

CITY OF LEXINGTON, VIRGINIA

ADOPTED BUDGET FY21



CITY OF LEXINGTON, VIRGINIA

ANNUAL BUDGET FOR THE

FISCAL YEAR 2020-21

CITY COUNCIL

Frank W. Friedman, Mayor

Marylin E. Alexander, Vice-Mayor and Council member

Dennis W. Ayers, Council member

Michelle F. Hentz, 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 2021 Budget Calendar

23-Mar	Monday	Proposed budget document sent to Council
25-Mar	Wednesday	Notification of Public Hearing on 4/2
1-Apr	Wednesday	2nd notification of Public Hearing on 4/2
2-Apr	Thursday	Work session
2-Apr	Thursday	Public Hearing at Council meeting- Agency requests, Operating Budget, CIP Budget
9-Apr	Thursday	Work session (as needed)
16-Apr	Thursday	Work session (as needed)
23-Apr	Thursday	Work session (as needed)
7-May	Thursday	Adoption of FY 2021 Budget
27-May	Wednesday	Notice of Public Hearing
3-Jun	Wednesday	Notice of Public Hearing
4-Jun	Thursday	Public Hearing on Budget Ordinance
4-Jun	Thursday	Adoption of FY 2021 Appropriation Ordinance

FUND SUMMARIES

City of Lexington

All Funds Summary

	General Fund	School Fund	Utilities Fund	Equipment Replacement	Capital Projects	Total All Funds
REVENUES						
Property Taxes	\$ 6,992,875	\$ -	\$ -	\$ -	\$ -	\$ 6,992,875
Other Local Taxes	\$ 3,135,900	\$ -	\$ -	\$ -	\$ -	\$ 3,135,900
Charges For Services	\$ 735,070	\$ 215,000	\$ 5,801,000	\$ -	\$ -	\$ 6,751,070
State Support	\$ 2,497,262	\$ 3,811,253	\$ -	\$ -	\$ -	\$ 6,308,515
Federal Support	\$ 1,000	\$ 296,930	\$ -	\$ -	\$ -	\$ 297,930
Other Local Support	\$ 3,822,074	\$ 8,650	\$ 23,000	\$ 26,344	\$ -	\$ 3,880,068
Appropriated Fund Balance	\$ 282,000	\$ 144,000	\$ -	\$ -	\$ -	\$ 426,000
TOTAL REVENUE	\$ 17,466,181	\$ 4,475,833	\$ 5,824,000	\$ 26,344	\$ -	\$ 27,792,358
EXPENSES						
Administration	\$ 1,391,815	\$ 533,889	\$ 371,006	\$ -	\$ -	\$ 2,296,710
Operations	\$ 9,828,157	\$ 7,002,491	\$ 4,112,661	\$ -	\$ -	\$ 20,943,309
Debt Service	\$ 2,138,963	\$ -	\$ 209,110	\$ -	\$ -	\$ 2,348,073
Capital Outlay	\$ -	\$ -	\$ 4,050,000	\$ -	\$ 132,000	\$ 4,182,000
TOTAL EXPENSES	\$ 13,358,935	\$ 7,536,380	\$ 8,742,777	\$ -	\$ 132,000	\$ 29,770,092
TRANSFERS (IN) OUT						
General Fund	\$ -	\$ (3,060,547)	\$ 120,000	\$ (303,370)	\$ (735,000)	\$ (3,978,917)
School Fund	\$ 3,060,547	\$ 52,000	\$ -	\$ -	\$ (52,000)	\$ 3,060,547
Utility Fund	\$ (120,000)	\$ -	\$ -	\$ (65,000)	\$ -	\$ (185,000)
Cemetery Fund	\$ 17,100	\$ -	\$ -	\$ -	\$ -	\$ 17,100
Fire Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Replacement Fund	\$ 303,370	\$ -	\$ 65,000	\$ -	\$ -	\$ 368,370
Capital Projects Fund	\$ 735,000	\$ -	\$ -	\$ -	\$ -	\$ 735,000
TOTAL TRANSFERS	\$ 3,996,017	\$ (3,008,547)	\$ 185,000	\$ (368,370)	\$ (787,000)	\$ 17,100
EXCESS (DEFICIENCY) OF REV.						
OVER EXP. & TRANSFERS	\$ 111,229	\$ (52,000)	\$ (3,103,777)	\$ 394,714	\$ 655,000	\$ (1,994,834)

City of Lexington

General Fund Summary

		2020	City Manager		
	2019	Adopted	Requested		
	Actual	Budget	FY 21	\$ Change	% Change
REVENUES					
Property Taxes	\$ 7,019,306	\$ 7,219,000	\$ 6,992,875	\$ (226,125)	-3%
Other Local Taxes	\$ 4,362,237	\$ 4,313,550	\$ 3,135,900	\$ (1,177,650)	-27%
Permits & Licenses	\$ 321,327	\$ 64,700	\$ 67,400	\$ 2,700	4%
Fines & Forfeitures	\$ 55,931	\$ 52,000	\$ 57,650	\$ 5,650	11%
Use of Money & Property	\$ 473,194	\$ 420,465	\$ 289,340	\$ (131,125)	-31%
Charges For Services	\$ 738,411	\$ 708,820	\$ 735,070	\$ 26,250	4%
Miscellaneous	\$ 2,574,859	\$ 2,581,100	\$ 2,547,142	\$ (33,958)	-1%
Recovered Costs	\$ 610,550	\$ 775,638	\$ 860,542	\$ 84,904	11%
State Non-Categorical	\$ 1,251,781	\$ 1,248,136	\$ 1,191,777	\$ (56,359)	-5%
State Categorical	\$ 1,667,991	\$ 1,831,381	\$ 1,305,485	\$ (525,896)	-29%
Federal Categorical	\$ 141,488	\$ 3,500	\$ 1,000	\$ (2,500)	-71%
Transfers In	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	0%
Appropriated Fund Balance	\$ -	\$ -	\$ 282,000	\$ 282,000	100%
TOTAL REVENUES	\$ 19,337,075	\$ 19,338,290	\$ 17,586,181	\$ (1,752,109)	-9%
EXPENDITURES					
General Government Admin	\$ 1,395,945	\$ 1,453,089	\$ 1,391,815	\$ (61,274)	-4%
Judicial Administration	\$ 364,687	\$ 359,346	\$ 355,916	\$ (3,430)	-1%
Public Safety	\$ 4,925,883	\$ 4,316,435	\$ 4,226,270	\$ (90,165)	-2%
Public Works	\$ 3,355,717	\$ 3,746,032	\$ 3,136,738	\$ (609,294)	-16%
Health, Education, & Welfare	\$ 990,007	\$ 1,048,658	\$ 1,011,041	\$ (37,617)	-4%
Leisure Services	\$ 542,008	\$ 532,766	\$ 434,692	\$ (98,074)	-18%
Community Development	\$ 750,290	\$ 794,719	\$ 650,236	\$ (144,483)	-18%
Non-departmental	\$ 2,167,831	\$ 2,180,679	\$ 2,152,227	\$ (28,452)	-1%
TOTAL EXPENDITURES	\$ 14,492,368	\$ 14,431,724	\$ 13,358,935	\$ (1,072,789)	-7%
TRANSFERS OUT					
To School Fund	\$ 3,066,562	\$ 3,084,562	\$ 3,060,547	\$ (24,015)	-1%
To Equipment Replacement Fund	\$ 524,200	\$ 563,346	\$ 303,370	\$ (259,976)	-46%
To Cemetery Fund	\$ 24,540	\$ 12,500	\$ 17,100	\$ 4,600	37%
To Capital Projects Fund	\$ 1,610,000	\$ 1,110,000	\$ 735,000	\$ (375,000)	-34%
TOTAL TRANSFERS	\$ 5,225,302	\$ 4,770,408	\$ 4,116,017	\$ (654,391)	-14%
EXCESS (DEFICIENCY) OF REV.					
OVER EXP. AND TRANSFERS	\$ (380,595)	\$ 136,158	\$ 111,229	\$ (24,929)	-18%

City of Lexington

School Fund Summary

		2020	City Manager		
	2019	Adopted	Requested		
	Actual	Budget	FY 21	\$ Change	% Change
REVENUES					
Use of Money & Property	\$ 5,219	\$ 4,600	\$ 5,150	\$ 550	12%
Charges For Services	\$ 219,839	\$ 207,000	\$ 215,000	\$ 8,000	4%
Miscellaneous	\$ 744	\$ 500	\$ 500	\$ -	0%
Recovered Costs	\$ 5,310	\$ 2,800	\$ 3,000	\$ 200	7%
State Categorical	\$ 3,678,207	\$ 3,751,067	\$ 3,811,253	\$ 60,186	2%
Federal Categorical	\$ 306,824	\$ 301,346	\$ 296,930	\$ (4,416)	-1%
Appropriated Fund Balance	\$ -	\$ -	\$ 144,000	\$ 144,000	100%
TOTAL REVENUES	\$ 4,216,143	\$ 4,267,313	\$ 4,475,833	\$ 208,520	5%
EXPENDITURES					
Instruction	\$ 5,432,320	\$ 5,557,896	\$ 5,576,217	\$ 18,321	0%
Adm., Attendance, & Health	\$ 381,932	\$ 478,483	\$ 533,889	\$ 55,406	12%
Operation & Maintenance	\$ 751,310	\$ 630,093	\$ 633,815	\$ 3,722	1%
Cafeteria	\$ 186,625	\$ 202,575	\$ 199,485	\$ (3,090)	-2%
Non-departmental	\$ 15,687	\$ 15,688	\$ 67,687	\$ 51,999	0%
Federal Programs	\$ 228,914	\$ 224,357	\$ 219,930	\$ (4,427)	-2%
Technology	\$ 240,639	\$ 242,783	\$ 305,357	\$ 62,574	26%
TOTAL EXPENDITURES	\$ 7,237,427	\$ 7,351,875	\$ 7,536,380	\$ 184,505	3%
TRANSFERS (IN) OUT					
Capital Fund	\$ -	\$ -	\$ 52,000	\$ 52,000	0%
General Fund	\$ (3,066,562)	\$ (3,084,562)	\$ (3,060,547)	\$ 24,015	-1%
TOTAL TRANSFERS	\$ (3,066,562)	\$ (3,084,562)	\$ (3,008,547)	\$ 76,015	-2%
EXCESS (DEFICIENCY) OF REV. OVER EXP. AND TRANSFERS					
	\$ 45,278	\$ -	\$ (52,000)	\$ (52,000)	0%

City of Lexington

Utility Fund Summary

		2020	City Manager		
	2019	Adopted	Requested		
	Actual	Budget	FY 21	\$ Change	% Change
REVENUES					
Charges For Services	\$ 4,625,155	\$ 5,348,000	\$ 5,801,000	\$ 453,000	8%
Miscellaneous	\$ 162,611	\$ 15,000	\$ 23,000	\$ 8,000	53%
TOTAL REVENUES	\$ 4,787,766	\$ 5,363,000	\$ 5,824,000	\$ 461,000	9%
EXPENDITURES					
Administration	\$ 243,288	\$ 404,150	\$ 371,006	\$ (33,144)	-8%
Water Operations	\$ 1,005,052	\$ 1,173,340	\$ 1,316,928	\$ 143,588	12%
Wastewater Operations	\$ 1,957,596	\$ 1,758,715	\$ 2,112,521	\$ 353,806	20%
Non-departmental	\$ 868,186	\$ 1,074,384	\$ 1,077,322	\$ 2,938	0%
TOTAL EXPENDITURES	\$ 4,074,122	\$ 4,410,589	\$ 4,877,777	\$ 467,188	11%
NET OPERATING INCOME (LOSS)	\$ 713,644	\$ 952,411	\$ 946,223	\$ (6,188)	-1%
ADJUSTMENTS TO RECONCILE					
NET INCOME (LOSS) TO NET CASH FOR:					
Depreciation Expense	\$ 284,266	\$ 390,500	\$ 403,000	\$ 12,500	3%
Investment In Fixed Assets	\$ (2,627,534)	\$ (592,117)	\$ (4,050,000)	\$ (3,457,883)	584%
(DECREASE)	\$ (1,629,624)	\$ 750,794	\$ (2,700,777)	\$ (3,451,571)	-460%
Note: The Utility Fund will have a balance of \$120,000 due to the General Fund on 6/30/2021.					

Equipment Replacement Fund Summary

	2019 Actual	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Revenues					
Miscellaneous	\$ 26,344	\$ 26,344	\$ 26,344	\$ -	0%
Transfers (In) Out					
From General Fund	\$ (530,200)	\$ (563,346)	\$ (303,370)	\$ 259,976	-46%
From Utility Fund	\$ (65,000)	\$ (65,000)	\$ (65,000)	\$ -	0%
Total Transfers	\$ (595,200)	\$ (628,346)	\$ (368,370)	\$ 259,976	-41%
Fund Balance					
From First Aid Reserve	\$ -	\$ -	\$ -	\$ -	0%
Expenditures					
Capital Outlays	\$ 344,650	\$ 315,440	\$ -	\$ (315,440)	-100%
Excess (Deficiency) of Rev. & Transfers					
Over Exp.	\$ 276,894	\$ 339,250	\$ 394,714	\$ 55,464	16%

Capital Projects Fund Summary

	2019 Actual	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
REVENUES					
Contributions-General	\$ -	\$ -	\$ -	\$ -	0%
Rockbridge County	\$ -	\$ -	\$ -	\$ -	0%
Grants & Other Revenue	\$ -	\$ -	\$ -	\$ -	0%
State Categorical	\$ -	\$ -	\$ -	\$ -	0%
Federal Categorical	\$ -	\$ -	\$ -	\$ -	0%
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	0%
EXPENDITURES					
Parks, Recreation, & Cemeteries	\$ 36,974	\$ 100,000	\$ -	\$ (100,000)	-100%
Streets, Parking, & Sidewalks	\$ 253,896	\$ 460,138	\$ 35,000	\$ (425,138)	-92%
Municipal Facilities	\$ 216,798	\$ 438,000	\$ 97,000	\$ (341,000)	-78%
Public Safety	\$ 258,610	\$ -	\$ -	\$ -	0%
Stormwater Management	\$ 264,700	\$ 25,000	\$ -	\$ (25,000)	-100%
TOTAL EXPENDITURES	\$ 1,030,978	\$ 1,023,138	\$ 132,000	\$ (891,138)	-87%
TRANSFERS (IN) OUT					
From Fire Reserve	\$ -	\$ -	\$ -	\$ -	0%
From Cemetery Fund	\$ -	\$ -	\$ -	\$ -	0%
From School Fund	\$ -	\$ -	\$ (52,000)	\$ (52,000)	100%
From General Fund	\$ (1,610,000)	\$ (1,100,000)	\$ (735,000)	\$ 365,000	-33%
TOTAL TRANSFERS	\$ (1,610,000)	\$ (1,100,000)	\$ (787,000)	\$ 313,000	-28%
EXCESS (DEFICIENCY) OF REV. OVER EXP. AND TRANSFERS	\$ 579,022	\$ 76,862	\$ 655,000	\$ 578,138	752%

City of Lexington

General Fund Revenue Budget

Account Number	Description	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
<u>Property Taxes</u>						
1011-0101	Real Property-Current	\$ 5,689,614	\$ 5,953,000	\$ 5,786,625	\$ (166,375)	-3%
1011-0102	Real Property-Delinquent	\$ 143,054	\$ 93,000	\$ 100,000	\$ 7,000	8%
1011-0201	Public Service Corp.	\$ 209,631	\$ 210,000	\$ 210,000	\$ -	0%
1011-0301	Personal Prop.-Current	\$ 850,429	\$ 897,000	\$ 828,750	\$ (68,250)	-8%
1011-0302	Personal Prop.-Delinquent	\$ 55,796	\$ 15,000	\$ 15,000	\$ -	0%
1011-0305	Provision for Uncollectables	\$ -	\$ -	\$ (15,000)	\$ (15,000)	100%
1011-0601	Penalties (All)	\$ 40,798	\$ 30,000	\$ 36,000	\$ 6,000	20%
1011-0602	Interest (All)	\$ 29,984	\$ 21,000	\$ 31,500	\$ 10,500	50%
Total Property Taxes		\$ 7,019,306	\$ 7,219,000	\$ 6,992,875	\$ (226,125)	-3%
<u>Other Local Taxes</u>						
1012-0101	Local Sales Tax	\$ 1,066,215	\$ 1,084,700	\$ 870,000	\$ (214,700)	-20%
1012-0201	Consumers Utility Tax	\$ 312,896	\$ 310,000	\$ 311,000	\$ 1,000	0%
1012-0204	Business Consumption Tax	\$ 26,502	\$ 23,000	\$ 23,000	\$ -	0%
1012-0306	Business License Tax	\$ 669,095	\$ 675,000	\$ 375,000	\$ (300,000)	-44%
1012-0601	Bank Stock Tax	\$ 178,951	\$ 140,000	\$ 175,000	\$ 35,000	25%
1012-0701	Recordation Taxes	\$ 50,036	\$ 55,850	\$ 58,000	\$ 2,150	4%
1012-1001	Transient Occupancy Tax	\$ 556,930	\$ 535,000	\$ 355,500	\$ (179,500)	-34%
1012-1101	Meals Tax	\$ 1,501,612	\$ 1,490,000	\$ 968,400	\$ (521,600)	-35%
Total Other Local Taxes		\$ 4,362,237	\$ 4,313,550	\$ 3,135,900	\$ (1,177,650)	-27%
<u>Permits & Licenses</u>						
1013-0101	Dog License	\$ 5,943	\$ 6,300	\$ 6,000	\$ (300)	-5%
1013-0308	Building Permits	\$ 304,733	\$ 50,000	\$ 50,000	\$ -	0%
1013-0309	Zoning & Planning Applications	\$ 9,225	\$ 6,000	\$ 9,000	\$ 3,000	50%
1013-0331	Excavation Permits	\$ 1,426	\$ 2,400	\$ 2,400	\$ -	0%
Total Permits & Licenses		\$ 321,327	\$ 64,700	\$ 67,400	\$ 2,700	4%
<u>Fines & Forfeitures</u>						
1014-0100	E-summons Fees	\$ -	\$ -	\$ 1,150	\$ 1,150	100%
1014-0101	Court Fines	\$ 32,041	\$ 33,000	\$ 30,500	\$ (2,500)	-8%
1014-0102	Parking Fines	\$ 16,682	\$ 10,000	\$ 20,000	\$ 10,000	100%
1014-0104	Courthouse Construction Fees	\$ 7,208	\$ 9,000	\$ 6,000	\$ (3,000)	-33%
1014-0802	Forfeited Assets (Local)	\$ -	\$ -	\$ -	\$ -	0%
Total Fines & Forfeitures		\$ 55,931	\$ 52,000	\$ 57,650	\$ 5,650	11%
<u>Revenue From Use of Money & Property</u>						
1015-0102	Interest- General	\$ 404,086	\$ 345,000	\$ 220,000	\$ (125,000)	-36%
1015-0104	Interest- Cemetery	\$ 28,067	\$ 27,000	\$ 28,000	\$ 1,000	4%
1015-0201	Rents & Rebates	\$ 37,085	\$ 45,750	\$ 37,300	\$ (8,450)	-18%
1015-3201	Interest-Fire Reserve Acct.	\$ 37	\$ 40	\$ 40	\$ -	0%
1015-3204	Interest- First Aid Reserve Acct.	\$ 3,919	\$ 2,675	\$ 4,000	\$ 1,325	50%
Total Rev. Use of Money & Property		\$ 473,194	\$ 420,465	\$ 289,340	\$ (131,125)	-31%
<u>Charges for Services</u>						
1016-0706	Community Activity Support	\$ 9,145	\$ 10,500	\$ 9,000	\$ (1,500)	-14%
1016-0805	Refuse Fees	\$ 158,823	\$ 152,500	\$ 162,800	\$ 10,300	7%
1016-0806	Landfill Fees	\$ 10,863	\$ 14,500	\$ 8,800	\$ (5,700)	-39%
1016-1302	Swimming Pool Contract Fees	\$ -	\$ -	\$ -	\$ -	100%
1016-1309	Burial Spaces	\$ 38,115	\$ 25,000	\$ 34,200	\$ 9,200	37%
1016-1310	Grave Opening/Closing	\$ 46,667	\$ 45,000	\$ 49,500	\$ 4,500	10%
1016-2000	False Alarm Response Charge	\$ -	\$ -	\$ -	\$ -	0%
1016-2500	Misc. Fees- Finance	\$ 72,160	\$ 75,000	\$ 75,000	\$ -	0%

revised 5/5/20

City of Lexington

General Fund Revenue Budget

Account Number	Description	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
1016-2901	Misc. Fees- VJCCCA	\$ 7,971	\$ 7,970	\$ 7,970	\$ -	0%
1016-3000	Misc. Fees- Police	\$ 4,499	\$ 2,350	\$ 5,500	\$ 3,150	134%
1016-3202	Misc. Fees- Fire	\$ -	\$ -	\$ -	\$ -	0%
1016-3203	Rescue Service Fees	\$ 353,078	\$ 343,000	\$ 345,000	\$ 2,000	1%
1016-4000	Misc. Fees- Public Works	\$ 11,330	\$ 7,000	\$ 11,000	\$ 4,000	57%
1016-5820	Farmer's Market	\$ 11,678	\$ 13,000	\$ 12,000	\$ (1,000)	-8%
1016-5821	Farmer's Market- SNAP	\$ 520	\$ -	\$ -	\$ -	0%
1016-5000	Misc. Fees- Youth Services	\$ 13,262	\$ 13,000	\$ 14,000	\$ 1,000	8%
1016-9999	Misc. Users Fees	\$ 300	\$ -	\$ 300	\$ 300	100%
Total Charges for Services		\$ 738,411	\$ 708,820	\$ 735,070	\$ 26,250	4%
<u>Misc. Revenues</u>						
1018-0200	Contributions- General	\$ 556,374	\$ 560,000	\$ 572,000	\$ 12,000	2%
1018-0201	County Revenue Sharing	\$ 1,907,141	\$ 1,928,000	\$ 1,880,642	\$ (47,358)	-2%
1018-0450	VML Grant	\$ -	\$ 4,000	\$ 4,000	\$ -	0%
1018-3201	Contributions- Fire	\$ 3,900	\$ 4,500	\$ 4,000	\$ (500)	-11%
1018-3204	Contributions- First Aid	\$ -	\$ -	\$ -	\$ -	0%
1018-5900	Contributions- Youth Services	\$ 2,000	\$ 1,500	\$ 1,500	\$ -	0%
1018-9000	Salvaged Equipment	\$ 7,632	\$ 3,000	\$ 4,000	\$ 1,000	33%
1018-9902	Charges in Lieu of Taxes	\$ 79,607	\$ 79,600	\$ 80,000	\$ 400	1%
1018-9907	Sale of Real Estate	\$ 5,000	\$ -	\$ -	\$ -	0%
1018-9912	Misc. Revenue	\$ 13,205	\$ 500	\$ 1,000	\$ 500	100%
Total Misc. Revenue		\$ 2,574,859	\$ 2,581,100	\$ 2,547,142	\$ (33,958)	-1%
<u>Recovered Costs</u>						
1019-0102	Joint Services- Fire	\$ 474,628	\$ 654,500	\$ 738,860	\$ 84,360	13%
1019-0105	Joint Services- Jail Debt	\$ 127,387	\$ 109,838	\$ 109,682	\$ (156)	0%
1019-0125	Insurance Recovery	\$ 6,489	\$ 10,000	\$ 10,000	\$ -	0%
1019-4103	Joint Services-Parking Garage	\$ 2,046	\$ 1,300	\$ 2,000	\$ 700	54%
Total Recovered Costs		\$ 610,550	\$ 775,638	\$ 860,542	\$ 84,904	11%
<u>State- Noncategorical</u>						
1022-0103	Motor Vehicle Carrier Tax	\$ 165	\$ 100	\$ 180	\$ 80	80%
1022-0104	Motor Vehicle Rental Tax	\$ 5,237	\$ 5,000	\$ 5,850	\$ 850	17%
1022-0105	Mobile Home Title Tax	\$ 150	\$ 75	\$ 67	\$ (8)	-11%
1022-0106	Recordation Taxes	\$ 12,191	\$ 13,500	\$ 10,400	\$ (3,100)	-23%
1022-0303	State PPTRA	\$ 581,419	\$ 581,419	\$ 581,419	\$ -	0%
1022-0307	Short Term Rental Tax	\$ 454	\$ 500	\$ 405	\$ (95)	-19%
1022-0403	Communications Tax	\$ 274,492	\$ 265,000	\$ 228,600	\$ (36,400)	-14%
1023-0301	Commissioner of the Revenue	\$ 76,669	\$ 79,170	\$ 78,166	\$ (1,004)	-1%
1023-0401	Treasurer	\$ 60,505	\$ 62,580	\$ 57,595	\$ (4,985)	-8%
1023-0601	Electoral Board	\$ 35,755	\$ 36,042	\$ 33,075	\$ (2,967)	-8%
1023-0801	Law Enforcement	\$ 204,744	\$ 204,750	\$ 196,020	\$ (8,730)	-4%
Total State Noncategorical		\$ 1,251,781	\$ 1,248,136	\$ 1,191,777	\$ (56,359)	-5%
<u>State Categorical</u>						
1024-0101	Public Assistance	\$ 447,628	\$ 465,000	\$ 411,030	\$ (53,970)	-12%
1024-0113	DMV Grants	\$ 8,663	\$ 7,500	\$ -	\$ (7,500)	-100%
1024-0405	State Fire Grant	\$ 25,917	\$ 25,000	\$ 23,760	\$ (1,240)	-5%
1024-0406	State Street Maintenance Rev.	\$ 890,263	\$ 800,000	\$ 795,000	\$ (5,000)	-1%
1024-0411	EMS- Four for Life	\$ 4,111	\$ 4,000	\$ 4,100	\$ 100	3%
1024-0412	VJCCCA Grant	\$ 71,849	\$ 72,050	\$ 64,845	\$ (7,205)	-10%
1024-0416	Arts Challenge Grant	\$ -	\$ 4,500	\$ -	\$ (4,500)	-100%

revised 5/5/20

City of Lexington

General Fund Revenue Budget

Account Number	Description	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
1024-0417	Emergency Management Grant	\$ 7,500	\$ 7,500	\$ 6,750	\$ (750)	-10%
1024-0420	Dept. of Forestry Grants	\$ 790	\$ -	\$ -	\$ -	0%
1024-0430	Dept. of Conservation & Resources	\$ 5,500	\$ -	\$ -	\$ -	0%
1024-0448	Other Categorical Revenue	\$ 199,714	\$ 445,831	\$ -	\$ (445,831)	-100%
1024-0802	Forfeited Asset Sharing	\$ 6,056	\$ -	\$ -	\$ -	100%
Total State Categorical		\$ 1,667,991	\$ 1,831,381	\$ 1,305,485	\$ (525,896)	-29%
<u>Federal- Categorical</u>						
1033-0102	Federal Public Assistance	\$ 16,657	\$ -	\$ -	\$ -	0%
1033-0111	Dept. of Justice Grant	\$ 3,318	\$ 3,500	\$ 1,000	\$ (2,500)	-71%
1033-0112	C. J. S. Grant	\$ -	\$ -	\$ -	\$ -	100%
1033-5000	SAFER Grant	\$ 121,513	\$ -	\$ -	\$ -	0%
Total Federal		\$ 141,488	\$ 3,500	\$ 1,000	\$ (2,500)	-71%
<u>Transfers In</u>						
1041-0515	From Utility Fund	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	0%
Total Transfers		\$ 120,000	\$ 120,000	\$ 120,000	\$ -	0%
<u>Appropriated Fund Balance (FY 20 Carryover)</u>		\$ -	\$ -	\$ 282,000	\$ 282,000	100%
General Fund Total		\$ 19,337,075	\$ 19,338,290	\$ 17,586,181	\$ (1,752,109)	-9%

City of Lexington

General Fund Expenses by Function

Account Number	Description	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
<u>General Government Administration</u>						
1101	City Council	\$ 64,215	\$ 72,400	\$ 69,398	\$ (3,002)	-4%
1201	City Manager	\$ 281,562	\$ 276,935	\$ 233,411	\$ (43,524)	-16%
1204	City Attorney	\$ 106,256	\$ 106,150	\$ 106,150	\$ -	0%
1205	Human Resources	\$ 102,751	\$ 99,111	\$ 90,365	\$ (8,746)	-9%
1209	Commissioner of Revenue	\$ 226,741	\$ 247,080	\$ 246,641	\$ (439)	0%
1210	Reassessment	\$ 5,133	\$ 3,000	\$ 3,000	\$ -	0%
1213	Treasurer	\$ 125,181	\$ 133,515	\$ 137,524	\$ 4,009	3%
1214	Finance	\$ 234,060	\$ 242,480	\$ 221,741	\$ (20,739)	-9%
1251	Information Technology	\$ 162,674	\$ 175,537	\$ 192,901	\$ 17,364	10%
1310	Electoral Board	\$ 87,372	\$ 96,881	\$ 90,684	\$ (6,197)	-6%
Total General Government Admin.		\$ 1,395,945	\$ 1,453,089	\$ 1,391,815	\$ (61,274)	-4%
<u>Judicial Administration</u>						
2101	Judicial Services	\$ 282,790	\$ 279,896	\$ 276,050	\$ (3,846)	-1%
2901	VJCCA Services	\$ 81,897	\$ 79,450	\$ 79,866	\$ 416	1%
Total Judicial Administration		\$ 364,687	\$ 359,346	\$ 355,916	\$ (3,430)	-1%
<u>Public Safety</u>						
3011	Support of Central Dispatch	\$ 381,444	\$ 391,106	\$ 403,778	\$ 12,672	3%
3101	Police	\$ 1,864,701	\$ 1,922,740	\$ 1,805,292	\$ (117,448)	-6%
3201	Fire Reserve Funds	\$ 3,850	\$ 11,000	\$ 23,000	\$ 12,000	109%
3202	Fire	\$ 2,563,589	\$ 1,846,488	\$ 1,828,458	\$ (18,030)	-1%
3203	Emergency Management	\$ 4,280	\$ 7,500	\$ 7,500	\$ -	100%
3305	Juvenile & Adult Detention	\$ 98,248	\$ 128,091	\$ 144,242	\$ 16,151	13%
3501	Special Enforcement	\$ 9,771	\$ 9,510	\$ 14,000	\$ 4,490	47%
Total Public Safety		\$ 4,925,883	\$ 4,316,435	\$ 4,226,270	\$ (90,165)	-2%
<u>Public Works</u>						
various	State Street Maintenance	\$ 1,089,977	\$ 1,249,913	\$ 788,020	\$ (461,893)	-37%
various	all other	\$ 2,265,740	\$ 2,496,119	\$ 2,348,718	\$ (147,401)	-6%
Total Public Works		\$ 3,355,717	\$ 3,746,032	\$ 3,136,738	\$ (609,294)	-16%
<u>Health, Education & Welfare</u>						
5101	Health, Education, Welfare	\$ 915,310	\$ 968,158	\$ 930,018	\$ (38,140)	-4%
5900	Youth Services	\$ 74,697	\$ 80,500	\$ 81,023	\$ 523	1%
Total Health, Ed., & Welfare		\$ 990,007	\$ 1,048,658	\$ 1,011,041	\$ (37,617)	-4%
<u>Leisure Services</u>						
7200	Leisure Service Contributions	\$ 480,345	\$ 474,816	\$ 409,992	\$ (64,824)	-14%
7250	Municipal Swimming Pool	\$ 61,663	\$ 57,950	\$ 24,700	\$ (33,250)	-57%
Total Leisure Services		\$ 542,008	\$ 532,766	\$ 434,692	\$ (98,074)	-18%
<u>Community Development</u>						
8110	Planning & Development	\$ 337,515	\$ 372,594	\$ 288,020	\$ (84,574)	-23%
8111	Housing Program	\$ 25	\$ -	\$ 35	\$ 35	100%
8200	Community Dev. Contributions	\$ 412,750	\$ 422,125	\$ 362,181	\$ (59,944)	-14%
Total Community Development		\$ 750,290	\$ 794,719	\$ 650,236	\$ (144,483)	-18%
<u>Nondepartmental</u>						
9103	Insurance (less allocations)	\$ 14,783	\$ 1,110	\$ 4,314	\$ 3,204	289%
9105	Photocopying (less allocations)	\$ 772	\$ -	\$ 2,620	\$ 2,620	10000%
9106	Postage (less allocations)	\$ 2,801	\$ 3,240	\$ 3,300	\$ 60	2%
9301	Contingency/Bad Debt	\$ 170	\$ 250	\$ 250	\$ -	0%
9310	Nondepartmental	\$ 2,514	\$ 2,520	\$ 2,780	\$ 260	10%
9350	Interfund Transfers	\$ 5,225,302	\$ 4,770,408	\$ 4,116,017	\$ (654,391)	-14%
9401	Debt Service	\$ 2,146,791	\$ 2,173,559	\$ 2,138,963	\$ (34,596)	-2%
Total Nondepartmental		\$ 7,393,133	\$ 6,951,087	\$ 6,268,244	\$ (682,843)	-10%
General Fund Total		\$ 19,717,670	\$ 19,202,132	\$ 17,474,952	\$ (1,727,180)	-9%

City of Lexington

General Fund Expense Budget by Account Classification

Account Number	Description	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Personnel Services						
1001	Full-time Wages	\$ 3,639,579	\$ 3,860,790	\$ 3,750,538	\$ (110,252)	-3%
1002	Overtime Wages	\$ 224,932	\$ 243,660	\$ 237,565	\$ (6,095)	-3%
1003	Part-time Wages	\$ 174,388	\$ 191,420	\$ 116,627	\$ (74,793)	-39%
1004	Grant Overtime	\$ 9,601	\$ -	\$ -	\$ -	0%
1005	Shift Differential	\$ 10,619	\$ 12,300	\$ 12,300	\$ -	0%
1006	Court Overtime	\$ 7,197	\$ -	\$ -	\$ -	0%
1007	Special Events Overtime	\$ 9,511	\$ -	\$ -	\$ -	0%
1008	XD Overtime	\$ 23,135	\$ -	\$ -	\$ -	0%
1099	Call Out Pay	\$ 30,808	\$ 37,130	\$ 37,130	\$ -	0%
1100	Standby Stipend	\$ 53,560	\$ 63,900	\$ 63,900	\$ -	0%
1520	Wages- Substitutes	\$ 4,919	\$ 3,878	\$ 6,022	\$ 2,144	55%
Total Personnel Services		\$ 4,188,249	\$ 4,413,078	\$ 4,224,082	\$ (188,996)	-4%
Fringe Benefits						
2001	FICA	\$ 300,103	\$ 319,130	\$ 298,809	\$ (20,321)	-6%
2002	Retirement	\$ 391,932	\$ 416,860	\$ 473,036	\$ 56,176	13%
2005	Health Insurance	\$ 665,416	\$ 952,120	\$ 874,632	\$ (77,488)	-8%
2006	Life Insurance	\$ 47,256	\$ 50,210	\$ 49,490	\$ (720)	-1%
2011	Worker's Comp Insurance	\$ 122,422	\$ 127,820	\$ 150,114	\$ 22,294	17%
2013	Short-term Disability Insurance	\$ 4,936	\$ 5,440	\$ 4,513	\$ (927)	-17%
2019	Line of Duty Insurance	\$ 25,840	\$ 32,710	\$ 35,040	\$ 2,330	7%
Total Fringe Benefits		\$ 1,557,905	\$ 1,904,290	\$ 1,885,634	\$ (18,656)	-1%
Contractual Services						
3002	Professional Services	\$ 592,113	\$ 506,376	\$ 388,695	\$ (117,681)	-23%
3004	Repairs & Maintenance	\$ 995,307	\$ 1,027,534	\$ 608,297	\$ (419,237)	-41%
3005	Maintenance Service Contracts	\$ 84,879	\$ 130,626	\$ 136,490	\$ 5,864	4%
3006	Printing & Binding	\$ 7,794	\$ 3,090	\$ 8,300	\$ 5,210	169%
3007	Advertising	\$ 15,974	\$ 18,450	\$ 16,540	\$ (1,910)	-10%
3008	Laundry & Dry Cleaning	\$ 5,894	\$ 7,300	\$ 6,500	\$ (800)	-11%
3009	Services of Other Governments	\$ -	\$ -	\$ -	\$ -	0%
3018	Bank Activity Charge	\$ 13,072	\$ 12,100	\$ 6,500	\$ (5,600)	-46%
3021	Victim Witness Coordinator	\$ 6,480	\$ 6,480	\$ 6,480	\$ -	0%
3023	Court Offices	\$ 276,310	\$ 273,416	\$ 269,570	\$ (3,846)	-1%
3024	Landfill Contract	\$ 169,438	\$ 174,400	\$ 218,960	\$ 44,560	26%
3025	Recycling Costs	\$ 1,691	\$ 22,500	\$ 2,350	\$ (20,150)	-90%
3028	Computer Software	\$ 7,856	\$ 20,272	\$ 16,902	\$ (3,370)	-17%
3099	Outside Data Processing	\$ 7,500	\$ 8,100	\$ 7,500	\$ (600)	-7%
3117	Lot Clearing	\$ -	\$ 1,500	\$ 1,500	\$ -	0%
3203	Contractual Response Services	\$ 17,795	\$ 17,360	\$ 20,000	\$ 2,640	15%
3302	Jail Contract	\$ 97,508	\$ 127,629	\$ 143,022	\$ 15,393	12%
Total Contractual Services		\$ 2,299,611	\$ 2,357,133	\$ 1,857,606	\$ (499,527)	-21%
Internal Services						
4002	Vehicle Maintenance & Operation	\$ (74,025)	\$ (70,000)	\$ (70,000)	\$ -	0%
4004	Photocopying Services	\$ (34)	\$ 2,745	\$ 3,815	\$ 1,070	39%
4010	Special Projects- Public Works	\$ 3,982	\$ 7,000	\$ 7,000	\$ -	0%
Total Internal Services		\$ (70,077)	\$ (60,255)	\$ (59,185)	\$ 1,070	-2%
Other Charges						

City of Lexington

General Fund Expense Budget by Account Classification

Account Number	Description	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
5101	Electrical Service	\$ 68,608	\$ 76,950	\$ 66,600	\$ (10,350)	-13%
5102	Heating Service	\$ 21,493	\$ 23,700	\$ 23,500	\$ (200)	-1%
5103	Water & Sewer Service	\$ 29,031	\$ 47,280	\$ 22,180	\$ (25,100)	-53%
5104	Street Lighting	\$ 74,255	\$ 75,000	\$ 75,000	\$ -	0%
5201	Postal & Messenger Services	\$ 15,500	\$ 18,330	\$ 18,290	\$ (40)	0%
5202	Electronic Data Services	\$ 26,716	\$ 22,970	\$ 24,014	\$ 1,044	5%
5203	Telephone Service	\$ 25,406	\$ 26,045	\$ 20,670	\$ (5,375)	-21%
5204	Cellular Telephone Service	\$ 32,568	\$ 33,325	\$ 29,750	\$ (3,575)	-11%
5308	General Liability Insurance	\$ 130,675	\$ 129,060	\$ 130,514	\$ 1,454	1%
5310	Umbrella Insurance	\$ 10,455	\$ 9,350	\$ 9,800	\$ 450	5%
5312	Self Insurance Program	\$ -	\$ 500	\$ 500	\$ -	0%
5399	Insurance Allocation	\$ (55,500)	\$ (59,322)	\$ (59,322)	\$ -	0%
5401	Office Supplies	\$ 25,170	\$ 32,250	\$ 28,550	\$ (3,700)	-11%
5404	Medical Supplies	\$ 15,050	\$ 16,700	\$ 16,700	\$ -	0%
5405	Janitorial Supplies	\$ 8,727	\$ 10,400	\$ 10,400	\$ -	0%
5406	Generator Supplies	\$ -	\$ 300	\$ 300	\$ -	0%
5407	Repair & Maintenance Supplies	\$ 241,474	\$ 263,000	\$ 257,510	\$ (5,490)	-2%
5408	Vehicle/ Equipment Supplies	\$ 303,205	\$ 337,150	\$ 313,600	\$ (23,550)	-7%
5409	Police Supplies	\$ 11,030	\$ 12,000	\$ 11,000	\$ (1,000)	-8%
5410	Uniform & Wearing Apparel	\$ 45,662	\$ 43,100	\$ 41,100	\$ (2,000)	-5%
5411	Books & Subscriptions	\$ 3,872	\$ 7,080	\$ 13,525	\$ 6,445	91%
5413	Other Operating Supplies	\$ 15,213	\$ 15,824	\$ 10,841	\$ (4,983)	-31%
5414	Merchandise for Resale	\$ 290	\$ 300	\$ 325	\$ 25	8%
5415	Recreation Supplies	\$ 5,148	\$ 4,800	\$ 4,500	\$ (300)	-6%
5417	Photocopying Supplies	\$ 1,586	\$ 1,500	\$ 1,500	\$ -	0%
5426	Chemical Supplies	\$ 6,430	\$ 7,700	\$ 4,000	\$ (3,700)	-48%
5428	Data Processing Supplies	\$ 77	\$ 67	\$ -	\$ (67)	0%
5449	Fire Prevention Supplies	\$ 69	\$ 3,500	\$ 3,500	\$ -	0%
5450	Crime Prevention Supplies	\$ 2,137	\$ 3,000	\$ 3,000	\$ -	0%
5477	Durable Goods	\$ 88,911	\$ 114,235	\$ 64,200	\$ (50,035)	-44%
5501	Learning Costs	\$ 59,481	\$ 87,041	\$ 55,072	\$ (31,969)	-37%
5502	Travel- Business/Promotions	\$ 12,674	\$ 12,700	\$ 13,700	\$ 1,000	8%
5506	Vehicle Allowance	\$ 7,027	\$ 10,400	\$ 4,800	\$ (5,600)	-54%
Total Other Charges		\$ 1,232,440	\$ 1,386,235	\$ 1,219,619	\$ (166,616)	-12%
Agency Contributions						
5601	State Health Department	\$ 48,677	\$ 64,802	\$ 65,521	\$ 719	1%
5602	Community Services Board	\$ 50,937	\$ 55,512	\$ 55,512	\$ -	0%
5605	Regional Library Services	\$ 161,365	\$ 174,517	\$ 158,569	\$ (15,948)	-9%
5606	Permits to State Agencies	\$ -	\$ -	\$ 200	\$ 200	100%
5608	Payments to Juvenile Detention	\$ 740	\$ 462	\$ 1,220	\$ 758	164%
5609	Rockbridge SPCA	\$ 9,771	\$ 9,510	\$ 14,000	\$ 4,490	47%
5613	Project Horizon	\$ 1,750	\$ 1,750	\$ -	\$ (1,750)	-100%
5614	Rockbridge Area Health Center	\$ 6,825	\$ 6,825	\$ -	\$ (6,825)	-100%
5615	R.A.T.S.	\$ 8,000	\$ 8,000	\$ -	\$ (8,000)	-100%
5616	Regional Transit System	\$ 14,447	\$ 18,000	\$ 18,000	\$ -	0%
5617	Drug Task Force	\$ 2,100	\$ 4,500	\$ 4,500	\$ -	0%
5621	Dabney S Lancaster CC	\$ 22,472	\$ 22,472	\$ 22,472	\$ -	0%

City of Lexington

General Fund Expense Budget by Account Classification

Account Number	Description	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
5630	Social Services Administration	\$ 49,141	\$ 64,838	\$ 61,890	\$ (2,948)	-5%
5632	Tax Relief- Ederly/Disabled	\$ 10,566	\$ 35,000	\$ 25,000	\$ (10,000)	-29%
5633	TAP	\$ 2,000	\$ 2,000	\$ -	\$ (2,000)	-100%
5634	VPAS	\$ 27,000	\$ 27,000	\$ 30,000	\$ 3,000	11%
5637	Blue Ridge Legal Services	\$ 959	\$ 959	\$ -	\$ (959)	-100%
5639	Yellow Brick Road	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)	-100%
5645	Horse Center Foundation	\$ 216,750	\$ 200,625	\$ 166,641	\$ (33,984)	-17%
5646	Talking Books	\$ 1,393	\$ 2,166	\$ -	\$ (2,166)	-100%
5647	YMCA	\$ 2,250	\$ 2,250	\$ -	\$ (2,250)	-100%
5651	Fine Arts in Rockbridge	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)	-100%
5652	Lime Kiln	\$ 4,000	\$ 4,000	\$ -	\$ (4,000)	-100%
5654	Indoor Swimming Pool	\$ 15,000	\$ 15,000	\$ 13,500	\$ (1,500)	-10%
5657	Regional Tourism	\$ 282,885	\$ 283,880	\$ 240,036	\$ (43,844)	-15%
5661	Main Street Lexington	\$ 80,000	\$ 80,000	\$ 72,000	\$ (8,000)	-10%
5662	Chamber of Commerce	\$ 2,500	\$ 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	\$ 3,000	\$ 3,000	\$ -	0%
5670	Cooperative Extension Service	\$ 12,583	\$ 13,800	\$ 13,200	\$ (600)	-4%
5677	Habitat for Humanity	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)	-100%
5678	RARA	\$ 4,000	\$ 4,000	\$ -	\$ (4,000)	-100%
5679	Rockbridge Area Rental Assistance	\$ 3,053	\$ 4,000	\$ 1,183	\$ (2,817)	-70%
5680	Rockbridge Area Housing Corporation	\$ 12,000	\$ 12,000	\$ -	\$ (12,000)	-100%
5685	Central Shen. Planning District	\$ 13,561	\$ 15,604	\$ 10,518	\$ (5,086)	-33%
5691	Central Dispatch	\$ 381,444	\$ 391,106	\$ 403,778	\$ 12,672	3%
8699	RARO	\$ 74,587	\$ 71,258	\$ 71,282	\$ 24	0%
Total Agency Contributions		\$ 1,543,701	\$ 1,619,281	\$ 1,462,967	\$ (156,314)	-10%
<u>Miscellaneous</u>						
5505	Relocation Costs	\$ -	\$ -	\$ -	\$ -	0%
5801	Dues & Memembrships	\$ 18,142	\$ 26,470	\$ 25,270	\$ (1,200)	-5%
5802	Police Accreditation	\$ 1,496	\$ 800	\$ 800	\$ -	0%
5803	Employee Relations	\$ 12,779	\$ 18,360	\$ 14,700	\$ (3,660)	-20%
5804	Employee Wellness	\$ -	\$ 3,500	\$ -	\$ (3,500)	-100%
5813	Bad Debt Expense	\$ (830)	\$ 250	\$ 250	\$ -	0%
5820	Farmer's Market Services	\$ 10,126	\$ 13,000	\$ 13,000	\$ -	0%
5854	Rehab. Building Tax Abatement	\$ 9,711	\$ 14,000	\$ 10,000	\$ (4,000)	-29%
5864	Smoke House	\$ -	\$ 100	\$ 100	\$ -	0%
5880	Emergency Serv. Grant Purchases	\$ -	\$ 7,500	\$ 7,500	\$ -	0%
5886	Building Permit Surcharge	\$ 5,375	\$ 6,500	\$ 3,000	\$ (3,500)	-54%
5893	DMV Grant Purchases	\$ -	\$ 7,500	\$ 7,500	\$ -	0%
5897	DCJS Grant Purchases	\$ -	\$ 3,500	\$ 3,500	\$ -	0%
5898	Miscellaneous	\$ 61	\$ -	\$ -	\$ -	0%
5899	State Grant Purchases	\$ 6,989	\$ 24,374	\$ 27,874	\$ 3,500	14%
5900	Four for Life Grant Purchases	\$ -	\$ 3,664	\$ 3,664	\$ -	0%
5902	Miller House Project	\$ -	\$ 2,000	\$ -	\$ (2,000)	-100%
5920	City Matching Funds	\$ -	\$ 20,000	\$ -	\$ (20,000)	-100%
5930	Economic Development	\$ 2,598	\$ 10,000	\$ 5,000	\$ (5,000)	-50%

City of Lexington

General Fund Expense Budget by Account Classification

Account Number	Description	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
6012	VPA & CSA Client Services	\$ 652,483	\$ 640,000	\$ 650,440	\$ 10,440	2%
Total Miscellaneous Expenses		\$ 718,930	\$ 801,518	\$ 772,598	\$ (28,920)	-4%
<u>Capital Outlay</u>						
7001	Machinery & Equipment	\$ -	\$ -	\$ 12,000	\$ 12,000	100%
7007	ADP Equipment/Software	\$ 38,220	\$ -	\$ 15,940	\$ 15,940	100%
7012	Public Safety Equipment	\$ -	\$ -	\$ -	\$ -	0%
Total Capital Outlay		\$ 38,220	\$ -	\$ 27,940	\$ 27,940	100%
<u>Leases & Rentals</u>						
8001	Lease of Equipment	\$ 12,711	\$ 17,550	\$ 14,150	\$ (3,400)	-19%
8002	Rental of Buildings	\$ -	\$ -	\$ -	\$ -	0%
8003	Parking Lot Rental	\$ 6,306	\$ 10,000	\$ 6,400	\$ (3,600)	-36%
Total Leases & Rentals		\$ 19,017	\$ 27,550	\$ 20,550	\$ (7,000)	-25%
<u>Debt Service Costs</u>						
9001	Courthouse- Principal	\$ 335,000	\$ 350,000	\$ 365,000	\$ 15,000	4%
9002	Interest	\$ 817,353	\$ 782,990	\$ 744,365	\$ (38,625)	-5%
9009	LDMS 2009 Bonds	\$ 494,706	\$ 494,706	\$ 494,706	\$ -	0%
9010	LDMS 2010 Bonds	\$ 90,000	\$ 90,000	\$ 90,000	\$ -	0%
9013	Jail Bonds	\$ 99,732	\$ 130,863	\$ 104,892	\$ (25,971)	-20%
9014	Waddell Bonds	\$ 310,000	\$ 325,000	\$ 340,000	\$ 15,000	5%
Total Debt Service		\$ 2,146,791	\$ 2,173,559	\$ 2,138,963	\$ (34,596)	-2%
<u>Interfund Charges</u>						
9105	Services of Public Works to Streets	\$ -	\$ -	\$ (179)	\$ (179)	-100%
9109	Services of Youth Services	\$ 19,605	\$ 19,605	\$ 20,000	\$ 395	2%
9112	Services to VJCCCA	\$ (19,605)	\$ (19,605)	\$ (20,000)	\$ (395)	2%
9151	Services of Technology	\$ 128,290	\$ 132,140	\$ 136,100	\$ 3,960	3%
9901	Services to Utility Fund	\$ (240,209)	\$ (249,155)	\$ (252,760)	\$ (3,605)	1%
9902	Finance Services to Schools	\$ (71,500)	\$ (73,650)	\$ (75,000)	\$ (1,350)	2%
Total Interfund Charges		\$ (183,419)	\$ (190,665)	\$ (191,839)	\$ (1,174)	1%
<u>Interfund Transfers</u>						
9100	To Equipment Fund	\$ 524,200	\$ 563,346	\$ 303,370	\$ (259,976)	-46%
9202	To School Fund	\$ 3,066,562	\$ 3,084,562	\$ 3,060,547	\$ (24,015)	-1%
9027	To Cemetery Fund	\$ 24,540	\$ 12,500	\$ 17,100	\$ 4,600	37%
9208	To Capital Projects Fund	\$ 1,610,000	\$ 1,110,000	\$ 735,000	\$ (375,000)	-34%
Total Interfund Transfers		\$ 5,225,302	\$ 4,770,408	\$ 4,116,017	\$ (654,391)	-14%
Contingency		\$ 1,000	\$ -	\$ -	\$ -	0%
Total Expenditures & Transfers		\$ 18,717,670	\$ 19,202,132	\$ 17,474,952	\$ (1,727,180)	-9%

City of Lexington

School Fund Revenue Budget

Account Number	Description	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Revenue From Use of Money & Property						
1015-0110	Interest- Textbook Funds	\$ 131	\$ 300	\$ 150	\$ (150)	-50%
1015-0113	Interest- Koones Fund	\$ 1,488	\$ -	\$ 1,400	\$ 1,400	100%
1015-0201	Rents & Rebates	\$ 3,600	\$ 4,300	\$ 3,600	\$ (700)	-16%
Total Rev. From Use of Money & Property		\$ 5,219	\$ 4,600	\$ 5,150	\$ 550	12%
Charges for Services						
1016-1201	School Tuition	\$ 162,205	\$ 155,000	\$ 158,000	\$ 3,000	2%
1016-1204	Cafeteria Services	\$ 55,811	\$ 52,000	\$ 56,000	\$ 4,000	8%
1016-1205	Facility Usage Fee	\$ 1,823	\$ -	\$ 1,000	\$ 1,000	100%
Total Charges for Services		\$ 219,839	\$ 207,000	\$ 215,000	\$ 8,000	4%
Misc. Revenue						
1018-0200	Contributions General	\$ -	\$ -	\$ -	\$ -	0%
1018-1000	Proceeds from Capital Lease	\$ -	\$ -	\$ -	\$ -	0%
1018-9912	Misc. Revenue	\$ 744	\$ 500	\$ 500	\$ -	0%
Total Misc. Revenue		\$ 744	\$ 500	\$ 500	\$ -	0%
Recovered Costs						
1019-0110	E-rate Reimbursement	\$ 2,794	\$ 2,800	\$ 3,000	\$ 200	7%
1019-0125	Insurance Recovery	\$ 2,516	\$ -	\$ -	\$ -	0%
Total Recovered Costs		\$ 5,310	\$ 2,800	\$ 3,000	\$ 200	7%
State- Categorical						
1024-0201	State Sales Tax	\$ 656,004	\$ 661,790	\$ 544,470	\$ (117,320)	-18%
1024-0202	Basic School Aid	\$ 1,900,159	\$ 1,852,960	\$ 2,054,673	\$ 201,713	11%
1024-0207	Gifted & Talented	\$ 18,868	\$ 18,463	\$ 20,341	\$ 1,878	10%
1024-0208	Remedial Education	\$ 38,914	\$ 38,080	\$ 43,474	\$ 5,394	14%
1024-0211	Compensation Supplement	\$ -	\$ 114,887	\$ -	\$ (114,887)	-100%
1024-0212	Special Education SOQ	\$ 274,027	\$ 259,253	\$ 255,662	\$ (3,591)	-1%
1024-0214	Textbook Payments	\$ 39,579	\$ 38,730	\$ 42,864	\$ 4,134	11%
1024-0215	State School Lunch	\$ 1,438	\$ 1,310	\$ 1,438	\$ 128	10%
1024-0217	Vocational Education	\$ 46,383	\$ 45,388	\$ 45,070	\$ (318)	-1%
1024-0218	Technology Grant	\$ 102,000	\$ 102,000	\$ 102,000	\$ -	0%
1024-0220	Special Education- Regional	\$ -	\$ 22,943	\$ 10,000	\$ (12,943)	-56%
1024-0221	Social Security	\$ 120,281	\$ 118,087	\$ 126,435	\$ 8,348	7%
1024-0223	Teacher Retirement	\$ 265,719	\$ 260,407	\$ 294,749	\$ 34,342	13%
1024-0228	Early Intervention	\$ 7,792	\$ 7,792	\$ 4,323	\$ (3,469)	-45%
1027-0237	Additional Lottery	\$ -	\$ 145,650	\$ 200,000	\$ 54,350	37%
1024-0241	Group Life	\$ 8,255	\$ 8,078	\$ 8,775	\$ 697	9%
1024-0246	Homebound Instruction	\$ 422	\$ 424	\$ 129	\$ (295)	-70%
1024-0265	At Risk	\$ 23,913	\$ 25,516	\$ 28,547	\$ 3,031	12%
1024-0291	Mentor Teacher Program	\$ 413	\$ 413	\$ 211	\$ (202)	-49%
1024-0309	English Second Language	\$ 16,353	\$ 14,115	\$ 15,270	\$ 1,155	8%
1024-0347	State School Breakfast	\$ 535	\$ 767	\$ 361	\$ (406)	-53%
1024-0348	Games of Skill	\$ -	\$ -	\$ -	\$ -	100%
1024-0399	National Board Certified	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0%
	School Meals Expansion	\$ -	\$ -	\$ -	\$ -	100%
1024-0400	Other State Funds	\$ 152,152	\$ 9,014	\$ 7,461	\$ (1,553)	-17%
Total State Categorical		\$ 3,678,207	\$ 3,751,067	\$ 3,811,253	\$ 60,186	2%
Federal- Categorical						
1033-0202	Title I	\$ 66,089	\$ 60,534	\$ 65,930	\$ 5,396	9%
1033-0203	Title IIIA	\$ 3,330	\$ 3,000	\$ 3,000	\$ -	0%
1033-0210	Title IV	\$ 9,873	\$ 10,000	\$ 10,000	\$ -	0%
1033-0213	National School Lunch/Breakfast	\$ 61,550	\$ 62,000	\$ 62,000	\$ -	0%
1033-0214	Headstart	\$ 15,257	\$ 15,000	\$ 15,000	\$ -	0%
1033-0219	Title VIB Special Ed	\$ 123,557	\$ 137,200	\$ 129,000	\$ (8,200)	-6%
1033-0226	Title II	\$ 27,168	\$ 13,612	\$ 12,000	\$ (1,612)	-12%
Total Federal Categorical		\$ 306,824	\$ 301,346	\$ 296,930	\$ (4,416)	-1%
Transfers In						
1041-0511	From General Fund	\$ 3,066,562	\$ 3,084,562	\$ 3,060,547	\$ (24,015)	-1%
Total Transfers In		\$ 3,066,562	\$ 3,084,562	\$ 3,060,547	\$ (24,015)	-1%
Appropriated Fund Balance		\$ -	\$ -	\$ 144,000	\$ 144,000	100%
School Fund Total		\$ 7,282,705	\$ 7,351,875	\$ 7,536,380	\$ 184,505	3%

City of Lexington

School Fund Expense Budget by Function

Account Number	Description	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Instruction						
02-6110	Instruction- Elementary/Middle	\$ 2,760,249	\$ 2,831,755	\$ 2,793,014	\$ (38,741)	-1%
02-6111	Instruction- Secondary	\$ 1,513,339	\$ 1,510,000	\$ 1,622,500	\$ 112,500	7%
02-6114	Instruction- Special Ed	\$ 522,080	\$ 525,600	\$ 524,829	\$ (771)	0%
02-6121	Guidance	\$ 154,634	\$ 168,890	\$ 169,953	\$ 1,063	1%
02-6122	Social Worker	\$ 13,804	\$ -	\$ -	\$ -	0%
02-6123	Homebound Instruction	\$ 226	\$ 658	\$ 430	\$ (228)	-35%
02-6131	Improvement- Instruction	\$ 57,763	\$ 85,841	\$ 31,717	\$ (54,124)	-63%
02-6132	Media Services	\$ 130,737	\$ 141,782	\$ 136,324	\$ (5,458)	-4%
02-6141	Principals	\$ 279,488	\$ 293,370	\$ 297,450	\$ 4,080	1%
Total Instruction		\$ 5,432,320	\$ 5,557,896	\$ 5,576,217	\$ 18,321	0%
Administrartion, Attendance, & Health						
02-6210	Administration	\$ 319,735	\$ 392,449	\$ 448,516	\$ 56,067	14%
02-6220	Attendance & Health	\$ 62,197	\$ 86,034	\$ 85,373	\$ (661)	-1%
Total Admin, Attend., & Health		\$ 381,932	\$ 478,483	\$ 533,889	\$ 55,406	12%
Cafeteria						
02-6510	Food Service	\$ 186,625	\$ 202,575	\$ 199,485	\$ (3,090)	-2%
Operations & Maintenance						
02-6400	Operations & Maintenance	\$ 751,310	\$ 630,093	\$ 633,815	\$ 3,722	1%
Nondepartmental						
02-6661	Capital Improvements	\$ -	\$ -	\$ 52,000	\$ -	0%
02-6710	Lease - Interest	\$ 3,145	\$ 2,669	\$ 2,174	\$ (495)	-19%
02-6730	Nondepartmental	\$ 12,542	\$ 13,019	\$ 13,513	\$ 494	4%
Total Nondepartmental		\$ 15,687	\$ 15,688	\$ 67,687	\$ (1)	100%
Federal Programs						
02-6800	Title I	\$ 66,088	\$ 60,534	\$ 65,930	\$ 5,396	9%
02-6801	Title VIB	\$ 124,050	\$ 137,211	\$ 129,000	\$ (8,211)	-6%
02-6803	Title II	\$ 26,208	\$ 13,612	\$ 12,000	\$ (1,612)	-12%
02-6804	Title IIIA	\$ 2,686	\$ 3,000	\$ 3,000	\$ -	0%
02-6810	Title IV	\$ 9,882	\$ 10,000	\$ 10,000	\$ -	0%
Total Federal		\$ 228,914	\$ 224,357	\$ 219,930	\$ (4,427)	-2%
Technology						
02-6805	Technology	\$ 240,639	\$ 242,783	\$ 305,357	\$ 62,574	26%
School Fund Total		\$ 7,237,427	\$ 7,351,875	\$ 7,536,380	\$ 132,505	2%

City of Lexington

School Expense Budget by Account Classification

Account Number	Description	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Personnel Services						
1000	Wages- Other	\$ 15,146	\$ 9,200	\$ 17,940	\$ 8,740	95%
1001	Wages- Full Time Other	\$ 4,990	\$ 10,000	\$ 10,000	\$ -	0%
1002	Wages- Overtime	\$ 425	\$ 500	\$ 500	\$ -	0%
1110	Wages- Administarative	\$ 70,850	\$ 86,310	\$ 29,235	\$ (57,075)	-66%
1111	Wages- School Board	\$ 2,400	\$ 3,000	\$ 3,000	\$ -	0%
1112	Wages- Superintendent	\$ 102,447	\$ 102,510	\$ 102,510	\$ -	0%
1113	Wages- Asst. Superintendent	\$ 6,342	\$ 19,025	\$ 76,100	\$ 57,075	300%
1120	Wages- Teachers	\$ 2,182,352	\$ 2,231,198	\$ 2,178,294	\$ (52,904)	-2%
1121	Wages- Chapter I	\$ 57,709	\$ 55,295	\$ 55,000	\$ (295)	-1%
1122	Wages- Librarian	\$ 92,534	\$ 95,091	\$ 95,091	\$ -	0%
1123	Wages- Gifted Teacher	\$ 20,892	\$ 21,417	\$ 21,417	\$ -	0%
1125	Wages- ESL	\$ 47,777	\$ 48,978	\$ 48,978	\$ -	0%
1126	Wages- Principals	\$ 131,085	\$ 139,550	\$ 141,860	\$ 2,310	2%
1127	Wages- Summer School	\$ 5,975	\$ 10,000	\$ 7,500	\$ (2,500)	-25%
1131	Wages- School Nurse	\$ 38,636	\$ 51,264	\$ 51,264	\$ -	0%
1133	Wages- Technical Development	\$ 84,903	\$ 84,660	\$ 150,660	\$ 66,000	78%
1150	Wages- Clerical	\$ 138,292	\$ 141,052	\$ 147,324	\$ 6,272	4%
1151	Wages- Aides	\$ 75,513	\$ 88,968	\$ 98,926	\$ 9,958	11%
1180	Wages- Laborer	\$ 129,173	\$ 123,723	\$ 123,723	\$ -	0%
1190	Wages- Service	\$ 51,333	\$ 53,434	\$ 52,885	\$ (549)	-1%
1520	Wages- Substitutes	\$ 39,270	\$ 33,920	\$ 35,700	\$ 1,780	5%
1522	Wages- ESY	\$ -	\$ 500	\$ -	\$ (500)	-100%
1620	Salary Supplements	\$ 130,099	\$ 121,395	\$ 128,163	\$ 6,768	6%
1650	Supplement- National Board	\$ 4,645	\$ 4,646	\$ 5,000	\$ 354	8%
Total Personnel Services		\$ 3,432,788	\$ 3,535,636	\$ 3,581,070	\$ 45,434	1%
Fringe Benefits						
2001	FICA	\$ 248,408	\$ 266,184	\$ 261,933	\$ (4,251)	-2%
2002	Retirement	\$ 502	\$ 1,000	\$ 1,200	\$ 200	20%
2005	Health Insurance	\$ 1,275	\$ 2,500	\$ 2,695	\$ 195	8%
2006	Life Insurance	\$ 61	\$ 400	\$ 250	\$ (150)	-38%
2011	Worker's Comp Insurance	\$ 128	\$ 300	\$ 350	\$ 50	17%
2210	VRS	\$ 417,660	\$ 439,556	\$ 456,648	\$ 17,092	4%
2220	VRS- Hybrid	\$ 61,841	\$ 67,877	\$ 80,062	\$ 12,185	18%
2300	Health Insurance	\$ 308,303	\$ 418,675	\$ 423,602	\$ 4,927	1%
2400	Life Insurance	\$ 40,042	\$ 43,580	\$ 43,867	\$ 287	1%
2501	Disability Ins.- Plans 1 & 2	\$ -	\$ 1,000	\$ -	\$ (1,000)	-100%
2510	VACORP Disability- Hybrid	\$ 1,235	\$ 1,440	\$ 1,362	\$ (78)	-5%
2600	Unemployment Insurance	\$ 378	\$ 1,500	\$ 500	\$ (1,000)	-67%
2700	Worker's Comp Insurance	\$ 12,565	\$ 13,500	\$ 13,700	\$ 200	1%
2750	Retiree Health Care Credit	\$ 36,681	\$ 38,842	\$ 38,710	\$ (132)	0%
2800	Other Benefits	\$ 32,580	\$ 36,575	\$ 20,503	\$ (16,072)	-44%
2820	Inservice	\$ 5,344	\$ 6,500	\$ 8,000	\$ 1,500	23%
Total Fringe Benefits		\$ 1,167,003	\$ 1,339,429	\$ 1,353,382	\$ 13,953	1%
Contractual Services						
3000	Purchased Services	\$ 316,521	\$ 306,400	\$ 305,600	\$ (800)	0%
3002	Professional Services	\$ 4,265	\$ -	\$ -	\$ -	0%

City of Lexington

School Expense Budget by Account Classification

Account Number	Description	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
3400	Field Trips	\$ 11,286	\$ 12,000	\$ 9,000	\$ (3,000)	-25%
3810	Tuition to County High School	\$ 1,488,874	\$ 1,510,000	\$ 1,622,500	\$ 112,500	7%
Total Contractual Services		\$ 1,820,946	\$ 1,828,400	\$ 1,937,100	\$ 108,700	6%
<u>Other Charges</u>						
5000	Other Charges	\$ 532	\$ 300	\$ 200	\$ (100)	-33%
5001	Telecommunications	\$ 7,578	\$ 12,000	\$ 8,000	\$ (4,000)	-33%
5100	Utilities	\$ 153,157	\$ 160,000	\$ 153,000	\$ (7,000)	-4%
5200	Telephone/Communications	\$ 22,202	\$ 18,000	\$ 18,000	\$ -	0%
5300	Insurance	\$ 44,000	\$ 44,000	\$ 44,000	\$ -	0%
5400	Leases & Rentals	\$ 6,246	\$ 13,500	\$ 10,500	\$ (3,000)	-22%
5413	Other Operating Supplies	\$ -	\$ 500	\$ -	\$ (500)	-100%
5500	Travel	\$ 10,597	\$ 18,700	\$ 12,300	\$ (6,400)	-34%
5800	Miscellaneous	\$ 10,832	\$ 10,550	\$ 7,400	\$ (3,150)	-30%
6000	Materials & Supplies	\$ 104,269	\$ 132,355	\$ 130,205	\$ (2,150)	-2%
6002	Food Supplies	\$ 69,998	\$ 77,000	\$ 74,000	\$ (3,000)	-4%
6005	Materials & Supplies- Gifted Prog.	\$ 877	\$ 1,900	\$ 1,000	\$ (900)	-47%
6006	Materials & Supplies- Preschool	\$ 3,708	\$ 2,710	\$ 2,736	\$ 26	1%
6020	Textbooks	\$ 150,723	\$ 67,200	\$ 70,500	\$ 3,300	5%
6022	Materials & Supplies- Medical	\$ 2,581	\$ 2,500	\$ 3,500	\$ 1,000	40%
6031	Instructional Materials	\$ 1,547	\$ 3,000	\$ -	\$ (3,000)	-100%
6040	Technology- Software	\$ 10,468	\$ 11,000	\$ 10,000	\$ (1,000)	-9%
6050	Non-capitalized Hardware	\$ 112,033	\$ 113,000	\$ 112,400	\$ (600)	-1%
6060	Non-capitalized Infrastructure	\$ 495	\$ 3,000	\$ 500	\$ (2,500)	-83%
Total Other Charges		\$ 711,843	\$ 691,215	\$ 658,241	\$ (32,974)	-5%
Capital Outlays						
		\$ 145,949	\$ -	\$ -	\$ -	0%
Leases & Rentals						
		\$ 15,687	\$ 15,688	\$ 15,687	\$ (1)	0%
<u>Interfund Charges</u>						
9104	Services of Finance	\$ 71,500	\$ 73,645	\$ 75,000	\$ 1,355	2%
9151	Services of IT	\$ (128,290)	\$ (132,138)	\$ (136,100)	\$ (3,962)	3%
Total Interfund Charges		\$ (56,790)	\$ (58,493)	\$ (61,100)	\$ (2,607)	4%
<u>Interfund Transfers</u>						
9208	To Capital Projects Fund		\$ -	\$ 52,000	\$ 52,000	0%
Grand Total		\$ 7,237,426	\$ 7,351,875	\$ 7,536,380	\$ 184,505	3%

City of Lexington

Utility Fund Revenue Budget

Account Number	Description	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
<u>Charges for Services</u>						
1016-1901	Water & Sewer Fees	\$ 4,600,958	\$ 5,325,000	\$ 5,776,000	\$ 451,000	8%
1016-1905	Late Payment Penalties	\$ 24,197	\$ 23,000	\$ 25,000	\$ 2,000	9%
Total Charges for Services		\$ 4,625,155	\$ 5,348,000	\$ 5,801,000	\$ 453,000	8%
<u>Miscellaneous Revenue</u>						
1016-1900	Bad Debt Recovery	\$ 2,060	\$ -	\$ 3,000	\$ 3,000	100%
1016-1906	Non-Operating Revenues	\$ 14,326	\$ 15,000	\$ 20,000	\$ 5,000	33%
1018-0200	Contributions- General	\$ -	\$ -	\$ -	\$ -	0%
1018-9912	Misc. Revenues	\$ -	\$ -	\$ -	\$ -	0%
1024-0448	Other Categorical Revenue	\$ 146,225	\$ -	\$ -	\$ -	0%
Total Misc. Revenue		\$ 162,611	\$ 15,000	\$ 23,000	\$ 8,000	53%
Utility Fund Total		\$ 4,787,766	\$ 5,363,000	\$ 5,824,000	\$ 461,000	9%

City of Lexington

Utility Fund Expense Budget by Function

Account Number	Description	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
<u>Administration</u>						
05-1110	Administration	\$ 243,288	\$ 404,150	\$ 371,006	\$ (33,144)	-8%
<u>Water Operations</u>						
05-1150	Water Treatment- Conner Spring	\$ 2,000	\$ 2,500	\$ 2,200	\$ (300)	-12%
05-1160	Water Distribution	\$ 1,002,966	\$ 1,169,140	\$ 1,313,248	\$ 144,108	12%
05-1161	Water Storage	\$ 86	\$ 1,700	\$ 1,480	\$ (220)	-13%
Total Water Operations		\$ 1,005,052	\$ 1,173,340	\$ 1,316,928	\$ 143,588	12%
<u>Wastewater Operations</u>						
05-1170	Wastewater Collections	\$ 1,957,596	\$ 1,744,875	\$ 2,101,173	\$ 356,298	20%
05-1190	Inflow & Infiltration- Non-capitalized	\$ -	\$ 13,840	\$ 11,348	\$ (2,492)	-18%
Total Wastewater Operations		\$ 1,957,596	\$ 1,758,715	\$ 2,112,521	\$ 353,806	20%
<u>Nondepartmental</u>						
05-4050	Public Works Labor Pool	\$ 29,910	\$ 76,960	\$ 77,652	\$ 692	1%
05-9310	Nondepartmental	\$ 477,108	\$ 660,705	\$ 670,560	\$ 9,855	1%
05-9350	Interfund Transfers	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	0%
05-9401	Interest & Financing Costs	\$ 241,168	\$ 216,719	\$ 209,110	\$ (7,609)	-4%
Total Nondepartmental		\$ 868,186	\$ 1,074,384	\$ 1,077,322	\$ 2,938	0%
<u>Capital Projects</u>						
	I & I Reduction Projects	\$ -	\$ 50,000	\$ 50,000	\$ -	0%
	Taylor St. Waterline	\$ 76,630	\$ -	\$ -	\$ -	0%
	Main St. Waterline	\$ 1,511,221	\$ -	\$ -	\$ -	0%
	Woods Creek Interceptor	\$ 146,576	\$ -	\$ -	\$ -	0%
	Taylor St. Wastewater	\$ 33,223	\$ -	\$ -	\$ -	0%
	Enfield Area Sewer	\$ 859,884	\$ -	\$ -	\$ -	0%
	Washington/Randolph Waterline	\$ -	\$ 139,572	\$ 2,385,000	\$ 2,245,428	1609%
	Ruff Lane Sewer	\$ -	\$ 45,490	\$ 145,350	\$ 99,860	220%
	Diamond Area Water & Sewer	\$ -	\$ 76,480	\$ 306,850	\$ 230,370	301%
	Tucker St. Sewer	\$ -	\$ 76,275	\$ 306,850	\$ 230,575	302%
	Massie St Sewer	\$ -	\$ 151,785	\$ 678,300	\$ 526,515	347%
	Washington St Sewer	\$ -	\$ 52,515	\$ 177,650	\$ 125,135	238%
Total Capital Projects		\$ 2,627,534	\$ 592,117	\$ 4,050,000	\$ 3,457,883	584%
Total All Costs		\$ 6,701,656	\$ 5,002,706	\$ 8,927,777	\$ 3,925,071	78%

Utility Fund Expense Budget by Account Classification

Account Number	Description	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Personnel Services						
1001	Full-time Wages	\$ 339,432	\$ 372,140	\$ 317,570	\$ (54,570)	-15%
1002	Overtime	\$ 12,257	\$ 4,760	\$ 17,122	\$ 12,362	260%
Total Personnel Services		\$ 351,689	\$ 376,900	\$ 334,692	\$ (42,208)	-11%
Fringe Benefits						
2001	FICA	\$ 24,928	\$ 26,590	\$ 23,922	\$ (2,668)	-10%
2002	Retirement	\$ (238,040)	\$ 39,100	\$ 41,439	\$ 2,339	6%
2005	Health Insurance	\$ 82,017	\$ 108,760	\$ 89,237	\$ (19,523)	-18%
2006	Life Insurance	\$ 4,424	\$ 4,770	\$ 4,397	\$ (373)	-8%
2011	Worker's Comp Insurance	\$ 11,858	\$ 8,700	\$ 9,896	\$ 1,196	14%
2013	Short-term Disability Insurance	\$ -	\$ 860	\$ 834	\$ (26)	-3%
Total Fringe Benefits		\$ (114,813)	\$ 188,780	\$ 169,725	\$ (19,055)	-10%
Contractual Services						
3002	Professional Services	\$ 116,081	\$ 546,317	\$ 7,300	\$ (539,017)	-99%
3004	Repairs & Maintenance	\$ 2,429,486	\$ 88,300	\$ 4,094,780	\$ 4,006,480	4537%
3005	Maintenance Service Contracts	\$ 15,225	\$ 15,000	\$ 15,360	\$ 360	2%
3007	Advertising	\$ 2,934	\$ 3,000	\$ 1,000	\$ (2,000)	-67%
3016	Wholesale Water	\$ 841,135	\$ 866,520	\$ 1,036,000	\$ 169,480	20%
3017	Wholesale Sewer	\$ 1,711,877	\$ 1,450,800	\$ 1,813,000	\$ 362,200	25%
3019	MSA Debt Service	\$ 161,504	\$ 161,505	\$ 161,505	\$ -	0%
3028	Computer Software	\$ 34,743	\$ 36,000	\$ 36,000	\$ -	0%
Total Contractual Services		\$ 5,312,985	\$ 3,167,442	\$ 7,164,945	\$ 3,997,503	126%
Other Charges						
5101	Electrical Service	\$ 7,902	\$ 7,800	\$ 7,500	\$ (300)	-4%
5102	Heating Services	\$ 343	\$ 500	\$ 350	\$ (150)	-30%
5103	Water & Sewer Services	\$ 278	\$ 560	\$ 415	\$ (145)	-26%
5201	Postal & Messenger Services	\$ 7,876	\$ 8,700	\$ 8,730	\$ 30	0%
5202	Electronic Data Services	\$ 1,142	\$ 1,800	\$ 1,450	\$ (350)	-19%
5203	Telephone	\$ 579	\$ 500	\$ 1,800	\$ 1,300	260%
5204	Cellular Telephone Service	\$ 5,526	\$ 5,400	\$ 4,000	\$ (1,400)	-26%
5399	Insurance Allocation	\$ 11,000	\$ 11,900	\$ 11,900	\$ -	0%
5401	Office Supplies	\$ 1,053	\$ 2,000	\$ 1,500	\$ (500)	-25%
5407	Maintenance Supplies	\$ 185,729	\$ 142,500	\$ 130,850	\$ (11,650)	-8%
5410	Uniforms & Wearing Apparel	\$ 250	\$ -	\$ -	\$ -	0%
5411	Books & Subscriptions	\$ 158	\$ -	\$ 150	\$ 150	100%
5413	Other Operating Supplies	\$ 10	\$ -	\$ -	\$ -	0%
5477	Durable Goods	\$ 17,532	\$ 11,200	\$ 8,500	\$ (2,700)	-24%
5501	Learning Costs	\$ 270	\$ 3,500	\$ 3,500	\$ -	0%
Total Other Charges		\$ 239,648	\$ 196,360	\$ 180,645	\$ (15,715)	-8%
Miscellaneous						
5606	Permits to State Agencies	\$ -	\$ 500	\$ 1,000	\$ 500	100%
5801	Dues & Memberships	\$ 592	\$ 1,100	\$ 2,900	\$ 1,800	164%
5813	Bad Debt	\$ (47,367)	\$ 25,000	\$ 15,000	\$ (10,000)	-40%
5887	Waterworks Operation Fee	\$ 8,278	\$ 9,200	\$ 9,200	\$ -	0%
Total Miscellaneous		\$ (38,497)	\$ 35,800	\$ 28,100	\$ (7,700)	-22%

Utility Fund Expense Budget by Account Classification

Account Number	Description	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
<u>Debt Service</u>						
9002	Interest & Financing Costs	\$ 241,169	\$ 216,719	\$ 209,110	\$ (7,609)	-4%
<u>Interfund Charges</u>						
9101	Services of City Manager	\$ 27,481	\$ 28,300	\$ 27,500	\$ (800)	-3%
9103	Services of Treasurer	\$ 136,925	\$ 136,475	\$ 140,700	\$ 4,225	3%
9104	Services of Finance	\$ 47,670	\$ 49,100	\$ 50,000	\$ 900	2%
9108	Services of Human Resources	\$ 10,613	\$ 10,900	\$ 12,040	\$ 1,140	10%
9151	Services of Technology	\$ 17,520	\$ 20,430	\$ 22,320	\$ 1,890	9%
Interfund Charges		\$ 240,209	\$ 245,205	\$ 252,560	\$ 7,355	3%
<u>Interfund Transfers</u>						
9100	To Equipment Replacement Fund	\$ 65,000	\$ 65,000	\$ 65,000	\$ -	0%
8201	To General Fund	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	0%
Total Transfers Out		\$ 185,000	\$ 185,000	\$ 185,000	\$ -	0%
<u>Depreciation</u>						
Depreciation		\$ 284,266	\$ 390,500	\$ 403,000	\$ 12,500	3%
Grand Total		\$ 6,701,656	\$ 5,002,706	\$ 8,927,777	\$ 3,925,071	78%

City of Lexington

Equipment Replacement Fund Revenue Budget

Account Number	Description	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
<u>Misc. Revenue</u>						
1018-0209	Rockbridge County- Emergency Equip.	\$ 11,344	\$ 11,344	\$ 11,344	\$ -	0%
1018-9000	Salvaged Equipment	\$ 32,831	\$ 15,000	\$ 15,000	\$ -	0%
Total Misc. Revenue		\$ 44,175	\$ 26,344	\$ 26,344	\$ -	0%
<u>Transfers In</u>						
1041-0511	From General Fund	\$ 530,200	\$ 563,346	\$ 303,370	\$ (259,976)	-46%
1041-0515	From Utility Fund	\$ 65,000	\$ 65,000	\$ 65,000	\$ -	0%
1042-9990	From First Aid Reserve	\$ -	\$ -	\$ -	\$ -	0%
Total Transfers In		\$ 595,200	\$ 628,346	\$ 368,370	\$ (259,976)	-41%
Total		\$ 639,375	\$ 654,690	\$ 394,714	\$ (259,976)	-40%

Equipment Fund Expense by Account

Account Number	Description	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY	\$ Change	% Change
Capital Outlay						
7001	Machinery & Equipment	\$ 112,704	\$ 157,950	\$ -	\$ (157,950)	-100%
7005	Motor Vehicles	\$ 260,483	\$ 157,490	\$ -	\$ (157,490)	-100%
7006	Construction Equipment	\$ -	\$ -	\$ -	\$ -	100%
Total Capital Outlays		\$ 373,187	\$ 315,440	\$ -	\$ (315,440)	-100%
Dept.	Budgeted Item	Equipment to be Replaced		Mileage	Reason	Budget
Police	Interceptor SUV	2015 Interceptor		79,447	mileage	\$ 49,411
Police	Hybrid SUV	2012 Chevrolet Impala		87,571	mileage	\$ 51,000
Public Works	Sewer jet nozzles	old sewer jet nozzles			worn out/ unsafe	\$ 7,189
Public Works	Bobcat compact excavator	new			small footprint to excavate in tight areas	\$ 89,253
Public Works	Drum roller	2000 roller			age/ 510 hours use	\$ 19,924
Public Works	Camper shell for PW 15	saddle type truck box			better for sewer camera	\$ 5,039
Public Works	Trench compactor	1996 trench compactor			age/ remote no longer operable	\$ 29,355
Public Works	John Deere tractor with attachemnts	1991 Ford tractor			age/ mid mount sickle mountings worn out	\$ 87,031
Public Works	Leaf collector	2005 leaf collector			age	\$ 37,595
Public Works	Dump truck/plow/spreader	2005 GMC dump truck, plow, spreader		19,600	frame & bed poor condition	\$ 122,674
Fire	SUV	2006 Chevrolet SUV		85,661	age/maintenance issues	\$ 55,000
						\$ 553,471

Capital Projects Fund Revenue Budget

Account Number	Description	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Contributions & Other						
1018-200	General Contributions	\$ -	\$ -	\$ -	\$ -	0%
1019-0125	Insurance Recovery	\$ -	\$ -	\$ -	\$ -	0%
Total Other		\$ -	\$ -	\$ -	\$ -	0%
State						
1024-0448	Other Categorical (VDOT)	\$ -	\$ -	\$ -	\$ -	0%
Federal						
1033-0448	Other Categorical- Federal	\$ -	\$ -	\$ -	\$ -	0%
1033-8196	TEA Grant	\$ -	\$ -	\$ -	\$ -	0%
Total Federal		\$ -	\$ -	\$ -	\$ -	0%
Transfers In						
1041-0501	From Fire Reserve	\$ -	\$ -	\$ -	\$ -	0%
1041-0502	From School Fund	\$ -	\$ -	\$ 52,000	\$ 52,000	100%
1041-0507	From Cemetery Fund	\$ -	\$ -	\$ -	\$ -	0%
1041-0511	From General Fund	\$ 1,610,000	\$ 1,100,000	\$ 735,000	\$ (365,000)	-33%
Total Transfers In		\$ 1,610,000	\$ 1,100,000	\$ 787,000	\$ (313,000)	-28%
1042-9999	Appropriated Fund Balance	\$ -	\$ -	\$ -	\$ -	0%
Grand Total		\$ 1,610,000	\$ 1,100,000	\$ 787,000	\$ (313,000)	-28%

Capital Projects Fund Expense Budget by Function

Account Number	Description	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Municipal Facilities						
08-4450	Moore's Creek Dam	\$ 13,465	\$ 100,000	\$ -	\$ (100,000)	-100%
08-6662	Lylburn Downing	\$ 5,667	\$ -	\$ -	\$ -	0%
08-6664	Waddell	\$ -	\$ -	\$ -	\$ -	0%
08-6665	High School	\$ -	\$ 30,000	\$ 52,000	\$ 22,000	73%
08-7000	Public Works Complex	\$ 183,176	\$ 273,000	\$ -	\$ (273,000)	-100%
08-7500	Phone System	\$ 14,378	\$ -	\$ -	\$ -	0%
08-7401	Fire	\$ -	\$ -	\$ 30,000	\$ 30,000	100%
08-7250	Municipal Swimming Pool	\$ 112	\$ 35,000	\$ 15,000	\$ (20,000)	-57%
Total Municipal Facilities		\$ 216,798	\$ 438,000	\$ 97,000	\$ (341,000)	-78%
Parks & Cemeteries						
08-1307	Jordan's Point Park	\$ -	\$ 50,000	\$ -	\$ (50,000)	-100%
08-1800	Brewbaker Field	\$ 20,284	\$ -	\$ -	\$ -	0%
08-1910	Cemetery Master Plan	\$ 3,746	\$ -	\$ -	\$ -	0%
08-1301	Playground Upgrades	\$ 12,944	\$ 50,000	\$ -	\$ (50,000)	-100%
Total Parks & Cemeteries		\$ 36,974	\$ 100,000	\$ -	\$ (100,000)	-100%
Streets, Parking, Sidewalks						
08-2110	Street Rpvament Projects	\$ 40,697	\$ 261,500	\$ -	\$ (261,500)	-100%
08-2140-2160	Bridge Repairs	\$ 44,000	\$ 138,638	\$ -	\$ (138,638)	-100%
08-2208	Maintenance of Parking Areas	\$ -	\$ -	\$ -	\$ -	0%
08-2501	Downtown Improvements	\$ 6,381	\$ 25,000	\$ -	\$ (25,000)	-100%
08-2650	Sidewalk Improvements	\$ 5,045	\$ 35,000	\$ 35,000	\$ -	0%
08-2700	Taylot St. Reconstruction	\$ 157,773	\$ -	\$ -	\$ -	0%
Total Streets, Sidewalks, Bridges		\$ 253,896	\$ 460,138	\$ 35,000	\$ (425,138)	-92%
Stormwater Management						
08-2398	Walker St. Drainage Project	\$ 239,700	\$ -	\$ -	\$ -	0%
08-2399	Misc. Stormwater Drainage Improvements	\$ 25,000	\$ 25,000	\$ -	\$ (25,000)	-100%
Total Streets, Sidewalks, Bridges		\$ 264,700	\$ 25,000	\$ -	\$ (25,000)	-100%
Public Safety Equipment		\$ 258,610	\$ -	\$ -	\$ -	0%
Total		\$ 1,030,978	\$ 1,023,138	\$ 132,000	\$ (891,138)	-87%

GENERAL FUND

Significant Budget Changes

Fund 1 - General Fund

Revenues:	
Reduced Local Revenues:	
Local Sales Tax (25%)	\$ (290,000)
Meals Tax (40%)	\$ (645,600)
Lodging Tax (40%)	\$ (237,000)
BPOL Tax (40%)	\$ (250,000)
Real Estate Tax (2.5%)	\$ (148,375)
Personal Property Tax (2.5%)	\$ (21,250)
Reduced State Revenues	\$ (125,293)
Reduced Interest Earnings	\$ (180,000)
Reduced Revenues by not operating City pool	\$ (11,000)
Reduced County Revenue Sharing	\$ (88,608)
Increased State Reimbursement for COR	\$ 5,896
Increased State Reimbursement for Treas.	\$ 265
Reduced Arts Grant	\$ (4,050)
Reduced Grant for SRO (local share and match)	\$ (59,817)
	<u>\$ (2,054,832)</u>
Total Revenue Modifications:	<u>\$ (2,054,832)</u>
Expenses:	
Eliminate Wage Increase	\$ (155,296)
Other Wage & Benefits Changes	\$ (39,095)
	Tot: \$ (194,391)
Reduced Liability Insurance Premiums (4%)	\$ (4,986)
Reduced Jail Contribution (27%)	\$ (52,038)
Reduced Berkley Group Budget (32%)	\$ (65,000)
Eliminated Contingency Amount	\$ (35,000)
	Tot: \$ (157,024)
Reduced Interfund Transfers:	
Capital Improvement Fund (28%)	\$ (310,000)
School Fund (3%)	\$ (99,842)
	Tot: \$ (409,842)
Reduced Lodging Taxes to Horse Center (21%)	\$ (44,359)
Reduced Agency Funding:	
Central Dispatch (2.5%)	\$ (10,562)
Tourism (2 quarters at 20% reduction, 2 quarters at 15% reduction)	\$ (50,912)
Main Street Lexington (10%)	\$ (8,000)
RARO (13%)	\$ (10,281)
Central Shenandoah Planning District Commission (34%)	\$ (5,448)
Regional Library (10%)	\$ (15,948)
FOR Swimming (Indoor Pool) (10%)	\$ (1,500)
Change in VPAS Funding (11%)	\$ 3,000
	Tot: \$ (144,010)
Departmental Cuts:	
Commissioner of Revenue	\$ (3,350)
Finance	\$ (6,400)
IT	\$ (7,500)
Police	\$ (18,700)

Fire	\$ (53,000)
Tot:	\$ (88,950)
Additional Departmental Cuts:	
Human Resources	\$ (22,050)
Registrar	\$ (7,271)
City Manager	\$ (2,500)
Tot:	\$ (31,821)
Expense Reduction Options Recommended:	
Keep Police Chief Position Vacant	\$ (99,702)
Keep Maintenance Construction Worker I Position Vacant*	\$ -
Eliminate Recycling Collection (Service Only)* (shift staff to vacant pos.)	\$ (93,469)
Reduce Swimming Pool Expense	\$ (33,000)
Eliminate Discretionary Agency Funding	\$ (44,450)
Eliminate FAIR and Lime Kiln Funding	\$ (9,000)
Eliminate Planned SRO Position	\$ (59,817)
Reduce Park Maintenance	\$ (40,000)
Staff Furloughs (second half of FY 21 - amount TBD)	\$???
Reduce Capital Projects Fund Transfer	\$ (55,000)
Decrease Equip. Rep. Fund Transfer (1/2)	\$ (303,363)
Tot:	\$ (737,800)
Total Expense Cuts:	\$ (1,763,838)
Made Available to Contingency:	\$ -
Total Expense Modifications:	\$ (1,763,838)

City of Lexington
City Council (01-1101)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21		\$ Change	% Change
Personnel Services	\$ 26,400	\$ 26,400	\$ 26,400	\$ -		0%
Fringe Benefits	\$ 2,043	\$ 2,050	\$ 2,048	\$ (2)		0%
Contractual Services	\$ 12,522	\$ 4,800	\$ 5,300	\$ 500		10%
Internal Services	\$ 2,810	\$ 2,000	\$ 2,000	\$ -		0%
Other Charges	\$ 7,513	\$ 19,150	\$ 15,650	\$ (3,500)		-18%
Miscellaneous	\$ 12,927	\$ 18,000	\$ 18,000	\$ -		0%
	<u>\$ 64,215</u>	<u>\$ 72,400</u>	<u>\$ 69,398</u>	<u>\$ (3,002)</u>		<u>-4%</u>

Definition:

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

The responsibilities of the City Council include:

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

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

City of Lexington

City Manager (01-1201)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Personnel Services	\$ 216,845	\$ 197,360	\$ 169,741	\$ (27,619)	-14%
Fringe Benefits	\$ 57,135	\$ 68,700	\$ 62,570	\$ (6,130)	-9%
Contractual Services	\$ 14,567	\$ 7,000	\$ 6,000	\$ (1,000)	-14%
Internal Services	\$ 1,643	\$ 1,750	\$ 1,000	\$ (750)	-43%
Other Charges	\$ 14,760	\$ 20,675	\$ 13,600	\$ (7,075)	-34%
Miscellaneous	\$ 4,093	\$ 13,700	\$ 8,000	\$ (5,700)	-42%
Interfund Charges	\$ (27,481)	\$ (32,250)	\$ (27,500)	\$ 4,750	-15%
	<u>\$ 281,562</u>	<u>\$ 276,935</u>	<u>\$ 233,411</u>	<u>\$ (43,524)</u>	<u>-16%</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)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 21			
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 106,256	\$ 106,150	\$ 106,150	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	\$ 106,256	\$ 106,150	\$ 106,150	\$ -	\$ -	0%

Definition:

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

City of Lexington

Human Resources (01-1205)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 21			
Personnel Services	\$ 49,385	\$ 49,880	\$ 65,000	\$ 15,120	30%	
Fringe Benefits	\$ 18,428	\$ 21,480	\$ 18,450	\$ (3,030)	-14%	
Contractual Services	\$ 35,310	\$ 23,175	\$ 10,000	\$ (13,175)	-57%	
Internal Services	\$ 743	\$ 1,200	\$ 800	\$ (400)	-33%	
Other Charges	\$ 3,894	\$ 3,686	\$ 4,625	\$ 939	25%	
Miscellaneous	\$ 5,604	\$ 10,590	\$ 3,730	\$ (6,860)	-65%	
Interfund Charges	\$ (10,613)	\$ (10,900)	\$ (12,240)	\$ (1,340)	12%	
	\$ 102,751	\$ 99,111	\$ 90,365	\$ (8,746)	-9%	

Definition:

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

City of Lexington

Commissioner of Revenue (01-1209)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 21			
Personnel Services	\$ 150,148	\$ 151,650	\$ 151,649	\$	(1)	0%
Fringe Benefits	\$ 52,005	\$ 59,880	\$ 62,892	\$	3,012	5%
Contractual Services	\$ 15,722	\$ 24,370	\$ 23,770	\$	(600)	-2%
Internal Services	\$ 195	\$ 300	\$ 300	\$	-	0%
Other Charges	\$ 8,341	\$ 10,480	\$ 7,730	\$	(2,750)	-26%
Miscellaneous	\$ 330	\$ 400	\$ 300	\$	(100)	-25%
	\$ 226,741	\$ 247,080	\$ 246,641	\$	(439)	0%

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)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 21			
Personnel Services	\$ 1,473	\$ -	\$ -	\$ -	\$ -	-100%
Fringe Benefits	\$ 113	\$ -	\$ -	\$ -	\$ -	-100%
Contractual Services	\$ 3,441	\$ 3,000	\$ 3,000	\$ -	\$ -	0%
Internal Services	\$ 72	\$ -	\$ -	\$ -	\$ -	-100%
Other Charges	\$ 34	\$ -	\$ -	\$ -	\$ -	-100%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	\$ 5,133	\$ 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)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21		\$ Change	% Change
Personnel Services	\$ 172,212	\$ 173,040	\$ 173,045	\$ 5	0%	
Fringe Benefits	\$ 45,381	\$ 49,700	\$ 57,394	\$ 7,694	15%	
Contractual Services	\$ 26,655	\$ 27,900	\$ 27,500	\$ (400)	-1%	
Internal Services	\$ 71	\$ 100	\$ 100	\$ -	0%	
Other Charges	\$ 15,286	\$ 17,450	\$ 18,385	\$ 935	5%	
Miscellaneous	\$ 2,501	\$ 1,800	\$ 350	\$ (1,450)	-81%	
Leases and Rentals	\$ -	\$ -	\$ 1,450	\$ 1,450	100%	
Interfund Charges	\$ (136,925)	\$ (136,475)	\$ (140,700)	\$ (4,225)	3%	
	<u>\$ 125,181</u>	<u>\$ 133,515</u>	<u>\$ 137,524</u>	<u>\$ 4,009</u>	<u>3%</u>	

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)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 21			
Personnel Services	\$ 194,069	\$ 196,010	\$ 183,657	\$ (12,353)	-6%	
Fringe Benefits	\$ 65,050	\$ 74,110	\$ 76,124	\$ 2,014	3%	
Contractual Services	\$ 86,829	\$ 85,600	\$ 81,300	\$ (4,300)	-5%	
Internal Services	\$ 133	\$ 200	\$ 100	\$ (100)	-50%	
Other Charges	\$ 6,879	\$ 8,900	\$ 5,350	\$ (3,550)	-40%	
Miscellaneous	\$ 270	\$ 410	\$ 210	\$ (200)	-49%	
Interfund Charges	\$ (119,170)	\$ (122,750)	\$ (125,000)	\$ (2,250)	2%	
	<u>\$ 234,060</u>	<u>\$ 242,480</u>	<u>\$ 221,741</u>	<u>\$ (20,739)</u>	<u>-9%</u>	

Definition:

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

City of Lexington
Information Technology (01-1251)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 21			
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 20,518	\$ 29,562	\$ 37,835	\$ 8,273	\$ 8,273	28%
Internal Services	\$ 4	\$ 20	\$ 20	\$ -	\$ -	0%
Other Charges	\$ 31,383	\$ 34,245	\$ 25,326	\$ (8,919)	\$ (8,919)	-26%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Capital Outlay	\$ -	\$ -	\$ 15,940	\$ 15,940	\$ 15,940	100%
Interfund Charges	\$ 110,770	\$ 111,710	\$ 136,100	\$ 24,390	\$ 24,390	22%
Other Uses of Funds	\$ -	\$ -	\$ (22,320)	\$ (22,320)	\$ (22,320)	100%
	\$ 162,675	\$ 175,537	\$ 192,901	\$ 39,684	\$ 39,684	23%

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)

	2019 Actual Amount	2020 Adopted Budget	City Council Revised FY		\$ Change	% Change
			21			
Personnel Services	\$ 55,697	\$ 56,168	\$ 59,709	\$ 3,541	6%	
Fringe Benefits	\$ 10,272	\$ 10,500	\$ 11,772	\$ 1,272	12%	
Contractual Services	\$ 13,659	\$ 21,642	\$ 11,272	\$ (10,370)	-48%	
Internal Services	\$ 220	\$ 1,400	\$ 1,400	\$ -	0%	
Other Charges	\$ 7,344	\$ 6,791	\$ 6,051	\$ (740)	-11%	
Miscellaneous	\$ 180	\$ 380	\$ 480	\$ 100	26%	
	\$ 87,372	\$ 96,881	\$ 90,684	\$ (6,197)	-6%	

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)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 21			
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 282,790	\$ 279,896	\$ 276,050	\$ -	\$ (3,846)	-1%
Internal Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	\$ 282,790	\$ 279,896	\$ 276,050	\$ -	\$ (3,846)	-1%

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)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 21			
Personnel Services	\$ 52,201	\$ 50,060	\$ 50,059	\$	(1)	0%
Fringe Benefits	\$ 4,437	\$ 4,210	\$ 4,307	\$	97	2%
Contractual Services	\$ -	\$ -	\$ -	\$	-	0%
Internal Services	\$ -	\$ -	\$ -	\$	-	0%
Other Charges	\$ 5,654	\$ 5,575	\$ 5,500	\$	(75)	-1%
Interfund Charges	\$ 19,605	\$ 19,605	\$ 20,000	\$	395	2%
	\$ 81,897	\$ 79,450	\$ 79,866	\$	416	1%

Definition:

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

City of Lexington

Central Dispatch (01-3011)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 21			
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Agency Contributions	\$ 381,444	\$ 391,106	\$ 403,778	\$ -	\$ 12,672	3%
	\$ 381,444	\$ 391,106	\$ 403,778	\$ -	\$ 12,672	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)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 21			
Personnel Services	\$ 1,130,567	\$ 1,143,270	\$ 1,048,953	\$ (94,317)	-8%	
Fringe Benefits	\$ 424,974	\$ 477,910	\$ 473,879	\$ (4,031)	-1%	
Contractual Services	\$ 23,233	\$ 47,500	\$ 46,000	\$ (1,500)	-3%	
Internal Services	\$ 3,982	\$ 4,000	\$ 4,000	\$ -	0%	
Other Charges	\$ 237,217	\$ 226,660	\$ 211,860	\$ (14,800)	-7%	
Agency Contributions	\$ 2,100	\$ 4,500	\$ 4,500	\$ -	0%	
Miscellaneous	\$ 42,628	\$ 18,900	\$ 13,500	\$ (5,400)	-29%	
Leases and Rentals	\$ -	\$ -	\$ 2,600	\$ 2,600	100%	
Interfund Transfers	\$ 47,000	\$ 54,060	\$ 27,570	\$ (26,490)	0%	
	\$ 1,911,701	\$ 1,976,800	\$ 1,832,862	\$ (143,938)	-7%	

Definition:

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

City of Lexington

Fire Reserve (01-3201)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 21			
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	0%
Miscellaneous	\$ 3,850	\$ 7,500	\$ 19,500	\$ 19,500	\$ 12,000	160%
	\$ 3,850	\$ 11,000	\$ 23,000	\$ 23,000	\$ 12,000	109%

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)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Personnel Services	\$ 936,864	\$ 1,032,020	\$ 1,018,911	\$ (13,109)	-1%
Fringe Benefits	\$ 336,270	\$ 427,640	\$ 463,479	\$ 35,839	8%
Contractual Services	\$ 92,463	\$ 98,735	\$ 103,375	\$ 4,640	5%
Internal Services	\$ 4	\$ 3,025	\$ 3,025	\$ -	0%
Other Charges	\$ 185,741	\$ 242,530	\$ 197,130	\$ (45,400)	-19%
Miscellaneous	\$ 12,247	\$ 42,538	\$ 39,138	\$ (3,400)	-8%
Leases and Rentals	\$ -	\$ -	\$ 3,400	\$ 3,400	100%
Interfund Transfers	\$ 240,000	\$ 265,000	\$ 150,000	\$ (115,000)	-43%
	<u>\$ 1,803,589</u>	<u>\$ 2,111,488</u>	<u>\$ 1,978,458</u>	<u>\$ (133,030)</u>	<u>-6%</u>

Definition:

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

City of Lexington
Emergency Management (01-3203)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 4,280	\$ 7,500	\$ 7,500	\$ -	100%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ 4,280	\$ 7,500	\$ 7,500	\$ -	100%

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)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 97,508	\$ 127,629	\$ 143,022	\$ 15,393	12%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Agency Contributions	\$ 740	\$ 462	\$ 1,220	\$ 758	164%
	<u>\$ 98,248</u>	<u>\$ 128,091</u>	<u>\$ 144,242</u>	<u>\$ 16,151</u>	<u>13%</u>

Definition:

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

City of Lexington

Special Enforcement Services (01-3501)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Agency Contributions	\$ 9,771	\$ 9,510	\$ 14,000	\$ 4,490	47%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 9,771</u>	<u>\$ 9,510</u>	<u>\$ 14,000</u>	<u>\$ 4,490</u>	<u>47%</u>

Definition:

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

City of Lexington

Public Works Administration (01-4000)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Personnel Services	\$ 116,241	\$ 132,400	\$ 132,396	\$ (4)	0%
Fringe Benefits	\$ 49,668	\$ 63,690	\$ 66,567	\$ 2,877	5%
Contractual Services	\$ 24,087	\$ 9,100	\$ 23,360	\$ 14,260	157%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 73,200	\$ 83,417	\$ 82,017	\$ (1,400)	-2%
Miscellaneous	\$ 95	\$ -	\$ 1,100	\$ 1,100	100%
Interfund Transfers	\$ 218,900	\$ 225,467	\$ 106,946	\$ (118,521)	-53%
	<u>\$ 482,191</u>	<u>\$ 514,074</u>	<u>\$ 412,386</u>	<u>\$ (101,688)</u>	<u>-20%</u>

Definition:

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

City of Lexington

Public Works Labor Pool (01-4050)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Personnel Services	\$ 149,331	\$ 162,220	\$ 166,748	\$ 4,528	3%
Fringe Benefits	\$ 73,377	\$ 87,920	\$ 85,599	\$ (2,321)	-3%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 3,150	\$ 5,600	\$ -	\$ (5,600)	-100%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 225,858</u>	<u>\$ 255,740</u>	<u>\$ 252,347</u>	<u>\$ (3,393)</u>	<u>-1%</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)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Personnel Services	\$ 77,193	\$ 121,380	\$ 115,399	\$ (5,981)	-5%
Fringe Benefits	\$ 34,406	\$ 65,780	\$ 59,239	\$ (6,541)	-10%
Contractual Services	\$ 3,320	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 78,584	\$ 86,333	\$ 85,923	\$ (410)	0%
Miscellaneous	\$ 6,306	\$ 10,000	\$ 6,400	\$ (3,600)	-36%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 199,809</u>	<u>\$ 283,493</u>	<u>\$ 266,961</u>	<u>\$ (16,532)</u>	<u>-6%</u>

Definition:

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

City of Lexington

Courthouse Parking Deck (01-4103)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Personnel Services	\$ 3,596	\$ 1,590	\$ 1,490	\$ (100)	-6%
Fringe Benefits	\$ 1,409	\$ 860	\$ 765	\$ (95)	-11%
Contractual Services	\$ 3,620	\$ 1,000	\$ 4,000	\$ 3,000	300%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 12,250	\$ 14,224	\$ 10,724	\$ (3,500)	-25%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 20,875</u>	<u>\$ 17,674</u>	<u>\$ 16,979</u>	<u>\$ (695)</u>	<u>-4%</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)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Personnel Services	\$ 60,303	\$ 81,320	\$ 83,364	\$ 2,044	3%
Fringe Benefits	\$ 27,451	\$ 44,070	\$ 42,795	\$ (1,275)	-3%
Contractual Services	\$ 95,499	\$ 20,000	\$ 25,000	\$ 5,000	25%
Internal Services	\$ (74,025)	\$ (70,000)	\$ (70,000)	\$ -	0%
Other Charges	\$ 266,750	\$ 272,800	\$ 261,000	\$ (11,800)	-4%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 375,978</u>	<u>\$ 348,190</u>	<u>\$ 342,159</u>	<u>\$ (6,031)</u>	<u>-2%</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)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Personnel Services	\$ -	\$ 930	\$ 959	\$ 29	3%
Fringe Benefits	\$ -	\$ 500	\$ 492	\$ (8)	-2%
Contractual Services	\$ -	\$ 500	\$ 500	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ -</u>	<u>\$ 1,930</u>	<u>\$ 1,951</u>	<u>\$ 21</u>	<u>1%</u>

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)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ 17,300	\$ 17,819	\$ 18,175	\$ 356	2%
	<u>\$ 17,300</u>	<u>\$ 17,819</u>	<u>\$ 18,175</u>	<u>\$ 356</u>	<u>2%</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)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Personnel Services	\$ -	\$ 1,300	\$ 1,301	\$ 1	0%
Fringe Benefits	\$ -	\$ 700	\$ 668	\$ (32)	0%
Contractual Services	\$ 5,680	\$ 6,000	\$ 11,600	\$ 5,600	93%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ 500	\$ 500	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 5,680</u>	<u>\$ 8,500</u>	<u>\$ 14,069</u>	<u>\$ 5,569</u>	<u>66%</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)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Personnel Services	\$ 18,050	\$ 24,760	\$ 23,606	\$ (1,154)	-5%
Fringe Benefits	\$ 7,970	\$ 13,430	\$ 12,118	\$ (1,312)	-10%
Contractual Services	\$ 744,336	\$ 868,334	\$ 427,797	\$ (440,537)	-51%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 2,454	\$ 10,000	\$ 10,000	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 772,810</u>	<u>\$ 916,524</u>	<u>\$ 473,521</u>	<u>\$ (443,003)</u>	<u>-48%</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)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Personnel Services	\$ 30,903	\$ 16,560	\$ 16,657	\$ 97	1%
Fringe Benefits	\$ 14,254	\$ 8,980	\$ 8,550	\$ (430)	-5%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 7,505	\$ 10,000	\$ 10,000	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 52,662</u>	<u>\$ 35,540</u>	<u>\$ 35,207</u>	<u>\$ (333)</u>	<u>-1%</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)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Personnel Services	\$ 16,529	\$ 8,950	\$ 6,569	\$ (2,381)	-27%
Fringe Benefits	\$ 7,413	\$ 4,860	\$ 3,371	\$ (1,489)	-31%
Contractual Services	\$ 4,760	\$ 10,000	\$ 5,000	\$ (5,000)	-50%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 26,008	\$ 35,000	\$ 30,000	\$ (5,000)	-14%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 54,710</u>	<u>\$ 58,810</u>	<u>\$ 44,940</u>	<u>\$ (13,870)</u>	<u>-24%</u>

Definition:

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

City of Lexington

Traffic Control Device Maintenance (01-4140)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Personnel Services	\$ 24,211	\$ 27,210	\$ 26,600	\$ (610)	-2%
Fringe Benefits	\$ 10,799	\$ 14,750	\$ 13,655	\$ (1,095)	-7%
Contractual Services	\$ -	\$ 1,000	\$ -	\$ (1,000)	-100%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 48,952	\$ 48,000	\$ 48,000	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 83,962</u>	<u>\$ 90,960</u>	<u>\$ 88,255</u>	<u>\$ (2,705)</u>	<u>-3%</u>

Definition:

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

City of Lexington

Other Traffic Services (01-4141)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Personnel Services	\$ 70,169	\$ 74,040	\$ 71,598	\$ (2,442)	-3%
Fringe Benefits	\$ 28,204	\$ 40,120	\$ 36,755	\$ (3,365)	-8%
Contractual Services	\$ -	\$ 2,000	\$ 1,000	\$ (1,000)	-50%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 4,479	\$ 5,600	\$ 4,500	\$ (1,100)	-20%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ 102,852	\$ 121,760	\$ 113,853	\$ (7,907)	-6%

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)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Personnel Services	\$ 20,799	\$ 28,110	\$ 25,819	\$ (2,291)	-8%
Fringe Benefits	\$ 8,191	\$ 15,230	\$ 13,253	\$ (1,977)	-13%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 1,783	\$ 6,100	\$ 6,500	\$ 400	7%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ 30,773	\$ 49,440	\$ 45,572	\$ (3,868)	-8%

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)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Personnel Services	\$ 256,976	\$ 253,080	\$ 207,747	\$ (45,333)	-18%
Fringe Benefits	\$ 125,433	\$ 157,230	\$ 118,877	\$ (38,353)	-24%
Contractual Services	\$ 221,690	\$ 218,300	\$ 243,410	\$ 25,110	12%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 10,547	\$ 4,500	\$ 19,060	\$ 14,560	324%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 614,646</u>	<u>\$ 633,110</u>	<u>\$ 589,094</u>	<u>\$ (44,016)</u>	<u>-7%</u>

Definition:

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

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

City of Lexington

Building Maintenance (01-4301)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Personnel Services	\$ 46,064	\$ 76,780	\$ 46,025	\$ (30,755)	-40%
Fringe Benefits	\$ 21,739	\$ 41,620	\$ 23,626	\$ (17,994)	-43%
Contractual Services	\$ 46,635	\$ 58,000	\$ 60,000	\$ 2,000	3%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 64,361	\$ 78,186	\$ 66,616	\$ (11,570)	-15%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 178,799</u>	<u>\$ 254,586</u>	<u>\$ 196,267</u>	<u>\$ (58,319)</u>	<u>-23%</u>

Definition:

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

City of Lexington

Park Maintenance (01-4410)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Personnel Services	\$ 81,865	\$ 78,770	\$ 77,499	\$ (1,271)	-2%
Fringe Benefits	\$ 39,517	\$ 42,700	\$ 39,785	\$ (2,915)	-7%
Contractual Services	\$ 3,415	\$ 1,500	\$ 1,500	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 44,538	\$ 63,550	\$ 21,540	\$ (42,010)	-66%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ 169,335	\$ 186,520	\$ 140,324	\$ (46,196)	-25%

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)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Personnel Services	\$ 66,094	\$ 69,200	\$ 65,938	\$ (3,262)	-5%
Fringe Benefits	\$ 31,391	\$ 37,510	\$ 33,848	\$ (3,662)	-10%
Contractual Services	\$ 1,585	\$ 1,200	\$ -	\$ (1,200)	-100%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 11,469	\$ 16,430	\$ 11,720	\$ (4,710)	-29%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 110,539</u>	<u>\$ 124,340</u>	<u>\$ 111,506</u>	<u>\$ (12,834)</u>	<u>-10%</u>

Definition:

There are two cemeteries in the City currently maintained and operated by the Public Works Department: Evergreen and Stonewall Jackson. Both cemeteries are currently operational, but Stonewall Jackson Cemetery has historical significance, as its namesake is interred there.

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)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Personnel Services	\$ 12,474	\$ 28,180	\$ 46,488	\$ 18,308	65%
Fringe Benefits	\$ 1,271	\$ 2,840	\$ 23,647	\$ 20,807	733%
Contractual Services	\$ 2,580	\$ 7,000	\$ 9,000	\$ 2,000	29%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 2,270	\$ 5,250	\$ 3,250	\$ (2,000)	-38%
Miscellaneous	\$ 1,128	\$ 500	\$ 3,500	\$ 3,000	600%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ 19,723	\$ 43,770	\$ 85,885	\$ 42,115	96%

Definition:

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

City of Lexington

Dam Maintenance (01-4450)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Personnel Services	\$ 7,394	\$ 7,090	\$ 7,089	\$ (1)	0%
Fringe Benefits	\$ 3,419	\$ 3,840	\$ 3,640	\$ (200)	-5%
Contractual Services	\$ 2,424	\$ 5,000	\$ -	\$ (5,000)	-100%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 486	\$ 1,608	\$ 858	\$ (750)	-47%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 13,723</u>	<u>\$ 17,538</u>	<u>\$ 11,587</u>	<u>\$ (5,951)</u>	<u>-34%</u>

Definition:

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

City of Lexington

Brushy Hills Maintenance (01-4460)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Personnel Services	\$ 722	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ 386	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 83	\$ 1,000	\$ 1,000	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ 1,191	\$ 1,000	\$ 1,000	\$ -	0%

Definition:

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

City of Lexington

Stormwater Management (01-4500)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 58,500	\$ 8,000	\$ -	\$ (8,000)	-100%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 58,500</u>	<u>\$ 8,000</u>	<u>\$ -</u>	<u>\$ (8,000)</u>	<u>100%</u>

Definition:

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

City of Lexington

Youth Services Office (01-5900)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Personnel Services	\$ 68,054	\$ 70,770	\$ 70,772	\$ 2	0%
Fringe Benefits	\$ 20,552	\$ 23,700	\$ 24,931	\$ 1,231	5%
Contractual Services	\$ -	\$ 40	\$ 30	\$ (10)	-25%
Internal Services	\$ 157	\$ 150	\$ 150	\$ -	0%
Other Charges	\$ 5,539	\$ 5,445	\$ 5,140	\$ (305)	-6%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ (19,605)	\$ (19,605)	\$ (20,000)	\$ (395)	2%
	<u>\$ 74,697</u>	<u>\$ 80,500</u>	<u>\$ 81,023</u>	<u>\$ 523</u>	<u>1%</u>

Definition:

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

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

City of Lexington

Municipal Swimming Pool (01-7250)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Personnel Services	\$ 4,382	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ 2,078	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 38,344	\$ 38,500	\$ 14,500	\$ (24,000)	-62%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 16,859	\$ 19,450	\$ 10,200	\$ (9,250)	-48%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 61,663</u>	<u>\$ 57,950</u>	<u>\$ 24,700</u>	<u>\$ (33,250)</u>	<u>-57%</u>

Definition:

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

City of Lexington

Planning & Development (01-8110)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Personnel Services	\$ 71,037	\$ 72,580	\$ 82,894	\$ 10,314	14%
Fringe Benefits	\$ 28,601	\$ 34,560	\$ 35,758	\$ 1,198	3%
Contractual Services	\$ 207,361	\$ 207,200	\$ 142,800	\$ (64,400)	-31%
Internal Services	\$ 1,879	\$ 5,100	\$ 3,500	\$ (1,600)	-31%
Other Charges	\$ 9,710	\$ 10,450	\$ 9,250	\$ (1,200)	-11%
Agency Contributions	\$ 13,561	\$ 15,604	\$ 10,518	\$ (5,086)	-33%
Miscellaneous	\$ 5,366	\$ 27,100	\$ 3,300	\$ (23,800)	-88%
Interfund Transfers	\$ 1,000	\$ 1,000	\$ 500	\$ (500)	0%
	\$ 338,515	\$ 373,594	\$ 288,520	\$ (85,074)	-23%

Definition:

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

City of Lexington
Housing Program (01-8111)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 25	\$ -	\$ 35	\$ 35	100%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Agency Contributions	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 25</u>	<u>\$ -</u>	<u>\$ 35</u>	<u>\$ 35</u>	<u>100%</u>

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)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Fringe Benefits	\$ 1,753	\$ 700	\$ 2,000	\$ 1,300	186%
Other Charges	\$ 13,030	\$ 410	\$ 2,314	\$ 1,904	464%
	<u>\$ 14,783</u>	<u>\$ 1,110</u>	<u>\$ 4,314</u>	<u>\$ 3,204</u>	<u>289%</u>

Definition:

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

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

City of Lexington
Photocopying Services (01-9105)

	2019 Actual Amount		2020 Adopted Budget		City Manager Requested FY 21		\$ Change		% Change
Internal Services	\$ (7,966)	\$	(9,500)	\$	(5,580)	\$	3,920		41%
Other Charges	\$ 8,738	\$	9,500	\$	8,200	\$	(1,300)		-14%
	\$ 772	\$	-	\$	2,620	\$	2,620		100%

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)

	2019 Actual Amount		2020 Adopted Budget		City Manager Requested FY 21		\$ Change		% Change
Other Charges	\$ 2,801	\$	3,240	\$	3,300	\$	60		2%
	\$ 2,801	\$	3,240	\$	3,300	\$	60		2%

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)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Contingency	\$ 1,000	\$ -	\$ -	\$ -	100%
Bad Debts	\$ (830)	\$ 250	\$ 250	\$ -	0%
	\$ 170	\$ 250	\$ 250	\$ -	0%

Definition:

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

City of Lexington
Nondepartmental (01-9310)

	2019 Actual Amount		2020 Adopted Budget		City Manager Requested FY 21		\$ Change		% Change
Fringe Benefits	\$ 2,513	\$	2,520	\$	2,780	\$	260		10%
	\$ 2,513	\$	2,520	\$	2,780	\$	260		10%

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)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
To School Fund	\$ 3,066,562	\$ 3,084,562	\$ 3,060,547	\$ (24,015)	-1%
To Equipment Replacement Fund	\$ 524,200	\$ 563,346	\$ 303,370	\$ (259,976)	-46%
To Cemetery Fund	\$ 24,540	\$ 12,500	\$ 17,100	\$ 4,600	37%
To Capital Projects Fund	\$ 1,610,000	\$ 1,110,000	\$ 735,000	\$ (375,000)	-34%
	\$ 5,225,302	\$ 4,770,408	\$ 4,116,017	\$ (654,391)	-14%

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)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Principal Courthouse	\$ 335,000	\$ 350,000	\$ 365,000	\$ 15,000	4%
Interest	\$ 817,353	\$ 782,990	\$ 744,365	\$ (38,625)	-5%
2009 LDMS Bonds	\$ 494,706	\$ 494,706	\$ 494,706	\$ -	0%
2010 LDMS Bonds	\$ 90,000	\$ 90,000	\$ 90,000	\$ -	0%
Jail Debt Service	\$ 99,732	\$ 130,863	\$ 104,892	\$ (25,971)	-20%
Waddell Bonds	\$ 310,000	\$ 325,000	\$ 340,000	\$ 15,000	5%
	\$ 2,146,791	\$ 2,173,559	\$ 2,138,963	\$ (34,596)	-2%

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)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
<u>Agency Contributions</u>					
State Health Department	\$ 48,677	\$ 64,802	\$ 65,521	\$ 719	1%
Community Services Board	\$ 50,937	\$ 55,512	\$ 55,512	\$ -	0%
Project Horizon	\$ 1,750	\$ 1,750	\$ -	\$ (1,750)	-100%
Rockbridge Area Health Center	\$ 6,825	\$ 6,825	\$ -	\$ (6,825)	-100%
R. A. T. S.	\$ 8,000	\$ 8,000	\$ -	\$ (8,000)	-100%
Regional Transit System	\$ 14,447	\$ 18,000	\$ 18,000	\$ -	0%
D. S. L. C. C.	\$ 22,472	\$ 22,472	\$ 22,472	\$ -	0%
Social Service Administration	\$ 49,141	\$ 64,838	\$ 61,890	\$ (2,948)	-5%
TAP	\$ 2,000	\$ 2,000	\$ -	\$ (2,000)	-100%
VPAS	\$ 27,000	\$ 27,000	\$ 30,000	\$ 3,000	11%
Blue Ridge Legal Services	\$ 959	\$ 959	\$ -	\$ (959)	-100%
Yellow Brick Road	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)	-100%
RARA	\$ 4,000	\$ 4,000	\$ -	\$ (4,000)	-100%
Rockbridge Area Rental Assistance	\$ 3,053	\$ 4,000	\$ 1,183	\$ (2,817)	-70%
Rockbridge Area Housing Corporation	\$ 12,000	\$ 12,000	\$ -	\$ (12,000)	-100%
Total Agency Contributions	\$ 252,261	\$ 293,158	\$ 254,578	\$ (38,580)	-13%
<u>Miscellaneous</u>					
Tax Relief- Ederly/Disabled	\$ 10,566	\$ 35,000	\$ 25,000	\$ (10,000)	-29%
VPA-Client services	\$ 652,483	\$ 640,000	\$ 650,440	\$ 10,440	2%
Total Miscellaneous	\$ 663,049	\$ 675,000	\$ 675,440	\$ 440	0%
Grand Total	\$ 915,310	\$ 968,158	\$ 930,018	\$ (38,140)	-4%

Leisure Services Contributions (01-7200)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Regional Library Services	\$ 161,365	\$ 174,517	\$ 158,569	\$ (15,948)	-9%
To IDA for Horse Center Foundation	\$ 216,750	\$ 200,625	\$ 166,641	\$ (33,984)	-17%
Talking Books	\$ 1,393	\$ 2,166	\$ -	\$ (2,166)	-100%
YMCA	\$ 2,250	\$ 2,250	\$ -	\$ (2,250)	-100%
Fine Arts in Rockbridge	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)	-100%
Theater at Lime Kiln	\$ 4,000	\$ 4,000	\$ -	\$ (4,000)	-100%
Indoor Swimming Pool	\$ 15,000	\$ 15,000	\$ 13,500	\$ (1,500)	-10%
RARO	\$ 74,587	\$ 71,258	\$ 71,282	\$ 24	0%
	<u>\$ 480,345</u>	<u>\$ 474,816</u>	<u>\$ 409,992</u>	<u>\$ (64,824)</u>	<u>-14%</u>

City of Lexington

Community Development Contributions (01-8200)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
<u>Agency Contributions</u>					
Regional Tourism	\$ 282,885	\$ 283,880	\$ 240,036	\$ (43,844)	-15%
Main Street Lexington	\$ 80,000	\$ 80,000	\$ 72,000	\$ (8,000)	-10%
Chamber of Commerce	\$ 2,500	\$ 2,500	\$ -	\$ (2,500)	-100%
Soil & Water Conservation District	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0%
Shenandoah Valley Partnership	\$ 8,945	\$ 8,945	\$ 8,945	\$ -	0%
Shen. Valley Small Business Devel.	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0%
Cooperative Extension Service	\$ 12,583	\$ 13,800	\$ 13,200	\$ (600)	-4%
Habitat for Humanity	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)	-100%
Total Agency Contributions	\$ 392,913	\$ 395,125	\$ 339,181	\$ (55,944)	-14%
<u>Miscellaneous</u>					
Farmer's Market	\$ 10,126	\$ 13,000	\$ 13,000	\$ -	0%
Rehab Building Tax Abatement	\$ 9,711	\$ 14,000	\$ 10,000	\$ (4,000)	-29%
Total Miscellaneous	\$ 19,837	\$ 27,000	\$ 23,000	\$ (4,000)	-15%
Grand Total	\$ 412,750	\$ 422,125	\$ 362,181	\$ (59,944)	-14%

SCHOOL FUND

**Significant School Fund Expense Changes
FY21 Budget**

	<u>Wages</u>	<u>Benefits</u>	<u>Non-salary</u>
Crossing Guards from Lexington PD	\$ 9,740	\$ 1,227	
Health Insurance		\$ 4,000	
ITRT Position	\$ 58,000	\$ 15,387	
Landscaping			\$ 2,500
Other Benefits-Retiree Health Insurance			\$ (15,975)
High School Tuition-Enrollment Percentage Increase			\$ 112,500
Materials, Supplies, Purchased Services			\$ (20,100)
Travel			\$ (5,100)
Total	\$ 67,740	\$ 20,614	\$ 73,825

Classroom Instruction-Elementary/Middle (02-6110)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$Change	% Change
Personnel Services	\$ 1,876,761	\$ 1,950,718	\$ 1,920,493	\$ (30,225)	-2%
Fringe Benefits	\$ 645,769	\$ 707,937	\$ 707,378	\$ (559)	0%
Contractual Services	\$ 43,227	\$ 29,000	\$ 29,000	\$ -	0%
Other Charges	\$ 194,492	\$ 144,100	\$ 136,143	\$ (7,957)	-6%
	<u>\$ 2,760,249</u>	<u>\$ 2,831,755</u>	<u>\$ 2,793,014</u>	<u>\$ (38,741)</u>	<u>-1%</u>

Definition:

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

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

Classroom Instruction-Secondary (02-6111)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$Change	% Change
Personnel Services	\$ -			\$ -	0%
Fringe Benefits	\$ -			\$ -	0%
Contractual Services	\$ 1,488,874	\$ 1,510,000	\$ 1,622,500	\$ 112,500	7%
Other Charges	\$ 24,465	\$ -	\$ -	\$ -	0%
	<u>\$ 1,513,339</u>	<u>\$ 1,510,000</u>	<u>\$ 1,622,500</u>	<u>\$ 112,500</u>	<u>7%</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)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$Change	% Change
Personnel Services	\$ 353,699	\$ 345,409	\$ 343,660	\$ (1,749)	-1%
Fringe Benefits	\$ 120,881	\$ 128,841	\$ 129,819	\$ 978	1%
Contractual Services	\$ 46,684	\$ 50,000	\$ 50,000	\$ -	0%
Other Charges	\$ 816	\$ 1,350	\$ 1,350	\$ -	0%
	<u>\$ 522,080</u>	<u>\$ 525,600</u>	<u>\$ 524,829</u>	<u>\$ (771)</u>	<u>0%</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)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$Change	% Change
Personnel Services	\$ 113,988	\$ 122,169	\$ 122,169	\$ -	0%
Fringe Benefits	\$ 39,916	\$ 45,921	\$ 47,184	\$ 1,263	3%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 730	\$ 800	\$ 600	\$ (200)	-25%
	<u>\$ 154,634</u>	<u>\$ 168,890</u>	<u>\$ 169,953</u>	<u>\$ 1,063</u>	<u>1%</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)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$Change	% Change
Personnel Services	\$ 10,326	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ 3,477	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
	\$ 13,803	\$ -	\$ -	\$ -	0%

Definition:

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

Homebound Instruction (02-6123)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$Change	% Change
Personnel Services	\$ 210	\$ 608	\$ 400	\$ (208)	-34%
Fringe Benefits	\$ 16	\$ 50	\$ 30	\$ (20)	-40%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
	\$ 226	\$ 658	\$ 430	\$ (228)	-35%

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)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$Change	% Change
Personnel Services	\$ 42,424	\$ 62,356	\$ 22,124	\$ (40,232)	-65%
Fringe Benefits	\$ 15,339	\$ 23,485	\$ 9,593	\$ (13,892)	-59%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 57,763</u>	<u>\$ 85,841</u>	<u>\$ 31,717</u>	<u>\$ (54,124)</u>	<u>-63%</u>

Definition:

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

Media Services (02-6132)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$Change	% Change
Personnel Services	\$ 100,746	\$ 102,985	\$ 103,285	\$ 300	0%
Fringe Benefits	\$ 25,929	\$ 34,297	\$ 27,539	\$ (6,758)	-20%
Contractual Services	\$ 99	\$ 500	\$ 1,500	\$ 1,000	200%
Other Charges	\$ 3,963	\$ 4,000	\$ 4,000	\$ -	0%
	<u>\$ 130,737</u>	<u>\$ 141,782</u>	<u>\$ 136,324</u>	<u>\$ (5,458)</u>	<u>-4%</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)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$Change	% Change
Personnel Services	\$ 205,215	\$ 208,903	\$ 211,713	\$ 2,810	1%
Fringe Benefits	\$ 73,669	\$ 83,467	\$ 85,137	\$ 1,670	2%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 604	\$ 1,000	\$ 600	\$ (400)	-40%
	<u>\$ 279,488</u>	<u>\$ 293,370</u>	<u>\$ 297,450</u>	<u>\$ 4,080</u>	<u>1%</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)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Personnel Services	\$ 147,436	\$ 159,759	\$ 219,834	\$ 60,075	38%
Fringe Benefits	\$ 46,651	\$ 89,045	\$ 98,182	\$ 9,137	10%
Contractual Services	\$ 45,616	\$ 56,000	\$ 47,000	\$ (9,000)	-16%
Other Charges	\$ 8,532	\$ 14,000	\$ 8,500	\$ (5,500)	-39%
Interfund Charges	\$ 71,500	\$ 73,645	\$ 75,000	\$ 1,355	2%
	<u>\$ 319,735</u>	<u>\$ 392,449</u>	<u>\$ 448,516</u>	<u>\$ 56,067</u>	<u>14%</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)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$Change	% Change
Personnel Services	\$ 39,428	\$ 52,264	\$ 51,864	\$ (400)	-1%
Fringe Benefits	\$ 19,162	\$ 30,070	\$ 29,009	\$ (1,061)	-4%
Contractual Services	\$ 1,026	\$ 800	\$ 800	\$ -	0%
Other Charges	\$ 2,581	\$ 2,900	\$ 3,700	\$ 800	28%
	<u>\$ 62,197</u>	<u>\$ 86,034</u>	<u>\$ 85,373</u>	<u>\$ (661)</u>	<u>-1%</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)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$Change	% Change
Personnel Services	\$ 134,589	\$ 134,223	\$ 143,963	\$ 9,740	7%
Fringe Benefits	\$ 55,950	\$ 66,899	\$ 67,352	\$ 453	1%
Contractual Services	\$ 168,543	\$ 160,000	\$ 164,500	\$ 4,500	3%
Other Charges	\$ 246,279	\$ 268,971	\$ 258,000	\$ (10,971)	-4%
Capital Outlays	\$ 145,949	\$ -	\$ -	\$ -	0%
	\$ 751,310	\$ 630,093	\$ 633,815	\$ 3,722	1%

Definition:

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

School Food Service (02-6510)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$Change	% Change
Personnel Services	\$ 80,072	\$ 82,869	\$ 82,120	\$ (749)	-1%
Fringe Benefits	\$ 28,109	\$ 34,756	\$ 34,065	\$ (691)	-2%
Contractual Services	\$ 6,873	\$ 5,000	\$ 7,000	\$ 2,000	40%
Other Charges	\$ 71,571	\$ 79,950	\$ 76,300	\$ (3,650)	-5%
	\$ 186,625	\$ 202,575	\$ 199,485	\$ (3,090)	-2%

Definition:

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

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

School Debt Service (02-6710)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Debt Service	\$ 3,145	\$ 2,669	\$ 2,174	\$ (495)	-19%
	<u>\$ 3,145</u>	<u>\$ 2,669</u>	<u>\$ 2,174</u>	<u>\$ (495)</u>	<u>-19%</u>

Definition:

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

School Nondepartmental (02-6730)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Leases	\$ 12,542	\$ 13,019	\$ 13,513	\$ 494	4%
	\$ 12,542	\$ 13,019	\$ 13,513	\$ 494	4%

Definition:

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

City of Lexington

Title I (02-6800)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$Change	% Change
Personnel Services	\$ 61,190	\$ 55,295	\$ 55,000	\$ (295)	-1%
Fringe Benefits	\$ 4,054	\$ 4,230	\$ 4,208	\$ (22)	-1%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 844	\$ 1,009	\$ 6,722	\$ 5,713	566%
	\$ 66,088	\$ 60,534	\$ 65,930	\$ 5,396	9%

Definition:

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

Title VI-B (02-6801)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$Change	% Change
Personnel Services	\$ 86,315	\$ 92,993	\$ 88,004	\$ (4,989)	-5%
Fringe Benefits	\$ 32,592	\$ 33,783	\$ 36,260	\$ 2,477	7%
Contractual Services	\$ -	\$ 4,300	\$ -	\$ (4,300)	-100%
Other Charges	\$ 5,143	\$ 6,135	\$ 4,736	\$ (1,399)	-23%
	\$ 124,050	\$ 137,211	\$ 129,000	\$ (8,211)	-6%

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)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$Change	% Change
Personnel Services	\$ 12,437	\$ 8,000	\$ 8,000	\$ -	0%
Fringe Benefits	\$ 956	\$ 612	\$ 612	\$ -	0%
Contractual Services	\$ 10,944	\$ 4,000	\$ 2,000	\$ (2,000)	100%
Other Charges	\$ 1,871	\$ 1,000	\$ 1,388	\$ 388	39%
	\$ 26,208	\$ 13,612	\$ 12,000	\$ (1,612)	-12%

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)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$Change	% Change
Personnel Services	\$ 325	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ 25	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ 300	\$ 300	\$ -	0%
Other Charges	\$ 2,336	\$ 2,700	\$ 2,700	\$ -	0%
	\$ 2,686	\$ 3,000	\$ 3,000	\$ -	0%

Definition:

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

Technology (02-6805)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$Change	% Change
Personnel Services	\$ 165,688	\$ 157,085	\$ 209,527	\$ 52,442	33%
Fringe Benefits	\$ 56,446	\$ 56,036	\$ 77,330	\$ 21,294	38%
Contractual Services	\$ 9,060	\$ 6,000	\$ 10,000	\$ 4,000	67%
Other Charges	\$ 137,735	\$ 155,800	\$ 144,600	\$ (11,200)	-7%
Interfund Charges	\$ (128,290)	\$ (132,138)	\$ (136,100)	\$ (3,962)	3%
	\$ 240,639	\$ 242,783	\$ 305,357	\$ 62,574	26%

Definition:

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

City of Lexington

Title IV (02-6810)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ 2,500	\$ 2,500	\$ -	0%
Other Charges	\$ 9,882	\$ 7,500	\$ 7,500	\$ -	0%
	<u>\$ 9,882</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 21 Budget**

	<u>Wages</u>	<u>Benefits</u>	<u>Non-salary</u>
Wages decreases	\$ (42,208)	\$ -	
Benefit Decreases		\$ (19,055)	
Wholesale water			\$ 169,480
Wholesale sewer			\$ 362,200
Capital projects			\$ 3,457,883
Interest on bonds			\$ (7,609)
Depreciation			\$ 12,500
Services from General Fund			\$ 7,355
Maintenace supplies and services			\$ (11,650)
Provision for bad debts			\$ (10,000)
Other changes			\$ 6,175
 Total	 \$ (42,208)	 \$ (19,055)	 \$ 3,986,334

Administration (05-1110)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Personnel Services	\$ 147,358	\$ 169,880	\$ 134,728	\$ (35,152)	-21%
Fringe Benefits	\$ (54,143)	\$ 76,610	\$ 67,073	\$ (9,537)	-12%
Contractual Services	\$ 54,439	\$ 54,000	\$ 65,360	\$ 11,360	21%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 30,042	\$ 37,060	\$ 34,945	\$ (2,115)	-6%
Miscellaneous	\$ 592	\$ 1,600	\$ 3,900	\$ 2,300	144%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ 65,000	\$ 65,000	\$ 65,000	\$ -	0%
	<u>\$ 243,288</u>	<u>\$ 404,150</u>	<u>\$ 371,006</u>	<u>\$ (33,144)</u>	<u>-8%</u>

Definition:

Utility Administration provides for labor, expenses and overhead associated with the maintenance of water and wastewater lines which are not directly attributable to one of the two utilities, and includes costs of the utility billing system. There are approximately 2,000 utility bills handled by this section. Billing is bi-monthly with half of the City billed each month. Wages for this and other Public Works activities are charged to activities on the basis of actual services delivered

Conner Springs (05-1150)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 2,000	\$ 2,500	\$ 2,200	\$ (300)	-12%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 2,000</u>	<u>\$ 2,500</u>	<u>\$ 2,200</u>	<u>\$ (300)</u>	<u>-12%</u>

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)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Personnel Services	\$ 81,721	\$ 104,040	\$ 95,846	\$ (8,194)	-8%
Fringe Benefits	\$ (23,843)	\$ 56,380	\$ 49,202	\$ (7,178)	-13%
Contractual Services	\$ 851,087	\$ 873,020	\$ 1,043,300	\$ 170,280	20%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 85,724	\$ 126,500	\$ 115,700	\$ (10,800)	-9%
Miscellaneous	\$ 8,278	\$ 9,200	\$ 9,200	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 1,002,967</u>	<u>\$ 1,169,140</u>	<u>\$ 1,313,248</u>	<u>\$ 144,108</u>	<u>12%</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)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ 1,000	\$ 780	\$ (220)	-22%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 86	\$ 700	\$ 700	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 86</u>	<u>\$ 1,700</u>	<u>\$ 1,480</u>	<u>\$ (220)</u>	<u>-13%</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)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Personnel Services	\$ 44,266	\$ 52,190	\$ 51,917	\$ (273)	-1%
Fringe Benefits	\$ (11,983)	\$ 28,280	\$ 26,651	\$ (1,629)	-6%
Contractual Services	\$ 1,894,391	\$ 1,634,805	\$ 1,995,505	\$ 360,700	22%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 30,922	\$ 29,600	\$ 27,100	\$ (2,500)	-8%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 1,957,596</u>	<u>\$ 1,744,875</u>	<u>\$ 2,101,173</u>	<u>\$ 356,298</u>	<u>20%</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)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Personnel Services	\$ -	\$ 870	\$ 890	\$ 20	2%
Fringe Benefits	\$ -	\$ 470	\$ 458	\$ (12)	-3%
Contractual Services	\$ -	\$ 12,500	\$ 10,000	\$ (2,500)	-20%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ -</u>	<u>\$ 13,840</u>	<u>\$ 11,348</u>	<u>\$ (2,492)</u>	<u>-18%</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)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Personnel Services	\$ 45,059	\$ 49,920	\$ 51,311	\$ 1,391	3%
Fringe Benefits	\$ (15,149)	\$ 27,040	\$ 26,341	\$ (699)	-3%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 29,910</u>	<u>\$ 76,960</u>	<u>\$ 77,652</u>	<u>\$ 692</u>	<u>1%</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)

	2019 Actual Amount	2020 Adopted Budget	City Manager Requested FY 21	\$ Change	% Change
Provision for Bad Debts	\$ (47,367)	\$ 25,000	\$ 15,000	\$ (10,000)	-40%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ 240,209	\$ 245,205	\$ 252,560	\$ 7,355	3%
Depreciation	\$ 284,266	\$ 390,500	\$ 403,000	\$ 12,500	3%
Interfund Transfer	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	0%
Interest & Financing Costs	\$ 241,168	\$ 216,719	\$ 209,110	\$ (7,609)	-4%
	<u>\$ 838,276</u>	<u>\$ 997,424</u>	<u>\$ 999,670</u>	<u>\$ 2,246</u>	<u>0%</u>

Definition:

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

LEXINGTON, VIRGINIA
CAPITAL IMPROVEMENTS PLAN
FY2021 – FY2025



300 East Washington Street • Lexington, Virginia 24450

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



To: Honorable Mayor and City Council
From: James M. Halasz, City Manager Jim
Subject: FY21 Five-Year Capital Improvements Plan
Date: February 20, 2020

I am pleased to present to you the proposed FY21 five (5) year Capital Improvements Plan (CIP). This proposed CIP includes just over \$4,582,000 in FY21 in General Fund and Utility Fund projects and represents a continued effort towards addressing much needed infrastructure investments in Lexington.

The CIP presented contains information that reflects projects, priorities, financial and program analysis, cash flow projections and sources of revenues. The FY21 CIP represents current City priorities and staff's best effort to develop an effective program that addresses short, mid and long term (beyond five years) project needs. Projects determined to have highest need are given the highest priority for funding in this proposal. As always, funding projects in later years will be a challenge, as there are limits to funding available within budget constraints compared to the overall need. Year in and year out, we recognize that needs far surpasses funding available and we work hard to bring in other revenue sources and use each dollar wisely.

In FY21, the City will schedule \$190,000 for City-wide street resurfacing and just over \$100,000 for repairs to the Ross Road Bridge. In addition to these transportation projects, funds have been allocated for other City-wide needs including sidewalk repair and replacement, municipal facilities including HVAC in the Fire Department, pool improvements and playground upgrades. City Schools benefit through roof replacement at the Floyd S. Kay Building and other, smaller projects.

The City remains in a fragile position in identifying funding for future capital projects. The City is sensitive to changes by VDOT for the numerous grants the City aggressively seeks each year for upgrades to our streets and bridges. VDOT program funding is always less than the State-wide need and program requirements and funding allocations change on a regular basis.

Considerable progress is planned in the Utility Fund in FY21, with water main replacement recommended for sections of Washington, Massie and Randolph Streets (\$2,385,000). Wastewater projects include areas of Ruff Lane, North Randolph and Parry Lane, Tucker, Massie and East Washington Streets (\$1,665,000).

I recommend that City Council schedule a Public Hearing in the very near future (March?) and thoughtfully consider any public input that may be received. City staff and I will be happy to address any questions or concerns that you may have and we will provide a thorough presentation of the Plan at the Public Hearing. At the pleasure of the City Council, I would further recommend that Council adopt the FY21 CIP and project priorities as presented by City Staff, and as may be amended, in a timely manner consistent with FY 21 budget consideration.

Pg#	CIP#	Project Title	FY 2021				FY 21/22				FY 22/23				FY 23/24				FY 24/25				Not Yet Programmed		Total					
			Category	Total																										
N-1	GF-15	CAMA Software for Commissioner of the Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	125,000	\$	125,000		
		Category Total	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	125,000	\$	125,000		
		Fire Department																												
21-1	GF-150	HVAC Upgrades	\$	30,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	30,000
22-1	GF-151	Confined Space Communications Equipment	\$	-	\$	25,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	25,000
23-1	GF-152	Rescue Struts	\$	-	\$	-	\$	30,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	30,000
		Category Total	\$	30,000	\$	25,000	\$	30,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	85,000
		Bridges																												
N-2	GF-25	Route 11 Bridge Replacement	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	5,724,029	\$	5,724,029		
22-2	GF-27	Diamond St. Bridge Repairs	\$	-	\$	95,515	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	95,515
25-1	GF-31	Moses Mill Rd. (Mill Race) Bridge Repairs	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	220,814	\$	220,814		
N-3	GF-33	Rebel Ridge Rd. Bridge Repairs	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	256,406	\$	256,406		
21-2	GF-35	Ross Rd. Bridge Repairs	\$	-	\$	102,243	\$	321,337	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	423,579	\$	423,579		
N-4	GF-37	Route 60 (Woods Creek) Bridge Replacement	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	7,852,000	\$	7,852,000		
N-5	GF-153	Route 60 (Woods Creek) Bridge Repair	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,442,367	\$	1,442,367		
N-6	GF-41	Thornhill Rd. (Sarah's Run) Bridge Repairs	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	241,330	\$	241,330		
25-2	GF-43	Thornhill Rd. (Unnamed Tributary) Bridge Repairs	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	236,250	\$	236,250		
22-3	GF-45	Welch Park Rd. Bridge Replacement	\$	-	\$	248,183	\$	827,275	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,075,458	\$	1,075,458		
		Less: VDOT Funding	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(13,576,029)	\$			
		Category Total	\$	-	\$	445,941	\$	1,148,612	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	457,064	\$	1,940,103	\$	3,991,719
		Streets, Parking, and Sidewalks																												
21-3	GF-49	Downtown Enhancement Plan	\$	25,000	\$	25,000	\$	25,000	\$	25,000	\$	25,000	\$	25,000	\$	25,000	\$	25,000	\$	25,000	\$	25,000	\$	25,000	\$	25,000	\$	25,000	\$	125,000
21-4	GF-51	Sidewalk Repairs- City-wide	\$	35,000	\$	35,000	\$	35,000	\$	35,000	\$	35,000	\$	35,000	\$	35,000	\$	35,000	\$	35,000	\$	35,000	\$	35,000	\$	35,000	\$	35,000	\$	175,000
21-5	GF-53	Street Resturfacing- City-wide	\$	190,000	\$	190,000	\$	300,000	\$	300,000	\$	300,000	\$	300,000	\$	300,000	\$	300,000	\$	300,000	\$	300,000	\$	300,000	\$	300,000	\$	300,000	\$	840,000
N-7	GF-57	McCrum's Parking Lot	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	271,248	\$	271,248		
N-8	GF-61	Swimming Pool Parking Lot Repairs	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	209,829	\$	209,829		
N-9	GF-67	Estill St. Improvements	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	187,397	\$	187,397		
N-10	GF-69	Wayfinding Signage Program	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	405,183	\$	405,183		
22-4	GF-127	North Main St. Entry Complete Street Entry Corridor	\$	-	\$	2,845,557	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	2,845,557	\$	2,845,557		
25-3	GF-147	Lime Kiln & McLaughlin Intersection Improvements	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	60,000	\$	60,000		
25-4	GF-154	Repave City Hall Parking Lot	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	67,000	\$	67,000		
		Sub-total	\$	35,000	\$	2,955,557	\$	335,000	\$	335,000	\$	335,000	\$	335,000	\$	335,000	\$	335,000	\$	335,000	\$	335,000	\$	335,000	\$	1,073,657	\$	4,946,214		
		Less: VDOT Funding	\$	-	\$	(2,845,557)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(2,845,557)		
		Category Total	\$	35,000	\$	110,000	\$	335,000	\$	335,000	\$	335,000	\$	335,000	\$	335,000	\$	335,000	\$	335,000	\$	335,000	\$	335,000	\$	1,073,657	\$	2,100,657		
		Municipal Facilities																												
22-5	GF-71	School Maintenance	\$	-	\$	10,000	\$	10,000	\$	10,000	\$	10,000	\$	10,000	\$	10,000	\$	10,000	\$	10,000	\$	10,000	\$	10,000	\$	10,000	\$	10,000	\$	30,000
22-6	GF-77	City Hall Renovations & Improvements	\$	-	\$	100,000	\$	339,950	\$	339,950	\$	3,399,500	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	3,839,450	\$	3,839,450
N-11	GF-81	Public Works Complex	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	7,298,892	\$	7,298,892		
N-12	GF-105	Replace Piovano Building Emergency Generator	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	37,132	\$	37,132		
21-6	GF-132	City Pool Pavilion Renovations/ Other Pool Improvements	\$	15,000	\$	15,000	\$	15,000	\$	15,000	\$	15,000	\$	15,000	\$	15,000	\$	15,000	\$	15,000	\$	15,000	\$	15,000	\$	15,000	\$	15,000	\$	75,000
		Category Total	\$	15,000	\$	125,000	\$	364,950	\$	364,950	\$	3,414,500	\$	25,000	\$	25,000	\$	25,000	\$	25,000	\$	25,000	\$	25,000	\$	7,336,023	\$	11,280,473		

Pg #	CIP#	Project Title	FY 20/21	FY21/22	FY22/23	FY23/24	FY24/25	Not Yet Programmed	Total
		Parks & Cemeteries							
N-13	GF-85	Stonewall Jackson Cemetery Office Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96,820	\$ 96,820
21-7	GF-87	Parks & Playgrounds Upgrades	\$ 50,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ 110,000
		Sub-total	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 96,820	\$ 206,820
		Less: From Cemetery Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (96,820)	\$ (96,820)
		Category Total	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ -	\$ 30,000
		Stormwater							
21-8	GF-122	Stormwater Improvements	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ 125,000
N-14	GF-99	Alum Springs Rd. Drainage Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,988	\$ 250,988
N-15	GF-155	Enfield Road Drainage Improvements – Phase 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 530,000	\$ 530,000
25-5	GF-156	Randolph/ Henry St. Stormwater Project	\$ -	\$ -	\$ -	\$ -	\$ 135,000	\$ 1,400,000	\$ 1,535,000
		Category Total	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 160,000	\$ 2,180,988	\$ 2,415,988
		High school Projects							
21-9	GF-134	Floyd S. Kay Roof Replacement	\$ 52,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,000
22-7	GF-135	Aux. Gym- RCHS	\$ -	\$ 480,000	\$ -	\$ -	\$ -	\$ -	\$ 480,000
22-8	GF-136	RCHS Concessions & Restrooms Facility	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000
23-3	GF-137	Football, Baseball, Tennis Lighting	\$ -	\$ -	\$ 56,000	\$ -	\$ -	\$ -	\$ 56,000
23-2	GF-138	Tennis Court Expansion	\$ -	\$ -	\$ 32,000	\$ -	\$ -	\$ -	\$ 32,000
23-4	GF-139	Paving Junior Parking Lot- RCHS	\$ -	\$ -	\$ 16,000	\$ -	\$ -	\$ -	\$ 16,000
N-16	GF-140	Rerouting Bus Pickup Lane/New Road/Sidewalk- RCHS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000
N-17	GF-141	Fieldhouse w/ Locker Room	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,000	\$ 64,000
N-18	GF-142	Additional Stadium Seating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,000	\$ 16,000
N-19	GF-143	Field Turf at Stadium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160,000	\$ 160,000
N-20	GF-144	Sprinkling System for Stadium Field	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,800	\$ 4,800
N-21	GF-145	Sprinkler System Under Canopy Replaced	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,400	\$ 2,400
N-22	GF-146	Remodel Weight Room	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000
21-10	GF-148	Unspecified Projects at High School	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
		Sub-total	\$ 52,000	\$ 570,000	\$ 114,000	\$ 10,000	\$ 50,000	\$ -	\$ 90,000
		From School Fund	\$ (52,000)	\$ (235,957)	\$ -	\$ -	\$ -	\$ -	\$ (287,957)
		Category Total	\$ -	\$ 334,043	\$ 114,000	\$ 10,000	\$ 50,000	\$ 271,200	\$ 779,243
		Funding Sources							
		VDOT	\$ -	\$ 2,845,557	\$ -	\$ -	\$ -	\$ 13,576,029	\$ 16,421,586
		Cemetery Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96,820	\$ 96,820
		School Fund	\$ 52,000	\$ 235,957	\$ -	\$ -	\$ -	\$ -	\$ 287,957
		General Fund	\$ 80,000	\$ 1,079,984	\$ 2,017,562	\$ 3,674,500	\$ 1,029,064	\$ 12,926,971	\$ 20,808,081
		Total	\$ 132,000	\$ 4,161,498	\$ 2,017,562	\$ 3,674,500	\$ 1,029,064	\$ 26,599,820	\$ 37,614,444

**City of Lexington
FY 2021 -FY 2025 Capital Improvement Plan- UtilityFund**

rev 12/31/19	Page #	CIP #	Project Title	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	Not Yet Programmed	Total
			Water Projects								
	21-1	UF-3	Washington, Massie, Randolph	\$2,385,000						\$0	\$2,385,000
	23-1	UF-9	Jackson & Lee			\$40,000	\$170,000			\$0	\$210,000
	25-1	UF-11	Jackson/Whitmore (Jordan to Plunkett)					\$123,300	\$822,000	\$0	\$945,300
	25-2	UF-13	Sellers/Edmondson & Westside Ct.					\$171,900	\$1,146,000	\$0	\$1,317,900
	N-1	UF-15	Stonewall & Marshall							\$866,860	\$866,860
	23-2	UF-19	Barclay Drive			\$50,000	\$232,000			\$0	\$282,000
	N-2	UF-23	Carruthers & Dorman							\$195,388	\$195,388
	N-3	UF-25	E. Preston & Varner							\$604,677	\$604,677
	N-4	UF-27	S. Main & Wallace	\$0	\$0					\$1,638,444	\$1,638,444
	25-3	UF-29	New Water Main- Jordan St. to Enfield Pump Station					\$45,000	\$300,000	\$1,230,000	\$1,575,000
	N-5	UF-31	Bell Rd.							\$611,151	\$611,151
	N-6	UF-33	Confederate Circle							\$254,027	\$254,027
	N-7	UF-35	Center St. & Summit St.							\$461,121	\$461,121
	N-8	UF-37	Maple Lane							\$405,633	\$405,633
	N-9	UF-39	Willow Lane & Lampe Circle							\$281,827	\$281,827
	N-10	UF-41	Stono Lane & N. Main St.							\$319,645	\$319,645
	N-11	UF-43	Hook Lane & Graham Lane							\$191,111	\$191,111
	N-12	UF-45	Overhill Dr.							\$550,486	\$550,486
	N-13	UF-47	Providence Hill Neighborhood							\$991,461	\$991,461
	N-14	UF-49	Johnston & Oakview Neighborhoods							\$1,031,079	\$1,031,079
	N-15	UF-51	Paxton & Boyer Neighborhoods							\$1,192,251	\$1,192,251
	N-16	UF-55	Estill St.							\$194,263	\$194,263
	N-17	UF-57	Diamond, Maury, Smith, Lewis							\$919,428	\$919,428
	N-18	UF-59	N. Lewis St.							\$251,326	\$251,326
	N-19	UF-61	McCorkle Dr. & Shop Rd.							\$1,180,771	\$1,180,771
	25-4	UF-63	Highland Dr.					\$45,000	\$300,000	\$0	\$345,000
	N-20	UF-65	Borden Rd.							\$233,093	\$233,093
	N-21	UF-67	Ross Rd.							\$691,288	\$691,288
	N-22	UF-69	Thornhill Rd.							\$1,069,684	\$1,069,684
	23-3	UF 171	Jackson Area Water/Sewer System Improvements-Phase 1			\$135,900	\$1,400,000	\$0	\$0	\$0	\$1,535,900
	25-5	UF 172	Jackson Area Water/Sewer System Improvements-Phase 2					\$76,050	\$507,000	\$0	\$583,050
			Category Total	\$2,385,000	\$0	\$225,900	\$1,802,000	\$461,250	\$3,075,000	\$15,365,015	\$23,314,165
			Wastewater Projects								
	23-4	UF-73	White St. Area			\$156,520	\$759,240	\$0	\$0	\$0	\$915,760
	23-5	UF-75	McDowell St. Area			\$95,740	\$419,580	\$0	\$0	\$0	\$515,320
	23-6	UF-77	Myers St. Area			\$165,128	\$819,180	\$0	\$0	\$0	\$984,308
	25-6	UF-79	Highland Rd. Area					\$61,425	\$409,500	\$0	\$470,925
	N-23	UF-81	Spotswood Dr. Area							\$425,859	\$425,859
	N-24	UF-83	Taylor St. Area							\$606,379	\$606,379
	25-7	UF-85	Central Jackson Wastewater Collection Line Redesign					\$377,325	\$2,515,500	\$0	\$2,892,825
	N-25	UF-87	N. Jefferson Area							\$163,424	\$163,424

**City of Lexington
FY 2021 -FY 2025 Capital Improvement Plan- Utility Fund**

rev 12/31/19	CIP #	Project Title	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	Not Yet Programmed	Total
N-26	UF-89	S. Jefferson Area							\$194,826	\$194,826
N-27	UF-91	S. Jefferson St. Wastewater Collection Line							\$282,840	\$282,840
N-28	UF-93	S. Main St.							\$211,145	\$211,145
N-29	UF-95	Lee Highway							\$537,588	\$537,588
N-30	UF-97	Graham & Hook Lane Area							\$524,442	\$524,442
N-31	UF-99	Cambell Lane Area							\$309,740	\$309,740
N-32	UF-101	Willis Rd. to N. Lewis St.							\$404,114	\$404,114
N-33	UF-103	Morningside Dr. & Donald St.							\$462,359	\$462,359
N-34	UF-105	E. Nelson St.							\$500,818	\$500,818
N-35	UF-109	McCorkle Interceptor							\$260,229	\$260,229
N-36	UF-111	McCorkle Dr. Area							\$259,283	\$259,283
N-37	UF-113	Allen Ave. & Mary Lane							\$340,218	\$340,218
N-38	UF-117	Overhill Dr.							\$299,577	\$299,577
N-39	UF-125	Taylor St. to E. Preston							\$516,158	\$516,158
N-40	UF-127	Houston St.							\$365,858	\$365,858
N-41	UF-129	Sensory Lane & Carruthers St.							\$497,419	\$497,419
21-2	UF-131	Ruff Lane Area	\$145,350							\$145,350
21-3	UF-133	N. Randolph St. & Parry Lane	\$306,850						\$123,198	\$123,198
N-42	UF-135	S. Randolph St.							\$306,850	\$306,850
21-4	UF-137	Tucker St.	\$306,850						\$192,080	\$192,080
N-43	UF-139	Diamond St.							\$678,300	\$678,300
21-5	UF-141	Massie St.	\$678,300							\$678,300
N-46	UF-143	E. Washington St.	\$177,650						\$224,775	\$177,650
N-44	UF-145	Arpia St.							\$245,282	\$245,282
N-45	UF-147	Waddell St.							\$580,718	\$580,718
N-46	UF-149	Morrison Dr., Link Rd., Welch Park Place							\$376,517	\$376,517
N-47	UF-151	Shenandoah Rd.							\$138,595	\$138,595
N-48	UF-153	McMath Circle							\$360,433	\$360,433
N-49	UF-155	Colston St.							\$339,656	\$339,656
N-50	UF-157	Hamric St. Area							\$517,880	\$517,880
N-51	UF-159	Thornhill Rd.							\$587,065	\$587,065
N-52	UF-161	Providence Place & McCormick St.							\$249,717	\$249,717
N-53	UF-163	Ruffner Place							\$236,773	\$236,773
N-54	UF-165	Master Meter Installation							\$132,220	\$132,220
N-55	UF-167	Marshall St.							\$50,000	\$50,000
21-7	UF-169	Infiltration & Inflow Reduction Projects	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000		\$50,000
		Category Total	\$1,665,000	\$50,000	\$467,388	\$2,048,000	\$488,750	\$2,925,000	\$11,467,185	\$19,111,323
		Total Utility Fund	\$4,050,000	\$50,000	\$693,288	\$3,850,000	\$950,000	\$6,000,000	\$26,832,200	\$42,425,488

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

Employee Classifications-Grouped by Salary Grades

Grade	Salary Range	Positions
A	\$16,952- \$25,920	Summer Youth Program Aide
B	\$17,799 - \$27,217	Assistant Registrar I
C	\$18,690 - \$28,578	Brochure Delivery Specialist Seasonal Laborer Summer Youth Program Assistant Travel Counselor/Tour Guide
D	\$19,625-\$30,007	
E	\$20,605 - \$31,506	Youth Program Assistant
F	\$21,635-\$33,081	
G	\$22,717- \$34,735	
H	\$23,852 - \$36,471	Maintenance/Construction Worker I Sanitation Worker I
I	\$25,045 - \$38,295	Account Clerk I - Treasurer's Office Assistant Registrar II Police Records/Evidence Clerk Public Works Secretary Sanitation Worker II Secretary/Receptionist (RARO) Utility Service Technician
J	\$26,298 - \$40,210	911 Facility Maintenance Worker 911 Law Enforcement Records Clerk Maintenance/Construction Worker II
K	\$27,613 - \$42,222	Communications Officer I Motor Equipment Operator Special Enforcement Officer
L	\$28,994 - \$44,334	Account Clerk - Treasurer's Officer Communications Officer II Deputy Commissioner of the Revenue Executive Secretary-Police Department Facilities Maintenance Technician (Public Works) Maintenance/Construction Technician Visitor Services Manager
M	\$30,445 - \$46,551	Administrative Specialist - Public Works Assistant Construction Crew Supervisor Assistant Parks and Cemetery Supervisor Assistant Right of Way Maintenance Supervisor Assistant Sanitation Crew Supervisor Lead Communications Officer Program Coordinator (RARO)
N	\$31,965 - \$48,876	Equipment Mechanic
		Accounting Technician Cemetery and Parks Maintenance Supervisor Construction Crew Supervisor Equipment Maintenance Supervisor

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

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

Employee Classifications-Grouped by Salary Grades

3	\$59,617 - \$88,940	
4	\$64,088-\$95,611	Chief of Police
5	\$68,895-\$102,782	Director of Public Works Fire & Rescue Chief
6	\$77,244-\$115,240	Director of Finance

Personnel Summary FY21: General Government & Administration

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY19	FY20	FY21	FY19	FY20	FY21
City Manager (1-1201)							
City Manager	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Executive Assistant to the City Manager	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Assistant to the City Manager	Full-time	0.00	0.75	0.00	0.00	0.75	0.00
Intern	Part-time	0.00	1.00	0.00	0.00	0.06	0.00
Communications Director/ Planning Dept. Liaison	Full-time	0.70	0.00	0.00	0.70	0.00	0.00
Total City Manger		2.70	3.75	2.00	2.70	2.81	2.00
Human Resources (1-1205)							
Human Resource Technician/Director	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Total Human Resources		1.00	1.00	1.00	1.00	1.00	1.00
Commissioner of Revenue (1-1209)							
Commissioner of Revenue	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Chief Deputy Commissioner	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Commisioner	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Total Commissioner of Revenue		3.00	3.00	3.00	3.00	3.00	3.00
Treasurer (1-1213)							
Treasurer	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Treasurer	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Account Clerk II	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Account Clerk II	Part-time	1.00	1.00	1.00	0.72	0.72	0.72
Total Treasurer		4.00	4.00	4.00	3.72	3.72	3.72
Finance (1-1214)							
Director of Finance	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Accounting Technician	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Secretary	Full-time	0.00	0.00	0.00	0.00	0.00	0.00
Total Finance		3.00	3.00	3.00	3.00	3.00	3.00
Information Technology Office (1-1251)							
Information Technology Administrator	Full-time	0.00	0.00	0.00	0.00	0.00	0.00
Total Information Technology Office		0.00	0.00	0.00	0.00	0.00	0.00
Electoral Board/Registrar (1-1310)							
Registrar	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Registrar II	Part-time	2.00	2.00	4.00	0.09	0.15	0.21
Total Electoral Board/Registrar		3.00	3.00	5.00	1.09	1.15	1.21
Total General Government & Administration		16.70	17.75	18.00	14.51	14.68	13.93

Personnel Summary FY10: Judicial Administration

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY19	FY20	FY21	FY19	FY20	FY21
VJCCA Services (1-2901)							
Probation Officer	Part-time	1.00	1.00	1.00	0.90	0.88	0.88
Total VJCCA Services		1.00	1.00	1.00	0.90	0.88	0.88
Total Judicial Administration		1.00	1.00	1.00	0.90	0.88	0.88

Personnel Summary FY21: Public Safety

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY19	FY20	FY21	FY19	FY20	FY21
Police Department (1-3101)							
Chief	Full-time	1.00	1.00	0.00	1.00	1.00	0.00
Captain	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Lieutenant	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
First Sergeant	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Sergeant	Full-time	3.00	3.00	3.00	3.00	3.00	3.00
Police Officer I	Full-time	6.00	6.00	6.00	6.00	6.00	6.00
Corporal	Full-time	5.00	5.00	5.00	5.00	5.00	5.00
Accreditation Records Manager	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Executive Secretary	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Police Records Secretary	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
School Resource Officer	Full-time	0.00	0.00	0.00	0.00	0.00	0.00
Crossing Guard	Part-time	3.00	3.00	0.00	0.51	0.51	0.00
Total Police Department		24.00	24.00	20.00	21.51	21.51	20.00
Fire Department (1-3202)							
Fire-Rescue Chief	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Fire-Rescue Lieutenant	Full-time	3.00	3.00	3.00	3.00	3.00	3.00
Fire-Rescue Technician	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Firefighter Medic	Full-time	6.00	7.00	7.00	6.00	7.00	7.00
Firefighter Medic	Part-time	1.00	8.00	8.00	0.64	0.64	0.64
Firefighter EMT	Full-time	4.00	4.00	4.00	4.00	4.00	4.00
Administrative Assistant (shared0	Full-time	0.00	0.00	0.20	0.00	0.00	0.20
Emergency Management Coordinator/Fire Marshal	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Total Fire Department		17.00	25.00	25.20	16.64	17.64	17.84
Parking Enforcement/Animal Control (1-3501)							
Special Enforcement Officer	Full-time	0.00	0.00	0.00	0.00	0.00	0.00
Special Enforcement Officer	Part-time	0.00	0.00	0.00	0.00	0.00	0.00
Total Parking Enforcement/Animal Control		0.00	0.00	0.00	0.00	0.00	0.00
Total Public Safety		41.00	49.00	45.20	38.15	39.15	37.84

√ FY21: Public Works

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY19	FY20	FY21	FY19	FY20	FY21
PW Labor Pool (1-4050 & 5-4050)							
Director of Public Works	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
City Engineer	Full-time	1.00	0.00	0.00	1.00	0.00	0.00
Project Manager	Full-time	0.00	1.00	1.00	0.00	1.00	1.00
Superintendent	Full-time	2.00	1.00	1.00	2.00	1.00	1.00
Engineering Technician	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Crew Supervisor	Full-time	4.00	5.00	5.00	4.00	5.00	5.00
Cemetery & Parks Maintenance Supervisor	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Assistantant Crew Supervisors	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance /Construction Technician	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance/Construction Worker II	Full-time	5.00	4.00	4.00	5.00	4.00	4.00
Maintenance/Construction Worker I/Custodian	Full-time	7.00	9.00	9.00	7.00	9.00	9.00
Equipment Mechanic	Full-time	2.00	1.00	1.00	2.00	1.00	1.00

Motor Equipment Operator	Full-time	5.00	3.00	3.00	5.00	3.00	3.00
Executive Secretary/Utility Clerk	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Utility Service Technician	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Gardener	Part-time	1.00	1.00	0.00	0.43	0.43	0.00
Laborer	Part-time	3.00	3.00	0.00	0.94	0.94	0.00
Secretary	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Total Public Works Labor Pool		38.00	36.00	32.00	35.37	33.37	32.00

Solid Waste Management (1-4200)

Crew Supervisor	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Sanitation Worker I & II	Full-time	8.00	8.00	6.00	8.00	8.00	6.00
Total Solid Waste Management		9.00	9.00	7.00	9.00	9.00	7.00

Arborist (1-4430)

Arborist/Gardener	Full-time	0.00	0.00	1.00	0.00	0.00	1.00
City Arborist	Part-time	1.00	1.00	0.00	0.60	0.60	0.00
Total Arborist		1.00	1.00	1.00	0.60	0.60	1.00

Total Public Works

48.00	46.00	40.00	44.97	42.97	40.00
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Health, Education and Welfare

DEPARTMENT/ACCOUNT

Youth Services Administration (1-5900)

	Status	Authorized Positions			Authorized Staff Years		
		FY19	FY20	FY21	FY19	FY20	FY21
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
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FY21: Leisure Services

DEPARTMENT/ACCOUNT

Municipal Swimming Pool (1-7250)

	Status	Authorized Positions			Authorized Staff Years		
		FY19	FY20	FY21	FY19	FY20	FY21
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	0.00
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1: Community Development

DEPARTMENT/ACCOUNT

Planning & Development (1-8110)

	Status	Authorized Positions			Authorized Staff Years		
		FY19	FY20	FY21	FY19	FY20	FY21
Director of Planning & Development	Full-time	0.00	0.00	0.00	0.00	0.00	0.00
Chief Building Official/Building Inspector	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	Full-time	0.30	0.25	0.80	0.30	0.25	0.80
Total Planning & Development		1.30	1.25	1.80	1.30	1.25	1.80

Total Community Development

1.30 1.25 1.80 | 1.30 1.25 1.80

Grand Total City Personnel

113.00 120.00 111.00 | 101.68 100.78 96.30

**Principal Executive
Officials**

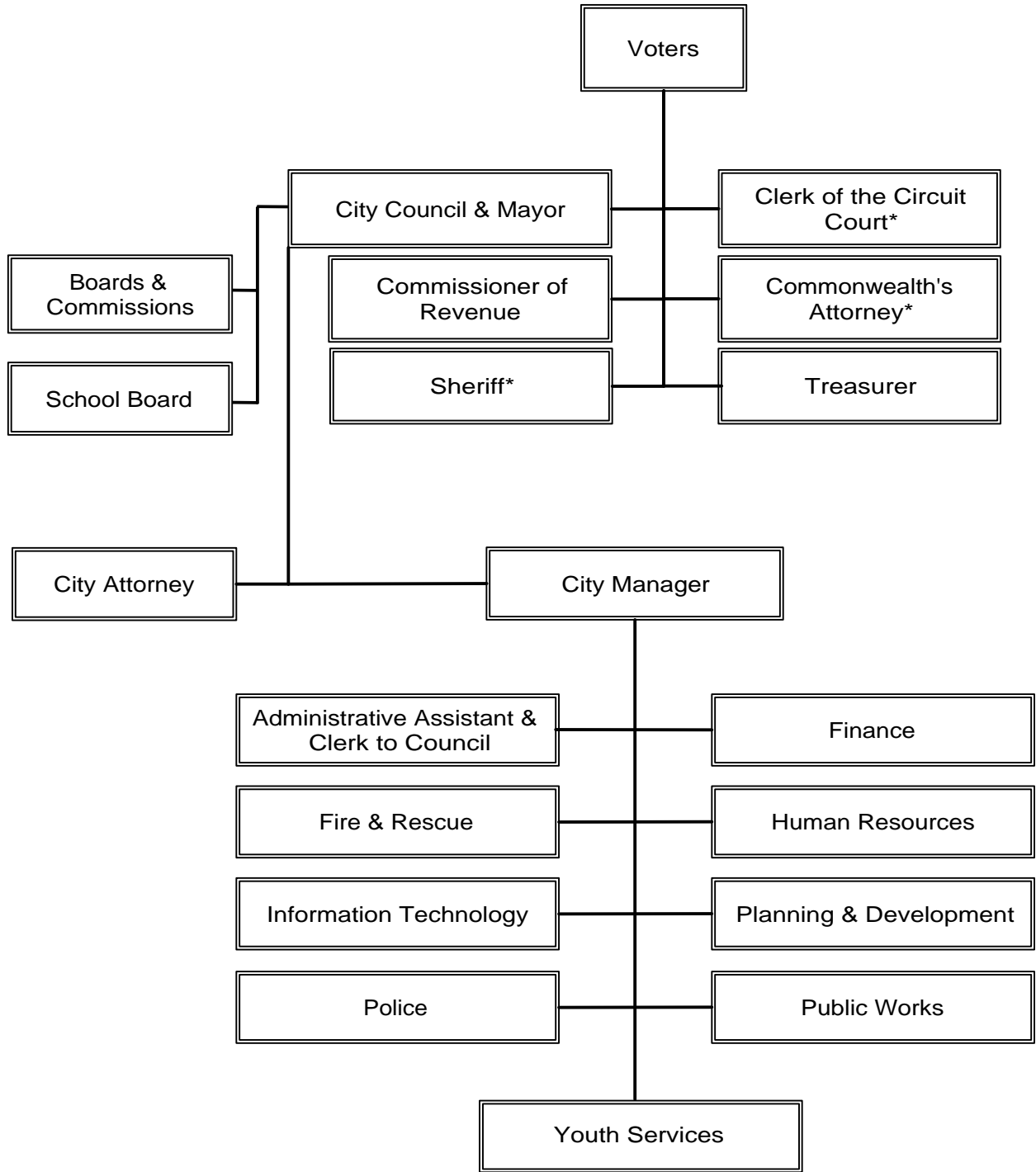
Official	Name	Manner of Selection Term Length	Length of Service with City	Expiration of Term, if applicable
Mayor	Frank W. Friedman	Elected – 4 years	12 years	12/31/2020
Vice-Mayor and Council Member	Marylin E. Alexander	Elected – 4 years	12years	12/31/2020
Council Member	Dennis W. Ayers	Elected – 4 years	2 years	12/31/2022
Council Member	Michele F. Hentz	Elected – 4 years	4 years	12/31/2020
Council Member	David G. Sigler	Elected – 4 years	6 years	12/31/2022
Council Member	Charles “Chuck” Smith	Elected – 4 years	12 years	12/31/2022
Council Member	Leslie C. Straughan	Elected – 4 years	4 years	12/31/2020
City Attorney	Mann Legal Group, PLLC	Appointed by Council	28 years	Pleasure of Council
City Manager	James M. Halasz	Appointed by Council	1 year	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	10 years	
Interim Chief of Police	Mark Riley	Employed by City Manager	27 years	
Commissioner of Revenue	Karen Roundy	Elected to 4-year term	18 years	12/31/2021
Director of Finance	Gary Swink	Employed by City Manager	8 years	
Director of Planning	Arne Glaeser, The Berkley Group	City Manager	4 years	
Director of Public Works	Jeff Martone	Employed by City Manager	5 years	
Registrar	Jan Yowell	Appointed by Board of Elections	5 years	Pleasure of Board
Treasurer	Patricia DeLaney	Elected to 4-year term	45 years	12/31/2021

CITY OF LEXINGTON

Organizational Chart



*Shared with County