

CITY OF LEXINGTON, VIRGINIA

ADOPTED BUDGET FY25



CITY OF LEXINGTON, VIRGINIA

ANNUAL BUDGET FOR THE

FISCAL YEAR 2024-25

CITY COUNCIL

Frank W. Friedman, Mayor

Marylin E. Alexander, Vice-Mayor and Council member

Nicholas A. Betts, 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

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FY 2025 Budget Calendar			
7-Mar	Thursday	Work Session - CIP and General Fund Revenue	Council
13-Mar	Wednesday	Notification of Public Hearing on 3/21 (CIP)	Finance Director
14-Mar	Thursday	Work Session - Budget	Council
20-Mar	Wednesday	Notification of Public Hearing on 3/21 (CIP)	Finance Director
21-Mar	Thursday	Work Session - Budget (as needed)	Council
21-Mar	Thursday	Public Hearing & Adoption of CIP	Council
27-Mar	Wednesday	Notification of Public Hearing on 4/4.	Finance Director
28-Mar	Thursday	Work Session - Budget (as needed)	Council
3-Apr	Wednesday	2nd notification of Public Hearing on 4/4.	Finance Director
4-Apr	Thursday	Work Session - Budget (as needed)	Council
4-Apr	Thursday	Public Hearing at Council meeting- Agency requests, Operating Budget	Council
10-Apr	Wednesday	Notification of Public Hearing on 4/18 (Budget)	Finance Director
11-Apr	Thursday	Joint Meeting with School Board and City Council	Council
17-Apr	Wednesday	Notification of Public Hearing on 4/18 (Budget)	Finance Director
18-Apr	Thursday	Work session (as needed)	Council
18-Apr	Thursday	Public Hearing & Adoption of FY 2025 Budget	Council
24-Apr	Wednesday	Notice of Public Hearing on 5/2.	Finance Director
1-May	Wednesday	Notice of Public Hearing on 5/2.	Finance Director
2-May	Thursday	Public Hearing on Budget Ordinance	Council
2-May	Thursday	Adoption of FY 2025 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	\$ 7,966,522	\$ -	\$ -	\$ -	\$ -	\$ 7,966,522
Other Local Taxes	\$ 5,640,024	\$ -	\$ -	\$ -	\$ -	\$ 5,640,024
Charges For Services	\$ 807,900	\$ 251,850	\$ 7,662,778	\$ -	\$ -	\$ 8,722,528
State Support	\$ 2,713,686	\$ 5,127,899	\$ -	\$ -	\$ -	\$ 7,841,585
Federal Support	\$ 50,000	\$ 391,639	\$ -	\$ -	\$ -	\$ 441,639
Other Local Support	\$ 5,463,654	\$ 12,300	\$ 239,000	\$ 123,963	\$ -	\$ 5,838,917
Appropriated Fund Balance	\$ -	\$ 42,164	\$ -	\$ -	\$ 455,140	\$ 497,304
TOTAL REVENUE	\$ 22,641,786	\$ 5,825,852	\$ 7,901,778	\$ 123,963	\$ 455,140	\$ 36,948,519
EXPENSES						
Administration	\$ 2,113,947	\$ 722,700	\$ 445,476	\$ -	\$ -	\$ 3,282,123
Operations	\$ 12,642,535	\$ 8,842,215	\$ 5,244,779	\$ -	\$ -	\$ 26,729,529
Debt Service	\$ 2,416,863	\$ -	\$ 331,872	\$ -	\$ -	\$ 2,748,735
Capital Outlay	\$ -	\$ -	\$ 4,411,500	\$ 417,788	\$ 8,867,843	\$ 13,697,131
TOTAL EXPENSES	\$ 17,173,345	\$ 9,564,915	\$ 10,433,627	\$ 417,788	\$ 8,867,843	\$ 46,457,518
TRANSFERS (IN) OUT						
General Fund	\$ -	\$ (3,739,063)	\$ -	\$ (276,675)	\$ (1,432,703)	\$ (5,448,441)
School Fund	\$ 3,739,063	\$ -	\$ -	\$ -	\$ -	\$ 3,739,063
Utility Fund	\$ -	\$ -	\$ -	\$ (17,150)	\$ -	\$ (17,150)
Cemetery Fund	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Equipment Replacement Fund	\$ 276,675	\$ -	\$ 17,150	\$ -	\$ -	\$ 293,825
Capital Projects Fund	\$ 1,432,703	\$ -	\$ -	\$ -	\$ -	\$ 1,432,703
TOTAL TRANSFERS	\$ 5,468,441	\$ (3,739,063)	\$ 17,150	\$ (293,825)	\$ (1,432,703)	\$ 20,000
EXCESS (DEFICIENCY) OF REV.						
OVER EXP. & TRANSFERS	\$ -	\$ -	\$ (2,548,999)	\$ -	\$ (6,980,000)	\$ (9,528,999)

City of Lexington

General Fund Summary

		2024	City Manager		
	2023	Adopted	Requested		
	Actual	Budget	FY 25	\$ Change	% Change
REVENUES					
Property Taxes	\$ 7,623,780	\$ 7,935,863	\$ 7,966,522	\$ 30,659	0%
Other Local Taxes	\$ 5,622,262	\$ 5,102,346	\$ 5,640,024	\$ 537,678	11%
Permits & Licenses	\$ 216,011	\$ 80,000	\$ 123,800	\$ 43,800	55%
Fines & Forfeitures	\$ 63,098	\$ 56,919	\$ 66,700	\$ 9,781	17%
Use of Money & Property	\$ 1,471,959	\$ 1,197,440	\$ 1,195,400	\$ (2,040)	0%
Charges For Services	\$ 745,906	\$ 763,700	\$ 807,900	\$ 44,200	6%
Miscellaneous	\$ 3,108,402	\$ 3,064,746	\$ 3,226,254	\$ 161,508	5%
Recovered Costs	\$ 1,176,235	\$ 966,282	\$ 851,500	\$ (114,782)	-12%
State Non-Categorical	\$ 1,262,447	\$ 1,279,903	\$ 1,300,186	\$ 20,283	2%
State Categorical	\$ 1,234,309	\$ 1,323,000	\$ 1,413,500	\$ 90,500	7%
Federal Categorical	\$ 4,863,375	\$ 48,217	\$ 50,000	\$ 1,783	4%
Appropriated Fund Balance	\$ -	\$ 1,000,000	\$ -	\$ (1,000,000)	-100%
TOTAL REVENUES	\$ 27,387,785	\$ 22,818,416	\$ 22,641,786	\$ (176,630)	-0.8%
EXPENDITURES					
General Government Admin	\$ 1,749,434	\$ 1,983,216	\$ 2,113,947	\$ 130,731	7%
Judicial Administration	\$ 319,450	\$ 319,708	\$ 379,230	\$ 59,522	19%
Public Safety	\$ 4,992,090	\$ 5,586,802	\$ 5,600,976	\$ 14,174	0%
Public Works	\$ 3,527,853	\$ 4,317,850	\$ 4,570,259	\$ 252,409	6%
Health, Education, & Welfare	\$ 1,091,295	\$ 1,270,691	\$ 1,418,698	\$ 148,007	12%
Recreation & Leisure Services	\$ 612,107	\$ 187,378	\$ 212,479	\$ 25,101	13%
Economic & Community Development	\$ 769,722	\$ 1,065,768	\$ 1,201,968	\$ 136,200	13%
Non-departmental	\$ 2,322,427	\$ 1,642,509	\$ 1,675,788	\$ 33,279	2%
TOTAL EXPENDITURES	\$ 15,384,379	\$ 16,373,922	\$ 17,173,345	\$ 799,423	5%
TRANSFERS OUT					
To School Fund	\$ 3,461,583	\$ 3,489,707	\$ 3,739,063	\$ 249,356	7%
To Utility Fund	\$ 300,000	\$ 1,000,000	\$ -	\$ (1,000,000)	0%
To Equipment Replacement Fund	\$ 2,287,718	\$ 730,114	\$ 276,675	\$ (453,439)	-62%
To Cemetery Fund	\$ (1,770)	\$ 20,000	\$ 20,000	\$ -	0%
To Capital Projects Fund	\$ 3,385,411	\$ 1,204,673	\$ 1,432,703	\$ 228,030	19%
TOTAL TRANSFERS	\$ 9,432,942	\$ 6,444,494	\$ 5,468,441	\$ (976,053)	-15%
EXCESS (DEFICIENCY) OF REV.					
OVER EXP. AND TRANSFERS	\$ 2,570,464	\$ -	\$ -	\$ -	0%

City of Lexington

School Fund Summary

		2024	City Manager		
	2023	Adopted	Requested		
	Actual	Budget	FY 25	\$ Change	% Change
REVENUES					
Use of Money & Property	\$ 2,419	\$ 1,850	\$ 11,800	\$ 9,950	538%
Charges For Services	\$ 267,419	\$ 224,000	\$ 251,850	\$ 27,850	12%
Miscellaneous	\$ 4,958	\$ 500	\$ 500	\$ -	0%
Recovered Costs	\$ 4,715	\$ -	\$ -	\$ -	0%
State Categorical	\$ 5,617,907	\$ 4,598,919	\$ 5,127,899	\$ 528,980	12%
Federal Categorical	\$ 659,551	\$ 474,564	\$ 391,639	\$ (82,925)	-17%
Appropriated Fund Balance	\$ -	\$ 75,000	\$ 42,164	\$ (32,836)	-44%
TOTAL REVENUES	\$ 6,556,969	\$ 5,374,833	\$ 5,825,852	\$ 451,019	8%
EXPENDITURES					
Instruction	\$ 6,032,132	\$ 6,411,017	\$ 6,957,110	\$ 546,093	9%
Adm., Attendance, & Health	\$ 602,705	\$ 672,370	\$ 722,700	\$ 50,330	7%
Operation & Maintenance	\$ 761,333	\$ 689,436	\$ 807,337	\$ 117,901	17%
Cafeteria	\$ 333,587	\$ 307,371	\$ 333,795	\$ 26,424	9%
Non-departmental	\$ 1,283,884	\$ 40,687	\$ 110,673	\$ 69,986	172%
Federal Programs	\$ 495,807	\$ 389,564	\$ 277,639	\$ (111,925)	-29%
Technology	\$ 341,742	\$ 354,095	\$ 355,661	\$ 1,566	0%
TOTAL EXPENDITURES	\$ 9,851,190	\$ 8,864,540	\$ 9,564,915	\$ 700,375	8%
TRANSFERS (IN) OUT					
Capital Fund	\$ 1,190,878	\$ -	\$ -	\$ -	0%
General Fund	\$ (3,461,583)	\$ (3,489,707)	\$ (3,739,063)	\$ (249,356)	7%
TOTAL TRANSFERS	\$ (2,270,705)	\$ (3,489,707)	\$ (3,739,063)	\$ (249,356)	7%
EXCESS (DEFICIENCY) OF REV. OVER EXP. AND TRANSFERS	\$ (1,023,515)	\$ -	\$ -	\$ -	0%

City of Lexington

Utility Fund Summary

		2024	City Manager		
	2023	Adopted	Requested		
	Actual	Budget	FY 25	\$ Change	% Change
REVENUES					
Charges For Services	\$ 6,240,094	\$ 7,150,178	\$ 7,662,778	\$ 512,600	7%
Use of Money & Property	\$ -	\$ -	\$ 218,000	\$ 218,000	100%
Miscellaneous	\$ 51,216	\$ 21,000	\$ 21,000	\$ -	0%
Interfund Transfers	\$ 300,000	\$ 1,000,000	\$ -	\$ (1,000,000)	-100%
TOTAL REVENUES	\$ 6,591,310	\$ 8,171,178	\$ 7,901,778	\$ (269,400)	-3%
EXPENDITURES					
Administration	\$ 442,608	\$ 367,637	\$ 445,476	\$ 77,839	21%
Water Operations	\$ 1,492,981	\$ 1,827,522	\$ 1,879,879	\$ 52,357	3%
Wastewater Operations	\$ 2,581,337	\$ 3,201,650	\$ 2,856,985	\$ (344,665)	-11%
Non-departmental	\$ (1,568,551)	\$ 1,551,731	\$ 1,405,937	\$ (145,794)	-9%
TOTAL EXPENDITURES	\$ 2,948,374	\$ 6,948,540	\$ 6,588,277	\$ (360,263)	-5%
NET OPERATING INCOME (LOSS)	\$ 3,642,936	\$ 1,222,638	\$ 1,313,501	\$ 90,863	7%
ADJUSTMENTS TO RECONCILE					
NET INCOME (LOSS) TO NET CASH FOR:					
Depreciation Expense	\$ 398,697	\$ 549,000	\$ 549,000	\$ -	0%
Investment In Fixed Assets	\$ (2,895,012)	\$ (1,175,000)	\$ (4,411,500)	\$ (3,236,500)	275%
(DECREASE)	\$ 1,146,621	\$ 596,638	\$ (2,548,999)	\$ (3,145,637)	-527%

City of Lexington					
Equipment Replacement Fund Summary					
		2024	City Manager		
	2023	Adopted	Requested		
	Actual	Budget	FY 25	\$ Change	% Change
Revenues					
Miscellaneous	\$ 54,091	\$ 148,195	\$ 123,963	\$ (24,232)	-16%
Transfers (In) Out					
From General Fund	\$ (2,287,718)	\$ (730,114)	\$ (276,675)	\$ 453,439	-62%
From Utility Fund	\$ (65,000)	\$ (180,897)	\$ (17,150)	\$ 163,747	-91%
Total Transfers	\$ (2,352,718)	\$ (911,011)	\$ (293,825)	\$ 617,186	-68%
Expenditures					
Capital Outlays	\$ 2,248,862	\$ 987,206	\$ 417,788	\$ (569,418)	-58%
Excess (Deficiency) of Rev. & Transfers					
Over Exp.	\$ 157,947	\$ 72,000	\$ -	\$ (72,000)	-100%

Capital Projects Fund Summary

		2024	City Manager		
	2023 Actual	Adopted Budget	Requested FY 25	\$ Change	% Change
REVENUES					
Contributions-General	\$ -	\$ -	\$ -	\$ -	0%
Rockbridge County	\$ -	\$ -	\$ -	\$ -	0%
Grants & Other Revenue	\$ -	\$ -	\$ 6,980,000	\$ 6,980,000	100%
State Categorical	\$ -	\$ 769,103	\$ -	\$ (769,103)	-100%
Federal Categorical	\$ -	\$ -	\$ -	\$ -	0%
Appropriated Fund Balance	\$ -	\$ 614,487	\$ 455,140	\$ (159,347)	-26%
TOTAL REVENUES	\$ -	\$ 1,383,590	\$ 7,435,140	\$ 6,051,550	437%
EXPENDITURES					
Technology	\$ -	\$ 140,000	\$ 52,785	\$ (87,215)	-62%
Parks, Recreation, & Cemeteries	\$ 49,160	\$ 355,000	\$ 623,000	\$ 268,000	75%
Streets, Parking, & Sidewalks	\$ 2,332,218	\$ 1,186,823	\$ 865,000	\$ (321,823)	-27%
Municipal Facilities	\$ 26,669	\$ 724,000	\$ 6,342,523	\$ 5,618,523	776%
Regional Jail	\$ -	\$ 79,440	\$ 179,535		0%
Public Safety	\$ -	\$ -	\$ -	\$ -	0%
Stormwater Management	\$ 343,951	\$ 103,000	\$ 805,000	\$ 702,000	682%
TOTAL EXPENDITURES	\$ 2,751,998	\$ 2,588,263	\$ 8,867,843	\$ 6,179,485	239%
TRANSFERS (IN) OUT					
From Cemetery Fund	\$ -	\$ -	\$ -	\$ -	0%
From School Fund	\$ (1,149,123)	\$ -	\$ -	\$ -	0%
From General Fund	\$ (3,385,411)	\$ (1,204,673)	\$ (1,432,703)	\$ 271,970	-23%
TOTAL TRANSFERS	\$ (4,534,534)	\$ (1,204,673)	\$ (1,432,703)	\$ 271,970	-23%
EXCESS (DEFICIENCY) OF REV. OVER EXP. AND TRANSFERS	\$ 1,782,536	\$ -	\$ -	\$ -	0%

City of Lexington

General Fund Revenue Budget

Account Number	Description	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Property Taxes						
1011-0101	Real Property-Current	\$ 6,111,006	\$ 6,206,973	\$ 6,336,232	\$ 129,259	2%
1011-0102	Real Property-Delinquent	\$ 23,532	\$ 125,000	\$ 90,000	\$ (35,000)	-28%
1011-0201	Public Service Corp.	\$ 228,178	\$ 213,000	\$ 217,000	\$ 4,000	2%
1011-0301	Personal Prop.-Current	\$ 1,178,548	\$ 1,296,890	\$ 1,240,290	\$ (56,600)	-4%
1011-0302	Personal Prop.-Delinquent	\$ 6,842	\$ 34,000	\$ 23,000	\$ (11,000)	-32%
1011-0305	Provision for Uncollectables	\$ -	\$ (15,000)	\$ (15,000)	\$ -	0%
1011-0601	Penalties (All)	\$ 48,799	\$ 47,000	\$ 47,000	\$ -	0%
1011-0602	Interest (All)	\$ 26,876	\$ 28,000	\$ 28,000	\$ -	0%
Total Property Taxes		\$ 7,623,780	\$ 7,935,863	\$ 7,966,522	\$ 30,659	0%
Other Local Taxes						
1012-0101	Local Sales Tax	\$ 1,391,331	\$ 1,337,143	\$ 1,473,876	\$ 136,733	10%
1012-0201	Consumers Utility Tax	\$ 304,524	\$ 308,259	\$ 306,700	\$ (1,559)	-1%
1012-0204	Business Consumption Tax	\$ 23,915	\$ 25,700	\$ 25,200	\$ (500)	-2%
1012-0306	Business License Tax	\$ 819,177	\$ 720,986	\$ 763,750	\$ 42,764	6%
1012-0601	Bank Stock Tax	\$ 163,785	\$ 160,000	\$ 160,000	\$ -	0%
1012-0701	Recordation Taxes	\$ 70,455	\$ 75,000	\$ 68,000	\$ (7,000)	-9%
1012-1001	Transient Occupancy Tax	\$ 801,766	\$ 681,334	\$ 798,196	\$ 116,862	17%
1012-1101	Meals Tax	\$ 1,983,662	\$ 1,703,924	\$ 1,984,302	\$ 280,378	16%
1012-1201	Cigarette Tax	\$ 63,648	\$ 90,000	\$ 60,000	\$ (30,000)	-33%
Total Other Local Taxes		\$ 5,622,262	\$ 5,102,346	\$ 5,640,024	\$ 537,678	11%
Permits & Licenses						
1013-0101	Dog License	\$ 5,943	\$ 6,000	\$ 5,300	\$ (700)	-12%
1013-0308	Building Permits	\$ 194,944	\$ 65,000	\$ 109,500	\$ 44,500	68%
1013-0309	Zoning & Planning Applications	\$ 12,000	\$ 7,000	\$ 7,000	\$ -	0%
1013-0331	Excavation Permits	\$ 3,124	\$ 2,000	\$ 2,000	\$ -	0%
Total Permits & Licenses		\$ 216,011	\$ 80,000	\$ 123,800	\$ 43,800	55%
Fines & Forfeitures						
1014-0100	E-summons Fees	\$ 1,695	\$ 1,800	\$ 1,800	\$ -	0%
1014-0101	Court Fines	\$ 26,284	\$ 26,000	\$ 26,000	\$ -	0%
1014-0102	Parking Fines	\$ 3,465	\$ 6,000	\$ 33,600	\$ 27,600	460%
1014-0103	Courthouse Maintenance Fees	\$ 1,110	\$ 500	\$ 500	\$ -	0%
1014-0104	Courthouse Construction Fees	\$ 4,572	\$ 5,619	\$ 4,800	\$ (819)	-15%
1014-0106	Parking Fines -Upsafety	\$ 25,972	\$ 17,000	\$ -	\$ (17,000)	-100%
1014-0802	Forfeited Assets (Local)	\$ -	\$ -	\$ -	\$ -	0%
Total Fines & Forfeitures		\$ 63,098	\$ 56,919	\$ 66,700	\$ 9,781	17%
Revenue From Use of Money & Property						
1015-0102	Interest- General	\$ 1,374,843	\$ 1,125,000	\$ 1,120,000	\$ (5,000)	0%
1015-0104	Interest- Cemetery	\$ 48,800	\$ 32,000	\$ 30,000	\$ (2,000)	-6%
1015-0201	Rents & Rebates	\$ 41,566	\$ 38,000	\$ 38,500	\$ 500	1%
1015-3201	Interest-Fire Reserve Acct.	\$ 326	\$ 40	\$ 3,500	\$ 3,460	8650%
1015-3204	Interest- First Aid Reserve Acct.	\$ 6,425	\$ 2,400	\$ 3,400	\$ 1,000	42%
Total Rev. Use of Money & Property		\$ 1,471,959	\$ 1,197,440	\$ 1,195,400	\$ (2,040)	0%
Charges for Services						
1016-0706	Community Activity Support	\$ 7,282	\$ 8,000	\$ 6,800	\$ (1,200)	-15%
1016-0805	Refuse Fees	\$ 175,853	\$ 170,000	\$ 169,200	\$ (800)	0%

City of Lexington

General Fund Revenue Budget

Account Number	Description	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
1016-0806	Landfill Fees	\$ 14,955	\$ 9,900	\$ 15,600	\$ 5,700	58%
1016-1309	Burial Spaces	\$ (3,540)	\$ 30,000	\$ 30,000	\$ -	0%
1016-1310	Grave Opening/Closing	\$ 43,377	\$ 40,000	\$ 40,000	\$ -	0%
1016-2500	Misc. Fees- Finance	\$ 94,592	\$ 106,000	\$ 106,000	\$ -	0%
1016-2901	Misc. Fees- VJCCCA	\$ -	\$ -	\$ -	\$ -	0%
1016-3000	Misc. Fees- Police	\$ 6,701	\$ 4,000	\$ 4,000	\$ -	0%
1016-3101	Misc. Fees - Police Camp	\$ 7,640	\$ -	\$ 10,000	\$ 10,000	100%
1016-3202	Misc. Fees- Fire	\$ -	\$ -	\$ -	\$ -	0%
1016-3203	Rescue Service Fees	\$ 373,852	\$ 361,000	\$ 394,000	\$ 33,000	9%
1016-4000	Misc. Fees- Public Works	\$ 4,849	\$ 16,000	\$ 13,500	\$ (2,500)	-16%
1016-5820	Farmer's Market	\$ 11,934	\$ 12,000	\$ 12,000	\$ -	0%
1016-5821	Farmer's Market- SNAP	\$ -	\$ -	\$ -	\$ -	0%
1016-5000	Misc. Fees- Youth Services	\$ 8,058	\$ 6,500	\$ 6,500	\$ -	0%
1016-9999	Misc. Users Fees	\$ 354	\$ 300	\$ 300	\$ -	0%
Total Charges for Services		\$ 745,906	\$ 763,700	\$ 807,900	\$ 44,200	6%
<u>Misc. Revenues</u>						
1018-0200	Contributions- General	\$ 643,733	\$ -	\$ -	\$ -	0%
1018-0201	County Revenue Sharing	\$ 2,209,533	\$ 2,319,450	\$ 2,473,899	\$ 154,449	7%
1018-0207	Contributions- W&L Grant to City	\$ -	\$ 643,607	\$ 643,600	\$ (7)	0%
1018-0450	VML Grant	\$ 8,000	\$ 4,000	\$ 4,000	\$ -	0%
1018-3200	Contributions- F&R Equipment	\$ 35,000	\$ -	\$ -	\$ -	0%
1018-3201	Contributions- Fire	\$ 21,200	\$ 5,000	\$ 5,000	\$ -	0%
1018-3202	Contributions - Ladder Truck	\$ 6,800	\$ -	\$ -	\$ -	0%
1018-5900	Contributions- Youth Services	\$ -	\$ 900	\$ -	\$ (900)	-100%
1018-9000	Salvaged Equipment	\$ 70,093	\$ 9,400	\$ 10,000	\$ 600	6%
1018-9902	Charges in Lieu of Taxes	\$ 80,891	\$ 80,889	\$ 81,000	\$ 111	0%
1018-9907	Sale of Real Estate	\$ 5,000	\$ -	\$ -	\$ -	0%
1018-9912	Misc. Revenue	\$ 431	\$ 1,500	\$ 1,500	\$ -	0%
1018-9920	Misc. Revenue - Fire	\$ -	\$ -	\$ -	\$ -	0%
1018-9930	Misc. Revenue - Opioid Settlement	\$ 27,722	\$ -	\$ 7,255	\$ 7,255	100%
Total Misc. Revenue		\$ 3,108,402	\$ 3,064,746	\$ 3,226,254	\$ 161,508	5%
<u>Recovered Costs</u>						
1019-0102	Joint Services- Fire	\$ 721,371	\$ 800,000	\$ 725,000	\$ (75,000)	-9%
1019-0105	Joint Services- Jail Debt	\$ 109,229	\$ 109,457	\$ 109,500	\$ 43	0%
1019-0106	Joint Services - Health & Human Svc.	\$ 342,450	\$ -	\$ -	\$ -	0%
1019-0119	Expense Reimbursements	\$ -	\$ 40,000	\$ -	\$ (40,000)	-100%
1019-0125	Insurance Recovery	\$ 226	\$ 15,000	\$ 15,000	\$ -	0%
1019-4103	Joint Services-Parking Garage	\$ 2,959	\$ 1,825	\$ 2,000	\$ 175	10%
Total Recovered Costs		\$ 1,176,235	\$ 966,282	\$ 851,500	\$ (114,782)	-12%
<u>State- Noncategorical</u>						
1022-0103	Motor Vehicle Carrier Tax	\$ 144	\$ 200	\$ 190	\$ (10)	-5%
1022-0104	Motor Vehicle Rental Tax	\$ 2,279	\$ 4,500	\$ 3,300	\$ (1,200)	-27%
1022-0105	Mobile Home Title Tax	\$ 225	\$ -	\$ -	\$ -	0%
1022-0106	Recordation Taxes	\$ -	\$ -	\$ -	\$ -	0%
1022-0303	State PPTRA	\$ 581,419	\$ 581,419	\$ 581,419	\$ -	0%
1022-0307	Short Term Rental Tax	\$ 80	\$ 350	\$ 180	\$ (170)	-49%

City of Lexington

General Fund Revenue Budget

Account Number	Description	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
1022-0403	Communications Tax	\$ 223,070	\$ 230,000	\$ 230,000	\$ -	0%
1022-0448	Other Noncategorical	\$ 560	\$ -	\$ -	\$ -	0%
1023-0301	Commissioner of the Revenue	\$ 93,176	\$ 98,620	\$ 102,811	\$ 4,191	4%
1023-0401	Treasurer	\$ 69,495	\$ 73,714	\$ 76,433	\$ 2,719	4%
1023-0601	Electoral Board	\$ 58,109	\$ 57,300	\$ 59,853	\$ 2,553	4%
1023-0801	Law Enforcement	\$ 233,888	\$ 233,800	\$ 246,000	\$ 12,200	5%
Total State Noncategorical		\$ 1,262,447	\$ 1,279,903	\$ 1,300,186	\$ 20,283	2%
<u>State Categorical</u>						
1024-0101	CSA Reimbursement	\$ 328,861	\$ 345,000	\$ 375,000	\$ 30,000	9%
1024-0102	Public Assistance	\$ 85,484	\$ 50,000	\$ 100,000	\$ 50,000	100%
1024-0113	DMV Grants	\$ -	\$ 4,000	\$ -	\$ (4,000)	-100%
1024-0405	State Fire Grant	\$ 16,633	\$ 30,000	\$ 30,000	\$ -	0%
1024-0406	State Street Maintenance Rev.	\$ 697,264	\$ 880,000	\$ 880,000	\$ -	0%
1024-0411	EMS- Four for Life	\$ 7,542	\$ -	\$ 3,500	\$ 3,500	0%
1024-0412	VJCCCA Grant	\$ -	\$ -	\$ -	\$ -	0%
1024-0413	Planning Grant	\$ 55,496	\$ -	\$ -	\$ -	0%
1024-0416	Arts Challenge Grant	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0%
1024-0417	Emergency Management Grant	\$ 15,000	\$ 7,500	\$ 7,500	\$ -	0%
1024-0420	Dept. of Forestry Grants	\$ 10,030	\$ -	\$ -	\$ -	0%
1024-0430	Dept. of Conservation & Resources	\$ -	\$ -	\$ -	\$ -	0%
1024-0448	Other Categorical Revenue	\$ 11,000	\$ -	\$ 11,000	\$ 11,000	100%
1024-0450	Games of Skill	\$ -	\$ 500	\$ 500	\$ -	0%
1024-0500	Attorney General Grant	\$ 2,500	\$ -	\$ -	\$ -	0%
1024-0802	Forfeited Asset Sharing	\$ -	\$ 1,500	\$ 1,500	\$ -	0%
Total State Categorical		\$ 1,234,309	\$ 1,323,000	\$ 1,413,500	\$ 90,500	7%
<u>Federal- Categorical</u>						
1033-0102	Federal Public Assistance	\$ -	\$ -	\$ -	\$ -	0%
1033-0111	Dept. of Justice Grant	\$ 2,030	\$ 1,000	\$ 1,000	\$ -	0%
1033-0112	D.C.J.S. Grant	\$ 56,789	\$ 47,217	\$ 49,000	\$ 1,783	4%
1033-0113	D.M.V. Grant	\$ 2,211	\$ -	\$ -	\$ -	0%
1033-0118	ARPA Funding	\$ 4,802,345	\$ -	\$ -	\$ -	0%
1033-0600	Coronavirus Emergency Funding	\$ -	\$ -	\$ -	\$ -	0%
1033-0802	Forfeited Asset Sharing	\$ -	\$ -	\$ -	\$ -	0%
Total Federal		\$ 4,863,375	\$ 48,217	\$ 50,000	\$ 1,783	4%
<u>Appropriated Fund Balance</u>		\$ -	\$ 1,000,000	\$ -	\$ (1,000,000)	-100%
General Fund Total		\$ 27,387,785	\$ 22,818,416	\$ 22,641,786	\$ (176,630)	-1%

City of Lexington

General Fund Expenses by Function

Account Number	Description	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
General Government Administration						
1101	City Council	\$ 54,598	\$ 124,500	\$ 91,900	\$ (32,600)	-26%
1201	City Manager	\$ 249,020	\$ 280,709	\$ 302,110	\$ 21,401	8%
1204	City Attorney	\$ 73,278	\$ 106,150	\$ 100,000	\$ (6,150)	-6%
1205	Human Resources	\$ 148,574	\$ 160,210	\$ 180,081	\$ 19,871	12%
1209	Commissioner of Revenue	\$ 273,564	\$ 298,926	\$ 340,353	\$ 41,427	14%
1210	Reassessment	\$ 4,337	\$ 3,000	\$ 3,000	\$ -	0%
1213	Treasurer	\$ 137,625	\$ 176,214	\$ 197,201	\$ 20,987	12%
1214	Finance	\$ 356,527	\$ 367,819	\$ 393,614	\$ 25,795	7%
1251	Information Technology	\$ 214,313	\$ 232,028	\$ 246,943	\$ 14,915	6%
1310	Electoral Board	\$ 237,597	\$ 233,660	\$ 258,745	\$ 25,085	11%
Total General Government Admin.		\$ 1,749,434	\$ 1,983,216	\$ 2,113,947	\$ 130,731	7%
Judicial Administration						
2101	Judicial Services	\$ 319,450	\$ 319,708	\$ 379,230	\$ 59,522	19%
2901	VJCCA Services	\$ -	\$ -	\$ -	\$ -	0%
Total Judicial Administration		\$ 319,450	\$ 319,708	\$ 379,230	\$ 59,522	19%
Public Safety						
3011	Support of Central Dispatch	\$ 466,981	\$ 521,447	\$ 538,728	\$ 17,281	3%
3101	Police	\$ 2,094,343	\$ 2,338,038	\$ 2,476,066	\$ 138,028	6%
3201	Fire Reserve Funds	\$ 7,191	\$ 11,000	\$ 11,000	\$ -	0%
3202	Fire	\$ 2,255,436	\$ 2,546,413	\$ 2,411,509	\$ (134,904)	-5%
3203	Emergency Management	\$ 4,614	\$ 4,000	\$ 4,000	\$ -	0%
3305	Juvenile & Adult Detention	\$ 155,777	\$ 165,904	\$ 159,673	\$ (6,231)	-4%
3501	Special Enforcement	\$ 7,748	\$ -	\$ -	\$ -	0%
Total Public Safety		\$ 4,992,090	\$ 5,586,802	\$ 5,600,976	\$ 14,174	0%
Public Works						
various	State Street Maintenance	\$ 628,766	\$ 872,516	\$ 1,159,843	\$ 287,327	33%
various	all other	\$ 2,899,086	\$ 3,445,334	\$ 3,410,416	\$ (34,918)	-1%
Total Public Works		\$ 3,527,853	\$ 4,317,850	\$ 4,570,259	\$ 252,409	6%
Health, Education & Welfare						
5101	Health, Education, Welfare	\$ 987,705	\$ 1,149,880	\$ 1,292,656	\$ 142,776	12%
5201	Human Services Center	\$ -	\$ -	\$ -	\$ -	0%
5900	Youth Services	\$ 103,591	\$ 120,811	\$ 126,042	\$ 5,231	4%
Total Health, Ed., & Welfare		\$ 1,091,295	\$ 1,270,691	\$ 1,418,698	\$ 148,007	12%
Recreation & Leisure Services						
7200	Recreation & Leisure Svcs Cont.	\$ 559,859	\$ 128,833	\$ 145,928	\$ 17,095	13%
7250	Municipal Swimming Pool	\$ 52,248	\$ 58,545	\$ 66,551	\$ 8,006	14%
Total Leisure Services		\$ 612,107	\$ 187,378	\$ 212,479	\$ 25,101	13%
Community & Economic Development						
8110	Planning & Development	\$ 317,901	\$ 361,367	\$ 371,608	\$ 10,241	3%
8111	Housing Program	\$ -	\$ 35	\$ 35	\$ -	0%
8200	Economic Dev. Contributions	\$ 451,820	\$ 704,366	\$ 830,325	\$ 125,959	18%
Total Community Development		\$ 769,722	\$ 1,065,768	\$ 1,201,968	\$ 136,200	13%
Nondepartmental						
9103	Insurance (less allocations)	\$ (68,783)	\$ 13,800	\$ 13,800	\$ -	0%
9105	Photocopying (less allocations)	\$ 3,594	\$ 4,600	\$ 4,600	\$ -	0%

General Fund Expenses by Function

Account Number	Description	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
9106	Postage (less allocations)	\$ 2,029	\$ 2,200	\$ 2,300	\$ 100	5%
9301	Contingency/Bad Debt	\$ -	\$ 10,000	\$ 10,000	\$ -	0%
9310	Nondepartmental	\$ 697,255	\$ 3,260	\$ 4,900	\$ 1,640	50%
9350	Interfund Transfers	\$ 8,874,142	\$ 5,714,380	\$ 4,691,766	\$ (1,022,614)	-18%
9401	Debt Service	\$ 2,247,133	\$ 2,338,763	\$ 2,416,863	\$ 78,100	3%
Total Nondepartmental		\$ 11,755,369	\$ 8,087,003	\$ 7,144,229	\$ (942,774)	-12%
General Fund Total		\$ 24,817,321	\$ 22,818,416	\$ 22,641,786	\$ (176,630)	-0.8%

City of Lexington

General Fund Expense Budget by Account Classification

Account Number	Description	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
<u>Personnel Services</u>						
1001	Full-time Wages	\$ 4,561,069	\$ 5,079,337	\$ 5,227,435	\$ 148,098	3%
1002	Overtime Wages	\$ 240,259	\$ 226,769	\$ 277,648	\$ 50,879	22%
1003	Part-time Wages	\$ 77,127	\$ 113,095	\$ 107,895	\$ (5,200)	-5%
1004	Grant Overtime	\$ -	\$ -	\$ -	\$ -	0%
1005	Shift Differential	\$ 11,798	\$ 13,703	\$ 14,388	\$ 685	5%
1009	Off Duty Overtime	\$ 2,779	\$ -	\$ -	\$ -	0%
1099	Call Out Pay	\$ 28,880	\$ 38,615	\$ 40,546	\$ 1,931	5%
1100	Standby Stipend	\$ 41,400	\$ 66,456	\$ 69,779	\$ 3,323	5%
1520	Wages- Substitutes	\$ 13,237	\$ 7,000	\$ 7,000	\$ -	0%
Total Personnel Services		\$ 4,976,550	\$ 5,544,975	\$ 5,744,691	\$ 199,716	4%
<u>Fringe Benefits</u>						
2001	FICA	\$ 363,245	\$ 408,229	\$ 423,504	\$ 15,275	4%
2002	Retirement	\$ 488,864	\$ 596,042	\$ 612,437	\$ 16,395	3%
2005	Health Insurance	\$ 793,822	\$ 993,487	\$ 1,079,177	\$ 85,690	9%
2006	Life Insurance	\$ 55,880	\$ 68,371	\$ 71,223	\$ 2,852	4%
2009	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	0%
2011	Worker's Comp Insurance	\$ 77,635	\$ 179,418	\$ 189,881	\$ 10,463	6%
2013	Short-term Disability Insurance	\$ 11,185	\$ 16,006	\$ 16,136	\$ 130	1%
2019	Line of Duty Insurance	\$ 30,731	\$ 37,000	\$ 45,050	\$ 8,050	22%
Total Fringe Benefits		\$ 1,821,362	\$ 2,298,553	\$ 2,437,408	\$ 138,855	6%
<u>Contractual Services</u>						
3002	Professional Services	\$ 361,897	\$ 343,169	\$ 426,380	\$ 83,211	24%
3004	Repairs & Maintenance	\$ 470,127	\$ 821,500	\$ 548,000	\$ (273,500)	-33%
3005	Maintenance Service Contracts	\$ 118,068	\$ 145,306	\$ 141,849	\$ (3,457)	-2%
3006	Printing & Binding	\$ 12,743	\$ 12,850	\$ 13,350	\$ 500	4%
3007	Advertising	\$ 31,878	\$ 41,436	\$ 40,327	\$ (1,109)	-3%
3008	Laundry & Dry Cleaning	\$ 4,893	\$ 6,300	\$ 6,300	\$ -	0%
3018	Bank Activty Charge	\$ 5,293	\$ 12,000	\$ 14,400	\$ 2,400	20%
3021	Victim Witness Coordinator	\$ 6,480	\$ 6,480	\$ 6,480	\$ -	0%
3023	Court Offices	\$ 312,970	\$ 313,228	\$ 372,750	\$ 59,522	19%
3024	Landfill Contract	\$ 234,266	\$ 220,170	\$ 262,542	\$ 42,372	19%
3025	Recycling Costs	\$ 8,788	\$ 3,500	\$ 7,000	\$ 3,500	100%
3028	Computer Software	\$ 25,727	\$ 33,747	\$ 36,810	\$ 3,063	9%
3029	VJCCCA Services	\$ -	\$ -	\$ -	\$ -	0%
3099	Outside Data Processing	\$ 7,500	\$ 8,100	\$ 39,950	\$ 31,850	393%
3117	Property Maintenance	\$ 1,970	\$ 1,500	\$ 1,500	\$ -	0%
3203	Contractual Response Services	\$ 21,491	\$ 23,000	\$ 23,000	\$ -	0%
3302	Jail Contract	\$ 151,493	\$ 158,468	\$ 158,956	\$ 488	0%
Total Contractual Services		\$ 1,775,584	\$ 2,150,754	\$ 2,099,594	\$ (51,160)	-2%
<u>Internal Services</u>						
4002	Vehicle Maintnenance & Operation	\$ (98,273)	\$ (97,400)	\$ (100,000)	\$ (2,600)	3%
4004	Photocopying Services	\$ -	\$ 2,030	\$ 2,230	\$ 200	10%
4010	Special Projects- Public Works	\$ 434	\$ 7,000	\$ 7,000	\$ -	0%
Total Internal Services		\$ (97,838)	\$ (88,370)	\$ (90,770)	\$ (2,400)	3%

City of Lexington

General Fund Expense Budget by Account Classification

Account Number	Description	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
<u>Other Charges</u>						
5101	Electrical Service	\$ 67,850	\$ 71,580	\$ 71,750	\$ 170	0%
5102	Heating Service	\$ 23,431	\$ 20,000	\$ 21,100	\$ 1,100	6%
5103	Water & Sewer Service	\$ 30,270	\$ 44,380	\$ 45,500	\$ 1,120	3%
5104	Street Lighting	\$ 76,916	\$ 82,500	\$ 82,000	\$ (500)	-1%
5201	Postal Services	\$ 20,348	\$ 22,800	\$ 24,210	\$ 1,410	6%
5202	Electronic Data Services	\$ 21,734	\$ 23,850	\$ 27,800	\$ 3,950	17%
5203	Telephone Service	\$ 23,564	\$ 22,470	\$ 25,840	\$ 3,370	15%
5204	Cellular Tellephone Service	\$ 25,693	\$ 28,970	\$ 33,670	\$ 4,700	16%
5308	General Liability Insurance	\$ 110,634	\$ 159,000	\$ 174,900	\$ 15,900	10%
5310	Umbrella Insurance	\$ 7,798	\$ 11,900	\$ 13,090	\$ 1,190	10%
5312	Self Insurance Program	\$ -	\$ 500	\$ 500	\$ -	0%
5399	Insurance Allocation	\$ (56,625)	\$ (82,625)	\$ (92,137)	\$ (9,512)	12%
5401	Office Supplies	\$ 33,871	\$ 27,857	\$ 32,690	\$ 4,833	17%
5402	EMS Medication Supplies	\$ -	\$ -	\$ 40,000	\$ 40,000	100%
5404	Medical Supplies	\$ 23,806	\$ 20,125	\$ 25,150	\$ 5,025	25%
5405	Janitorial Supplies	\$ 9,916	\$ 10,300	\$ 10,700	\$ 400	4%
5406	Generator Supplies	\$ 182	\$ 300	\$ 300	\$ -	0%
5407	Repair & Maintenance Supplies	\$ 357,317	\$ 350,800	\$ 406,700	\$ 55,900	16%
5408	Vehicle/ Equipment Supplies	\$ 357,309	\$ 390,344	\$ 410,800	\$ 20,456	5%
5409	Police Supplies	\$ 15,256	\$ 10,000	\$ 10,000	\$ -	0%
5410	Uniform & Wearing Apparel	\$ 50,439	\$ 63,000	\$ 66,700	\$ 3,700	6%
5411	Books & Subscriptions	\$ 13,053	\$ 15,800	\$ 17,900	\$ 2,100	13%
5413	Other Operating Supplies	\$ 14,379	\$ 12,900	\$ 13,400	\$ 500	4%
5414	Merchandise for Resale	\$ 156	\$ 350	\$ 350	\$ -	0%
5415	Recreation Supplies	\$ 3,222	\$ 4,500	\$ 4,500	\$ -	0%
5417	Photocopying Supplies	\$ 1,397	\$ 1,500	\$ 1,500	\$ -	0%
5422	Taxing Supplies	\$ 2,835	\$ 3,500	\$ 3,500	\$ -	0%
5426	Chemical Supplies	\$ 9,379	\$ 8,100	\$ 12,000	\$ 3,900	48%
5449	Fire Prevention Supplies	\$ 3,503	\$ 3,500	\$ 3,500	\$ -	0%
5450	Crime Prevention Supplies	\$ 10,137	\$ 4,000	\$ 5,000	\$ 1,000	25%
5451	Summer Camp	\$ 1,602	\$ -	\$ 10,000	\$ 10,000	0%
5477	Durable Goods	\$ 132,658	\$ 140,980	\$ 157,780	\$ 16,800	12%
5501	Training & Education	\$ 74,138	\$ 102,500	\$ 111,900	\$ 9,400	9%
5502	Travel- Business/Promotions	\$ -	\$ 500	\$ -	\$ (500)	-100%
5506	Vehicle Allowance	\$ 4,950	\$ 4,800	\$ 4,800	\$ -	0%
Total Other Charges		\$ 1,471,121	\$ 1,580,981	\$ 1,777,393	\$ 196,412	12%
<u>Agency Contributions</u>						
5601	State Health Department	\$ 57,628	\$ 78,501	\$ 87,079	\$ 8,578	11%
5602	Community Services Board	\$ 62,638	\$ 71,443	\$ 78,183	\$ 6,740	9%
5605	Regional Library Services	\$ 176,890	\$ 176,890	\$ 196,890	\$ 20,000	11%
5608	Payments to Juvenile Detention	\$ 4,284	\$ 7,436	\$ 717	\$ (6,719)	-90%
5609	Rockbridge SPCA	\$ 7,748	\$ 15,137	\$ 18,982	\$ 3,845	25%
5616	Regional Transit System	\$ 13,127	\$ 18,000	\$ 18,000	\$ -	0%
5617	Drug Task Force	\$ 1,327	\$ 2,100	\$ 2,100	\$ -	0%

City of Lexington

General Fund Expense Budget by Account Classification

Account Number	Description	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
5618	Forfeited Assets Reserve Account	\$ 4,560	\$ -	\$ -	\$ -	0%
5619	Opioid Abatement Efforts	\$ 27,722	\$ -	\$ 7,255	\$ 7,255	0%
5621	Mountain Gateway CC	\$ 25,000	\$ 65,000	\$ 25,500	\$ (39,500)	-61%
5630	Social Services Administration	\$ 64,086	\$ 127,933	\$ 107,567	\$ (20,366)	-16%
5632	Tax Relief- Ederly/Disabled	\$ 15,727	\$ 25,000	\$ 25,000	\$ -	0%
5633	TAP	\$ -	\$ 2,000	\$ 2,000	\$ -	0%
5634	VPAS	\$ 30,000	\$ 33,000	\$ 33,000	\$ -	0%
5645	Horse Center Foundation	\$ 258,571	\$ 231,334	\$ 260,549	\$ 29,215	13%
5652	Lime Kiln	\$ 4,000	\$ 4,500	\$ 4,500	\$ -	0%
TBD	Halestone Dance Studio	\$ -	\$ -	\$ 4,500	\$ 4,500	100%
5653	Rockbridge Ballet	\$ 5,000	\$ -	\$ -	\$ -	0%
5654	Indoor Swimming Pool	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0%
5655	Rocknridge Symphony	\$ -	\$ 4,500	\$ -	\$ (4,500)	-100%
5657	Regional Tourism	\$ 276,217	\$ 351,687	\$ 383,931	\$ 32,244	9%
5661	Main Street Lexington	\$ 84,400	\$ 84,400	\$ 96,400	\$ 12,000	14%
5662	Chamber of Commerce	\$ -	\$ -	\$ 2,500	\$ 2,500	100%
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	\$ 5,000	\$ 5,000	\$ -	0%
5670	Cooperative Extension Service	\$ 12,897	\$ 11,200	\$ 11,200	\$ -	0%
5678	RARA	\$ -	\$ 20,000	\$ -	\$ (20,000)	-100%
5679	Rockbridge Area Rental Assistance	\$ -	\$ 3,776	\$ -	\$ (3,776)	-100%
5681	IRF Planning Grant	\$ 55,496	\$ -	\$ -	\$ -	0%
5685	Central Shen. Planning District	\$ 21,163	\$ 21,459	\$ 21,562	\$ 103	0%
5691	Central Dispatch	\$ 466,981	\$ 521,447	\$ 538,728	\$ 17,281	3%
5699	RARO	\$ 100,398	\$ 104,833	\$ 121,928	\$ 17,095	16%
Total Agency Contributions		\$ 1,804,805	\$ 2,012,521	\$ 2,079,016	\$ 66,495	3%
<u>Miscellaneous</u>						
5801	Dues & Memembrships	\$ 20,647	\$ 24,200	\$ 25,750	\$ 1,550	6%
5802	Police Accreditation	\$ 3,248	\$ 800	\$ 800	\$ -	0%
5803	Employee Relations	\$ 17,836	\$ 25,200	\$ 25,700	\$ 500	2%
5804	Employee Wellness	\$ 4,309	\$ 1,000	\$ 1,000	\$ -	0%
5813	Bad Debt Expense	\$ -	\$ -	\$ -	\$ -	100%
5820	Farmer's Market Services	\$ 8,865	\$ 13,000	\$ 13,000	\$ -	0%
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	\$ 3,536	\$ 3,000	\$ 3,000	\$ -	0%
5897	DCJS Grant Purchases	\$ 12,557	\$ -	\$ -	\$ -	0%
5898	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
5899	State Grant Purchases	\$ 26,674	\$ 26,374	\$ 26,374	\$ -	0%
5900	Four for Life Grant Purchases	\$ 3,377	\$ 3,664	\$ 3,664	\$ -	0%
5920	City Matching Funds	\$ -	\$ 20,000	\$ 20,000	\$ -	0%
5930	Economic Development	\$ 2,906	\$ 60,000	\$ -	\$ (60,000)	-100%
6012	VPA Client Services	\$ 105,653	\$ 50,000	\$ 100,000	\$ 50,000	100%

City of Lexington

General Fund Expense Budget by Account Classification

Account Number	Description	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
6015	CSA Client Services	\$ 586,124	\$ 450,000	\$ 580,000	\$ 130,000	29%
Total Miscellaneous Expenses		\$ 795,733	\$ 694,838	\$ 816,888	\$ 122,050	18%
<u>Capital Outlay</u>						
7001	Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	0%
7008	Building Improvements	\$ -	\$ -	\$ -	\$ -	0%
7009	Infrastructure Projects	\$ -	\$ -	\$ -	\$ -	0%
7012	Public Safety Equipment	\$ -	\$ 5,000	\$ 5,000	\$ -	0%
7181	Landscaping Const/Imp	\$ -	\$ -	\$ 3,000	\$ 3,000	100%
Total Capital Outlay		\$ -	\$ 5,000	\$ 8,000	\$ 3,000	60%
<u>Leases & Rentals</u>						
8001	Lease of Equipment	\$ 16,704	\$ 13,750	\$ 13,138	\$ (612)	-4%
8002	Rental of Buildings	\$ -	\$ 10,000	\$ 10,000	\$ -	0%
8003	Parking Lot Rental	\$ 3,450	\$ 3,450	\$ 3,500	\$ 50	1%
Total Leases & Rentals		\$ 20,154	\$ 27,200	\$ 26,638	\$ (562)	-2%
<u>Debt Service Costs</u>						
9001	Debt Service - Principal	\$ 560,000	\$ 580,000	\$ 585,000	\$ 5,000	1%
9002	Debt Service - Interest	\$ 509,089	\$ 516,047	\$ 555,970	\$ 39,923	8%
9009	LDMS 2009 Bonds	\$ 494,706	\$ 494,706	\$ 494,706	\$ -	0%
9010	LDMS 2010 Bonds	\$ 90,000	\$ 90,000	\$ 90,000	\$ -	0%
9013	Jail Debt Service	\$ 110,320	\$ 113,097	\$ 116,029	\$ 2,932	3%
9014	Waddell Bonds	\$ 380,000	\$ 395,000	\$ 420,000	\$ 25,000	6%
9050	Reserve for Debt Service	\$ 103,018	\$ 149,913	\$ 155,158	\$ 5,245	3%
Total Debt Service		\$ 2,247,133	\$ 2,338,763	\$ 2,416,863	\$ 78,100	3%
<u>Interfund Charges</u>						
9105	Services of Public Works to Streets	\$ -	\$ -	\$ -	\$ -	0%
9109	Services of Youth Services	\$ 20,450	\$ 20,910	\$ -	\$ (20,910)	-100%
9112	Services to VJCCCA	\$ (20,450)	\$ (20,910)	\$ -	\$ 20,910	-100%
9130	Services of Pwks - Schools	\$ -	\$ (15,000)	\$ (20,000)	\$ (5,000)	33%
9151	Services of Technology	\$ 145,763	\$ 157,873	\$ 162,609	\$ 4,736	3%
9901	Services to Utility Fund	\$ (274,621)	\$ (323,443)	\$ (350,601)	\$ (27,158)	8%
9902	Finance Services to Schools	\$ -	\$ (23,223)	\$ (24,384)	\$ (1,161)	100%
Total Interfund Charges		\$ (128,858)	\$ (203,793)	\$ (232,376)	\$ (28,583)	14%
<u>Interfund Transfers</u>						
9100	To Equipment Fund	\$ 2,287,718	\$ 730,114	\$ 276,675	\$ (453,439)	-62%
9202	To School Fund	\$ 3,461,583	\$ 3,489,707	\$ 3,739,063	\$ 249,356	7%
9205	To Utility Fund	\$ 300,000	\$ 1,000,000	\$ -	\$ (1,000,000)	0%
9027	To Cemetery Fund	\$ (1,770)	\$ 20,000	\$ 20,000	\$ -	0%
9208	To Capital Projects Fund	\$ 3,385,411	\$ 1,204,673	\$ 1,432,703	\$ 228,030	19%
Total Interfund Transfers		\$ 9,432,942	\$ 6,444,494	\$ 5,468,441	\$ (976,053)	-15%
<u>Other Uses of Funds</u>						
9957	Property Acquisition	\$ 690,464	\$ -	\$ -	\$ -	0%
9959	Contingency	\$ 8,169	\$ 12,500	\$ 90,000	\$ 77,500	620%
Total Other Uses of Funds		\$ 698,633	\$ 12,500	\$ 90,000	\$ 77,500	620%
Total Expenditures & Transfers		\$ 24,817,321	\$ 22,818,416	\$ 22,641,786	\$ (176,630)	-1%

City of Lexington

School Fund Revenue Budget

Account Number	Description	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Revenue From Use of Money & Property						
1015-0110	Interest- Textbook Funds	\$ 536	\$ 50	\$ 10,000	\$ 9,950	19900%
1015-0113	Interest- Koones Fund	\$ 1,883	\$ 1,800	\$ 1,800	\$ -	0%
1015-0201	Rents & Rebates	\$ -	\$ -	\$ -	\$ -	0%
Total Rev. From Use of Money & Property		\$ 2,419	\$ 1,850	\$ 11,800	\$ 9,950	538%
Charges for Services						
1016-1201	School Tuition	\$ 171,353	\$ 163,000	\$ 160,950	\$ (2,050)	-1%
1016-1204	Cafeteria Services	\$ 95,091	\$ 60,000	\$ 90,000	\$ 30,000	50%
1016-1205	Facility Usage Fee	\$ 975	\$ 1,000	\$ 900	\$ (100)	100%
Total Charges for Services		\$ 267,419	\$ 224,000	\$ 251,850	\$ 27,850	12%
Misc. Revenue						
1018-0200	Contributions General	\$ 840	\$ -	\$ -	\$ -	0%
1018-9912	Misc. Revenue	\$ 4,118	\$ 500	\$ 500	\$ -	0%
Total Misc. Revenue		\$ 4,958	\$ 500	\$ 500	\$ -	0%
Recovered Costs						
1019-0125	Insurance Recovery	\$ 4,715	\$ -	\$ -	\$ -	0%
Total Recovered Costs		\$ 4,715	\$ -	\$ -	\$ -	0%
State- Categorical						
1024-0201	State Sales Tax	\$ 842,693	\$ 818,149	\$ 789,655	\$ (28,494)	-3%
1024-0202	Basic School Aid	\$ 2,092,104	\$ 2,087,536	\$ 2,722,255	\$ 634,719	30%
1024-0207	Gifted & Talented	\$ 20,773	\$ 20,238	\$ 24,232	\$ 3,994	20%
1024-0208	Remedial Education	\$ 45,074	\$ 43,530	\$ 52,373	\$ 8,843	20%
1024-0211	Compensation Supplement	\$ 197,409	\$ 316,034	\$ 85,281	\$ (230,753)	-73%
1024-0212	Special Education SOQ	\$ 230,465	\$ 224,524	\$ 239,588	\$ 15,064	7%
1024-0214	Textbook Payments	\$ 51,886	\$ 50,548	\$ 62,590	\$ 12,042	24%
1024-0215	State School Lunch	\$ 2,773	\$ 2,482	\$ 2,533	\$ 51	2%
1024-0217	Vocational Education	\$ 44,290	\$ 43,148	\$ 106,701	\$ 63,553	147%
1024-0218	Technology Grant	\$ 96,873	\$ 102,000	\$ 102,000	\$ -	0%
1024-0220	Special Education- Regional	\$ -	\$ -	\$ -	\$ -	0%
1024-0221	Social Security	\$ 129,734	\$ 126,772	\$ 148,912	\$ 22,140	17%
1024-0223	Teacher Retirement	\$ 302,583	\$ 295,546	\$ 320,102	\$ 24,556	8%
1024-0228	Early Intervention	\$ 11,324	\$ 11,324	\$ 20,478	\$ 9,154	81%
1024-0230	No Loss Funding	\$ 86,932	\$ 159,731	\$ -	\$ (159,731)	-100%
1027-0237	Additional Lottery	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	0%
1024-0241	Group Life	\$ 9,015	\$ 8,782	\$ 10,553	\$ 1,771	20%
1024-0246	Homebound Instruction	\$ -	\$ -	\$ 106	\$ 106	100%
1024-0265	At Risk	\$ 43,920	\$ 43,034	\$ 94,506	\$ 51,472	120%
1024-0291	Mentor Teacher Program	\$ -	\$ 82	\$ 123	\$ 41	100%
1024-0306	School Construction	\$ 1,149,123	\$ -	\$ -	\$ -	
1024-0309	English Second Language	\$ 29,518	\$ 27,673	\$ 54,065	\$ 26,392	95%
1024-0347	State School Breakfast	\$ 3,997	\$ 4,805	\$ 1,394	\$ (3,411)	-71%
1024-0348	Textbook Lottery	\$ -	\$ -	\$ -	\$ -	0%
1024-0399	National Board Certified	\$ 2,500	\$ 2,500	\$ 5,000	\$ 2,500	100%
1024-0400	Other State Funds	\$ 10,180	\$ 10,481	\$ 85,452	\$ 74,971	715%
1024-0448	Other Categorical Revenue	\$ 14,740	\$ -	\$ -	\$ -	
Total State Categorical		\$ 5,617,907	\$ 4,598,919	\$ 5,127,899	\$ 528,980	12%
Federal- Categorical						
1033-0117	CARES Act Funding	\$ 222,829	\$ 136,897	\$ 10,874	\$ (126,023)	-92%
1033-0202	Title I	\$ 98,567	\$ 79,238	\$ 85,753	\$ 6,515	8%

School Fund Revenue Budget

Account Number	Description	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
1033-0203	Title IIIA	\$ 3,208	\$ 2,312	\$ 3,140	\$ 828	36%
1033-0210	Title IV	\$ 9,331	\$ 10,000	\$ 10,000	\$ -	0%
1033-0213	National School Lunch/Breakfast	\$ 138,702	\$ 70,000	\$ 96,000	\$ 26,000	37%
1033-0214	Headstart	\$ 12,603	\$ 15,000	\$ 18,000	\$ 3,000	20%
1033-0219	Title VIB Special Ed	\$ 148,062	\$ 147,595	\$ 149,921	\$ 2,326	2%
1033-0226	Title II	\$ 19,251	\$ 13,522	\$ 17,951	\$ 4,429	33%
1033-0448	Other Categorical Revenue	\$ 7,000	\$ -	\$ -	\$ -	0%
Total Federal Categorical		\$ 659,551	\$ 474,564	\$ 391,639	\$ (82,925)	-17%
<u>Transfers In</u>						
1041-0511	From General Fund	\$ 3,461,583	\$ 3,489,707	\$ 3,739,063	\$ 249,356	7%
Total Transfers In		\$ 3,461,583	\$ 3,489,707	\$ 3,739,063	\$ 249,356	7%
<u>Appropriated Fund Balance</u>		\$ -	\$ 75,000	\$ 42,164	\$ (32,836)	100%
School Fund Total		\$ 10,018,552	\$ 8,864,540	\$ 9,564,915	\$ 700,375	8%

City of Lexington

School Fund Expense Budget by Function

Account Number	Description	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY	\$ Change	% Change
<u>Instruction</u>						
02-6110	Instruction- Elementary/Middle	\$ 3,023,112	\$ 3,271,773	\$ 3,432,431	\$ 160,658	5%
02-6111	Instruction- Secondary	\$ 1,641,196	\$ 1,570,000	\$ 1,831,333	\$ 261,333	17%
02-6114	Instruction- Special Ed	\$ 644,653	\$ 783,163	\$ 802,528	\$ 19,365	2%
02-6121	Guidance	\$ 179,049	\$ 194,491	\$ 206,682	\$ 12,191	6%
02-6123	Homebound Instruction	\$ 310	\$ 215	\$ 215	\$ -	0%
02-6131	Improvement- Instruction	\$ 34,955	\$ 37,837	\$ 38,298	\$ 461	1%
02-6132	Media Services	\$ 158,208	\$ 161,064	\$ 166,503	\$ 5,439	3%
02-6141	Principals	\$ 328,909	\$ 392,474	\$ 404,551	\$ 12,077	3%
02-6480	One Time Source of Funds	\$ 21,740	\$ -	\$ 74,569	\$ 74,569	100%
Total Instruction		\$ 6,032,132	\$ 6,411,017	\$ 6,957,110	\$ 546,093	9%
<u>Administration, Attendance, & Health</u>						
02-6210	Administration	\$ 497,854	\$ 559,373	\$ 598,303	\$ 38,930	7%
02-6220	Attendance & Health	\$ 104,851	\$ 112,997	\$ 124,397	\$ 11,400	10%
Total Admin, Attend., & Health		\$ 602,705	\$ 672,370	\$ 722,700	\$ 50,330	7%
<u>Cafeteria</u>						
02-6510	Food Service	\$ 333,587	\$ 307,371	\$ 333,795	\$ 26,424	9%
Total Cafeteria		\$ 333,587	\$ 307,371	\$ 333,795	\$ 26,424	9%
<u>Operations & Maintenance</u>						
02-6400	Operations & Maintenance	\$ 761,333	\$ 689,436	\$ 807,337	\$ 117,901	17%
Total Operations & Maintenance		\$ 761,333	\$ 689,436	\$ 807,337	\$ 117,901	17%
<u>Nondepartmental</u>						
02-6661	Capital Improvements	\$ 77,319	\$ 25,000	\$ 110,673	\$ 85,673	343%
02-6710	Lease - Interest	\$ 1,128	\$ 574	\$ -	\$ (574)	-100%
02-6730	Nondepartmental	\$ 1,205,437	\$ 15,113	\$ -	\$ (15,113)	-100%
Total Nondepartmental		\$ 1,283,884	\$ 40,687	\$ 110,673	\$ 69,986	172%
<u>Federal Programs</u>						
02-6485	ESSER II	\$ 29,525	\$ 5,787	\$ -	\$ (5,787)	-100%
02-6490	ESSER III	\$ 187,699	\$ 131,110	\$ 10,874	\$ (120,236)	-92%
02-6800	Title I	\$ 98,567	\$ 79,238	\$ 85,753	\$ 6,515	8%
02-6801	Title VI-B	\$ 143,414	\$ 146,647	\$ 149,921	\$ 3,274	2%
02-6803	Title II	\$ 19,251	\$ 13,522	\$ 17,951	\$ 4,429	33%
02-6804	Title IIIA	\$ 3,373	\$ 2,312	\$ 3,140	\$ 828	36%
02-6807	Title IV-B ARP	\$ 4,649	\$ 948	\$ -	\$ (948)	-100%
02-6810	Title IV	\$ 9,331	\$ 10,000	\$ 10,000	\$ -	0%
Total Federal		\$ 495,807	\$ 389,564	\$ 277,639	\$ (111,925)	-29%
<u>Technology</u>						
02-6805	Technology	\$ 341,742	\$ 354,095	\$ 355,661	\$ 1,566	0%
Total Technology		\$ 341,742	\$ 354,095	\$ 355,661	\$ 1,566	0%
School Fund Total						
		\$ 9,851,190	\$ 8,864,540	\$ 9,564,915	\$ 700,375	8%

City of Lexington

School Expense Budget by Account Classification

Account Number	Description	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Personnel Services						
1000	Wages- Other	\$ 113,433	\$ 64,853	\$ 13,861	\$ (50,992)	-79%
1001	Wages- Full Time Other	\$ 13,280	\$ -	\$ 1,000	\$ 1,000	100%
1002	Wages- Overtime	\$ 203	\$ -	\$ -	\$ -	0%
1110	Wages- Administrative	\$ 37,497	\$ 38,000	\$ 41,200	\$ 3,200	8%
1111	Wages- School Board	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0%
1112	Wages- Superintendent	\$ 113,094	\$ 121,001	\$ 124,631	\$ 3,630	3%
1113	Wages- Asst. Superintendent	\$ 86,074	\$ 92,076	\$ 94,838	\$ 2,762	3%
1120	Wages- Teachers	\$ 2,470,472	\$ 2,600,561	\$ 2,750,555	\$ 149,994	6%
1121	Wages- Chapter I	\$ 68,871	\$ 72,663	\$ 75,434	\$ 2,771	4%
1122	Wages- Librarian	\$ 104,904	\$ 112,330	\$ 115,700	\$ 3,370	3%
1123	Wages- Gifted Teacher	\$ 22,606	\$ 24,195	\$ 24,921	\$ 726	3%
1125	Wages- ESL	\$ 54,082	\$ 76,856	\$ 77,776	\$ 920	1%
1126	Wages- Principals	\$ 156,672	\$ 167,594	\$ 172,623	\$ 5,029	3%
1127	Wages- Summer School	\$ 18,515	\$ 15,224	\$ -	\$ (15,224)	-100%
1131	Wages- School Nurse	\$ 61,134	\$ 65,384	\$ 71,800	\$ 6,416	10%
1133	Wages- Technical Development	\$ 166,219	\$ 177,837	\$ 183,173	\$ 5,336	3%
1150	Wages- Clerical	\$ 213,089	\$ 231,167	\$ 238,102	\$ 6,935	3%
1151	Wages- Aides	\$ 132,254	\$ 203,949	\$ 226,597	\$ 22,648	11%
1180	Wages- Laborer	\$ 145,380	\$ 159,173	\$ 172,331	\$ 13,158	8%
1190	Wages- Service	\$ 81,749	\$ 91,389	\$ 105,690	\$ 14,301	16%
1520	Wages- Substitutes	\$ 83,980	\$ 60,750	\$ 84,600	\$ 23,850	39%
1620	Salary Supplements	\$ 141,555	\$ 156,539	\$ 160,751	\$ 4,212	3%
1650	Supplement- National Board	\$ 2,500	\$ 2,500	\$ 5,000	\$ 2,500	100%
Total Personnel Services		\$ 4,290,563	\$ 4,537,041	\$ 4,743,583	\$ 206,542	5%
Fringe Benefits						
2001	FICA	\$ 316,739	\$ 344,025	\$ 357,719	\$ 13,694	4%
2002	Retirement	\$ 1,396	\$ -	\$ -	\$ -	0%
2005	Health Insurance	\$ 992	\$ -	\$ -	\$ -	0%
2006	Life Insurance	\$ 159	\$ -	\$ -	\$ -	0%
2011	Worker's Comp Insurance	\$ 273	\$ -	\$ -	\$ -	0%
2013	Short-term Disability Insurance	\$ 95	\$ -	\$ -	\$ -	0%
2210	VRS	\$ 459,850	\$ 477,946	\$ 404,583	\$ (73,363)	-15%
2220	VRS- Hybrid	\$ 158,249	\$ 184,897	\$ 206,893	\$ 21,996	12%
2300	Health Insurance	\$ 459,417	\$ 561,496	\$ 653,088	\$ 91,592	16%
2400	Life Insurance	\$ 49,835	\$ 53,375	\$ 48,434	\$ (4,941)	-9%
2510	VACORP Disability- Hybrid	\$ 2,302	\$ 1,784	\$ 2,455	\$ 671	38%
2600	Unemployment Insurance	\$ -	\$ 1,500	\$ 1,500	\$ -	0%
2700	Worker's Comp Insurance	\$ 14,690	\$ 15,000	\$ 15,000	\$ -	0%
2750	Retiree Health Care Credit	\$ 45,000	\$ 48,198	\$ 42,276	\$ (5,922)	-12%
2800	Other Benefits	\$ 29,892	\$ 39,374	\$ 47,749	\$ 8,375	21%
2820	Inservice	\$ 10,072	\$ 18,000	\$ 14,000	\$ (4,000)	-22%
Total Fringe Benefits		\$ 1,548,960	\$ 1,745,595	\$ 1,793,697	\$ 48,102	3%
Contractual Services						
3000	Purchased Services	\$ 366,965	\$ 377,355	\$ 343,795	\$ (33,560)	-9%
3002	Professional Services	\$ -	\$ -	\$ 30,000	\$ 30,000	100%

City of Lexington

School Expense Budget by Account Classification

Account Number	Description	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
3400	Field Trips	\$ 8,147	\$ 11,000	\$ 10,000	\$ (1,000)	-9%
3810	Tuition to County High School	\$ 1,641,196	\$ 1,530,000	\$ 1,791,333	\$ 261,333	17%
Total Contractual Services		\$ 2,016,308	\$ 1,918,355	\$ 2,175,128	\$ 256,773	13%
<u>Other Charges</u>						
5000	Other Charges	\$ 121	\$ -	\$ -	\$ -	0%
5100	Utilities	\$ 239,656	\$ 170,000	\$ 230,000	\$ 60,000	35%
5200	Telephone/Communications	\$ 25,770	\$ 25,000	\$ 25,000	\$ -	0%
5300	Insurance	\$ 44,000	\$ 44,000	\$ 44,000	\$ -	0%
5400	Leases & Rentals	\$ 10,009	\$ 11,700	\$ 11,700	\$ -	0%
5500	Travel	\$ 14,807	\$ 12,504	\$ 16,300	\$ 3,796	30%
5800	Miscellaneous	\$ 11,465	\$ 10,400	\$ 11,400	\$ 1,000	10%
6000	Materials & Supplies	\$ 146,478	\$ 123,109	\$ 127,994	\$ 4,885	4%
6002	Food Supplies	\$ 161,469	\$ 120,000	\$ 130,000	\$ 10,000	8%
6005	Materials & Supplies- Gifted Prog.	\$ 740	\$ 2,000	\$ 1,400	\$ (600)	-30%
6006	Materials & Supplies- Preschool	\$ 3,283	\$ 500	\$ 500	\$ -	0%
6020	Textbooks	\$ 24,201	\$ 83,399	\$ 104,091	\$ 20,692	25%
6022	Materials & Supplies- Medical	\$ 1,749	\$ 2,500	\$ 2,500	\$ -	0%
6040	Technology- Software	\$ 53,542	\$ 30,000	\$ 30,000	\$ -	0%
6050	Non-capitalized Hardware	\$ 124,747	\$ 132,400	\$ 132,400	\$ -	0%
Total Other Charges		\$ 862,038	\$ 767,512	\$ 867,285	\$ 99,773	13%
<u>Capital Outlays</u>						
Capital Outlays		\$ 72,519	\$ -	\$ 103,447	\$ 103,447	100%
<u>Leases & Rentals</u>						
Leases & Rentals		\$ 14,559	\$ 15,113	\$ -	\$ (15,113)	-100%
<u>Debt Service Costs</u>						
Debt Service Costs		\$ 1,128	\$ 574	\$ -	\$ (574)	-100%
<u>Interfund Charges</u>						
9104	Services of Finance	\$ -	\$ 23,223	\$ 24,384	\$ 1,161	5%
9130	Services of Public Works	\$ -	\$ 15,000	\$ 20,000	\$ 5,000	33%
9151	Services of IT	\$ (145,763)	\$ (157,873)	\$ (162,609)	\$ (4,736)	3%
Total Interfund Charges		\$ (145,763)	\$ (119,650)	\$ (118,225)	\$ 1,425	-1%
<u>Interfund Transfers</u>						
9208	To Capital Projects Fund	\$ 1,190,878	\$ -	\$ -	\$ -	0%
Grand Total		\$ 9,851,190	\$ 8,864,540	\$ 9,564,915	\$ 700,375	8%

City of Lexington

Utility Fund Revenue Budget

Account Number	Description	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
<u>Revenue from Use of Money & Property</u>						
1015-0102	Interest - General	\$ -	\$ -	\$ 218,000	\$ 218,000	100%
<u>Charges for Services</u>						
1016-1901	Water & Sewer Fees	\$ 6,206,663	\$ 7,120,178	\$ 7,632,778	\$ 512,600	7%
1016-1905	Late Payment Penalties	\$ 33,431	\$ 30,000	\$ 30,000	\$ -	0%
Total Charges for Services		\$ 6,240,094	\$ 7,150,178	\$ 7,662,778	\$ 512,600	7%
<u>Miscellaneous Revenue</u>						
1016-1900	Bad Debt Recovery	\$ 65	\$ -	\$ -	\$ -	0%
1016-1906	Non-Operating Revenues	\$ 51,150	\$ 21,000	\$ 21,000	\$ -	0%
Total Misc. Revenue		\$ 51,216	\$ 21,000	\$ 21,000	\$ -	0%
<u>Interfund Transfers</u>						
1041-0511	From General Fund	\$ 300,000	\$ 1,000,000	\$ -	\$(1,000,000)	-100%
Utility Fund Total		\$ 6,591,310	\$ 8,171,178	\$ 7,901,778	\$ (269,400)	-3%

City of Lexington

Utility Fund Expense Budget by Function

Account Number	Description	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY	\$ Change	% Change
Administration						
05-1110	Administration	\$ 442,608	\$ 367,637	\$ 445,476	\$ 77,839	21%
Water Operations						
05-1150	Water Treatment- Conner Spring	\$ 1,480	\$ 2,000	\$ 2,000	\$ -	0%
05-1160	Water Distribution	\$ 1,491,500	\$ 1,808,472	\$ 1,727,779	\$ (80,693)	-4%
05-1161	Water Storage	\$ -	\$ 17,050	\$ 150,100	\$ 133,050	780%
Total Water Operations		\$ 1,492,981	\$ 1,827,522	\$ 1,879,879	\$ 52,357	3%
Wastewater Operations						
05-1170	Wastewater Collections	\$ 2,581,337	\$ 3,191,650	\$ 2,856,985	\$ (334,665)	-10%
05-1190	Inflow & Infiltration- Non-capitalized	\$ -	\$ 10,000	\$ -	\$ (10,000)	-100%
Total Wastewater Operations		\$ 2,581,337	\$ 3,201,650	\$ 2,856,985	\$ (344,665)	-11%
Nondepartmental						
05-4050	Public Works Labor Pool	\$ 99,807	\$ 147,685	\$ 157,314	\$ 9,629	7%
05-9310	Nondepartmental	\$ (2,027,716)	\$ 872,443	\$ 899,601	\$ 27,158	3%
05-9350	Interfund Transfers	\$ -	\$ 180,897	\$ 17,150	\$ (163,747)	0%
05-9401	Interest & Financing Costs	\$ 359,359	\$ 350,706	\$ 331,872	\$ (18,834)	-5%
Total Nondepartmental		\$ (1,568,551)	\$ 1,551,731	\$ 1,405,937	\$ (145,794)	-9%
Capital Projects						
	I & I Reduction Projects	\$ 443,253	\$ 1,050,000	\$ 1,001,500	\$ (48,500)	-5%
	Water Meter Replacement	\$ 38,360	\$ 125,000	\$ 25,000	\$ (100,000)	-80%
	Diamond Area Water & Sewer	\$ 2,192,722	\$ -	\$ -	\$ -	0%
	Jackson Avenue Area Water & Sewer Phase 1	\$ 154,721	\$ -	\$ 3,385,000	\$ 3,385,000	100%
	W&L Master Meter MOU	\$ 65,955	\$ -	\$ -	\$ -	0%
Total Capital Projects		\$ 2,895,012	\$ 1,175,000	\$ 4,411,500	\$ 3,236,500	275%
Total All Costs		\$ 5,843,386	\$ 8,123,540	\$ 10,999,777	\$ 2,876,237	35%

Utility Fund Expense Budget by Account Classification

Account Number	Description	2023 Actual Amount	2024 Adopted	City Manager Requested FY 25	\$ Change	% Change
<u>Personnel Services</u>						
1001	Full-time Wages	\$ 411,654	\$ 448,591	\$ 513,038	\$ 64,447	14%
1002	Overtime	\$ 13,617	\$ 14,126	\$ 14,659	\$ 533	4%
1003	Part-time Wages	\$ -	\$ -	\$ -	\$ -	0%
Total Personnel Services		\$ 425,270	\$ 462,717	\$ 527,697	\$ 64,980	14%
<u>Fringe Benefits</u>						
2001	FICA	\$ 31,043	\$ 34,773	\$ 38,721	\$ 3,948	11%
2002	Retirement	\$ 45,921	\$ 52,723	\$ 60,288	\$ 7,565	14%
2005	Health Insurance	\$ 83,023	\$ 107,771	\$ 134,504	\$ 26,733	25%
2006	Life Insurance	\$ 5,246	\$ 6,083	\$ 5,305	\$ (778)	-13%
2009	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	0%
2011	Worker's Comp Insurance	\$ 11,846	\$ 11,800	\$ 12,819	\$ 1,019	9%
2013	Short-term Disability Insurance	\$ 2,414	\$ 2,492	\$ 2,665	\$ 173	7%
Total Fringe Benefits		\$ 179,494	\$ 215,642	\$ 254,302	\$ 38,660	18%
<u>Contractual Services</u>						
3002	Professional Services	\$ 258,778	\$ 40,600	\$ 399,900	\$ 359,300	885%
3004	Repairs & Maintenance	\$ 2,644,421	\$ 1,254,950	\$ 4,259,000	\$ 3,004,050	239%
3005	Maintenance Service Contracts	\$ 15,717	\$ 16,000	\$ 2,000	\$ (14,000)	-88%
3007	Advertising	\$ 896	\$ 1,000	\$ 1,000	\$ -	0%
3016	Wholesale Water	\$ 1,167,251	\$ 1,426,200	\$ 1,334,000	\$ (92,200)	-6%
3017	Wholesale Sewer	\$ 2,288,014	\$ 2,850,152	\$ 2,505,600	\$ (344,552)	-12%
3019	MSA Debt Service	\$ 161,504	\$ 161,505	\$ 161,505	\$ -	0%
3028	Computer Software	\$ 68,924	\$ 44,118	\$ 50,000	\$ 5,882	13%
Total Contractual Services		\$ 6,605,505	\$ 5,794,525	\$ 8,713,005	\$ 2,918,480	50%
<u>Other Charges</u>						
5101	Electrical Service	\$ 6,655	\$ 8,200	\$ 8,100	\$ (100)	-1%
5102	Heating Services	\$ 390	\$ 350	\$ 350	\$ -	0%
5103	Water & Sewer Services	\$ 565	\$ 350	\$ 500	\$ 150	43%
5201	Postal & Messenger Services	\$ 26,304	\$ 21,000	\$ 23,000	\$ 2,000	10%
5202	Electronic Data Services	\$ 2,031	\$ 1,500	\$ 3,000	\$ 1,500	100%
5203	Telephone	\$ 1,586	\$ 1,800	\$ 2,000	\$ 200	11%
5204	Cellular Telephone Service	\$ 5,235	\$ 3,500	\$ 3,000	\$ (500)	-14%
5399	Insurance Allocation	\$ 12,625	\$ 13,000	\$ 14,000	\$ 1,000	8%
5401	Office Supplies	\$ 1,823	\$ 1,500	\$ 1,500	\$ -	0%
5407	Maintenance Supplies	\$ 153,628	\$ 163,500	\$ 165,000	\$ 1,500	1%
5410	Uniforms & Wearing Apparel	\$ 84	\$ 3,200	\$ 4,000	\$ 800	25%
5413	Other Operating Supplies	\$ -	\$ -	\$ -	\$ -	0%
5477	Durable Goods	\$ 13,304	\$ 13,700	\$ 13,000	\$ (700)	-5%
5501	Training & Education	\$ 3,221	\$ 2,500	\$ 7,500	\$ 5,000	200%
Total Other Charges		\$ 227,452	\$ 234,100	\$ 244,950	\$ 10,850	5%
<u>Miscellaneous</u>						

Utility Fund Expense Budget by Account Classification

Account Number	Description	2023 Actual Amount	2024 Adopted	City Manager Requested FY 25	\$ Change	% Change
5606	Permits to State Agencies	\$ -	\$ 750	\$ -	\$ (750)	-100%
5801	Dues & Memberships	\$ 535	\$ 2,560	\$ 2,000	\$ (560)	-22%
5813	Bad Debt	\$ -	\$ -	\$ -	\$ -	0%
5887	Waterworks Operation Fee	\$ 8,487	\$ 9,200	\$ 9,200	\$ -	0%
Total Miscellaneous		\$ 9,022	\$ 12,510	\$ 11,200	\$ (1,310)	-10%
Debt Service						
9002	Interest & Financing Costs	\$ 359,359	\$ 350,706	\$ 331,872	\$ (18,834)	-5%
Interfund Charges						
9101	Services of City Manager	\$ 26,104	\$ 31,061	\$ 39,140	\$ 8,079	26%
9103	Services of Treasurer	\$ 155,772	\$ 182,217	\$ 196,701	\$ 14,484	8%
9104	Services of Finance	\$ 53,488	\$ 62,701	\$ 65,018	\$ 2,317	4%
9108	Services of Human Resources	\$ 16,620	\$ 23,029	\$ 21,954	\$ (1,075)	-5%
9151	Services of Technology	\$ 22,637	\$ 24,435	\$ 27,788	\$ 3,353	14%
Interfund Charges		\$ 274,621	\$ 323,443	\$ 350,601	\$ 27,158	8%
Interfund Transfers						
9100	To Equipment Replacement Fund	\$ 65,000	\$ 180,897	\$ 17,150	\$ (163,747)	-91%
8201	To General Fund	\$ -	\$ -	\$ -	\$ -	0%
Total Transfers Out		\$ 65,000	\$ 180,897	\$ 17,150	\$ (163,747)	-91%
Depreciation						
		\$ 398,697	\$ 549,000	\$ 549,000	\$ -	0%
Grand Total		\$ 8,544,421	\$ 8,123,540	\$ 10,999,777	\$ 2,876,237	35%

City of Lexington

Equipment Replacement Fund Revenue Budget

Account Number	Description	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
<u>Misc. Revenue</u>						
1018-0209	Rockbridge County- Emergency Equip.	\$ 14,091	\$ 38,195	\$ 41,463	\$ 3,268	9%
1018-3200	Contributions Fire & Rescue Equip.	\$ -	\$ 70,000	\$ 70,000	\$ -	100%
1018-9000	Salvaged Equipment	\$ 40,000	\$ 40,000	\$ 12,500	\$ (27,500)	-69%
Total Misc. Revenue		\$ 54,091	\$ 148,195	\$ 123,963	\$ (24,232)	-16%
<u>Transfers In</u>						
1041-0511	From General Fund	\$ 2,287,718	\$ 730,114	\$ 276,675	\$ (453,439)	-62%
1041-0515	From Utility Fund	\$ 65,000	\$ 180,897	\$ 17,150	\$ (163,747)	-91%
Total Transfers In		\$ 2,352,718	\$ 911,011	\$ 293,825	\$ (617,186)	-68%
Total		\$ 2,406,809	\$ 1,059,206	\$ 417,788	\$ (641,418)	-61%

Equipment Fund Expense by Account

Account Number	Description	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
<u>Capital Outlay</u>						
7001	Machinery & Equipment	\$ 143,921	\$ 180,897	\$ 239,645	\$ 58,748	32%
7005	Motor Vehicles	\$ 2,104,941	\$ 360,000	\$ 82,030	\$ (277,970)	-77%
7006	Construction Equipment	\$ -	\$ 446,309	\$ 96,113	\$ (350,196)	-78%
Total Capital Outlays		\$ 2,248,862	\$ 987,206	\$ 417,788	\$ (569,418)	-58%
Dept.	Budgeted Item	Equipment to be Replaced		Reason	Budget	
Police	2025 Ford Explorer Interceptor	Car #5 - 2015 Ford Taurus Interceptor		age/scheduled replacement	\$ 82,030	
Public Works	Ford F550 Dump w/ 3 way Tailgate	2008 GMS Dump Truck w/ asphalt bed		age/scheduled replacement	\$ 78,963	
Public Works	Tymco Street Sweeper	2012 Elgin Pelican Street Sweeper		age/scheduled replacement	\$ 239,645	
Utility	Jack Hammer/Grade Bucket for skid steer	new equipment		new equipment	\$ 17,150	
\$ 417,788						

Capital Projects Fund Revenue Budget

Account Number	Description	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Contributions & Other						
1018-200	General Contributions	\$ -	\$ -	\$ -	\$ -	0%
1018-9912	Misc. - Anticipated Financing	\$ -	\$ -	\$ 6,980,000	\$ 6,980,000	0%
1019-0125	Insurance Recovery	\$ -	\$ -	\$ -	\$ -	0%
Total Other		\$ -	\$ -	\$ 6,980,000	\$ 6,980,000	0%
State						
1024-0406	State Street Maint. Rev.	\$ -	\$ -	\$ 500,000	\$ 500,000	100%
1024-0448	Other Categorical (VDOT)	\$ -	\$ 769,103	\$ -	\$ (769,103)	-100%
Total State		\$ -	\$ 769,103	\$ 500,000	\$ (269,103)	-35%
Federal						
1033-0448	Other Categorical- Federal	\$ -	\$ -	\$ -	\$ -	0%
1033-8196	TEA Grant	\$ -	\$ -	\$ -	\$ -	0%
Total Federal		\$ -	\$ -	\$ -	\$ -	0%
Transfers In						
1041-0502	From School Fund	\$ 1,149,123	\$ -	\$ -	\$ -	0%
1041-0507	From Cemetery Fund	\$ -	\$ -	\$ -	\$ -	0%
1041-0511	From General Fund	\$ 3,385,411	\$ 1,204,673	\$ 932,703	\$ (271,970)	-23%
Total Transfers In		\$ 4,534,534	\$ 1,204,673	\$ 932,703	\$ (271,970)	-23%
Fund Balance						
1042-9999	Appropriated Fund Balance	\$ -	\$ 614,487	\$ 455,140	\$ (159,347)	100%
		\$ -	\$ 614,487	\$ 455,140	\$ (159,347)	100%
Grand Total		\$ 4,534,534	\$ 2,588,263	\$ 8,867,843	\$ 6,279,580	243%

Capital Projects Fund Expense Budget by Function

Account Number	Description	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY	\$ Change	% Change
<u>Technology</u>						
08-7501	Camera System and Server Upgrade for Police	\$ -	\$ -	\$ 52,785	\$ 52,785	100%
08-7501	CAMA Software for Commisioner of the Revenue	\$ -	\$ 140,000	\$ -	\$ (140,000)	-100%
Total Technology		\$ -	\$ 140,000	\$ 52,785	\$ (87,215)	-62%
<u>Municipal Facilities</u>						
08-3111	Central Dispatch Capital Projects	\$ -	\$ -	\$ 7,680	\$ 7,680	100%
08-4450	Dam Maintenance	\$ 539	\$ -	\$ -	\$ -	0%
08-6662	Lylburn Downing	\$ -	\$ 5,000	\$ -	\$ (5,000)	-100%
08-6664	Waddell	\$ -	\$ 5,000	\$ -	\$ (5,000)	-100%
08-6665	High School	\$ -	\$ -	\$ 45,143	\$ 45,143	100%
08-7427	Public Works Property Yard Improvements	\$ -	\$ 297,000	\$ -	\$ (297,000)	100%
08-7440	City Hall Improvements	\$ 26,130	\$ 320,000	\$ 6,200,000	\$ 5,880,000	1838%
08-7401	Fire	\$ -	\$ 82,000	\$ 74,700	\$ (7,300)	100%
08-7250	Municipal Swimming Pool	\$ -	\$ 15,000	\$ 15,000	\$ -	100%
Total Municipal Facilities		\$ 26,669	\$ 724,000	\$ 6,342,523	\$ 5,618,523	776%
<u>Rockbridge Regional Jail</u>						
08-7230	Capital Improvements - per CIP	\$ -	\$ 79,440	\$ 179,535	\$ 100,095	126%
08-7230	Comprehensive Study for Jail Space Needs	\$ -	\$ -	\$ -	\$ -	0%
Total Rockbridge Regional Jail		\$ -	\$ 79,440	\$ 179,535	\$ 100,095	126%
<u>Parks & Cemeteries</u>						
08-1307	Jordan's Point Park	\$ -	\$ 335,000	\$ 375,000	\$ 40,000	100%
08-1301	Playground Upgrades	\$ 12,861	\$ 20,000	\$ 20,000	\$ -	0%
08-1800	Brewbaker Field	\$ -	\$ -	\$ 153,000	\$ 153,000	100%
08-1910	Oak Grove Cemetery	\$ -	\$ -	\$ 75,000	\$ 75,000	100%
08-1915	Evergreen Cemetery	\$ 36,299	\$ -	\$ -	\$ -	0%
Total Parks & Cemeteries		\$ 49,160	\$ 355,000	\$ 623,000	\$ 268,000	75%
<u>Streets, Parking, Sidewalks</u>						
08-2110	Street Repavement Projects	\$ -	\$ 969,103	\$ 650,000	\$ (319,103)	-33%
08-2140-2160	Bridge Repairs	\$ 2,014,442	\$ 162,720	\$ -	\$ (162,720)	-100%
08-2208	Maintenance of Parking Areas	\$ -	\$ -	\$ 100,000	\$ 100,000	100%
08-2215	Courthouse Square	\$ -	\$ -	\$ 60,000	\$ 60,000	100%
08-2501	Downtown Improvements	\$ 60,112	\$ 15,000	\$ 15,000	\$ -	0%
08-2650	Sidewalk Improvements	\$ 257,665	\$ 40,000	\$ 40,000	\$ -	0%
Total Streets, Sidewalks, Bridges		\$ 2,332,218	\$ 1,186,823	\$ 865,000	\$ (321,823)	-27%
<u>Stormwater Management</u>						
08-2352	Alum Springs Rd. Drainage Improvements	\$ 284,640	\$ -	\$ -	\$ -	0%
08-2353	Stormwater System Analysis	\$ 59,310	\$ -	\$ -	\$ -	0%
08-2354	White Street Drainage Improvements	\$ -	\$ -	\$ 780,000	\$ 780,000	100%
08-2399	Misc. Stormwater Drainage Improvements	\$ -	\$ 103,000	\$ 25,000	\$ (78,000)	-76%
Total Streets, Sidewalks, Bridges		\$ 343,951	\$ 103,000	\$ 805,000	\$ 702,000	682%
Total		\$ 2,751,998	\$ 2,588,263	\$ 8,867,843	\$ 6,279,580	243%

GENERAL FUND

General Fund Expense Significant Changes

	<u>Wages</u>		<u>Benefits</u>		<u>Non-salary</u>
Pay increases - incl. 5% COLA	\$	284,715	\$	173,070	
Debt Service				\$	78,100
Repairs and Maintenance				\$	(273,500)
Court Offices				\$	59,522
Landfill Contract				\$	42,372
Outside Data Processing				\$	31,850
EMS Medication Supplies				\$	40,000
Repairs & Maintenance Supplies				\$	55,900
Regional Library				\$	20,000
Mountain Gateway CC				\$	(39,500)
RARA				\$	(20,000)
VPA Client Services				\$	50,000
CSA Client Services				\$	130,000
Services of Youth Services				\$	(20,910)
Services to VJCCCA				\$	20,910
Community Services Board				\$	6,740
State Health Department				\$	8,578
Payments to SPCA				\$	3,845
Tourism				\$	32,244
Main Street Lexington				\$	12,000
Central Dispatch				\$	17,281
RARO				\$	17,095
Professional Services				\$	83,211
To Utility Fund				\$	(1,000,000)
To Equipment Replacement Fund				\$	(453,439)
To School Fund				\$	249,356
To Capital Projects Fund				\$	275,327
Total	\$	284,715	\$	173,070	\$ (573,018)

City of Lexington
City Council (01-1101)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 25			
Personnel Services	\$ 24,200.00	\$ 26,400	\$ 26,400	\$	-	0.00%
Fringe Benefits	\$ 1,870.66	\$ 2,050	\$ 2,050	\$	-	0.00%
Contractual Services	\$ 3,564.12	\$ 5,000	\$ 4,000	\$	(1,000)	-20.00%
Internal Services	\$ 31.18	\$ 1,000	\$ 400	\$	(600)	-60.00%
Other Charges	\$ 11,354.36	\$ 15,050	\$ 15,050	\$	-	0.00%
Miscellaneous	\$ 13,578.00	\$ 65,000	\$ 14,000	\$	(51,000)	-78.46%
Leases and Rentals	\$ -	\$ 10,000	\$ 10,000	\$	-	0.00%
Other Uses of Funds (Contingency)	\$ -	\$ -	\$ 20,000	\$	20,000	100.00%
	\$ 54,598	\$ 124,500	\$ 91,900	\$	(32,600)	-26%

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 County Administration Building on the first and third Thursdays of each month.

City of Lexington

City Manager (01-1201)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Personnel Services	\$ 194,311	\$ 203,696	\$226,490	\$ 22,794	11%
Fringe Benefits	\$ 56,552	\$ 63,424	\$70,160	\$ 6,736	11%
Contractual Services	\$ 2,231	\$ 6,200	\$4,200	\$ (2,000)	-32%
Internal Services	\$ 418	\$ 350	\$450	\$ 100	29%
Other Charges	\$ 8,107	\$ 22,600	\$25,950	\$ 3,350	15%
Miscellaneous	\$ 5,336	\$ 13,000	\$4,000	\$ (9,000)	-69%
Interfund Charges	\$ (17,935)	\$ (28,561)	\$ (29,140)	\$ (579)	2%
	<u>\$ 249,020</u>	<u>\$ 280,709</u>	<u>\$ 302,110</u>	<u>\$ 21,401</u>	<u>8%</u>

Definition:

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

City of Lexington

City Attorney (01-1204)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 25			
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 73,278	\$ 106,150	\$ 100,000	\$ -	\$ (6,150)	-6%
Internal Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	\$ 73,278	\$ 106,150	\$ 100,000	\$ -	\$ (6,150)	-6%

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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 25			
Personnel Services	\$83,105.47	\$ 100,167	\$ 105,175	\$	5,008	5%
Fringe Benefits	\$28,079.07	\$ 33,897	\$ 36,860	\$	2,963	9%
Contractual Services	\$32,618.89	\$ 19,850	\$ 32,350	\$	12,500	63%
Internal Services	\$178.22	\$ 200	\$ 300	\$	100	50%
Other Charges	\$9,952.01	\$ 14,425	\$ 12,650	\$	(1,775)	-12%
Miscellaneous	\$11,260.61	\$ 14,700	\$ 14,700	\$	-	0%
Interfund Charges	\$ (16,620)	\$ (23,029)	\$ (21,954)	\$	1,075	-5%
	\$ 148,574	\$ 160,210	\$ 180,081	\$	19,871	12%

Definition:

The Human Resources office performs the personnel function for the City. 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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 25			
Personnel Services	\$ 180,953.13	\$ 190,775	\$ 203,428	\$	12,653	7%
Fringe Benefits	\$ 59,052.22	\$ 67,181	\$ 73,820	\$	6,639	10%
Contractual Services	\$ 22,745.93	\$ 24,570	\$ 47,905	\$	23,335	95%
Internal Services	\$ 125.41	\$ 300	\$ 300	\$	-	0%
Other Charges	\$ 10,387.18	\$ 15,700	\$ 14,500	\$	(1,200)	-8%
Miscellaneous	\$ 300.00	\$ 400	\$ 400	\$	-	0%
	\$ 273,564	\$ 298,926	\$ 340,353	\$	41,427	14%

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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 25			
Personnel Services	\$ 813.75	\$ -	\$ -	\$ -	-	0%
Fringe Benefits	\$ 62.48	\$ -	\$ -	\$ -	-	0%
Contractual Services	\$ 3,446.24	\$ 3,000	\$ 3,000	\$ -	-	0%
Internal Services	\$ 15.00	\$ -	\$ -	\$ -	-	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	-	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	-	0%
	\$ 4,337	\$ 3,000	\$ 3,000	\$ -	-	0%

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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 25			
Personnel Services	\$ 175,417.23	\$ 223,170	\$ 236,106	\$ 12,936	6%	
Fringe Benefits	\$ 55,450.17	\$ 80,751	\$ 100,748	\$ 19,997	25%	
Contractual Services	\$ 27,955.94	\$ 30,500	\$ 31,200	\$ 700	2%	
Internal Services	\$ 81.47	\$ 100	\$ 100	\$ -	0%	
Other Charges	\$ 27,593.21	\$ 21,660	\$ 22,110	\$ 450	2%	
Miscellaneous	\$ 650.00	\$ 300	\$ 350	\$ 50	17%	
Leases and Rentals	\$ 6,249.31	\$ 1,950	\$ 3,288	\$ 1,338	69%	
Interfund Charges	\$ (155,772.00)	\$ (182,217)	\$ (196,701)	\$ (14,484)	8%	
	\$ 137,625	\$ 176,214	\$ 197,201	\$ 20,987	12%	

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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 25			
Personnel Services	\$ 225,881.31	\$ 250,456	\$ 262,979	\$	12,523	5%
Fringe Benefits	\$ 83,400.04	\$ 95,815	\$ 98,195	\$	2,380	2%
Contractual Services	\$ 91,824.90	\$ 100,000	\$ 113,442	\$	13,442	13%
Internal Services	\$ 135.41	\$ 150	\$ 200	\$	50	33%
Other Charges	\$ 8,553.03	\$ 7,072	\$ 7,950	\$	878	12%
Miscellaneous	\$ 220.00	\$ 250	\$ 250	\$	-	0%
Interfund Charges	\$ (53,488)	\$ (85,924)	\$ (89,402)	\$	(3,478)	4%
	\$ 356,527	\$ 367,819	\$ 393,614	\$	25,795	7%

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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 25			
Personnel Services	\$ -	\$ -	\$ -	\$ -	-	0%
Fringe Benefits	\$ 38,700.49	\$ 58,120	\$ 62,052	\$ 3,932	3,932	0%
Contractual Services	\$ 2.44	\$ 20	\$ 20	\$ -	-	0%
Internal Services	\$ 52,484.12	\$ 40,450	\$ 50,050	\$ 9,600	9,600	24%
Other Charges	\$ -	\$ -	\$ -	\$ -	-	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	-	0%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	0%
Interfund Charges	\$ 145,763.00	\$ 157,873	\$ 162,609	\$ 4,736	4,736	3%
Other Uses of Funds	\$ (22,637.00)	\$ (24,435)	\$ (27,788)	\$ (3,353)	(3,353)	14%
	\$ 214,313	\$ 232,028	\$ 246,943	\$ 14,915	14,915	6%

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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 25			
Personnel Services	\$ 148,248.04	\$ 150,676	\$ 160,259	\$	9,583	6%
Fringe Benefits	\$ 39,883.14	\$ 43,794	\$ 47,786	\$	3,992	9%
Contractual Services	\$ 21,792.52	\$ 19,510	\$ 20,110	\$	600	3%
Internal Services	\$ 387.04	\$ -	\$ 500	\$	500	100%
Other Charges	\$ 26,781.15	\$ 9,930	\$ 20,340	\$	10,410	105%
Miscellaneous	\$ 505.00	\$ 750	\$ 750	\$	-	0%
Interfund Charges	\$ -	\$ 9,000	\$ 9,000	\$	-	100%
	\$ 237,597	\$ 233,660	\$ 258,745	\$	25,085	11%

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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 25			
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 319,450	\$ 319,708	\$ 379,230	\$ -	\$ 59,522	19%
Internal Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	\$ 319,450	\$ 319,708	\$ 379,230	\$ -	\$ 59,522	19%

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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 25			
Personnel Services	\$ -	\$ -	\$ -	\$ -	-	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	-	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	-	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	-	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	-	0%
	\$ -	\$ -	\$ -	\$ -	-	0%

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. The City is currently the fiscal agent for this program but no longer the administrator.

City of Lexington

Central Dispatch (01-3011)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 25			
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Agency Contributions	\$ 466,981	\$ 521,447	\$ 538,728	\$	\$ 17,281	3%
	\$ 466,981	\$ 521,447	\$ 538,728	\$	\$ 17,281	3%

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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 25			
Personnel Services	\$ 1,297,359.17	\$ 1,441,356	\$ 1,494,414	\$	53,058	4%
Fringe Benefits	\$ 441,388.00	\$ 560,568	\$ 611,162	\$	50,594	9%
Contractual Services	\$ 46,744.82	\$ 52,500	\$ 66,350	\$	13,850	26%
Internal Services	\$ -	\$ 4,000	\$ 4,000	\$	-	0%
Other Charges	\$ 237,729.83	\$ 221,414	\$ 237,890	\$	16,476	7%
Agency Contributions	\$ 5,887.03	\$ 2,100	\$ 2,100	\$	-	100%
Miscellaneous	\$ 19,347.64	\$ 4,000	\$ 4,500	\$	500	13%
Capital Outlay	\$ -	\$ -	\$ -	\$	-	0%
Leases and Rentals	\$ 3,086.54	\$ 2,100	\$ 3,150	\$	1,050	50%
Interfund Transfers	\$ 42,800.00	\$ 50,000	\$ 52,500	\$	2,500	5%
	\$ 2,094,343	\$ 2,338,038	\$ 2,476,066	\$	138,028	6%

Definition:

The Police Department provides law enforcement and emergency services to a resident population of 7,331 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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 25			
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 1,503	\$ 3,500	\$ 3,500	\$ -	\$ -	0%
Miscellaneous	\$ 5,688	\$ 7,500	\$ 7,500	\$ -	\$ -	0%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	\$ 7,191	\$ 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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Personnel Services	\$ 1,148,877.81	\$ 1,253,713	\$ 1,326,289	\$ 72,576	6%
Fringe Benefits	\$ 446,663.56	\$ 534,365	\$ 577,469	\$ 43,104	8%
Contractual Services	\$ 112,012.91	\$ 124,875	\$ 129,875	\$ 5,000	4%
Internal Services	\$ 434.19	\$ 3,010	\$ 3,010	\$ -	0%
Other Charges	\$ 242,677.26	\$ 278,062	\$ 330,728	\$ 52,666	19%
Miscellaneous	\$ 27,857.96	\$ 39,138	\$ 39,138	\$ -	0%
Capital Outlay	\$ -	\$ 5,000	\$ 5,000	\$ -	0%
Leases and Rentals	\$ 1,912.36	\$ 3,000	\$ -	\$ (3,000)	-100%
Interfund Transfers	\$ 275,000.00	\$ 305,250	\$ -	\$ (305,250)	-100%
	\$ 2,255,436	\$ 2,546,413	\$ 2,411,509	\$ (134,904)	-5%

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 (\$10 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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 4,614	\$ 4,000	\$ 4,000	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 4,614</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ -</u>	<u>0%</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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 151,493	\$ 158,468	\$ 158,956	\$ 488	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Agency Contributions	\$ 4,284	\$ 7,436	\$ 717	\$ (6,719)	-90%
	<u>\$ 155,777</u>	<u>\$ 165,904</u>	<u>\$ 159,673</u>	<u>\$ (6,231)</u>	<u>-4%</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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Agency Contributions	\$ 7,748	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ 7,748	\$ -	\$ -	\$ -	0%

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. Beginning in FY 24, support of the SPCA is included in the Health Education and Welfare budget.

City of Lexington

Public Works Administration (01-4000)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Personnel Services	\$ 134,182.35	\$ 159,191	\$ 209,168	\$ 49,977	31%
Fringe Benefits	\$ 61,603.58	\$ 77,058	\$ 104,682	\$ 27,624	36%
Contractual Services	\$ 30,307.77	\$ 45,937	\$ 31,200	\$ (14,737)	-32%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 94,243.11	\$ 103,600	\$ 121,400	\$ 17,800	17%
Miscellaneous	\$ 774.50	\$ 1,500	\$ 1,500	\$ -	0%
Interfund Transfers	\$ 222,000.00	\$ 344,851	\$ 192,629	\$ (152,222)	-44%
	\$ 543,111	\$ 732,137	\$ 660,579	\$ (71,558)	-10%

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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Personnel Services	\$ 183,788.64	\$ 245,680.00	\$ 234,991	\$ (10,689)	-4%
Fringe Benefits	\$ 82,121.62	\$ 116,316.00	\$ 117,590	\$ 1,274	1%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 150	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 266,060</u>	<u>\$ 361,996</u>	<u>\$ 352,581</u>	<u>\$ (9,415)</u>	<u>-3%</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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Personnel Services	\$ 90,291.97	\$ 109,027	\$ 104,464	\$ (4,563)	-4%
Fringe Benefits	\$ 39,137.69	\$ 51,170	\$ 51,844	\$ 674	1%
Contractual Services	\$ 1,234.84	\$ 40,000	\$ 46,000	\$ 6,000	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 111,716.94	\$ 96,780	\$ 103,800	\$ 7,020	7%
Leases and Rentals	\$ 3,450.00	\$ 3,450	\$ 3,500	\$ 50	1%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 245,831</u>	<u>\$ 300,427</u>	<u>\$ 309,608</u>	<u>\$ 9,181</u>	<u>3%</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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Personnel Services	\$ 1,584.64	\$ 2,520	\$ 2,646	\$ 126	5%
Fringe Benefits	\$ 399.42	\$ 1,265	\$ 1,328	\$ 63	5%
Contractual Services	\$ 14,078.50	\$ 4,000	\$ 7,500	\$ 3,500	88%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 13,827.34	\$ 12,000	\$ 12,700	\$ 700	6%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 29,890</u>	<u>\$ 19,785</u>	<u>\$ 24,174</u>	<u>\$ 4,389</u>	<u>22%</u>

Definition:

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

City of Lexington

Equipment Operations (01-4104)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Personnel Services	\$ 110,385.57	\$ 131,915	\$ 126,337	\$ (5,578)	-4%
Fringe Benefits	\$ 48,415.84	\$ 62,039	\$ 62,849	\$ 810	1%
Contractual Services	\$ 32,562.58	\$ 90,000	\$ 90,000	\$ -	0%
Internal Services	\$ (98,272.66)	\$ (97,400)	\$ (100,000)	\$ (2,600)	3%
Other Charges	\$ 377,999.69	\$ 392,294	\$ 425,000	\$ 32,706	8%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 471,091</u>	<u>\$ 578,848</u>	<u>\$ 604,186</u>	<u>\$ 25,338</u>	<u>4%</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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ 1,500	\$ -	\$ (1,500)	-100%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ -	\$ 1,500	\$ -	\$ (1,500)	-100%

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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ 18,000	\$ 20,013	\$ 21,546	\$ 1,533	8%
	<u>\$ 18,000</u>	<u>\$ 20,013</u>	<u>\$ 21,546</u>	<u>\$ 1,533</u>	<u>8%</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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Personnel Services	\$ 77	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ 42	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 17,089	\$ 13,000	\$ 35,000	\$ 22,000	169%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ 500	\$ 15,000	\$ 14,500	2900%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 17,208</u>	<u>\$ 13,500</u>	<u>\$ 50,000</u>	<u>\$ 36,500</u>	<u>270%</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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Personnel Services	\$ 6,181.42	\$ 10,435	\$ 10,957	\$ 522	5%
Fringe Benefits	\$ 2,596.95	\$ 4,983	\$ 5,471	\$ 488	10%
Contractual Services	\$ 321,631.56	\$ 335,000	\$ 10,000	\$ (325,000)	-97%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 13,551.47	\$ 10,000	\$ 15,000	\$ 5,000	50%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ 500,000	\$ 500,000	0%
	<u>\$ 343,961</u>	<u>\$ 360,418</u>	<u>\$ 541,428</u>	<u>\$ 181,010</u>	<u>50%</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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Personnel Services	\$ 17,519.47	\$ 15,135	\$ 15,892	\$ 757	5%
Fringe Benefits	\$ 7,458.21	\$ 7,209	\$ 7,911	\$ 702	10%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 7,613.40	\$ 10,000	\$ 11,500	\$ 1,500	15%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 32,591</u>	<u>\$ 32,344</u>	<u>\$ 35,303</u>	<u>\$ 2,959</u>	<u>9%</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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Personnel Services	\$ 5,609.16	\$ 18,321	\$ 19,237	\$ 916	5%
Fringe Benefits	\$ 1,669.67	\$ 5,721	\$ 6,223	\$ 502	9%
Contractual Services	\$ -	\$ 5,000	\$ 5,000	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 9,686.30	\$ 35,000	\$ 35,000	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ 16,965	\$ 64,042	\$ 65,460	\$ 1,418	2%

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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Personnel Services	\$ 13,298.05	\$ 13,790	\$ 14,480	\$ 690	5%
Fringe Benefits	\$ 5,043.11	\$ 6,379	\$ 6,997	\$ 618	10%
Contractual Services	\$ 18,708.50	\$ 184,000	\$ 236,600	\$ 52,600	29%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 44,117.35	\$ 53,000	\$ 52,000	\$ (1,000)	-2%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ 81,167	\$ 257,169	\$ 310,077	\$ 52,908	21%

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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Personnel Services	\$ 78,005	\$ 80,750	\$ 77,327	\$ (3,423)	-4%
Fringe Benefits	\$ 33,712	\$ 38,280	\$ 38,702	\$ 422	1%
Contractual Services	\$ -	\$ 1,000	\$ 10,000	\$ 9,000	900%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 7,157	\$ 5,000	\$ 10,000	\$ 5,000	100%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 118,874</u>	<u>\$ 125,030</u>	<u>\$ 136,029</u>	<u>\$ 10,999</u>	<u>9%</u>

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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Personnel Services	\$ 28,888	\$ 37,970	\$ 39,869	\$ 1,899	5%
Fringe Benefits	\$ 9,934	\$ 16,336	\$ 17,917	\$ 1,581	10%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 8,849	\$ 8,000	\$ 9,000	\$ 1,000	13%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 47,671</u>	<u>\$ 62,306</u>	<u>\$ 66,786</u>	<u>\$ 4,480</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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Personnel Services	\$ 282,166	\$ 293,800	\$ 307,138	\$ 13,338	5%
Fringe Benefits	\$ 114,434	\$ 146,926	\$ 140,609	\$ (6,317)	-4%
Contractual Services	\$ 257,657	\$ 252,131	\$ 301,094	\$ 48,963	19%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 5,629	\$ 20,000	\$ 20,000	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ 659,887	\$ 712,857	\$ 768,841	\$ 55,984	8%

Definition:

The Public Works Department removes garbage from residences throughout the City weekly and from businesses six times a week. 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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Personnel Services	\$ 39,994	\$ 40,090	\$ 42,095	\$ 2,005	5%
Fringe Benefits	\$ 14,146	\$ 18,917	\$ 20,768	\$ 1,851	10%
Contractual Services	\$ 66,419	\$ 65,000	\$ 74,750	\$ 9,750	15%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 56,056	\$ 58,600	\$ 56,100	\$ (2,500)	-4%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ (15,000)	\$ (20,000)	\$ (5,000)	33%
	<u>\$ 176,616</u>	<u>\$ 167,607</u>	<u>\$ 173,713</u>	<u>\$ 6,106</u>	<u>4%</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. Beginning in FY 24 Public Works and the School Board have agreed on a flat fee for services to the Schools.

City of Lexington

Park Maintenance (01-4410)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Personnel Services	\$ 121,790	\$ 99,750	\$ 95,411	\$ (4,339)	-4%
Fringe Benefits	\$ 60,200	\$ 46,888	\$ 47,345	\$ 457	1%
Contractual Services	\$ 3,283	\$ 2,000	\$ 10,000	\$ 8,000	400%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 49,706	\$ 63,130	\$ 66,900	\$ 3,770	6%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ 234,980	\$ 211,768	\$ 219,656	\$ 7,888	4%

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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Personnel Services	\$ 76,182	\$ 89,170	\$ 85,579	\$ (3,591)	-4%
Fringe Benefits	\$ 40,529	\$ 41,170	\$ 39,732	\$ (1,438)	-3%
Contractual Services	\$ 4,850	\$ -	\$ 1,000	\$ 1,000	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 11,791	\$ 11,750	\$ 14,960	\$ 3,210	27%
Capital Outlay	\$ -	\$ -	\$ 3,000	\$ 3,000	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ 133,353	\$ 142,090	\$ 144,271	\$ 2,181	2%

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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Personnel Services	\$ 31,823	\$ 59,300	\$ 6,000	\$ (53,300)	-90%
Fringe Benefits	\$ 17,846	\$ 32,379	\$ 660	\$ (31,719)	-98%
Contractual Services	\$ 7,370	\$ 11,500	\$ 22,000	\$ 10,500	91%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 8,643	\$ 7,500	\$ 10,000	\$ 2,500	33%
Miscellaneous	\$ 6,011	\$ 2,000	\$ 3,500	\$ 1,500	75%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ 71,693	\$ 112,679	\$ 42,160	\$ (70,519)	-63%

Definition:

This budget account provides funding for the 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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Personnel Services	\$ 11,195	\$ 16,620	\$ 17,451	\$ 831	5%
Fringe Benefits	\$ 5,381	\$ 7,994	\$ 8,780	\$ 786	10%
Contractual Services	\$ 1,447	\$ 12,600	\$ 10,000	\$ (2,600)	100%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 881	\$ 1,620	\$ 6,630	\$ 5,010	309%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 18,903</u>	<u>\$ 38,834</u>	<u>\$ 42,861</u>	<u>\$ 4,027</u>	<u>10%</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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ 2,500	\$ 1,000	\$ (1,500)	-60%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ -	\$ 2,500	\$ 1,000	\$ (1,500)	-60%

Definition:

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

City of Lexington

Stormwater Management (01-4500)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ 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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Personnel Services	\$ 71,070	\$ 82,040	\$ 85,094	\$ 3,054	4%
Fringe Benefits	\$ 28,534	\$ 33,886	\$ 36,088	\$ 2,202	6%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ 50	\$ 50	#DIV/0!
Other Charges	\$ 3,987	\$ 4,885	\$ 4,810	\$ (75)	-2%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	\$ 103,591	\$ 120,811	\$ 126,042	\$ 5,231	4%

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, operates an after school program for elementary school students and a summer day camp for families who need affordable care during the summer months while their parent/guardian works.

City of Lexington

Municipal Swimming Pool (01-7250)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Personnel Services	\$ 5,230	\$ 2,985	\$ 3,134	\$ 149	0%
Fringe Benefits	\$ 1,666	\$ 1,610	\$ 1,772	\$ 162	0%
Contractual Services	\$ 23,759	\$ 32,800	\$ 34,945	\$ 2,145	7%
Other Charges	\$ 21,594	\$ 21,150	\$ 26,700	\$ 5,550	26%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 52,248</u>	<u>\$ 58,545</u>	<u>\$ 66,551</u>	<u>\$ 8,006</u>	<u>14%</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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Personnel Services	\$ 188,121	\$ 196,077	\$ 205,881	\$ 9,804	5%
Fringe Benefits	\$ 76,077	\$ 83,122	\$ 84,890	\$ 1,768	2%
Contractual Services	\$ 22,712	\$ 22,800	\$ 17,800	\$ (5,000)	-22%
Internal Services	\$ 1,884	\$ 3,500	\$ 3,500	\$ -	0%
Other Charges	\$ 3,383	\$ 10,109	\$ 13,675	\$ 3,566	35%
Agency Contributions	\$ 21,163	\$ 21,459	\$ 21,562	\$ 103	0%
Miscellaneous	\$ 3,561	\$ 23,300	\$ 23,300	\$ -	0%
Interfund Transfers	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0%
	<u>\$ 317,901</u>	<u>\$ 361,367</u>	<u>\$ 371,608</u>	<u>\$ 10,241</u>	<u>3%</u>

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. In FY23, the Planning Director transitioned from a contracting position to City payroll.

City of Lexington

Housing Program (01-8111)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ 35	\$ 35	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Agency Contributions	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ -	\$ 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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Fringe Benefits	\$ (47,129)	\$ 13,800	\$ 13,800	\$ -	0%
Other Charges	\$ (21,654)	\$ -	\$ -	\$ -	0%
	\$ (68,783)	\$ 13,800	\$ 13,800	\$ -	0%

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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Internal Services	\$ (3,258)	\$ (3,600)	\$ (3,600)	\$ -	0%
Other Charges	\$ 1,397	\$ 1,500	\$ 1,500	\$ -	0%
Leases and Rentals	\$ 5,455	\$ 6,700	\$ 6,700	\$ -	0%
	\$ 3,594	\$ 4,600	\$ 4,600	\$ -	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)

	2023 Actual Amount		2024 Adopted Budget		City Manager Requested FY 25		\$ Change		% Change
Other Charges	\$ 2,029	\$	2,200	\$	2,300	\$	100		5%
	\$ 2,029	\$	2,200	\$	2,300	\$	100		5%

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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Contingency	\$ -	\$ 10,000	\$ 10,000	\$ -	0%
Bad Debts	\$ -	\$ -	\$ -	\$ -	0%
	\$ -	\$ 10,000	\$ 10,000	\$ -	0%

Definition:

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

City of Lexington

Nondepartmental (01-9310)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Fringe Benefits	\$ 5,142	\$ 3,260	\$ 3,200	\$ (60)	-2%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 1,648	\$ -	\$ 1,700	\$ 1,700	0%
Other Uses of Funds	\$ 690,464	\$ -	\$ -	\$ -	0%
	\$ 697,255	\$ 3,260	\$ 4,900	\$ 1,640	50%

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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
To School Fund	\$ 3,461,583	\$ 3,489,707	\$ 3,739,063	\$ 249,356	7%
To Utility Fund	\$ 300,000	\$ 1,000,000	\$ -	\$ (1,000,000)	-100%
To Equipment Replacement Fund	\$ 2,287,718	\$ 730,114	\$ 276,675	\$ (453,439)	-62%
To Cemetery Fund	\$ (1,770)	\$ 20,000	\$ 20,000	\$ -	0%
To Capital Projects Fund	\$ 3,385,411	\$ 1,204,673	\$ 1,432,703	\$ 228,030	19%
	\$ 9,432,942	\$ 6,444,494	\$ 5,468,441	\$ (976,053)	-15%

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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Principal Courthouse	\$ 560,000	\$ 580,000	\$ 585,000	\$ 5,000	1%
Interest	\$ 509,089	\$ 516,047	\$ 555,970	\$ 39,923	8%
2009 LDMS Bonds	\$ 494,706	\$ 494,706	\$ 494,706	\$ -	0%
2010 LDMS Bonds	\$ 90,000	\$ 90,000	\$ 90,000	\$ -	0%
Jail Debt Service	\$ 110,320	\$ 113,097	\$ 116,029	\$ 2,932	3%
Waddell Bonds	\$ 380,000	\$ 395,000	\$ 420,000	\$ 25,000	6%
Fire- Ladder Truck Debt Service	\$ 103,018	\$ 149,913	\$ 155,158	\$ 5,245	3%
	\$ 2,247,133	\$ 2,338,763	\$ 2,416,863	\$ 78,100	3%

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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
<u>Agency Contributions</u>					
State Health Department	\$ 57,628	\$ 78,501	\$ 87,079	\$ 8,578	11%
Community Services Board	\$ 62,638	\$ 71,443	\$ 78,183	\$ 6,740	9%
Regional Library Services	\$ 176,890	\$ 176,890	\$ 196,890	\$ 20,000	11%
Rockbridge SPCA	\$ 7,748	\$ 15,137	\$ 18,982	\$ 3,845	25%
Regional Transit System	\$ 13,127	\$ 18,000	\$ 18,000	\$ -	0%
Opioid Abatement Efforts	\$ 27,722	\$ -	\$ 7,255	\$ 7,255	100%
Mountain Gateway CC	\$ 25,000	\$ 65,000	\$ 25,500	\$ (39,500)	-61%
Social Service Administration	\$ 64,086	\$ 127,933	\$ 107,567	\$ (20,366)	-16%
TAP	\$ -	\$ 2,000	\$ 2,000	\$ -	100%
VPAS	\$ 30,000	\$ 33,000	\$ 33,000	\$ -	0%
RARA	\$ -	\$ 20,000	\$ -	\$ (20,000)	-100%
Rockbridge Area Rental Assistance	\$ -	\$ 3,776	\$ -	\$ (3,776)	-100%
Soil & Water Conserv. District	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0%
Cooperative Extension Svcs	\$ 12,897	\$ 11,200	\$ 11,200	\$ -	0%
Total Agency Contributions	\$ 479,735	\$ 624,880	\$ 587,656	\$ (37,224)	-6%
<u>Miscellaneous</u>					
Tax Relief- Elderly/Disabled	\$ 15,727	\$ 25,000	\$ 25,000	\$ -	0%
VPA and CSA Client services	\$ 691,777	\$ 500,000	\$ 680,000	\$ 180,000	36%
Total Miscellaneous	\$ 707,504	\$ 525,000	\$ 705,000	\$ 180,000	34%
Grand Total	\$ 1,187,239	\$ 1,149,880	\$ 1,292,656	\$ 142,776	12%

Beginning in FY 24, several Agency Contributions were reclassified.

Agency	Old Department	New Department
Regional Library Services	Recreation & Leisure Services	Health, Education, and Welfare
Rockbridge SPCA	Special Enforcement Services	Health, Education, and Welfare
Soil & Water Conservation	Economic Development	Health, Education, and Welfare
Cooperative Extension Svc	Economic Development	Health, Education, and Welfare
To IDA for Horse Center	Recreation & Leisure Services	Economic Development

Recreation & Leisure Services Contributions (01-7200)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Regional Library Services	\$ -	\$ -	\$ -	\$ -	0%
To IDA for Horse Center Foundation	\$ -	\$ -	\$ -	\$ -	0%
Rockbridge Ballet	\$ 5,000	\$ -	\$ -	\$ -	0%
Rockbridge Symphony	\$ -	\$ 4,500	\$ -	\$ (4,500)	-100%
Theater at Lime Kiln	\$ 4,000	\$ 4,500	\$ 9,000	\$ 4,500	100%
Indoor Swimming Pool	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0%
RARO	\$ 100,398	\$ 104,833	\$ 121,928	\$ 17,095	16%
	\$ 124,398	\$ 128,833	\$ 145,928	\$ 17,095	13%

City of Lexington

Economic Development Contributions (01-8200)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
<u>Agency Contributions</u>					
To IDA for Horse Center	\$ 258,571	\$ 231,334	\$ 260,549	\$ 29,215	13%
Regional Tourism	\$ 276,217	\$ 351,687	\$ 383,931	\$ 32,244	9%
Main Street Lexington	\$ 84,400	\$ 84,400	\$ 96,400	\$ 12,000	14%
Chamber of Commerce	\$ -	\$ -	\$ 2,500	\$ 2,500	100%
Soil & Water Conservation District	\$ -	\$ -	\$ -	\$ -	0%
Shenandoah Valley Partnership	\$ 8,945	\$ 8,945	\$ 8,945	\$ -	0%
Shen. Valley Small Business Devel.	\$ 3,000	\$ 5,000	\$ 5,000	\$ -	0%
Cooperative Extension Service	\$ -	\$ -	\$ -	\$ -	0%
Total Agency Contributions	\$ 631,133	\$ 681,366	\$ 757,325	\$ 75,959	11%
<u>Miscellaneous</u>					
Farmer's Market	\$ 8,865	\$ 13,000	\$ 13,000	\$ -	0%
Rehab Building Tax Abatement	\$ -	\$ 10,000	\$ 10,000	\$ -	0%
Contingency	\$ -	\$ -	\$ 50,000	\$ 50,000	100%
Total Miscellaneous	\$ 8,865	\$ 23,000	\$ 73,000	\$ 50,000	217%
Grand Total	\$ 639,998	\$ 704,366	\$ 830,325	\$ 125,959	18%

SCHOOL FUND

**Significant School Fund Expense Changes
FY25 Budget**

	<u>Wages</u>	<u>Benefits</u>	<u>Non-salary</u>
Wage Increases	\$ 206,542	\$ 48,102	
High School Tuition			\$ 261,333
Utilities			\$ 60,000
Textbooks			\$ 25,000
Food Purchases			\$ 10,000
Purchased Services			\$ (33,560)
Total	\$ 206,542	\$ 48,102	\$ 322,773

Classroom Instruction-Elementary/Middle (02-6110)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Personnel Services	\$ 2,118,760	\$ 2,225,290	\$ 2,321,523	\$ 96,233	4%
Fringe Benefits	\$ 786,124	\$ 875,584	\$ 920,917	\$ 45,333	5%
Contractual Services	\$ 30,053	\$ 32,500	\$ 31,500	\$ (1,000)	-3%
Other Charges	\$ 88,175	\$ 138,399	\$ 158,491	\$ 20,092	15%
	\$ 3,023,112	\$ 3,271,773	\$ 3,432,431	\$ 160,658	5%

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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$Change	% Change
Personnel Services	\$ -			\$ -	0%
Fringe Benefits	\$ -			\$ -	0%
Contractual Services	\$ 1,641,196	\$ 1,530,000	\$ 1,791,333	\$ 261,333	17%
Other Charges	\$ -	\$ 40,000	\$ 40,000	\$ -	0%
	<u>\$ 1,641,196</u>	<u>\$ 1,570,000</u>	<u>\$ 1,831,333</u>	<u>\$ 261,333</u>	<u>17%</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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$Change	% Change
Personnel Services	\$ 445,276	\$ 515,741	\$ 557,284	\$ 41,543	8%
Fringe Benefits	\$ 158,608	\$ 215,922	\$ 202,244	\$ (13,678)	-6%
Contractual Services	\$ 38,533	\$ 50,000	\$ 40,000	\$ (10,000)	-20%
Other Charges	\$ 2,236	\$ 1,500	\$ 3,000	\$ 1,500	100%
	<u>\$ 644,653</u>	<u>\$ 783,163</u>	<u>\$ 802,528</u>	<u>\$ 19,365</u>	<u>2%</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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$Change	% Change
Personnel Services	\$ 132,143	\$ 141,002	\$ 151,792	\$ 10,790	8%
Fringe Benefits	\$ 46,697	\$ 52,889	\$ 54,290	\$ 1,401	3%
Other Charges	\$ 209	\$ 600	\$ 600	-	0%
	<u>\$ 179,049</u>	<u>\$ 194,491</u>	<u>\$ 206,682</u>	<u>\$ 12,191</u>	<u>6%</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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>

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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$Change	% Change
Personnel Services	\$ 288	\$ 200	\$ 200	\$ -	0%
Fringe Benefits	\$ 22	\$ 15	\$ 15	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
	\$ 310	\$ 215	\$ 215	\$ -	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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$Change	% Change
Personnel Services	\$ 24,931	\$ 26,883	\$ 27,417	\$ 534	2%
Fringe Benefits	\$ 10,025	\$ 10,954	\$ 10,881	\$ (73)	-1%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 34,955</u>	<u>\$ 37,837</u>	<u>\$ 38,298</u>	<u>\$ 461</u>	<u>1%</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 Coordinator.

Media Services (02-6132)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$Change	% Change
Personnel Services	\$ 121,548	\$ 122,274	\$ 129,294	\$ 7,020	6%
Fringe Benefits	\$ 30,891	\$ 32,240	\$ 30,059	\$ (2,181)	-7%
Contractual Services	\$ 2,024	\$ 2,150	\$ 2,150	\$ -	0%
Other Charges	\$ 3,746	\$ 4,400	\$ 5,000	\$ 600	14%
	<u>\$ 158,208</u>	<u>\$ 161,064</u>	<u>\$ 166,503</u>	<u>\$ 5,439</u>	<u>3%</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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$Change	% Change
Personnel Services	\$ 237,735	\$ 278,824	\$ 287,519	\$ 8,695	3%
Fringe Benefits	\$ 90,978	\$ 113,050	\$ 115,232	\$ 2,182	2%
Other Charges	\$ 195	\$ 600	\$ 1,800	\$ 1,200	200%
	<u>\$ 328,909</u>	<u>\$ 392,474</u>	<u>\$ 404,551</u>	<u>\$ 12,077</u>	<u>3%</u>

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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Personnel Services	\$ 305,287	\$ 329,021	\$ 333,831	\$ 4,810	1%
Fringe Benefits	\$ 134,853	\$ 151,629	\$ 153,588	\$ 1,959	1%
Contractual Services	\$ 45,240	\$ 45,000	\$ 45,000	-	0%
Other Charges	\$ 12,474	\$ 10,500	\$ 11,500	\$ 1,000	10%
Interfund Charges	\$ -	\$ 23,223	\$ 24,384	\$ 1,161	100%
	<u>\$ 497,854</u>	<u>\$ 559,373</u>	<u>\$ 568,303</u>	<u>\$ 8,930</u>	<u>2%</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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$Change	% Change
Personnel Services	\$ 69,134	\$ 71,384	\$ 78,300	\$ 6,916	10%
Fringe Benefits	\$ 33,312	\$ 38,013	\$ 41,797	\$ 3,784	10%
Contractual Services	\$ 656	\$ 800	\$ 800	-	0%
Other Charges	\$ 1,749	\$ 2,800	\$ 3,500	\$ 700	25%
	<u>\$ 104,851</u>	<u>\$ 112,997</u>	<u>\$ 124,397</u>	<u>\$ 11,400</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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$Change	% Change
Personnel Services	\$ 163,751	\$ 161,244	\$ 185,548	\$ 24,304	15%
Fringe Benefits	\$ 61,571	\$ 61,192	\$ 73,789	\$ 12,597	21%
Contractual Services	\$ 176,685	\$ 170,000	\$ 186,000	\$ 16,000	9%
Other Charges	\$ 359,326	\$ 282,000	\$ 342,000	\$ 60,000	21%
Capital Outlays	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ 15,000	\$ 20,000	\$ 5,000	100%
	\$ 761,333	\$ 689,436	\$ 807,337	\$ 117,901	17%

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.

One Time Funding Sources (02-6480)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$Change	% Change
Personnel Services	\$ -	\$ -	\$ 72,916	\$ 72,916	100%
Fringe Benefits	\$ -	\$ -	\$ 153	\$ 153	100%
Contractual Services	\$ 7,000	\$ -	\$ -	\$ -	0%
Other Charges	\$ 14,740	\$ -	\$ 1,500	\$ 1,500	0%
	<u>\$ 21,740</u>	<u>\$ -</u>	<u>\$ 74,569</u>	<u>\$ 74,569</u>	<u>100%</u>

Definition:

This is a department to track expenses paid for using one-time sources of funding. Currently, this is used for tracking spending using the "All In VA" money from the state focusing on high-intensity tutoring, Virginia Literacy Act, and chronic absenteeism.

ESSER II (02-6485)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$Change	% Change
Personnel Services	\$ 24,098	\$ 5,461	\$ -	\$ (5,461)	-100%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Contractual Services	\$ 5,100	\$ -	\$ -	\$ -	0%
Other Charges	\$ 326	\$ 326	\$ -	\$ (326)	0%
Capital Outlays	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 29,525</u>	<u>\$ 5,787</u>	<u>\$ -</u>	<u>\$ (5,787)</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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$Change	% Change
Personnel Services	\$ 105,447	\$ 99,948	\$ 8,956	\$ (90,992)	100%
Fringe Benefits	\$ 16,956	\$ 18,710	\$ 1,918	\$ (16,792)	100%
Contractual Services	\$ 21,485	\$ 10,000	\$ -	\$ (10,000)	0%
Other Charges	\$ 43,812	\$ 2,452	\$ -	\$ (2,452)	100%
Capital Outlays	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 187,699</u>	<u>\$ 131,110</u>	<u>\$ 10,874</u>	<u>\$ (120,236)</u>	<u>100%</u>

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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$Change	% Change
Personnel Services	\$ 126,540	\$ 132,389	\$ 146,890	\$ 14,501	11%
Fringe Benefits	\$ 30,129	\$ 32,682	\$ 44,805	\$ 12,123	37%
Contractual Services	\$ 12,295	\$ 20,000	\$ 10,000	\$(10,000)	-50%
Other Charges	\$ 164,623	\$ 122,300	\$ 132,100	\$ 9,800	8%
	<u>\$ 333,587</u>	<u>\$ 307,371</u>	<u>\$ 333,795</u>	<u>\$ 26,424</u>	<u>9%</u>

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.

City of Lexington

Building Improvement Waddell (02-6661)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 4,800	\$ 5,000	\$ 7,226	\$ 2,226	45%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Capital Outlay	\$ 47,857	\$ -	\$ -	\$ -	0%
	\$ 52,657	\$ 5,000	\$ 7,226	\$ 2,226	45%

Building Improvement LDMS (02-6662)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$Change	% Change
Personnel Services	\$ -	\$ -	\$ -	-	0%
Fringe Benefits	\$ -	\$ -	\$ -	-	0%
Contractual Services	\$ -	\$ 20,000	\$ -	(20,000)	-100%
Other Charges	\$ -	\$ -	\$ -	-	0%
Capital Outlay	\$ 24,662	\$ -	\$ 34,938	\$ 34,938	0%
	<u>\$ 24,662</u>	<u>\$ 20,000</u>	<u>\$ 34,938</u>	<u>\$ 14,938</u>	<u>75%</u>

Rockbridge High School Additions (02-6667)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Capital Outlay	\$ -	\$ -	68,509	\$ 68,509	100%
	<u>\$ -</u>	<u>\$ -</u>	<u>68,509</u>	<u>\$ 68,509</u>	<u>100%</u>

School Debt Service (02-6710)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Debt Service	\$ 1,128	\$ 574	\$ -	\$ (574)	-100%
	<u>\$ 1,128</u>	<u>\$ 574</u>	<u>\$ -</u>	<u>\$ (574)</u>	<u>-100%</u>

Definition:

The interest payments on the bus lease are charged to this cost center. Final bus payment was made in July, 2023.

School Nondepartmental (02-6730)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Leases	\$ 14,559	\$ 15,113	\$ -	\$ (15,113)	-100%
Transfer to Capital Projects Fund	\$ 1,190,878	\$ -	\$ -	\$ -	0%
	<u>\$ 1,205,437</u>	<u>\$ 15,113</u>	<u>\$ -</u>	<u>\$ (15,113)</u>	<u>-100%</u>

Definition:

The principal payments on the bus lease are charged to this cost center. Final bus payment was made in July, 2023.

City of Lexington

Title I (02-6800)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$Change	% Change
Personnel Services	\$ 73,668	\$ 72,663	\$ 79,231	\$ 6,568	9%
Fringe Benefits	\$ 24,518	\$ 6,195	\$ 6,097	\$ (98)	100%
Other Charges	\$ 380	\$ 380	\$ 425	\$ 45	12%
	\$ 98,567	\$ 79,238	\$ 85,753	\$ 6,515	8%

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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$Change	% Change
Personnel Services	\$ 98,552	\$ 101,020	\$ 103,615	\$ 2,595	3%
Fringe Benefits	\$ 38,285	\$ 41,339	\$ 42,148	\$ 809	2%
Contractual Services	\$ -	\$ 2,783	\$ 2,839	\$ 56	100%
Other Charges	\$ 6,577	\$ 1,505	\$ 1,319	\$ (186)	-12%
	<u>\$ 143,414</u>	<u>\$ 146,647</u>	<u>\$ 149,921</u>	<u>\$ 3,274</u>	<u>2%</u>

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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$Change	% Change
Personnel Services	\$ -	\$ -	\$ 800	\$ 800	0%
Fringe Benefits	\$ -	\$ -	\$ 61	\$ 61	0%
Contractual Services	\$ 16,152	\$ 13,522	\$ 17,090	\$ 3,568	26%
Other Charges	\$ 3,098	\$ -	\$ -	\$ -	#DIV/0!
	\$ 19,251	\$ 13,522	\$ 17,951	\$ 4,429	33%

Definition:

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

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

Title III LEP (02-6804)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$Change	% Change
Personnel Services	\$ -	\$ 800	\$ -	\$ (800)	-100%
Fringe Benefits	\$ -	\$ 62	\$ -	\$ (62)	-100%
Contractual Services	\$ 150	\$ -	\$ 590	\$ 590	100%
Other Charges	\$ 3,223	\$ 1,450	\$ 2,550	\$ 1,100	76%
	<u>\$ 3,373</u>	<u>\$ 2,312</u>	<u>\$ 3,140</u>	<u>\$ 828</u>	<u>36%</u>

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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$Change	% Change
Personnel Services	\$ 235,197	\$ 247,949	\$ 253,667	\$ 5,718	2%
Fringe Benefits	\$ 85,660	\$ 95,119	\$ 95,703	\$ 584	1%
Contractual Services	\$ 9,501	\$ 10,600	\$ 10,600	\$ -	0%
Other Charges	\$ 157,147	\$ 158,300	\$ 158,300	\$ -	0%
Interfund Charges	\$ (145,763)	\$ (157,873)	\$ (162,609)	\$ (4,736)	3%
	\$ 341,742	\$ 354,095	\$ 355,661	\$ 1,566	0%

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 VI-B ARP (02-6807)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$Change	% Change
Personnel Services	\$ 4,316	\$ 948	\$ -	\$ (948)	100%
Fringe Benefits	\$ 333	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	\$ 4,649	\$ 948	\$ -	\$ (948)	100%

City of Lexington

Title IV (02-6810)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$Change	% Change
Personnel Services	\$ 3,893	\$ 4,000	\$ 4,800	\$ 800	20%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 5,438	\$ 6,000	\$ -	\$ (6,000)	-100%
Other Charges	\$ -	\$ -	\$ 5,200	\$ 5,200	100%
	<u>\$ 9,331</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 25 Budget**

	<u>Wages</u>	<u>Benefits</u>	<u>Non-salary</u>
Pay increases - includes 5% COLA	\$ 64,980	\$ 38,600	
Wholesale water			\$ (92,200)
Wholesale sewer			\$ (344,552)
Professional Services			\$ 359,300
Repairs and Maintenance			\$ 3,004,050
Interest on bonds			\$ (18,834)
Depreciation			\$ -
Services from General Fund			\$ 27,158
Equipment Replacement			\$ (163,747)
Provision for bad debts			\$ -
Total	\$ 64,980	\$ 38,600	\$ 2,771,175

Administration (05-1110)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Personnel Services	\$ 160,640	\$ 161,737	\$ 211,668	\$ 49,931	31%
Fringe Benefits	\$ 70,965	\$ 77,972	\$ 104,958	\$ 26,986	35%
Contractual Services	\$ 90,260	\$ 76,818	\$ 69,000	\$ (7,818)	-10%
Other Charges	\$ 55,207	\$ 47,800	\$ 57,850	\$ 10,050	21%
Agency Contributions	\$ -	\$ 750	\$ -	\$ (750)	-100%
Miscellaneous	\$ 535	\$ 2,560	\$ 2,000	\$ (560)	-22%
Interfund Transfers	\$ 65,000	\$ -	\$ -	-	0%
	\$ 442,608	\$ 367,637	\$ 445,476	\$ 77,839	21%

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 2,600 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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 1,480.25	\$ 2,000.00	\$ 2,000.00	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ 1,480	\$ 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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Personnel Services	\$ 130,717	\$ 138,098	\$ 145,003	\$ 6,905	5%
Fringe Benefits	\$ 51,795	\$ 61,874	\$ 66,176	\$ 4,302	7%
Contractual Services	\$ 1,174,836	\$ 1,469,100	\$ 1,376,900	\$ (92,200)	-6%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 125,664	\$ 130,200	\$ 130,500	\$ 300	0%
Miscellaneous	\$ 8,487	\$ 9,200	\$ 9,200	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 1,491,500</u>	<u>\$ 1,808,472</u>	<u>\$ 1,727,779</u>	<u>\$ (80,693)</u>	<u>-4%</u>

Definition:

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

Water Storage (05-1161)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ 16,950	\$ 150,000	\$ 133,050	785%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ 100	\$ 100	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ -</u>	<u>\$ 17,050</u>	<u>\$ 150,100</u>	<u>\$ 133,050</u>	<u>780%</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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Personnel Services	\$ 60,781	\$ 62,482	\$ 65,606	\$ 3,124	5%
Fringe Benefits	\$ 24,693	\$ 28,511	\$ 31,274	\$ 2,763	10%
Contractual Services	\$ 2,450,762	\$ 3,046,657	\$ 2,707,105	\$ (339,552)	-11%
Internal Services	\$ -	\$ -	\$ -	-	0%
Other Charges	\$ 45,100	\$ 54,000	\$ 53,000	\$ (1,000)	-2%
Miscellaneous	\$ -	\$ -	\$ -	-	0%
Interfund Charges	\$ -	\$ -	\$ -	-	0%
	<u>\$ 2,581,337</u>	<u>\$ 3,191,650</u>	<u>\$ 2,856,985</u>	<u>\$ (334,665)</u>	<u>-10%</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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	-	0%
Fringe Benefits	\$ -	\$ -	\$ -	-	0%
Contractual Services	\$ -	\$ 10,000	\$ -	(10,000)	-100%
Internal Services	\$ -	\$ -	\$ -	-	0%
Other Charges	\$ -	\$ -	\$ -	-	0%
Miscellaneous	\$ -	\$ -	\$ -	-	0%
Interfund Charges	\$ -	\$ -	\$ -	-	0%
	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ -</u>	<u>(10,000)</u>	<u>-100%</u>

Definition:

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

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

Public Works Labor Pool (05-4050)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Personnel Services	\$ 68,947	\$ 100,400	\$ 105,420	\$ 5,020	5%
Fringe Benefits	\$ 30,860	\$ 47,285	\$ 51,894	\$ 4,609	10%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 99,807</u>	<u>\$ 147,685</u>	<u>\$ 157,314</u>	<u>\$ 9,629</u>	<u>7%</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)

	2023 Actual Amount	2024 Adopted Budget	City Manager Requested FY 25	\$ Change	% Change
Provision for Bad Debts	\$ -	\$ -	\$ -	-	0%
Fringe Benefits	\$ -	\$ -	\$ -	-	0%
Contractual Services	\$ -	\$ -	\$ -	-	0%
Interfund Charges	\$ 274,621	\$ 323,443	\$ 350,601	\$ 27,158	8%
Depreciation	\$ 398,697	\$ 549,000	\$ 549,000	-	0%
Interfund Transfer	\$ -	\$ 180,897	\$ 17,150	\$ (163,747)	100%
Interest & Financing Costs	\$ 359,359	\$ 350,706	\$ 331,872	\$ (18,834)	-5%
	<u>\$ 1,032,677</u>	<u>\$ 1,404,046</u>	<u>\$ 1,248,623</u>	<u>\$ (155,423)</u>	<u>-11%</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 INVESTMENT PLAN
FY2025 – FY2029



300 East Washington Street • Lexington, Virginia 24450

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

City of Lexington									
Capital Investment Plan- General Fund									
FY 2025 -FY 2029									
Pg #	CIP#	Project Title	FY 25	FY 26	FY 27	FY 28	FY 29	Not Yet Programmed	Total
Police Department									
26-1	GF-155	Body-Worn Cameras*	\$ -	\$ 110,082	\$ -	\$ -	\$ -	\$ -	\$ 110,082
25-1	GF-183	Parking Enforcement Car Camera System	\$ 36,540	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,540
25-2	GF-184	Evidence Library Server Upgrade	\$ 16,245	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,245
Category Total			\$ 52,785	\$ 110,082	\$ -	\$ -	\$ -	\$ -	\$ 162,867
Fire Department									
25-3	GF-152	Rescue Struts	\$ 59,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,200
26-2	GF-185	Station Alerting System	\$ -	\$ 216,000	\$ -	\$ -	\$ -	\$ -	\$ 216,000
25-4	GF-186	Video Laryngoscope	\$ 15,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,500
Category Total			\$ 74,700	\$ 216,000	\$ -	\$ -	\$ -	\$ -	\$ 290,700
Bridges									
N-1	GF-25	Route 11 Bridge Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,066,960	\$ 9,066,960
26-3	GF-27	Diamond St. Culvert Repairs	\$ -	\$ 237,600	\$ -	\$ -	\$ -	\$ -	\$ 237,600
N-2	GF-31	Moses Mill Rd. (Mill Race) Bridge Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,107,360	\$ 1,107,360
		Lime Kiln Bridge Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,663,000	\$ 1,663,000
28-1	GF-33	Rebel Ridge Rd. Bridge Repairs	\$ -	\$ -	\$ -	\$ 406,224	\$ -	\$ -	\$ 406,224
27-1	GF-41	Thornhill Rd. (Sarah's Run) Bridge Repairs	\$ -	\$ -	\$ 382,267	\$ -	\$ -	\$ -	\$ 382,267
26-4	GF-43	Thornhill Rd. (Unnamed Tributary) Bridge Repairs	\$ -	\$ 338,544	\$ -	\$ -	\$ -	\$ -	\$ 338,544
27-2	GF-45	Welch Park Rd. Bridge Replacement	\$ -	\$ -	\$ 1,609,056	\$ -	\$ -	\$ -	\$ 1,609,056
N-3	GF-174	Massie (Town Branch Repair)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 162,720	\$ 162,720
Sub-total			\$ -	\$ 576,144	\$ 1,991,323	\$ 406,224	\$ -	\$ 12,000,040	\$ 14,973,731
Less: VDOT Funding			\$ -	\$ -	\$ -	\$ -	\$ -	\$ (553,680)	\$ (553,680)
Category Total			\$ -	\$ 576,144	\$ 1,991,323	\$ 406,224	\$ -	\$ 11,446,360	\$ 14,420,051
Streets, Parking, and Sidewalks									
25-5	GF-49	Downtown Enhancement Plan	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 90,000
25-6	GF-51	Sidewalk Repairs- City-wide	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 240,000
25-7	GF-53	Street Resurfacing- City-wide	\$ 650,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 3,150,000
25-8	GF-57	McCrum's Parking Lot	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
N-4	GF-61	Swimming Pool Parking Lot Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 264,384	\$ 264,384
N-5	GF-69	Wayfinding Signage Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 510,531	\$ 510,531
	GF-127	North Main St. Entry Complete Street Entry Corridor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26-5	GF-147	McLaughlin & Myers Intersection Improvements	\$ -	\$ 75,600	\$ -	\$ -	\$ -	\$ -	\$ 75,600
26-6	GF-187	E. Nelson & Washington Street Traffic Signal	\$ -	\$ 220,000	\$ -	\$ -	\$ -	\$ -	\$ 220,000
26-7	GF-158	N. Main Street at By-Pass US Route 11 Guardrail Improvements	\$ -	\$ 93,600	\$ -	\$ -	\$ -	\$ -	\$ 93,600
25-9	GF-159	Courthouse Square Hardscape Improvements	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000
N-6	GF-175	Tricoli Repaving (Lions Cr) Paving	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,000	\$ 54,000
N-7	GF-176	Jackson Phase I Paving CG/Sidewalk Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000
Sub-total			\$ 865,000	\$ 1,004,200	\$ 555,000	\$ 555,000	\$ 555,000	\$ 1,633,915	\$ 5,168,115
Less: VDOT Funding			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category Total			\$ 865,000	\$ 1,004,200	\$ 555,000	\$ 555,000	\$ 555,000	\$ 1,633,915	\$ 5,168,115

City of Lexington									
Capital Investment Plan- General Fund									
FY 2025 -FY 2029									
Pg #	CIP#	Project Title	FY 25	FY 26	FY 27	FY 28	FY 29	Not Yet Programmed	Total
		Municipal Facilities							
25-10	GF-77	City Hall Renovations & Improvements	\$ 6,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,200,000
N-8	GF-81	Public Works Complex	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,196,680	\$ 9,196,680
25-11	GF-132	City Pool Improvements (Bathrooms, Kitchen)	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
26-8	GF-188	City Pool Improvements (re-tile pool)	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
		Category Total	\$ 6,215,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 9,196,680	\$ 15,461,680
		Rockbridge Regional Jail							
	GF-171	Capital Outlay - Jail Study	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	GF-172	Capital Improvements - Per CIP	\$ 179,535	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 179,535
		Category Total	\$ 179,535	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 179,535
		Central Dispatch (Lexington Share = ~19.16%)							
25-12	GF-189	Radio Microwave Network Replacement	\$ -	\$ 23,040	\$ 23,040	\$ 23,040	\$ 23,040	\$ 23,040	\$ 115,200
25-13	GF-190	Dispatch Console Furniture Replacement	\$ -	\$ 27,782	\$ -	\$ -	\$ -	\$ -	\$ 27,782
25-14	GF-191	UPS Tower Site Battery Replacement	\$ 7,680	\$ 7,680	\$ -	\$ -	\$ -	\$ -	\$ 15,360
		Harris Radio Maintenance Contract Renewal	\$ -	\$ -	\$ -	\$ -	\$ 43,392	\$ -	\$ 43,392
26-9	GF-192	L3Harris Radio System Refresh	\$ -	\$ -	\$ 249,600	\$ -	\$ -	\$ -	\$ 249,600
27-3	GF-193	Portable Radio Replacement	\$ -	\$ -	\$ -	\$ 67,200	\$ -	\$ -	\$ 67,200
28-2	GF-194	Server Infrastructure Refresh	\$ -	\$ -	\$ -	\$ -	\$ 23,040	\$ -	\$ 23,040
29-1	GF-195	Portable and Mobile Radio Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 134,400	\$ 134,400
		Category Total	\$ 7,680	\$ 58,502	\$ 272,640	\$ 90,240	\$ 89,472	\$ 157,440	\$ 675,974
		Rockbridge Area Recreation Organization							
26-10	GF-196	Office Siding Replacement	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
28-3	GF-167	Brewbaker Baseball Field(s) Backstop Replacement	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000
		Category Total	\$ 75,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
		Parks & Cemeteries							
N-9	GF-85	Oak Grove Cemetery Office Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 121,992	\$ 121,992
25-15	GF-87	Parks & Playgrounds Upgrades	\$ 20,000	\$ 175,000	\$ 15,000	\$ -	\$ -	\$ -	\$ 210,000
N-10	GF-177	Parks & Playgrounds Upgrades / Kids Playce	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000
25-16	GF-178	Parks & Playgrounds Upgrades / Jordan's Point Park	\$ 375,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 375,000
25-17	GF-163	Brewbaker Park Restroom Door and Partition Upgrades	\$ 78,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,000
26-12	GF-164	Richardson Park Pavilion Roof Replacement (s)	\$ -	\$ 46,800	\$ -	\$ -	\$ -	\$ -	\$ 46,800
26-13	GF-165	Hopkins Green Pergola Replacement	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000
25-18	GF-180	Oak Grove Expansion (Sewer Realignment/Improvements)	\$ 75,000	\$ 750,000	\$ -	\$ -	\$ -	\$ 750,000	\$ 1,575,000
N-11	GF-181	Evergreen Expansion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ 125,000
		Sub-total	\$ 548,000	\$ 1,016,800	\$ 15,000	\$ -	\$ -	\$ 1,496,992	\$ 3,076,792
		Less: From Cemetery Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (121,992)	\$ (121,992)
		Category Total	\$ 548,000	\$ 1,016,800	\$ 15,000	\$ -	\$ -	\$ 1,375,000	\$ 2,954,800

City of Lexington									
Capital Investment Plan- General Fund									
FY 2025 -FY 2029									
Pg #	CIP#	Project Title	FY 25	FY 26	FY 27	FY 28	FY 29	Not Yet Programmed	Total
		Stormwater Projects & Dam Maintenance							
25-19	GF-122	Stormwater Improvements	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ 125,000
N-12	GF-155	Enfield Road Drainage Improvements – Phase 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 667,800	\$ 667,800
N-13	GF-156	Randolph/ Henry St. Stormwater Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,940,000	\$ 1,940,000
26-14	GF-157	Lime Kiln and McLaughlin Pedestrian/ Drainage Improvements	\$ -	\$ 113,652	\$ -	\$ -	\$ -	\$ -	\$ 113,652
26-15	GF-168	Diamond Street Drainage Improvements	\$ -	\$ 639,600	\$ -	\$ -	\$ -	\$ -	\$ 639,600
N-14	GF-169	Town Branch Culvert Replacement at Washington Street	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,133,000	\$ 1,133,000
26-16	GF-170	White Street Drainage Improvements	\$ 780,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 780,000
Category Total			\$ 805,000	\$ 778,252	\$ 25,000	\$ 25,000	\$ 25,000	\$ 3,740,800	\$ 5,399,052
		High School Projects							
25-20	GF-135	Aux. Gym- RCHS	\$ -	\$ -	\$ 907,945	\$ -	\$ -	\$ -	\$ 907,945
		Replace Bleachers	\$ 45,143	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,143
27-4	GF-136	RCHS Concessions & Restrooms Facility	\$ -	\$ -	\$ 91,388	\$ -	\$ -	\$ -	\$ 91,388
27-5	GF-138	Tennis Court Expansion	\$ -	\$ -	\$ 111,995	\$ -	\$ -	\$ -	\$ 111,995
27-6	GF-139	Paving Junior Parking Lot- RCHS	\$ -	\$ -	\$ 55,998	\$ -	\$ -	\$ -	\$ 55,998
N-15	GF-140	Rerouting Bus Pickup Lane/New Road/Sidewalk- RCHS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,548	\$ 22,548
N-16	GF-144	Sprinkling System for Stadium Field	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,040	\$ 5,040
N-17	GF-145	Sprinkler System Under Canopy Replaced	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,520	\$ 2,520
27-7	GF-146	Fieldhouse w/ Locker Room and Remodel Weight Room	\$ -	\$ -	\$ 551,360	\$ -	\$ -	\$ 4,200	\$ 555,560
29-2	GF-182	RCHS Building Upgrades (built in 1992)	\$ -	\$ -	\$ -	\$ -	\$ 4,307,500	\$ -	\$ 4,307,500
Sub-total			\$ 45,143	\$ -	\$ 1,718,685	\$ -	\$ 4,307,500	\$ 34,308	\$ 6,105,636
From School Fund			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category Total			\$ 45,143	\$ -	\$ 1,718,685	\$ -	\$ 4,307,500	\$ 34,308	\$ 6,105,636
		Funding Sources							
		VDOT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 553,680	\$ 553,680
		State Street Maintenance Funds	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	\$ 2,500,000
		Cemetery Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 121,992	\$ 121,992
		School Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		General Fund	\$ 932,703	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 27,427,063	\$ 33,159,766
		Financing	\$ 6,980,000	\$ 778,252	\$ 3,710,008	\$ -	\$ 4,307,500	\$ -	\$ 15,775,760
		Fund Balance	\$ 455,140	\$ 1,356,728	\$ (832,360)	\$ (623,536)	\$ (1,030,528)	\$ -	\$ (674,556)
		Total	\$ 8,867,843	\$ 3,834,980	\$ 4,577,648	\$ 1,076,464	\$ 4,976,972	\$ 28,102,735	\$ 51,436,642
	*	Denotes project only to be funded with grant monies.							
		Denotes new project							
		Denotes updated cost estimate							
		Denotes VDOT Project							

**City of Lexington
FY 2025 - FY 2029 Capital Investment Plan - Utility Fund**

rev 02/07/24	Page #	CIP #	Project Title	FY25	FY26	FY27	FY28	FY29	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
	25-1	UF-171	Jackson Ave. Area Water/Sewer System Improvements-Phase 1	\$3,385,000		\$4,832,000		\$4,130,000	\$0	\$12,347,000
	N-57	UF-172	Jackson Ave. Area Water/Sewer System Improvements-Phase 2						\$23,233,000	\$23,233,000
	N-58	UF-173	Diamondhill Area Water/Sewer System Improvements-Phase 2						\$23,686,000	\$23,686,000
	25-2	UF-175	City Water Meter Inventory Replacement	\$30,000	\$90,000	\$100,000	\$100,000	\$100,000		\$420,000
			Category Total	\$3,415,000	\$90,000	\$4,932,000	\$100,000	\$4,230,000	\$63,260,714	\$76,027,714
			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

**City of Lexington
FY 2025 - FY 2029 Capital Investment Plan - Utility Fund**

rev 02/07/24									
Page #	CIP #	Project Title	FY25	FY26	FY27	FY28	FY29	Not Yet Programmed	Total
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
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
25-3	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	\$3,465,000	\$140,000	\$4,982,000	\$150,000	\$4,280,000	\$75,662,475	\$88,679,475
		Denotes new project							
		Denotes updated cost estimate							

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SUPPLEMENTAL INFORMATION

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

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

At 7/1/20

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

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

**All Issues Combined
Original Principal \$4,825,000**

UTILITY FUND

TOTAL ISSUE

At 7/1/20

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

**Debt Service Charges on
Outstanding General Obligation Bonds to Maturity
2013 Issue
Original Principal \$9,545,000
Court Facilities**

At 7/1/20

Fiscal Year	Principal	Interest	Total
2020-21	365,000	351,201	716,201
2021-22	380,000	337,210	717,210
2022-23	395,000	322,501	717,501
2023-24	415,000	302,944	717,944
2024-25	430,000	283,688	713,688
2025-26	450,000	264,722	714,722
2026-27	470,000	244,747	714,747
2027-28	490,000	223,460	713,460
2028-29	515,000	200,757	715,757
2029-30	540,000	176,923	716,923
2030-31	555,000	152,163	707,163
2031-32	585,000	126,241	711,241
2032-33	615,000	98,797	713,797
2033-34	640,000	71,121	711,121
2034-35	660,000	43,496	703,496
2035-36	690,000	14,726	704,726
TOTALS:	\$8,195,000	\$3,214,697	\$11,409,697

Note: The 2013 issue was used to advance refund the 2006 issue.

**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.

**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

PAYMENT SCHEDULE

Rental Payment Date	Rental Payment Amount	Interest Portion	Principal Portion	Outstanding Balance	Purchase Price
12/22/2022	N/A	N/A	N/A	\$1,732,000.00	N/A
6/1/2023	\$103,018.17	\$26,528.28	\$76,489.89	\$1,655,510.11	N/A
12/1/2023	\$103,018.17	\$28,705.72	\$74,312.45	\$1,581,197.66	N/A
6/1/2024	\$103,018.17	\$27,417.18	\$75,600.99	\$1,505,596.67	N/A
12/1/2024	\$103,018.17	\$26,106.29	\$76,911.88	\$1,428,684.79	N/A
6/1/2025	\$103,018.17	\$24,772.68	\$78,245.49	\$1,350,439.30	N/A
12/1/2025	\$103,018.17	\$23,415.94	\$79,602.23	\$1,270,837.07	N/A
6/1/2026	\$103,018.17	\$22,035.68	\$80,982.49	\$1,189,854.58	N/A
12/1/2026	\$103,018.17	\$20,631.48	\$82,386.69	\$1,107,467.89	N/A
6/1/2027	\$103,018.17	\$19,202.94	\$83,815.23	\$1,023,652.66	N/A
12/1/2027	\$103,018.18	\$17,749.63	\$85,268.55	\$938,384.11	N/A
6/1/2028	\$103,018.17	\$16,271.11	\$86,747.06	\$851,637.05	\$851,637.05
12/1/2028	\$103,018.17	\$14,766.96	\$88,251.21	\$763,385.84	\$763,385.84
6/1/2029	\$103,018.17	\$13,236.73	\$89,781.44	\$673,604.40	\$673,604.40
12/1/2029	\$103,018.17	\$11,679.96	\$91,338.21	\$582,266.19	\$582,266.19
6/1/2030	\$103,018.17	\$10,096.20	\$92,921.97	\$489,344.22	\$489,344.22
12/1/2030	\$103,018.17	\$8,484.98	\$94,533.19	\$394,811.03	\$394,811.03
6/1/2031	\$103,018.18	\$6,845.83	\$96,172.35	\$298,638.68	\$298,638.68
12/1/2031	\$103,018.18	\$5,178.25	\$97,839.93	\$200,798.75	\$200,798.75
6/1/2032	\$103,018.17	\$3,481.75	\$99,536.42	\$101,262.33	\$101,262.33
12/1/2032	\$103,018.17	\$1,755.84	\$101,262.33	\$0.00	\$0.00
Total	\$2,060,363.43	\$328,363.43	\$1,732,000.00		

Contract Rate; Taxable Rate. The Contract Rate for this Equipment Schedule is 3.4679% per annum. The Taxable Rate for this Equipment Schedule is 4.3225% per annum.

Prepayment Option Commencement Date. For purposes of Section 10.01 of the Agreement, the Prepayment Option Commencement Date for this Equipment Schedule is June 1, 2028.

LESSOR:
Bank of America, National Association

LESSEE:
City of Lexington

By: _____
Name: _____
Title: _____

By: _____
Name: James Halasz
Title: City Manager

INTEREST RATES AND PAYMENT SCHEDULE FOR LOCAL BOND

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.

Debt Service

Virginia Resources Authority - 2021 Summer Pool
 City of Lexington
 Final Numbers

Period Ending	Principal	Coupon ⁽¹⁾	Interest	Total Debt Service	Annual Debt Service
10/1/2021	170,000.00	5.125%	45,252.08	215,252.08	
4/1/2022			89,268.75	89,268.75	304,520.83
10/1/2022	165,000.00	5.125%	89,268.75	254,268.75	
4/1/2023			85,040.63	85,040.63	339,309.38
10/1/2023	175,000.00	5.125%	85,040.63	260,040.63	
4/1/2024			80,556.25	80,556.25	340,596.88
10/1/2024	180,000.00	5.125%	80,556.25	260,556.25	
4/1/2025			75,943.75	75,943.75	336,500.00
10/1/2025	190,000.00	5.125%	75,943.75	265,943.75	
4/1/2026			71,075.00	71,075.00	337,018.75
10/1/2026	200,000.00	5.125%	71,075.00	271,075.00	
4/1/2027			65,950.00	65,950.00	337,025.00
10/1/2027	210,000.00	5.125%	65,950.00	275,950.00	
4/1/2028			60,568.75	60,568.75	336,518.75
10/1/2028	225,000.00	5.125%	60,568.75	285,568.75	
4/1/2029			54,803.13	54,803.13	340,371.88
10/1/2029	235,000.00	5.125%	54,803.13	289,803.13	
4/1/2030			48,781.25	48,781.25	338,584.38
10/1/2030	250,000.00	5.125%	48,781.25	298,781.25	
4/1/2031			42,375.00	42,375.00	341,156.25
10/1/2031	260,000.00	5.125%	42,375.00	302,375.00	
4/1/2032			35,712.50	35,712.50	338,087.50
10/1/2032	275,000.00	3.707%	35,712.50	310,712.50	
4/1/2033			30,615.63	30,615.63	341,328.13
10/1/2033	280,000.00	3.125%	30,615.63	310,615.63	
4/1/2034			26,240.63	26,240.63	336,856.26
10/1/2034	290,000.00	2.125%	26,240.63	316,240.63	
4/1/2035			23,159.38	23,159.38	339,400.01
10/1/2035	295,000.00	2.125%	23,159.38	318,159.38	
4/1/2036			20,025.00	20,025.00	338,184.38
10/1/2036	300,000.00	2.038%	20,025.00	320,025.00	
4/1/2037			16,968.75	16,968.75	336,993.75
10/1/2037	310,000.00	2.036%	16,968.75	326,968.75	
4/1/2038			13,812.50	13,812.50	340,781.25
10/1/2038			13,812.50	13,812.50	340,781.25

Davenport & Company LLC on behalf of VRA

July 21, 2018

Final Numbers

Debt Service

Virginia Resources Authority - 2021 Summer Pool
 City of Lexington
 Final Numbers

Period Ending	Principal	Coupon ⁽¹⁾	Interest	Total Debt Service	Annual Debt Service
10/1/2038	315,000.00	2.125%	13,812.50	328,812.50	
4/1/2039			10,465.63	10,465.63	339,278.13
10/1/2039	320,000.00	2.125%	10,465.63	330,465.63	
4/1/2040			7,065.63	7,065.63	337,531.26
10/1/2040	330,000.00	2.125%	7,065.63	337,065.63	
4/1/2041			3,559.38	3,559.38	340,625.01
10/1/2041	335,000.00	2.125%	3,559.38	338,559.38	
4/1/2042					338,559.38
	5,310,000.00		1,769,227.16	7,079,227.16	7,079,227.16

⁽¹⁾ Includes Annual Administrative Charge.

Employee Classifications-Grouped by Salary Grades FY 25				
Grade	Range Minimum FY 25	Range Midpoint FY 25	Range Maximum FY 25	Positions
A	\$24,960.00	\$27,918.33	\$30,611.46	RARO Official
B	\$24,960.00	\$29,188.74	\$32,143.28	Summer Youth Program Aide
C	\$24,960.00	\$29,992.41	\$33,750.61	Assistant Registrar I Brochure Delivery Specialist Seasonal Laborer Summer Youth Program Assistant Travel Counselor/Tour Guide
D	\$24,960.00	\$30,836.21	\$35,438.21	
E	\$24,960.00	\$31,721.35	\$37,208.49	Youth Program Assistant
F	\$24,960.00	\$32,651.42	\$39,068.63	
G	\$24,960.00	\$33,925.35	\$41,021.96	
H	\$28,180.19	\$35,626.19	\$43,072.18	Police Cadet Maintenance/Construction Worker I Sanitation Worker I
I	\$29,578.09	\$37,402.20	\$45,226.31	Account Clerk I - Treasurer's Office Deputy Registrar Account Specialist I-Treasurer's Office Public Works Secretary Sanitation Worker II Secretary/Receptionist (RARO) Utility Service Technician
J	\$31,057.87	\$39,272.90	\$47,487.93	911 Facility Maintenance Worker Maintenance/Construction Worker II
K	\$32,610.85	\$41,237.48	\$49,864.10	Communications Officer I 911 Law Enforcement Records Clerk Police Records/Evidence Clerk Motor Equipment Operator Special Enforcement Officer
L	\$34,241.89	\$43,300.13	\$52,358.36	Account Clerk - Treasurer's Office Communications Officer II Deputy Commissioner of the Revenue Executive Secretary-Police Department Facilities Maintenance Technician (Public Works) Maintenance/Construction Technician Planning Administrative Assistant Visitor Services Manager
M	\$35,955.50	\$45,466.07	\$54,976.64	Administrative Specialist - Public Works Assistant Construction Crew Supervisor Assistant Parks and Cemetery Supervisor Assistant Right of Way Maintenance Supervisor Assistant Sanitation Crew Supervisor Lead Communications Officer Program Coordinator (RARO)
N	\$37,750.59	\$47,736.53	\$57,722.46	Equipment Mechanic Accounting Technician
O	\$39,639.06	\$50,123.94	\$60,608.81	Cemetery and Parks Maintenance Supervisor Construction Crew Supervisor Equipment Maintenance Supervisor Executive Assistant, City Manager's Office Facilities Maintenance Supervisor Right of Way (ROW) Maintenance Supervisor Sanitation Crew Supervisor Utility Crew Supervisor Youth Services Coordinator Police Recruit
P	\$41,620.70	\$52,630.57	\$63,640.43	Firefighter EMT Police Narcotics Detective Police Officer Recruit
Q	\$43,702.88	\$55,263.06	\$66,823.23	Accreditation Manager Chief Deputy Commissioner of the Revenue Criminal Investigations Detective Chief Deputy Registrar Deputy Treasurer Engineering Technician Fire Technician Police Officer I Firefighter Medic
R				
S	\$48,181.12	\$60,926.49	\$73,671.84	City Arborist & Horticulturist Police Officer II - Corporal Director of Marketing & Promotions
T	\$50,591.63	\$63,974.09	\$77,356.55	911 IT Technician 911 Technician Central Dispatch Technician Emergency Management Coordinator/Fire Marshal Fire-Rescue Lieutenant Senior Program Coordinator (RARO) Police Sergeant
U	\$53,120.10	\$67,171.62	\$81,223.14	Assistant to the City Manager/Communications Director Chief Building Official/Building Inspector Police First Sergeant
V	\$55,776.14	\$85,283.41	\$85,283.41	Assistant Director of Finance General Superintendent Project Manager VJCCA Field Officer
W	\$60,837.93	\$75,807.68	\$90,777.41	Police Lieutenant

Employee Classifications-Grouped by Salary Grades FY 25

Executive Pay Grades	Range Minimum FY 25	Range Midpoint FY 25	Range Maximum FY 25	Positions
1	\$60,837.93	\$75,807.68	\$90,777.41	General Registrar Executive Director (RARO)
2	\$65,457.96	\$81,535.50	\$105,175.35	City Engineer Director of Tourism Deputy Fire Chief Director of Human Resources Planning Director Deputy Chief of Police
3	\$70,407.52	\$87,722.75	\$105,525.00	
4	\$75,687.84	\$94,302.12	\$112,916.40	
5	\$81,364.83	\$101,375.08	\$121,385.34	Director of Public Works Fire & Rescue Chief

Personnel Summary FY25: General Government & Administration

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY23	FY24	FY25	FY23	FY24	FY25
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	1.00	1.00
Total Treasurer			4.00	4.00	4.00	4.00	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
	Chief Deputy Registrar	Full-time	0.00	1.00	1.00	0.00	1.00
Total Electoral Board/Registrar			1.00	2.00	2.00	1.00	2.00
Total General Government & Administration			14.00	15.00	15.00	14.00	15.00

Personnel Summary FY25: Judicial Administration

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY23	FY24	FY25	FY23	FY24	FY25
VJCCCA Services (1-2901)							
	Probation Officer	Part-time	1.00	1.00	0.00	0.88	0.88
Total VJCCCA Services			1.00	1.00	0.00	0.88	0.88
Total Judicial Administration			1.00	1.00	0.00	0.88	0.88

Personnel Summary FY25: Public Safety

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY23	FY24	FY25	FY23	FY24	FY25
Police Department (1-3101)							
	Chief	Full-time	0.00	1.00	1.00	0.00	1.00
	Deputy Chief	Full-time	1.00	1.00	1.00	1.00	1.00
	Lieutenant	Full-time	1.00	1.00	2.00	1.00	1.00
	First Sergeant	Full-time	1.00	1.00	0.00	1.00	1.00
	Sergeant	Full-time	3.00	3.00	4.00	3.00	3.00
	Police Officer I	Full-time	6.00	6.00	4.00	6.00	6.00
	Corporal	Full-time	5.00	5.00	6.00	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	1.00	1.00	0.00	1.00
	Cadet	Part-time	0.00	0.00	1.00	0.00	0.00
Total Police Department			20.00	22.00	23.00	20.00	22.00
Fire Department (1-3202)							
	Fire-Rescue Chief	Full-time	1.00	1.00	1.00	1.00	1.00
	Deputy Chief/Fire Marshal	Full-time	0.00	0.00	1.00	0.00	0.00
	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	12.00	12.00	0.64	0.64

	Firefighter EMT	Full-time	4.00	4.00	4.00	4.00	4.00	4.00
	Administrative Assistant (shared)	Full-time	0.20	0.20	0.20	0.00	0.20	0.20
	Emergency Management Coordinator/Fire Marshal	Full-time	1.00	1.00	0.00	1.00	1.00	1.00
Total Fire Department			25.20	29.20	29.20	17.64	17.84	18.84
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			45.20	51.20	52.20	37.64	39.84	40.84

Personnel Summary FY25: Public Works

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years			
		FY23	FY24	FY25	FY23	FY24	FY25	
PW Labor Pool (1-4050 & 5-4050)								
	Director of Public Works	Full-time	1.00	1.00	1.00	1.00	1.00	0.00
	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	0.00
	Superintendent	Full-time	1.00	1.00	1.00	1.00	1.00	0.00
	Engineering Technician	Full-time	1.00	1.00	1.00	1.00	1.00	0.00
	Crew Supervisor	Full-time	5.00	5.00	5.00	5.00	5.00	0.00
	Cemetery & Parks Maintenance Supervisor	Full-time	1.00	1.00	1.00	1.00	1.00	0.00
	Assistant Crew Supervisors	Full-time	1.00	1.00	1.00	1.00	1.00	0.00
	Maintenance /Construction Technician	Full-time	1.00	1.00	1.00	1.00	1.00	0.00
	Maintenance/Construction Worker II	Full-time	4.00	4.00	4.00	4.00	4.00	0.00
	Maintenance/Construction Worker I/Custodian	Full-time	9.00	9.00	1.00	9.00	9.00	0.00
	Equipment Mechanic	Full-time	1.00	1.00	1.00	1.00	1.00	0.00
	Motor Equipment Operator	Full-time	3.00	3.00	3.00	3.00	3.00	0.00
	Executive Secretary/Utility Clerk	Full-time	1.00	1.00	1.00	1.00	1.00	0.00
	Utility Service Technician	Full-time	1.00	1.00	1.00	1.00	1.00	0.00
	Gardener	Part-time	0.00	0.00	0.00	0.00	0.00	0.00
	Laborer	Part-time	0.00	0.00	0.00	0.00	0.00	0.00
	Secretary	Full-time	1.00	1.00	1.00	1.00	1.00	0.00
Total Public Works Labor Pool			32.00	32.00	24.00	32.00	32.00	0.00
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)								
	City Arborist	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
		Part-time	0.00	0.00	1.00	0.00	0.00	0.00
Total Arborist			1.00	1.00	2.00	1.00	1.00	1.00
Total Public Works			42.00	40.00	33.00	42.00	40.00	8.00

Personnel Summary FY25: Health, Education and Welfare

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years			
		FY23	FY24	FY25	FY23	FY24	FY25	
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 FY25: Leisure Services

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years			
		FY23	FY24	FY25	FY23	FY24	FY25	
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 FY25: Community Development

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY23	FY24	FY25	FY23	FY24	FY25
Planning & Development (1-8110)							

	Director of Planning & Development	Full-time	0.00	1.00	1.00	0.00	1.00	1.00
	Chief Building Official/Building Inspector	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Assistant	Full-time	0.80	0.80	0.80	0.80	0.80	0.80
Total Planning & Development			1.80	2.80	2.80	1.80	2.80	2.80
Total Community Development			1.80	2.80	2.80	1.80	2.80	2.80
	Grand Total City Personnel		109.00	115.00	108.00	98.17	100.37	68.49

**Principal Executive
Officials**

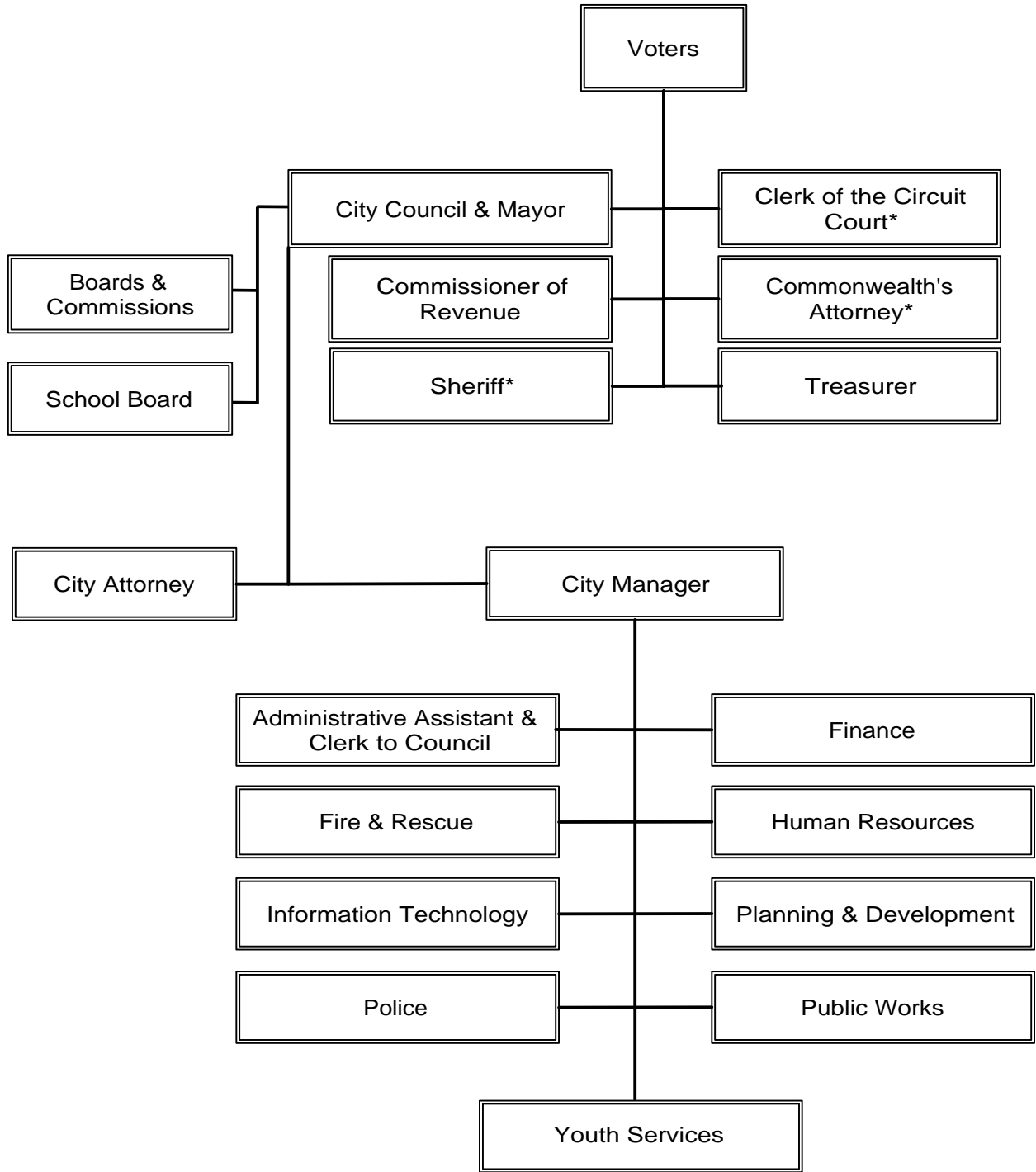
Official	Name	Manner of Selection Term Length	Length of Service with City	Expiration of Term, if applicable
Mayor	Frank W. Friedman	Elected – 4 years	16 years	12/31/2024
Vice-Mayor and Council Member	Marylin E. Alexander	Elected – 4 years	16 years	12/31/2024
Council Member	Nicholas A. Betts	Elected – 4 years	2 year	12/31/2026
Council Member	J. Charles Aligood	Elected – 4 years	4 years	12/31/2024
Council Member	David G. Sigler	Elected – 4 years	10 years	12/31/2026
Council Member	Charles “Chuck” Smith	Elected – 4 years	16 years	12/31/2026
Council Member	Leslie C. Straughan	Elected – 4 years	8 years	12/31/2024
City Attorney	Jeremy E. Carroll	Appointed by Council	2 years	Pleasure of Council
City Manager	James M. Halasz	Appointed by Council	5 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	14 years	
Chief of Police	Angela Greene	Employed by City Manager	3 years	
Commissioner of Revenue	Karen Roundy	Elected to 4-year term	22 years	12/31/2025
Director of Finance	Jennifer Bell	Employed by City Manager	3 years	
Director of Planning	Arne Glaeser	Employed by City Manager	8 years	
Director of Public Works	Patrick Madigan	Employed by City Manager	2 year	
Registrar	Francena Jones	Appointed by Board of Elections	1 year	Pleasure of Board
Treasurer	Patricia DeLaney	Elected to 4-year term	49 years	12/31/2025

CITY OF LEXINGTON

Organizational Chart



*Shared with County