192)	-17%
Miscellaneous	\$ -	\$ 480	\$ 680	\$	200	42%
Interfund Charges	\$ -	\$ -	\$ 9,000	\$	9,000	100%
	\$ 123,561	\$ 147,733	\$ 216,018	\$	68,285	46%

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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 23			
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 281,813	\$ 293,318	\$ 304,792	\$ -	\$ 11,474	4%
Internal Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	\$ 281,813	\$ 293,318	\$ 304,792	\$ -	\$ 11,474	4%

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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 23			
Personnel Services	\$ 21,668.59	\$ 51,561.00	\$ 53,630.00	\$	2,069	4%
Fringe Benefits	\$ 1,828.73	\$ 4,394.00	\$ 4,575.00	\$	181	4%
Contractual Services	\$ 246.40	\$ -	\$ 3,600.00	\$	3,600	0%
Other Charges	\$ 3,294.48	\$ 4,110.00	\$ 1,465.00	\$	(2,645)	-64%
Interfund Charges	\$ 20,000	\$ 20,450	\$ 20,910	\$	460	2%
	\$ 47,038	\$ 80,515	\$ 84,180	\$	3,665	5%

Definition:

The Virginia Juvenile Community Crime Control Act (VJCCCA) is a program funded by the State to operate juvenile diversion programs that serve as a 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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 23			
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Agency Contributions	\$ 394,231	\$ 418,301	\$ 482,734	\$ -	\$ 64,433	15%
	<u>\$ 394,231</u>	<u>\$ 418,301</u>	<u>\$ 482,734</u>	<u>\$ -</u>	<u>\$ 64,433</u>	<u>15%</u>

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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 23			
Personnel Services	\$ 1,073,000	\$ 1,202,319	\$ 1,342,521	\$	140,202	12%
Fringe Benefits	\$ 465,590	\$ 522,483	\$ 510,275	\$	(12,208)	-2%
Contractual Services	\$ 43,873	\$ 56,880	\$ 52,500	\$	(4,380)	-8%
Internal Services	\$ -	\$ 4,000	\$ 4,000	\$	-	0%
Other Charges	\$ 162,028	\$ 215,008	\$ 213,071	\$	(1,937)	-1%
Agency Contributions	\$ 3,307	\$ 4,500	\$ -	\$	(4,500)	-100%
Capital Outlay	\$ -	\$ 12,525	\$ -	\$	(12,525)	-100%
Miscellaneous	\$ 11,525	\$ 13,700	\$ 4,000	\$	(9,700)	-71%
Leases and Rentals	\$ 1,970	\$ 2,600	\$ 2,100	\$	(500)	100%
Interfund Transfers	\$ 27,570	\$ 40,000	\$ 42,800	\$	2,800	0%
	\$ 1,788,864	\$ 2,074,015	\$ 2,171,267	\$	97,252	5%

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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 23			
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ 3,500	\$ 3,500	\$ -	\$ -	0%
Miscellaneous	\$ 582	\$ 7,500	\$ 7,500	\$ -	\$ -	0%
Capital Outlay	\$ 18,526	\$ -	\$ -	\$ -	\$ -	0%
	\$ 19,108	\$ 11,000	\$ 11,000	\$ -	\$ -	0%

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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Personnel Services	\$ 1,020,808	\$ 1,052,491	\$ 1,149,199	\$ 96,708	9%
Fringe Benefits	\$ 441,921	\$ 457,341	\$ 482,349	\$ 25,008	5%
Contractual Services	\$ 72,802	\$ 113,375	\$ 120,875	\$ 7,500	7%
Internal Services	\$ 458	\$ 3,025	\$ 3,025	-	0%
Other Charges	\$ 241,402	\$ 250,032	\$ 257,082	\$ 7,050	3%
Miscellaneous	\$ 41,436	\$ 39,138	\$ 39,138	-	0%
Capital Outlay	\$ -	\$ 5,000	\$ 5,000	-	0%
Leases and Rentals	\$ 2,863	\$ 3,400	\$ 3,400	-	0%
Interfund Transfers	\$ 150,000	\$ 315,000	\$ 275,000	\$ (40,000)	-13%
	<u>\$ 1,971,690</u>	<u>\$ 2,238,802</u>	<u>\$ 2,335,068</u>	<u>\$ 96,266</u>	<u>4%</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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Personnel Services	\$ 5,199	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ 2,338	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 32,965	\$ 7,500	\$ -	\$ (7,500)	-100%
Other Charges	\$ 33,907	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ 4,255	\$ -	\$ -	\$ -	0%
	<u>\$ 78,664</u>	<u>\$ 7,500</u>	<u>\$ -</u>	<u>\$ (7,500)</u>	<u>-100%</u>

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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 128,846	\$ 156,120	\$ 167,298	\$ 11,178	7%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Agency Contributions	\$ 1,220	\$ 7,070	\$ 4,283	\$ (2,787)	-39%
	<u>\$ 130,066</u>	<u>\$ 163,190</u>	<u>\$ 171,581</u>	<u>\$ 8,391</u>	<u>5%</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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Agency Contributions	\$ 14,000	\$ 14,718	\$ 7,748	\$ (6,970)	-47%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 14,000</u>	<u>\$ 14,718</u>	<u>\$ 7,748</u>	<u>\$ (6,970)</u>	<u>-47%</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)

	<u>2021 Actual Amount</u>	<u>2022 Adopted Budget</u>	<u>City Manager Requested FY 23</u>	<u>\$ Change</u>	<u>% Change</u>
Personnel Services	\$ 136,134	\$ 138,581	\$ 150,358	\$ 11,777	8%
Fringe Benefits	\$ 74,239	\$ 66,227	\$ 70,140	\$ 3,913	6%
Contractual Services	\$ 12,310	\$ 23,700	\$ 24,300	\$ 600	3%
Internal Services	\$ 1	\$ -	\$ -	\$ -	0%
Other Charges	\$ 67,279	\$ 71,396	\$ 72,495	\$ 1,099	2%
Miscellaneous	\$ 234	\$ 900	\$ 500	\$ (400)	-44%
Interfund Transfers	\$ 106,946	\$ 255,405	\$ 222,000	\$ (33,405)	-13%
	<u>\$ 397,142</u>	<u>\$ 556,209</u>	<u>\$ 539,793</u>	<u>\$ (16,416)</u>	<u>-3%</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)

	<u>2021 Actual Amount</u>	<u>2022 Adopted Budget</u>	<u>City Manager Requested FY 23</u>	<u>\$ Change</u>	<u>% Change</u>
Personnel Services	\$ 174,464	\$ 172,249	\$ 209,700	\$ 37,451	22%
Fringe Benefits	\$ 82,882	\$ 85,874	\$ 96,309	\$ 10,435	12%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 2,498	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 259,844</u>	<u>\$ 258,123</u>	<u>\$ 306,009</u>	<u>\$ 47,886</u>	<u>19%</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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Personnel Services	\$ 72,967	\$ 120,328	\$ 134,702	\$ 14,374	12%
Fringe Benefits	\$ 38,935	\$ 59,429	\$ 59,121	\$ (308)	-1%
Contractual Services	\$ 2,190	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 91,437	\$ 85,790	\$ 88,603	\$ 2,813	3%
Leases and Rentals	\$ 6,306	\$ 6,400	\$ 6,400	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 211,835</u>	<u>\$ 271,947</u>	<u>\$ 288,826</u>	<u>\$ 16,879</u>	<u>6%</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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Personnel Services	\$ 2,963	\$ 1,539	\$ 2,504	\$ 965	63%
Fringe Benefits	\$ 1,547	\$ 768	\$ 1,148	\$ 380	49%
Contractual Services	\$ 2,424	\$ 4,000	\$ 4,000	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 10,933	\$ 9,860	\$ 11,200	\$ 1,340	14%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ 17,866	\$ 16,167	\$ 18,852	\$ 2,685	17%

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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Personnel Services	\$ 80,277	\$ 86,503	\$ 123,593	\$ 37,090	43%
Fringe Benefits	\$ 48,184	\$ 42,932	\$ 56,186	\$ 13,254	31%
Contractual Services	\$ 55,055	\$ 45,000	\$ 90,000	\$ 45,000	100%
Internal Services	\$ (43,347)	\$ (60,000)	\$ (75,000)	\$ (15,000)	25%
Other Charges	\$ 290,741	\$ 250,000	\$ 350,300	\$ 100,300	40%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 430,911</u>	<u>\$ 364,435</u>	<u>\$ 545,079</u>	<u>\$ 180,644</u>	<u>50%</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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Personnel Services	\$ -	\$ 991	\$ 1,578	\$ 587	59%
Fringe Benefits	\$ -	\$ 494	\$ 726	\$ 232	47%
Contractual Services	\$ -	\$ 500	\$ 500	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ -	\$ 1,985	\$ 2,804	\$ 819	41%

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)

	<u>2021 Actual Amount</u>	<u>2022 Adopted Budget</u>	<u>City Manager Requested FY 23</u>	<u>\$ Change</u>	<u>% Change</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ 18,354	\$ 15,460	\$ 18,000	\$ 2,540	16%
	<u>\$ 18,354</u>	<u>\$ 15,460</u>	<u>\$ 18,000</u>	<u>\$ 2,540</u>	<u>16%</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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Personnel Services	\$ -	\$ 1,344	\$ -	\$ (1,344)	-100%
Fringe Benefits	\$ -	\$ 669	\$ -	\$ (669)	-100%
Contractual Services	\$ 114,200	\$ 112,000	\$ 65,000	\$ (47,000)	-42%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ 500	\$ 500	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 114,200</u>	<u>\$ 114,513</u>	<u>\$ 65,500</u>	<u>\$ (49,013)</u>	<u>-43%</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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Personnel Services	\$ 10,855	\$ 24,751	\$ 23,568	\$ (1,183)	-5%
Fringe Benefits	\$ 6,005	\$ 12,158	\$ 10,667	\$ (1,491)	-12%
Contractual Services	\$ 506,705	\$ 105,000	\$ 250,000	\$ 145,000	138%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 1,311	\$ 10,000	\$ 10,000	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 524,876</u>	<u>\$ 151,909</u>	<u>\$ 294,235</u>	<u>\$ 142,326</u>	<u>94%</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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Personnel Services	\$ 15,541	\$ 17,275	\$ 21,070	\$ 3,795	22%
Fringe Benefits	\$ 9,359	\$ 8,578	\$ 9,583	\$ 1,005	12%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 4,777	\$ 10,000	\$ 10,000	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 29,678</u>	<u>\$ 35,853</u>	<u>\$ 40,653</u>	<u>\$ 4,800</u>	<u>13%</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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Personnel Services	\$ 17,731	\$ 15,606	\$ 24,600	\$ 8,994	58%
Fringe Benefits	\$ 8,293	\$ 3,383	\$ 7,247	\$ 3,864	114%
Contractual Services	\$ -	\$ 5,000	\$ 5,000	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 32,239	\$ 20,000	\$ 35,000	\$ 15,000	75%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 58,263</u>	<u>\$ 43,989</u>	<u>\$ 71,847</u>	<u>\$ 27,858</u>	<u>63%</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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Personnel Services	\$ 27,179	\$ 27,642	\$ 35,595	\$ 7,953	29%
Fringe Benefits	\$ 14,454	\$ 13,700	\$ 16,176	\$ 2,476	18%
Contractual Services	\$ -	\$ 120,000	\$ 121,000	\$ 1,000	1%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 44,004	\$ 46,000	\$ 46,000	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ 85,637	\$ 207,342	\$ 218,771	\$ 11,429	6%

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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Personnel Services	\$ 70,034	\$ 73,960	\$ 69,057	\$ (4,903)	-7%
Fringe Benefits	\$ 37,789	\$ 36,871	\$ 31,696	\$ (5,175)	-14%
Contractual Services	\$ 275	\$ 1,000	\$ 1,000	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 3,311	\$ 4,500	\$ 4,500	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ 111,409	\$ 116,331	\$ 106,253	\$ (10,078)	-9%

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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Personnel Services	\$ 20,503	\$ 29,904	\$ 31,537	\$ 1,633	5%
Fringe Benefits	\$ 9,790	\$ 13,298	\$ 13,755	\$ 457	3%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 6,715	\$ 6,500	\$ 8,000	\$ 1,500	23%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 37,008</u>	<u>\$ 49,702</u>	<u>\$ 53,292</u>	<u>\$ 3,590</u>	<u>7%</u>

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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Personnel Services	\$ 208,837	\$ 218,340	\$ 274,692	\$ 56,352	26%
Fringe Benefits	\$ 122,690	\$ 124,910	\$ 138,089	\$ 13,179	11%
Contractual Services	\$ 238,247	\$ 240,710	\$ 226,981	\$ (13,729)	-6%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 5,847	\$ 5,000	\$ 6,800	\$ 1,800	36%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 575,620</u>	<u>\$ 588,960</u>	<u>\$ 646,562</u>	<u>\$ 57,602</u>	<u>10%</u>

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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Personnel Services	\$ 46,634	\$ 48,506	\$ 56,473	\$ 7,967	16%
Fringe Benefits	\$ 20,624	\$ 23,701	\$ 25,738	\$ 2,037	9%
Contractual Services	\$ 51,679	\$ 60,000	\$ 65,000	\$ 5,000	8%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 50,618	\$ 58,706	\$ 55,399	\$ (3,307)	-6%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 169,555</u>	<u>\$ 190,913</u>	<u>\$ 202,610</u>	<u>\$ 11,697</u>	<u>6%</u>

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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Personnel Services	\$ 70,863	\$ 80,240	\$ 89,935	\$ 9,695	12%
Fringe Benefits	\$ 38,574	\$ 39,911	\$ 41,067	\$ 1,156	3%
Contractual Services	\$ 1,785	\$ 2,000	\$ 2,000	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 20,226	\$ 46,698	\$ 61,358	\$ 14,660	31%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Capital Outlay	\$ -	\$ 134,279	\$ -	\$ (134,279)	-100%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 131,448</u>	<u>\$ 303,128</u>	<u>\$ 194,360</u>	<u>\$ (108,768)</u>	<u>-36%</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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Personnel Services	\$ 74,081	\$ 69,194	\$ 74,493	\$ 5,299	8%
Fringe Benefits	\$ 36,089	\$ 33,957	\$ 33,820	\$ (137)	0%
Contractual Services	\$ 2,540	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 10,089	\$ 11,070	\$ 11,090	\$ 20	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 122,799</u>	<u>\$ 114,221</u>	<u>\$ 119,403</u>	<u>\$ 5,182</u>	<u>5%</u>

Definition:

There are two cemeteries in the City currently maintained and operated by the Public Works Department: Evergreen and Oak Grove. 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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Personnel Services	\$ 31,005	\$ 47,883	\$ 50,743	\$ 2,860	6%
Fringe Benefits	\$ 15,140	\$ 23,306	\$ 28,718	\$ 5,412	23%
Contractual Services	\$ 3,200	\$ 9,000	\$ 9,000	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 1,144	\$ 3,750	\$ 6,000	\$ 2,250	60%
Miscellaneous	\$ 1,015	\$ 1,000	\$ 2,000	\$ 1,000	100%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 51,503</u>	<u>\$ 84,939</u>	<u>\$ 96,461</u>	<u>\$ 11,522</u>	<u>14%</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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Personnel Services	\$ 8,349	\$ 7,323	\$ 8,586	\$ 1,263	17%
Fringe Benefits	\$ 4,368	\$ 3,650	\$ 3,943	\$ 293	8%
Contractual Services	\$ 9,000	\$ 6,500	\$ -	\$ (6,500)	-100%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 178	\$ 1,111	\$ 614	\$ (497)	-45%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 21,895</u>	<u>\$ 18,584</u>	<u>\$ 13,143</u>	<u>\$ (5,441)</u>	<u>-29%</u>

Definition:

This account reflects the costs to operate and maintain the Moore's Creek Dam and includes cost for all types of services necessary.

City of Lexington

Brushy Hills Maintenance (01-4460)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ 5,407	\$ 5,407	100%
Fringe Benefits	\$ -	\$ -	\$ 2,467	\$ 2,467	100%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ 1,000	\$ 1,000	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ -	\$ 1,000	\$ 8,874	\$ 7,874	787%

Definition:

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

City of Lexington

Stormwater Management (01-4500)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ -	\$ -	\$ -	\$ -	0%

Definition:

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

City of Lexington

Youth Services Office (01-5900)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Personnel Services	\$ 59,021	\$ 72,660	\$ 78,200	\$ 5,540	8%
Fringe Benefits	\$ 23,929	\$ 24,809	\$ 31,306	\$ 6,497	26%
Contractual Services	\$ -	\$ 30	\$ -	\$ (30)	-100%
Internal Services	\$ -	\$ 75	\$ 50	\$ (25)	-33%
Other Charges	\$ 4,281	\$ 5,090	\$ 4,660	\$ (430)	-8%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ (20,000)	\$ (20,450)	\$ (20,910)	\$ (460)	2%
	<u>\$ 67,230</u>	<u>\$ 82,214</u>	<u>\$ 93,306</u>	<u>\$ 11,092</u>	<u>13%</u>

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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Personnel Services	\$ 3,390	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ 1,132	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 3,183	\$ 3,500	\$ 20,800	\$ 17,300	494%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 10,841	\$ 18,200	\$ 20,100	\$ 1,900	10%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 18,547</u>	<u>\$ 21,700</u>	<u>\$ 40,900</u>	<u>\$ 19,200</u>	<u>88%</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 2020 pool season, Friends of Rockbridge Swimming (FOR Swimming) started operating the pool for the City.

City of Lexington

Planning & Development (01-8110)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Personnel Services	\$ 92,663	\$ 93,399	\$ 102,435	\$ 9,036	10%
Fringe Benefits	\$ 38,793	\$ 37,344	\$ 42,264	\$ 4,920	13%
Contractual Services	\$ 143,488	\$ 147,800	\$ 152,800	\$ 5,000	3%
Internal Services	\$ 1,493	\$ 3,500	\$ 3,500	\$ -	0%
Other Charges	\$ 3,155	\$ 9,259	\$ 9,509	\$ 250	3%
Agency Contributions	\$ 10,518	\$ 21,021	\$ 21,163	\$ 142	1%
Miscellaneous	\$ 2,192	\$ 23,300	\$ 23,300	\$ -	0%
Interfund Transfers	\$ 500	\$ 1,000	\$ 1,000	\$ -	0%
	\$ 292,802	\$ 336,623	\$ 355,971	\$ 19,348	6%

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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 25	\$ 35	\$ 35	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Agency Contributions	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ 25	\$ 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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Fringe Benefits	\$ 27,813	\$ 1,940	\$ 12,000	\$ 10,060	519%
Other Charges	\$ (792)	\$ -	\$ -	\$ -	0%
	\$ 27,021	\$ 1,940	\$ 12,000	\$ 10,060	519%

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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Internal Services	\$ (3,592)	\$ (3,580)	\$ (3,580)	\$ -	0%
Other Charges	\$ 6,795	\$ 8,200	\$ 8,200	\$ -	0%
	\$ 3,203	\$ 4,620	\$ 4,620	\$ -	0%

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)

	2021 Actual Amount		2022 Adopted Budget		City Manager Requested FY 23		\$ Change		% Change
Other Charges	\$ 2,944	\$	2,000	\$	2,000	\$	-		0%
	\$ 2,944	\$	2,000	\$	2,000	\$	-		0%

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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Contingency	\$ -	\$ 250	\$ 10,815	\$ 10,565	0%
Bad Debts	\$ -	\$ -	\$ 250	\$ 250	100%
	\$ -	\$ 250	\$ 11,065	\$ 10,815	4326%

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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Fringe Benefits	\$ 2,812	\$ 3,260	\$ 3,260	\$ -	0%
Other Charges	\$ 1,521	\$ -	\$ -	\$ -	0%
	<u>\$ 2,812</u>	<u>\$ 3,260</u>	<u>\$ 3,260</u>	<u>\$ -</u>	<u>0%</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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
To School Fund	\$ 3,178,751	\$ 3,216,594	\$ 3,461,583	\$ 244,989	8%
To Utility Fund	\$ 93,626	\$ 525,012	\$ -	\$ (525,012)	-100%
To Equipment Replacement Fund	\$ 303,370	\$ 626,865	\$ 576,800	\$ (50,065)	-8%
To Cemetery Fund	\$ 28,495	\$ 20,000	\$ 20,000	\$ -	0%
To Capital Projects Fund	\$ 735,000	\$ 530,000	\$ 800,000	\$ 270,000	51%
	<u>\$ 4,339,242</u>	<u>\$ 4,918,471</u>	<u>\$ 4,858,383</u>	<u>\$ (60,088)</u>	<u>-1%</u>

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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Principal Courthouse	\$ 365,000	\$ 25,000	\$ 560,000	\$ 535,000	2140%
Interest	\$ 611,158	\$ 617,665	\$ 583,939	\$ (33,726)	-5%
2009 LDMS Bonds	\$ 494,706	\$ 494,706	\$ 494,706	\$ -	0%
2010 LDMS Bonds	\$ 90,000	\$ 90,000	\$ 90,000	\$ -	0%
Jail Debt Service	\$ 104,892	\$ 107,572	\$ 110,271	\$ 2,699	3%
Waddell Bonds	\$ 340,000	\$ 360,000	\$ 380,000	\$ 20,000	6%
Fire- Ladder Truck Debt Service	\$ -	\$ -	\$ 177,329	\$ 177,329	100%
	<u>\$ 2,005,756</u>	<u>\$ 1,694,943</u>	<u>\$ 2,396,245</u>	<u>\$ 701,302</u>	<u>41%</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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
<u>Agency Contributions</u>					
State Health Department	\$ 51,846	\$ 65,521	\$ 67,962	\$ 2,441	4%
Community Services Board	\$ 55,512	\$ 55,512	\$ 62,638	\$ 7,126	13%
Regional Transit System	\$ 1,467	\$ 18,000	\$ 18,000	\$ -	0%
D. S. L. C. C.	\$ 22,472	\$ 22,472	\$ 25,000	\$ 2,528	11%
Social Service Administration	\$ 39,618	\$ 101,697	\$ 114,408	\$ 12,711	12%
VPAS	\$ 44,411	\$ 30,000	\$ 30,000	\$ -	0%
Total Agency Contributions	\$ 215,326	\$ 293,202	\$ 318,008	\$ 24,806	8%
<u>Miscellaneous</u>					
Tax Relief- Ederly/Disabled	\$ 103,387	\$ 25,000	\$ 25,000	\$ -	0%
VPA-Client services	\$ 34,748	\$ 32,600	\$ 50,000	\$ 17,400	53%
Total Miscellaneous	\$ 138,134	\$ 57,600	\$ 75,000	\$ 17,400	30%
Grand Total	\$ 353,461	\$ 350,802	\$ 393,008	\$ 42,206	12%

Leisure Services Contributions (01-7200)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Regional Library Services	\$ 158,569	\$ 167,776	\$ 176,890	\$ 9,114	5%
To IDA for Horse Center Foundation	\$ 138,091	\$ 174,218	\$ 183,750	\$ 9,532	5%
Talking Books	\$ -	\$ -	\$ -	-	0%
YMCA	\$ -	\$ -	\$ -	-	0%
Fine Arts in Rockbridge	\$ -	\$ -	\$ 5,000	\$ 5,000	100%
Theater at Lime Kiln	\$ -	\$ -	\$ 4,000	\$ 4,000	100%
Indoor Swimming Pool	\$ 13,500	\$ 15,000	\$ 20,000	\$ 5,000	33%
RARO	\$ 57,110	\$ 85,627	\$ 96,295	\$ 10,668	12%
	<u>\$ 367,270</u>	<u>\$ 442,621</u>	<u>\$ 485,935</u>	<u>\$ 43,314</u>	<u>10%</u>

City of Lexington

Community Development Contributions (01-8200)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
<u>Agency Contributions</u>					
Regional Tourism	\$ 240,032	\$ 255,710	\$ 276,217	\$ 20,507	8%
Main Street Lexington	\$ 114,233	\$ 76,400	\$ 84,400	\$ 8,000	10%
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	\$ 11,966	\$ 12,205	\$ 10,912	\$ (1,293)	-11%
Total Agency Contributions	\$ 380,176	\$ 358,260	\$ 385,474	\$ 27,214	8%
<u>Miscellaneous</u>					
Farmer's Market	\$ 11,709	\$ 13,000	\$ 22,887	\$ 9,887	76%
Rehab Building Tax Abatement	\$ -	\$ 10,000	\$ 10,000	\$ -	0%
Total Miscellaneous	\$ 11,709	\$ 23,000	\$ 32,887	\$ 9,887	43%
Grand Total	\$ 391,886	\$ 381,260	\$ 418,361	\$ 37,101	10%

SCHOOL FUND

**Significant School Fund Expense Changes
FY23 Budget**

	<u>Wages</u>	<u>Benefits</u>	<u>Non-salary</u>
Wage Increases	\$ 344,031	\$ 265,424	
High School Tuition			\$ 66,400
Food Supplies			\$ 48,000
Purchased Services			\$ 31,922
Textbooks			\$ 17,430
Materials and Supplies			\$ 8,810
Telephone			\$ 7,000
Travel			\$ 5,653
Miscellaneous			\$ 2,000
Other			\$ (57,421)
 Total	 \$ 344,031	 \$ 265,424	 \$ 129,794

Classroom Instruction-Elementary/Middle (02-6110)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Personnel Services	\$ 1,925,103	\$ 2,049,763	\$ 2,082,342	\$ 32,579	2%
Fringe Benefits	\$ 707,706	\$ 737,656	\$ 830,806	\$ 93,150	13%
Contractual Services	\$ 16,368	\$ 29,000	\$ 29,000	-	0%
Other Charges	\$ 71,969	\$ 132,632	\$ 150,562	\$ 17,930	14%
	<u>\$ 2,721,145</u>	<u>\$ 2,949,051</u>	<u>\$ 3,092,710</u>	<u>\$ 143,659</u>	<u>5%</u>

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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$Change	% Change
Personnel Services	\$ -			\$ -	0%
Fringe Benefits	\$ -			\$ -	0%
Contractual Services	\$ 1,622,904	\$ 1,660,000	\$ 1,726,400	\$ 66,400	4%
Other Charges	\$ 17,388	\$ -	\$ -	\$ -	0%
	<u>\$ 1,640,292</u>	<u>\$ 1,660,000</u>	<u>\$ 1,726,400</u>	<u>\$ 66,400</u>	<u>4%</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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$Change	% Change
Personnel Services	\$ 364,939	\$ 389,329	\$ 455,038	\$ 65,709	17%
Fringe Benefits	\$ 140,233	\$ 141,128	\$ 174,903	\$ 33,775	24%
Contractual Services	\$ 33,153	\$ 57,000	\$ 50,000	\$ (7,000)	-12%
Other Charges	\$ 814	\$ 1,300	\$ 1,300	\$ -	0%
	<u>\$ 539,139</u>	<u>\$ 588,757</u>	<u>\$ 681,241</u>	<u>\$ 92,484</u>	<u>16%</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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$Change	% Change
Personnel Services	\$ 124,102	\$ 135,211	\$ 141,420	\$ 6,209	5%
Fringe Benefits	\$ 47,316	\$ 50,288	\$ 60,593	\$ 10,305	20%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 281	\$ 600	\$ 600	\$ -	0%
	<u>\$ 171,699</u>	<u>\$ 186,099</u>	<u>\$ 202,613</u>	<u>\$ 16,514</u>	<u>9%</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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$Change	% Change
Personnel Services	\$ -	\$ 400	\$ 400	\$ -	0%
Fringe Benefits	\$ -	\$ 30	\$ 30	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
	\$ -	\$ 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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$Change	% Change
Personnel Services	\$ 22,555	\$ 27,260	\$ 24,423	\$ (2,837)	-10%
Fringe Benefits	\$ 9,565	\$ 9,351	\$ 9,842	\$ 491	5%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 32,120</u>	<u>\$ 36,611</u>	<u>\$ 34,265</u>	<u>\$ (2,346)</u>	<u>-6%</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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$Change	% Change
Personnel Services	\$ 105,119	\$ 108,727	\$ 113,927	\$ 5,200	5%
Fringe Benefits	\$ 27,815	\$ 28,839	\$ 30,193	\$ 1,354	5%
Contractual Services	\$ 1,525	\$ 1,525	\$ 2,150	\$ 625	41%
Other Charges	\$ 3,596	\$ 4,000	\$ 3,800	\$ (200)	-5%
	<u>\$ 138,055</u>	<u>\$ 143,091</u>	<u>\$ 150,070</u>	<u>\$ 6,979</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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$Change	% Change
Personnel Services	\$ 212,105	\$ 214,343	\$ 231,819	\$ 17,476	8%
Fringe Benefits	\$ 82,559	\$ 79,339	\$ 98,273	\$ 18,934	24%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 63	\$ 600	\$ 600	\$ -	0%
	\$ 294,727	\$ 294,282	\$ 330,692	\$ 36,410	12%

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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Personnel Services	\$ 224,223	\$ 232,462	\$ 307,725	\$ 75,263	32%
Fringe Benefits	\$ 99,651	\$ 99,916	\$ 145,399	\$ 45,483	46%
Contractual Services	\$ 41,876	\$ 47,000	\$ 47,000	-	0%
Other Charges	\$ 5,662	\$ 7,500	\$ 8,500	\$ 1,000	13%
Interfund Charges	\$ 75,000	\$ 76,500	-	\$ (76,500)	-100%
	<u>\$ 446,412</u>	<u>\$ 463,378</u>	<u>\$ 508,624</u>	<u>\$ 45,246</u>	<u>10%</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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$Change	% Change
Personnel Services	\$ 51,688	\$ 62,943	\$ 66,045	\$ 3,102	5%
Fringe Benefits	\$ 27,825	\$ 30,912	\$ 37,104	\$ 6,192	20%
Contractual Services	\$ 82	\$ 500	\$ 800	\$ 300	60%
Other Charges	\$ 3,023	\$ 2,500	\$ 2,500	-	0%
	<u>\$ 82,619</u>	<u>\$ 96,855</u>	<u>\$ 106,449</u>	<u>\$ 9,594</u>	<u>10%</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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$Change	% Change
Personnel Services	\$ 148,382	\$ 154,985	\$ 163,028	\$ 8,043	5%
Fringe Benefits	\$ 68,349	\$ 67,770	\$ 70,943	\$ 3,173	5%
Contractual Services	\$ 178,182	\$ 164,500	\$ 170,000	\$ 5,500	3%
Other Charges	\$ 228,836	\$ 258,000	\$ 265,000	\$ 7,000	3%
Capital Outlays	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 623,749</u>	<u>\$ 645,255</u>	<u>\$ 668,971</u>	<u>\$ 23,716</u>	<u>4%</u>

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.

ESSER II (02-6485)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$Change	% Change
Personnel Services	\$ -	\$ -	\$ 14,000	\$ 14,000	100%
Fringe Benefits	\$ -	\$ -	\$ 3,755	\$ 3,755	100%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 532	\$ -	\$ -	\$ -	0%
Capital Outlays	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 532</u>	<u>\$ -</u>	<u>\$ 17,755</u>	<u>\$ 17,755</u>	<u>100%</u>

Definition:

ESSER (Elementary and Secondary School Emergency Relief) II funds, received as part of the Coronavirus Aid Relief & Economic Security Act (CARES), may be spent on the return to in-person learning, high-quality instruction, mitigating learning loss (including extra remediation offered through summer), and addressing educational disparities.

ESSER III (02-6490)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$Change	% Change
Personnel Services	\$ -	\$ -	\$ 82,870	\$ 82,870	100%
Fringe Benefits	\$ -	\$ -	\$ 16,720	\$ 16,720	100%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ 6,000	\$ 6,000	100%
Capital Outlays	\$ -	\$ -	\$ -	\$ -	0%
	\$ -	\$ -	\$ 105,590	\$ 105,590	100%

Definition:

ESSER (Elementary and Secondary School Emergency Relief) III funds, received as part of the Coronavirus Aid Relief & Economic Security Act (CARES), may be spent on many the same uses as ESSER II; however, a percentage of these funds must be spent on addressing unfinished learning, such as after school programming.

School Food Service (02-6510)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$Change	% Change
Personnel Services	\$ 84,254	\$ 98,694	\$ 113,608	\$ 14,914	15%
Fringe Benefits	\$ 33,683	\$ 34,629	\$ 40,867	\$ 6,238	18%
Contractual Services	\$ 5,002	\$ 7,000	\$ 20,000	\$ 13,000	186%
Other Charges	\$ 68,271	\$ 74,300	\$ 122,300	\$ 48,000	65%
	\$ 191,210	\$ 214,623	\$ 296,775	\$ 82,152	38%

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)

	2021 Actual	2022 Adopted	City Manager			
	Amount	Budget	Requested FY	23	\$Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Debt Service	\$ 2,174	\$ 1,661	\$ 1,128	\$ 1,128	\$ (533)	-32%
	<u>\$ 2,174</u>	<u>\$ 1,661</u>	<u>\$ 1,128</u>	<u>\$ 1,128</u>	<u>\$ (533)</u>	<u>-32%</u>

Definition:

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

School Nondepartmental (02-6730)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Leases	\$ 13,513	\$ 14,027	\$ 14,560	\$ 533	4%
Transfer to Capital Projects Fund	\$ 52,000	\$ -	\$ 1,193,400	\$ 1,193,400	100%
	<u>\$ 65,513</u>	<u>\$ 14,027</u>	<u>\$ 1,207,960</u>	<u>\$ 1,193,933</u>	<u>8512%</u>

Definition:

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

City of Lexington

Title I (02-6800)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$Change	% Change
Personnel Services	\$ 62,581	\$ 55,000	\$ 67,434	\$ 12,434	23%
Fringe Benefits	\$ 4,344	\$ 4,208	\$ -	\$ (4,208)	-100%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 664	\$ 792	\$ 459	\$ (333)	-42%
	\$ 67,588	\$ 60,000	\$ 67,893	\$ 7,893	13%

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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$Change	% Change
Personnel Services	\$ 88,739	\$ 89,347	\$ 93,914	\$ 4,567	5%
Fringe Benefits	\$ 34,801	\$ 34,978	\$ 41,090	\$ 6,112	17%
Contractual Services	\$ -	\$ -	\$ 2,572	\$ 2,572	100%
Other Charges	\$ 5,531	\$ 4,675	\$ 3,996	\$ (679)	-15%
	\$ 129,071	\$ 129,000	\$ 141,572	\$ 12,572	10%

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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$Change	% Change
Personnel Services	\$ 8,647	\$ 8,000	\$ -	\$ (8,000)	-100%
Fringe Benefits	\$ 662	\$ 612	\$ -	\$ (612)	-100%
Contractual Services	\$ 1,500	\$ 2,000	\$ 9,600	\$ 7,600	380%
Other Charges	\$ -	\$ 1,388	\$ 7,853	\$ 6,465	466%
	\$ 10,809	\$ 12,000	\$ 17,453	\$ 5,453	45%

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.

City of Lexington

Title III LEP (02-6804)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$Change	% Change
Personnel Services	\$ -	\$ 300	\$ -	\$ (300)	-100%
Fringe Benefits	\$ -	\$ 25	\$ -	\$ (25)	-100%
Contractual Services	\$ 40	\$ -	\$ 40	\$ 40	100%
Other Charges	\$ 2,395	\$ 2,675	\$ 2,199	\$ (476)	-18%
	\$ 2,435	\$ 3,000	\$ 2,239	\$ (761)	-25%

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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$Change	% Change
Personnel Services	\$ 211,705	\$ 218,536	\$ 231,338	\$ 12,802	6%
Fringe Benefits	\$ 76,846	\$ 77,127	\$ 101,714	\$ 24,587	32%
Contractual Services	\$ 16,033	\$ 10,000	\$ 10,000	\$ -	0%
Other Charges	\$ 91,909	\$ 141,100	\$ 141,100	\$ -	0%
Interfund Charges	\$ (136,100)	\$ (138,822)	\$ (145,763)	\$ (6,941)	5%
	<u>\$ 260,394</u>	<u>\$ 307,941</u>	<u>\$ 338,389</u>	<u>\$ 30,448</u>	<u>10%</u>

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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ 2,500	\$ -	\$ (2,500)	-100%
Other Charges	\$ 9,000	\$ 7,500	\$ 10,000	\$ 2,500	33%
	<u>\$ 9,000</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 23 Budget**

	<u>Wages</u>		<u>Benefits</u>		<u>Non-salary</u>
Wages increases	\$ 72,718	\$	-		
Benefit increases		\$	24,143		
Wholesale water				\$	232,251
Wholesale sewer				\$	399,350
Capital projects				\$	(6,950,693)
Interest on bonds				\$	25,597
Depreciation				\$	-
Services from General Fund				\$	10,863
Other operating expenses				\$	19,118
Provision for bad debts				\$	(20,000)
Total	\$ 72,718	\$	24,143	\$	(6,283,514)

Administration (05-1110)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Personnel Services	\$ 161,357	\$ 140,983	\$ 150,133	\$ 9,150	6%
Fringe Benefits	\$ 85,672	\$ 66,749	\$ 69,800	\$ 3,051	5%
Contractual Services	\$ 55,831	\$ 70,360	\$ 71,000	\$ 640	1%
Internal Services	\$ 1	\$ -	\$ -	\$ -	0%
Other Charges	\$ 42,085	\$ 44,257	\$ 45,375	\$ 1,118	3%
Miscellaneous	\$ 533	\$ 3,650	\$ 4,250	\$ 600	16%
Interfund Transfers	\$ 65,000	\$ 66,950	\$ 65,000	\$ (1,950)	-3%
	<u>\$ 410,479</u>	<u>\$ 392,949</u>	<u>\$ 405,558</u>	<u>\$ 12,609</u>	<u>3%</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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 1,409.11	\$ 2,000.00	\$ 2,000.00	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ 1,409	\$ 2,000	\$ 2,000	\$ -	0%

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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Personnel Services	\$ 76,508	\$ 109,231	\$ 143,654	\$ 34,423	32%
Fringe Benefits	\$ 44,344	\$ 49,359	\$ 61,097	\$ 11,738	24%
Contractual Services	\$ 998,546	\$ 1,071,899	\$ 1,304,150	\$ 232,251	22%
Internal Services	\$ -	\$ -	\$ -	-	0%
Other Charges	\$ 135,551	\$ 127,700	\$ 127,700	-	0%
Miscellaneous	\$ 8,346	\$ 9,200	\$ 9,200	-	0%
Interfund Charges	\$ -	\$ -	\$ -	-	0%
	\$ 1,263,295	\$ 1,367,389	\$ 1,645,801	\$ 278,412	20%

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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ 4,000	\$ 500	\$ (3,500)	-88%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 79	\$ 200	\$ 200	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 79</u>	<u>\$ 4,200</u>	<u>\$ 700</u>	<u>\$ (3,500)</u>	<u>-83%</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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Personnel Services	\$ 54,145	\$ 58,818	\$ 76,678	\$ 17,860	30%
Fringe Benefits	\$ 31,123	\$ 26,737	\$ 34,777	\$ 8,040	30%
Contractual Services	\$ 2,410,205	\$ 2,448,755	\$ 2,832,105	\$ 383,350	16%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 60,178	\$ 35,100	\$ 53,100	\$ 18,000	51%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 2,555,651</u>	<u>\$ 2,569,410</u>	<u>\$ 2,996,660</u>	<u>\$ 427,250</u>	<u>17%</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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Personnel Services	\$ 1,460	\$ 920	\$ -	\$ (920)	-100%
Fringe Benefits	\$ 1,003	\$ 458	\$ -	\$ (458)	-100%
Contractual Services	\$ 1,138	\$ 10,000	\$ 10,000	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 6,635	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 10,235</u>	<u>\$ 11,378</u>	<u>\$ 10,000</u>	<u>\$ (1,378)</u>	<u>-12%</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.

City of Lexington

Public Works Labor Pool (05-4050)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Personnel Services	\$ 49,371	\$ 53,004	\$ 61,397	\$ 8,393	16%
Fringe Benefits	\$ 25,398	\$ 26,425	\$ 28,197	\$ 1,772	7%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 74,769</u>	<u>\$ 79,429</u>	<u>\$ 89,594</u>	<u>\$ 10,165</u>	<u>13%</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)

	2021 Actual Amount	2022 Adopted Budget	City Manager Requested FY 23	\$ Change	% Change
Provision for Bad Debts	\$ -	\$ 20,000	\$ -	\$ (20,000)	-100%
Fringe Benefits	\$ -	\$ -	\$ -	-	0%
Contractual Services	\$ -	\$ -	\$ -	-	0%
Interfund Charges	\$ 252,760	\$ 261,808	\$ 274,621	\$ 12,813	5%
Depreciation	\$ (135,426)	\$ 549,000	\$ 549,000	-	0%
Interfund Transfer	\$ 120,000	\$ 120,000	\$ -	\$ (120,000)	-100%
Interest & Financing Costs	\$ 325,416	\$ 343,047	\$ 368,644	\$ 25,597	7%
	<u>\$ 562,749</u>	<u>\$ 1,293,855</u>	<u>\$ 1,192,265</u>	<u>\$ (101,590)</u>	<u>-8%</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
FY2023 – FY2027



300 East Washington Street • Lexington, Virginia 24450

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

Pg #	CIP#	Project Title	FY 23	FY 24	FY 25	FY 26	FY 27	Not Yet Programmed	Total
		Technology							
23-1	GF-15	CAMA Software for Commissioner of the Revenue	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,000
		Category Total	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,000
		Police Department							
24-1	GF-154	Mobile Radar Display Unit	\$ -	\$ 10,270	\$ -	\$ -	\$ -	\$ -	\$ 10,270
25-1	GF-155	Body-Worn Cameras	\$ -	\$ -	\$ 210,900	\$ -	\$ -	\$ -	\$ 210,900
		Category Total	\$ -	\$ 10,270	\$ 210,900	\$ -	\$ -	\$ -	\$ 221,170
		Fire Department							
25-2	GF-152	Rescue Struts	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ 35,000
24-2	GF-153	Hydraulic Rescue Tools	\$ -	\$ 26,000	\$ -	\$ -	\$ -	\$ -	\$ 26,000
		Category Total	\$ -	\$ 26,000	\$ 35,000	\$ -	\$ -	\$ -	\$ 61,000
		Bridges							
N-1	GF-25	Route 11 Bridge Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,296,500	\$ 6,296,500
24-3	GF-27	Diamond St. Bridge Repairs	\$ -	\$ 165,900	\$ -	\$ -	\$ -	\$ -	\$ 165,900
25-3	GF-31	Moses Mill Rd. (Mill Race) Bridge Repairs	\$ -	\$ -	\$ 92,000	\$ 693,400	\$ -	\$ -	\$ 785,400
27-1	GF-33	Rebel Ridge Rd. Bridge Repairs	\$ -	\$ -	\$ -	\$ -	\$ 282,100	\$ -	\$ 282,100
N-2	GF-37	Route 60 (Woods Creek) Bridge Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,637,200	\$ 8,637,200
23-2	GF-153	Route 60 (Woods Creek) Bridge Repair	\$ 1,924,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,924,800
26-1	GF-41	Thornhill Rd. (Sarah's Run) Bridge Repairs	\$ -	\$ -	\$ -	\$ 265,463	\$ -	\$ -	\$ 265,463
25-4	GF-43	Thornhill Rd. (Unnamed Tributary) Bridge Repairs	\$ -	\$ -	\$ 235,100	\$ -	\$ -	\$ -	\$ 235,100
25-5	GF-45	Welch Park Rd. Bridge Replacement	\$ -	\$ -	\$ 1,117,400	\$ -	\$ -	\$ -	\$ 1,117,400
		Less: VDOT Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Category Total	\$ 1,924,800	\$ 165,900	\$ 1,444,500	\$ 958,863	\$ 282,100	\$ 14,933,700	\$ 19,709,863
		Streets, Parking, and Sidewalks							
23-3	GF-49	Downtown Enhancement Plan	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 90,000
23-4	GF-51	Sidewalk Repairs- City-wide	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 210,000
23-5	GF-53	Street Resurfacing- City-wide	\$ 300,000	\$ 50,000	\$ 300,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 1,100,000
N-3	GF-57	McCrum's Parking Lot	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 284,810	\$ 284,810
N-4	GF-61	Swimming Pool Parking Lot Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 220,320	\$ 220,320
N-5	GF-69	Wayfinding Signage Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 425,442	\$ 425,442
24-4	GF-127	North Main St. Entry Complete Street Entry Corridor	\$ -	\$ 2,845,557	\$ -	\$ -	\$ -	\$ -	\$ 2,845,557
25-6	GF-147	Lime Kiln & McLaughlin Intersection Improvements	\$ -	\$ -	\$ 63,000	\$ -	\$ -	\$ -	\$ 63,000
N-6	GF-157	E. Nelson Street and Walker Street Traffic Signal Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,000	\$ 175,000
25-7	GF-158	N. Main Street at By-Pass US Route 11 Guardrail Improvements	\$ -	\$ -	\$ 65,000	\$ -	\$ -	\$ 65,000	\$ 130,000
26-2	GF-159	Courthouse Square Hardscape Improvements	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ 60,000
24-5	GF-160	E. Nelson Street and Randolph Street Sidewalk Improvements	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
		Sub-total	\$ 350,000	\$ 2,995,557	\$ 478,000	\$ 260,000	\$ 200,000	\$ 1,370,572	\$ 5,654,129
		Less: VDOT Funding	\$ -	\$ (2,845,557)	\$ -	\$ -	\$ -	\$ -	\$ (2,845,557)
		Category Total	\$ 350,000	\$ 150,000	\$ 478,000	\$ 260,000	\$ 200,000	\$ 1,370,572	\$ 2,808,572
		Municipal Facilities							
23-6	GF-71	School Maintenance	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ 50,000
23-7	GF-77	City Hall Renovations & Improvements	\$ 105,000	\$ 356,948	\$ 3,569,475	\$ -	\$ -	\$ -	\$ 4,031,423

Pg #	CIP#	Project Title	FY 23	FY 24	FY 25	FY 26	FY 27	Not Yet Programmed	Total
N-7	GF-81	Public Works Complex	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,663,900	\$ 7,663,900
24-6	GF-132	City Pool Improvements	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ 60,000
24-7	GF-161	Public Works Fuel Dispensing System Upgrades	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
24-8	GF-162	Public Works Rear Yard Paving	\$ -	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ 225,000
		Category Total	\$ 115,000	\$ 666,948	\$ 3,594,475	\$ 25,000	\$ 25,000	\$ 7,663,900	\$ 12,090,323
		<u>Parks & Cemeteries</u>							
N-8	GF-85	Oak Grove Cemetery Office Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 101,660	\$ 101,660
24-9	GF-87	Parks & Playgrounds Upgrades	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ -	\$ 30,000
24-10	GF-163	City Park Restroom Door and Partition Upgrades	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000
25-8	GF-164	Richardson Park Pavilion Roof Replacement (s)	\$ -	\$ -	\$ 39,000	\$ -	\$ -	\$ -	\$ 39,000
25-9	GF-165	Hopkins Green Pergola Replacement	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
23-8	GF-166	Kids Playce Playground Improvements	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
26-3	GF-167	Brewbaker Baseball Field(s) Backstop Replacement	\$ -	\$ -	\$ -	\$ 94,000	\$ -	\$ -	\$ 94,000
		Sub-total	\$ 30,000	\$ 80,000	\$ 64,000	\$ 109,000	\$ -	\$ 101,660	\$ 384,660
		Less: From Cemetery Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (101,660)	\$ (101,660)
		Category Total	\$ 30,000	\$ 80,000	\$ 64,000	\$ 109,000	\$ -	\$ -	\$ 283,000
		<u>Stormwater Projects & Dam Maintenance</u>							
23-9	GF-122	Stormwater Improvements	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ 125,000
23-10	GF-99	Alum Springs Rd. Drainage Improvements	\$ 301,822	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 301,822
N-9	GF-155	Enfield Road Drainage Improvements – Phase 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 556,500	\$ 556,500
26-4	GF-156	Randolph/ Henry St. Stormwater Project	\$ -	\$ -	\$ -	\$ 141,750	\$ 1,470,000	\$ -	\$ 1,611,750
24-11	GF-157	Lime Kiln and McLaughlin Pedestrian/ Drainage Improvements	\$ -	\$ 94,710	\$ -	\$ -	\$ -	\$ -	\$ 94,710
24-12	GF-168	Diamond Street Drainage Improvements	\$ -	\$ 533,000	\$ -	\$ -	\$ -	\$ -	\$ 533,000
N-10	GF-169	Town Branch Culvert Replacement at Washington Street	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,030,000	\$ 1,030,000
N-11	GF-170	White Street Drainage Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 738,000	\$ 738,000
		Category Total	\$ 326,822	\$ 652,710	\$ 25,000	\$ 166,750	\$ 1,495,000	\$ 2,324,500	\$ 4,990,782
		<u>High School Projects</u>							
25-10	GF-135	Aux. Gym- RCHS	\$ -	\$ -	\$ 855,270	\$ -	\$ -	\$ -	\$ 855,270
27-2	GF-136	RCHS Concessions & Restrooms Facility	\$ -	\$ -	\$ -	\$ -	\$ 94,112	\$ -	\$ 94,112
27-3	GF-137	Football, Baseball, Tennis Lighting	\$ -	\$ -	\$ -	\$ -	\$ 68,800	\$ -	\$ 68,800
27-4	GF-138	Tennis Court Expansion	\$ -	\$ -	\$ -	\$ -	\$ 43,600	\$ -	\$ 43,600
27-5	GF-139	Paving Junior Parking Lot- RCHS	\$ -	\$ -	\$ -	\$ -	\$ 26,800	\$ -	\$ 26,800
N-12	GF-140	Rerouting Bus Pickup Lane/New Road/Sidewalk- RCHS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,548	\$ 22,548
27-6	GF-141	Fieldhouse w/ Locker Room	\$ -	\$ -	\$ -	\$ -	\$ 595,364	\$ -	\$ 595,364
23-11	GF-142	Additional Stadium Seating	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
23-12	GF-150	Floyd S. Kay Renovation	\$ 1,173,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,173,400
27-7	GF-143	Field Turf at Stadium	\$ -	\$ -	\$ -	\$ -	\$ 179,600	\$ -	\$ 179,600
N-13	GF-144	Sprinkling System for Stadium Field	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,040	\$ 5,040
N-14	GF-145	Sprinkler System Under Canopy Replaced	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,520	\$ 2,520
N-15	GF-146	Remodel Weight Room	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,200	\$ 4,200
23-13	GF-148	Unspecified Projects at High School	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ 50,000
		Sub-total	\$ 1,203,400	\$ 10,000	\$ 865,270	\$ 10,000	\$ 1,018,276	\$ 34,308	\$ 3,141,254
		From School Fund	\$ (1,193,400)	\$ -	\$ (855,270)	\$ -	\$ (1,008,276)	\$ -	\$ (3,056,946)

Pg #	CIP#	Project Title	FY 23	FY 24	FY 25	FY 26	FY 27	Not Yet Programmed	Total
		Category Total	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 34,308	\$ 84,308
		<u>Funding Sources</u>							
		VDOT	\$ -	\$ 2,845,557	\$ -	\$ -	\$ -	\$ -	\$ 2,845,557
		Cemetery Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 101,660	\$ 101,660
		School Fund	\$ 1,193,400	\$ -	\$ 855,270	\$ -	\$ 1,008,276	\$ -	\$ 3,056,946
		General Fund	\$ 800,000	\$ 1,000,000	\$ 1,200,000	\$ 1,300,000	\$ 1,400,000	\$ 26,326,980	\$ 32,026,980
		Fund Balance or Financing	\$ 2,096,622	\$ 761,828	\$ 4,661,875	\$ 229,613	\$ 612,100	\$ -	\$ 8,362,038
		Total	\$ 4,090,022	\$ 4,607,385	\$ 6,717,145	\$ 1,529,613	\$ 3,020,376	\$ 26,428,640	\$ 46,393,181
		Denotes new project							
		Denotes updated cost estimate							

**City of Lexington
FY 2023-FY 2027 Capital Improvement Plan - Utility Fund**

rev 03/15/21	Page #	CIP #	Project Title	FY23	FY24	FY25	FY26	FY27	Not Yet Programmed	Total
			Water Projects							
N-1	UF-15		Stonewall & Marshall						\$937,509	\$937,509
N-2	UF-23		Carruthers & Dorman						\$205,158	\$205,158
N-3	UF-25		E. Preston & Varner						\$653,958	\$653,958
N-4	UF-27		S. Main & Wallace						\$1,720,366	\$1,720,366
N-5	UF-29		New Water Main- Jordan St. to Enfield Pump Station						\$1,453,595	\$1,453,595
N-6	UF-31		Bell Rd.						\$641,709	\$641,709
N-7	UF-33		Confederate Circle						\$266,729	\$266,729
N-8	UF-35		Center St. & Summit St.						\$484,177	\$484,177
N-9	UF-37		Maple Lane						\$425,915	\$425,915
N-10	UF-39		Willow Lane & Lampe Circle						\$295,919	\$295,919
N-11	UF-41		Stono Lane & N. Main St.						\$335,627	\$335,627
N-12	UF-43		Hook Lane & Graham Lane						\$200,667	\$200,667
N-13	UF-45		Overhill Dr.						\$578,011	\$578,011
N-14	UF-47		Providence Hill Neighborhood						\$1,041,034	\$1,041,034
N-15	UF-49		Johnston & Oakview Neighborhoods						\$1,082,633	\$1,082,633
N-16	UF-51		Paxton & Boyer Neighborhoods						\$1,251,864	\$1,251,864
N-17	UF-55		Estill St.						\$203,976	\$203,976
N-18	UF-57		Diamond, Maury, Smith, Lewis						\$965,400	\$965,400
N-19	UF-59		N. Lewis St.						\$263,892	\$263,892
N-20	UF-61		McCorkle Dr. & Shop Rd.						\$1,239,810	\$1,239,810
N-21	UF-65		Borden Rd.						\$244,748	\$244,748
N-22	UF-67		Ross Rd.						\$725,852	\$725,852
N-23	UF-69		Thornhill Rd.						\$1,123,168	\$1,123,168
24-1	UF-171		Jackson Area Water/Sewer System Improvements-Phase 1		\$5,000,000	\$3,800,000			\$0	\$8,800,000
N-57	UF-172		Jackson Area Water/Sewer System Improvements-Phase 2						\$8,487,459	\$8,487,459
N-58	UF-173		Diamondhill Area Water/Sewer System Improvements-Phase 2						\$6,749,607	\$6,749,607
24-2	UF-174		W&L Master Meter MOU Implementation		\$500,000				\$0	\$500,000
23-1	UF-175		City Water Meter Inventory Replacement	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000		\$500,000
			Category Total	\$100,000	\$5,600,000	\$3,900,000	\$100,000	\$100,000	\$31,578,780	\$41,378,780
			Wastewater Projects							
N-24	UF-81		Spotswood Dr. Area						\$460,566	\$460,566
N-25	UF-83		Taylor St. Area						\$655,799	\$655,799
N-26	UF-87		N. Jefferson Area						\$176,743	\$176,743
N-27	UF-89		S. Jefferson Area						\$210,704	\$210,704
N-28	UF-91		S. Jefferson St. Wastewater Collection Line						\$305,892	\$305,892
N-29	UF-93		S. Main St.						\$228,354	\$228,354
N-30	UF-95		Lee Highway						\$581,401	\$581,401
N-31	UF-97		Graham & Hook Lane Area						\$567,184	\$567,184
N-32	UF-99		Cambell Lane Area						\$334,984	\$334,984
N-33	UF-101		Willis Rd. to N. Lewis St.						\$437,050	\$437,050
N-34	UF-103		Morningside Dr. & Donald St.						\$500,041	\$500,041
N-35	UF-105		E. Nelson St.						\$541,634	\$541,634
N-36	UF-109		McCorkle Interceptor						\$281,437	\$281,437

City of Lexington
FY 2023-FY 2027 Capital Improvement Plan - Utility Fund

rev 03/15/21									
Page #	CIP #	Project Title	FY23	FY24	FY25	FY26	FY27	Not Yet Programmed	Total
N-37	UF-111	McCorkle Dr. Area						\$280,415	\$280,415
N-38	UF-113	Allen Ave. & Mary Lane						\$367,946	\$367,946
N-39	UF-117	Overhill Dr.						\$323,992	\$323,992
N-40	UF-125	Taylor St. to E. Preston						\$558,225	\$558,225
N-41	UF-127	Houston St.						\$395,676	\$395,676
N-42	UF-129	Senseny Lane & Carruthers St.						\$537,959	\$537,959
N-43	UF-135	S. Randolph St.						\$133,239	\$133,239
N-44	UF-139	Diamond St.						\$207,734	\$207,734
N-45	UF-145	Arpia St.						\$243,094	\$243,094
N-46	UF-147	Waddell St.						\$265,273	\$265,273
N-47	UF-149	Morrison Dr., Link Rd., Welch Park Place						\$628,046	\$628,046
N-48	UF-151	Shenandoah Rd.						\$407,203	\$407,203
N-49	UF-153	McMath Circle						\$149,890	\$149,890
N-50	UF-155	Colston St.						\$389,808	\$389,808
N-51	UF-157	Hamric St. Area						\$367,338	\$367,338
N-52	UF-159	Thornhill Rd.						\$560,088	\$560,088
N-53	UF-161	Providence Place & McCormick St.						\$634,911	\$634,911
N-54	UF-163	Ruffner Place						\$270,068	\$270,068
N-55	UF-165	Master Meter Installation						\$256,070	\$256,070
N-56	UF-167	Marshall St.						\$142,996	\$142,996
23-2	UF-169	Infiltration & Inflow Reduction Projects	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000		\$250,000
		Category Total	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$12,401,761	\$12,651,761
		Total Utility Fund	\$150,000	\$5,650,000	\$3,950,000	\$150,000	\$150,000	\$43,980,541	\$54,030,541

SUPPLEMENTAL INFORMATION

**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.

Personnel Summary FY23: General Government & Administration

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY21	FY22	FY23	FY21	FY22	FY23
City Manager (1-1201)							
	City Manager	Full-time	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
	Assistant to the City Manager	Full-time	0.00	0.00	0.00	0.00	0.00
Total City Manger			2.00	2.00	2.00	2.00	2.00
Human Resources (1-1205)							
	Human Resources Director	Full-time	1.00	1.00	1.00	1.00	1.00
Total Human Resources			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
	Chief Deputy Commissioner	Full-time	1.00	1.00	1.00	1.00	1.00
	Deputy Commissioner	Full-time	1.00	1.00	1.00	1.00	1.00
Total Commissioner of Revenue			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
	Deputy Treasurer	Full-time	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
	Account Clerk II	Full-time	1.00	1.00	0.00	0.72	1.00
Total Treasurer			4.00	4.00	4.00	3.72	4.00
Finance (1-1214)							
	Director of Finance	Full-time	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
	Accounting Technician	Full-time	1.00	1.00	1.00	1.00	1.00
Total Finance			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
Total Information Technology Office			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
	Assistant Registrar II	Part-time	2.00	2.00	1.00	0.09	0.15
Total Electoral Board/Registrar			3.00	3.00	2.00	1.09	1.15
Total General Government & Administration			16.00	16.00	15.00	13.81	14.15

Personnel Summary FY23: Judicial Administration

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY21	FY22	FY23	FY21	FY22	FY23
VJCCCA Services (1-2901)							
	Probation Officer	Part-time	1.00	1.00	1.00	0.90	0.88
Total VJCCCA Services			1.00	1.00	1.00	0.90	0.88
Total Judicial Administration			1.00	1.00	1.00	0.90	0.88

Personnel Summary FY23: Public Safety

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY21	FY22	FY23	FY21	FY22	FY23
Police Department (1-3101)							
	Chief	Full-time	1.00	0.00	1.00	1.00	0.00
	Captain	Full-time	1.00	1.00	1.00	1.00	1.00
	Lieutenant	Full-time	1.00	1.00	1.00	1.00	1.00
	First Sergeant	Full-time	1.00	1.00	1.00	1.00	1.00
	Sergeant	Full-time	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
	Corporal	Full-time	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
	Executive Secretary	Full-time	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
	Parking Enforcement Officer	Full-time	0.00	0.00	1.00	0.00	0.00
	Crossing Guard	Part-time	3.00	0.00	0.00	0.51	0.00
Total Police Department			24.00	20.00	22.00	21.51	20.00
Fire Department (1-3202)							
	Fire-Rescue Chief	Full-time	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
	Fire-Rescue Technician	Full-time	1.00	1.00	1.00	1.00	1.00
	Firefighter Medic	Full-time	7.00	7.00	7.00	7.00	7.00
	Firefighter Medic	Part-time	8.00	8.00	8.00	0.64	0.64
	Firefighter EMT	Full-time	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	47.20	39.15	37.84	39.84

Personnel Summary FY23: Public Works

DEPARTMENT/ACCOUNT		Status	Authorized Positions			Authorized Staff Years		
			FY21	FY22	FY23	FY21	FY22	FY23
PW Labor Pool (1-4050 & 5-4050)								
	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

Personnel Summary FY23: Health, Education and Welfare

DEPARTMENT/ACCOUNT		Status	Authorized Positions			Authorized Staff Years		
			FY21	FY22	FY23	FY21	FY22	FY23
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

Personnel Summary FY23: Leisure Services

DEPARTMENT/ACCOUNT		Status	Authorized Positions			Authorized Staff Years		
			FY21	FY22	FY23	FY21	FY22	FY23
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

Personnel Summary FY23: Community Development

DEPARTMENT/ACCOUNT		Status	Authorized Positions			Authorized Staff Years		
			FY21	FY22	FY23	FY21	FY22	FY23
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		118.25	109.00	110.00	99.93	96.52	99.58

**Principal Executive
Officials**

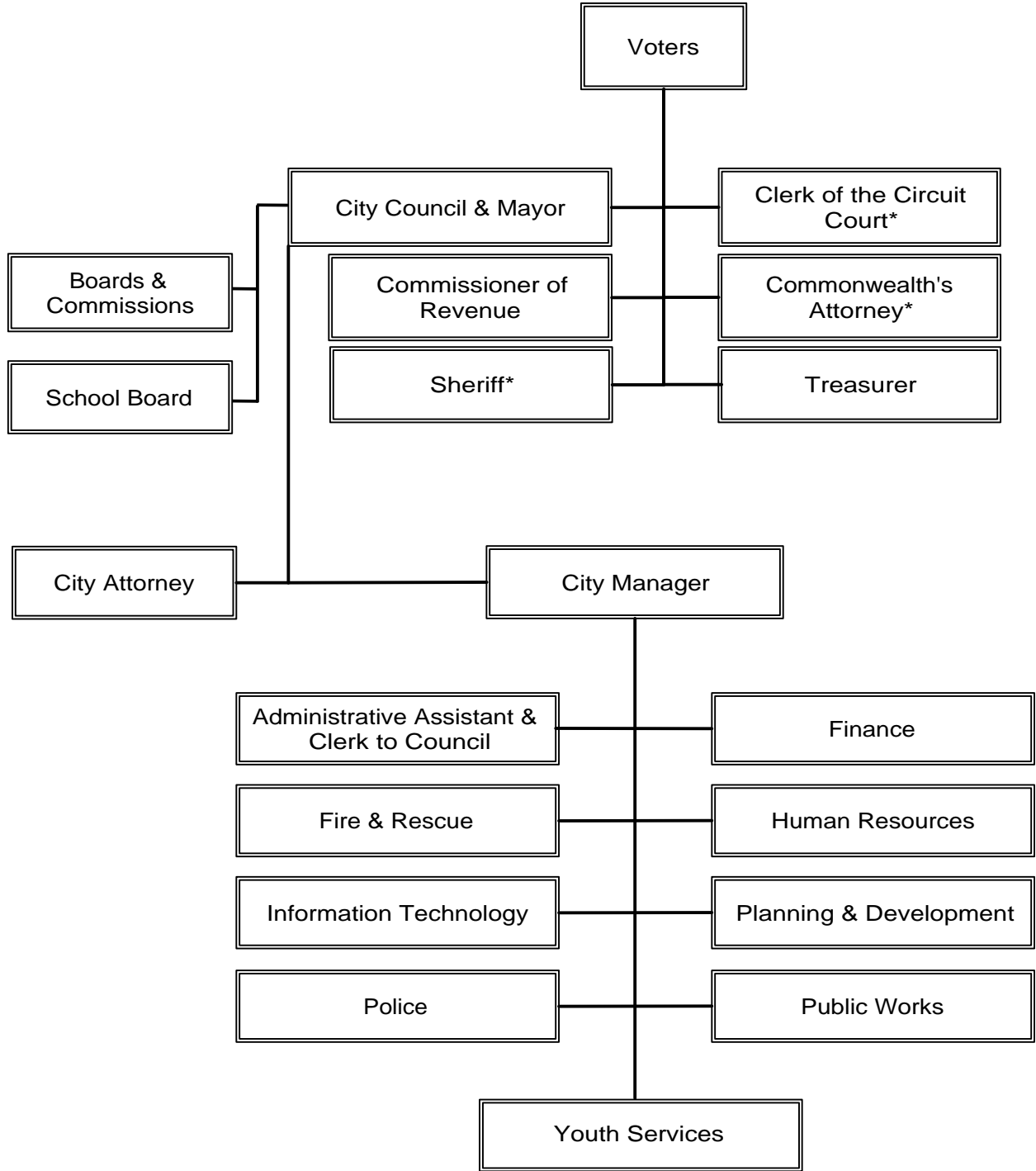
Official	Name	Manner of Selection Term Length	Length of Service with City	Expiration of Term, if applicable
Mayor	Frank W. Friedman	Elected – 4 years	14 years	12/31/2024
Vice-Mayor and Council Member	Marylin E. Alexander	Elected – 4 years	14 years	12/31/2024
Council Member	Dennis W. Ayers	Elected – 4 years	4 years	12/31/2022
Council Member	J. Charles Aligood	Elected – 4 years	2 years	12/31/2024
Council Member	David G. Sigler	Elected – 4 years	8 years	12/31/2022
Council Member	Charles “Chuck” Smith	Elected – 4 years	14 years	12/31/2022
Council Member	Leslie C. Straughan	Elected – 4 years	6 years	12/31/2024
City Attorney	Mann Legal Group, PLLC	Appointed by Council	30 years	Pleasure of Council
City Manager	James M. Halasz	Appointed by Council	3 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	12 years	
Chief of Police	Angela Greene	Employed by City Manager	1 year	
Commissioner of Revenue	Karen Roundy	Elected to 4-year term	20 years	12/31/2025
Director of Finance	Jennifer Bell	Employed by City Manager	1 year	
Director of Planning	Arne Glaeser, The Berkley Group	City Manager	6 years	
Director of Public Works	Jeff Martone	Employed by City Manager	7 years	
Registrar	Jackie Harris	Appointed by Board of Elections	1 year	Pleasure of Board
Treasurer	Patricia DeLaney	Elected to 4-year term	47 years	12/31/2025

CITY OF LEXINGTON

Organizational Chart



*Shared with County