

# CITY OF LEXINGTON, VIRGINIA

## APPROVED BUDGET FY24



**CITY OF LEXINGTON, VIRGINIA**

**ANNUAL BUDGET FOR THE**

**FISCAL YEAR 2023-24**

**CITY COUNCIL**

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**Frank W. Friedman, Mayor**

**Marylin E. Alexander, Vice-Mayor and Council member**

**Nicholas A. Betts, Council member**

**J. Charles Aligood, Council member**

**David G. Sigler, Council member**

**Charles "Chuck" Smith, Council member**

**Leslie C. Straughan, Council member**

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**James M. Halasz, City Manager**



March 24, 2023

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

The Proposed FY24 budget includes no increases to the Meals, Lodging, Real Estate, or Personal Property Tax rates.

The total FY24 expense budget is \$36,207,574 before transfers. The largest increase in the overall FY24 budget is personnel expense, with a 5% cost of living adjustment, implementation of the remaining recommendations from the 2022 Compensation Study, and an increase in health insurance premiums.

<b>PROPOSED FY24 BUDGET</b>	
General Fund	\$22,818,416
Transfers to Other Funds	(\$6,444,494)
<b>Subtotal General Fund</b>	<b>\$16,373,922</b>
<b>School Fund</b>	<b>\$8,864,540</b>
<b>Utility Fund</b>	<b>\$6,218,643</b>
<b>Capital Investment</b>	
Equipment Replacement	\$987,206
Capital Projects	\$2,588,263
Water & Sewer	\$1,175,000
<b>Subtotal Capital Investment</b>	<b>\$4,750,469</b>
<b>Grand Total All Funds</b>	<b>\$35,282,859</b>

**BUILDING BLOCKS**

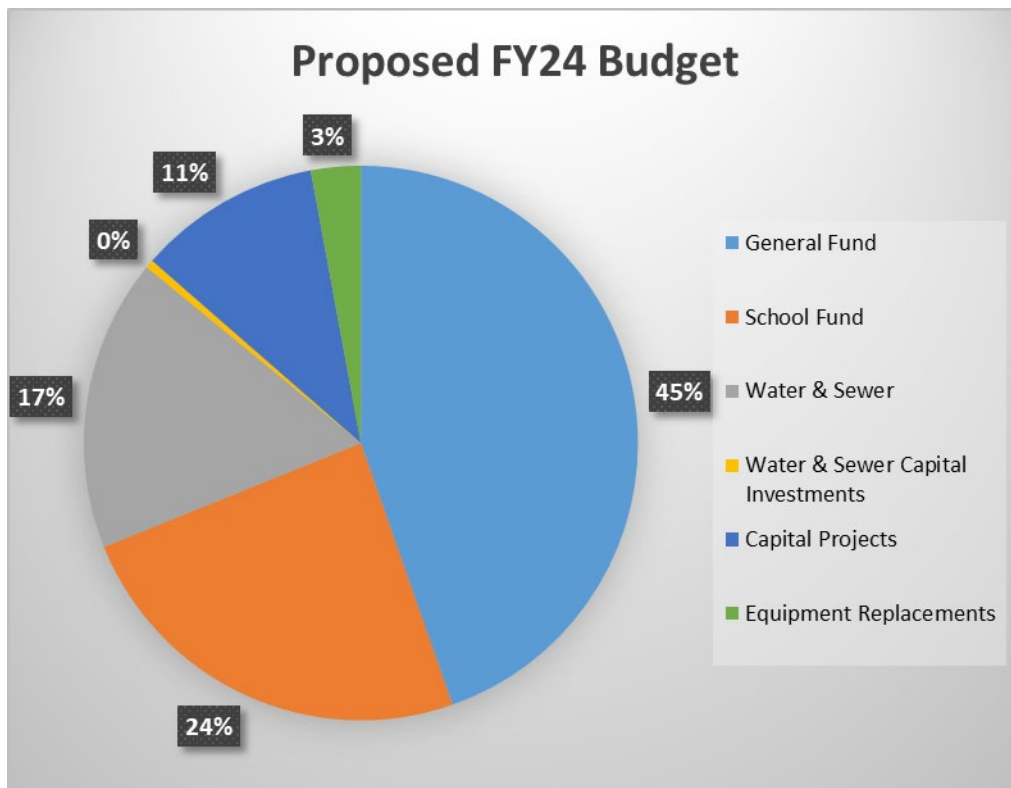
The FY24 proposed budget is influenced by the following core Building Blocks, including Financial Management Policies, City Council policies and priorities, and budget principles.

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

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

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

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

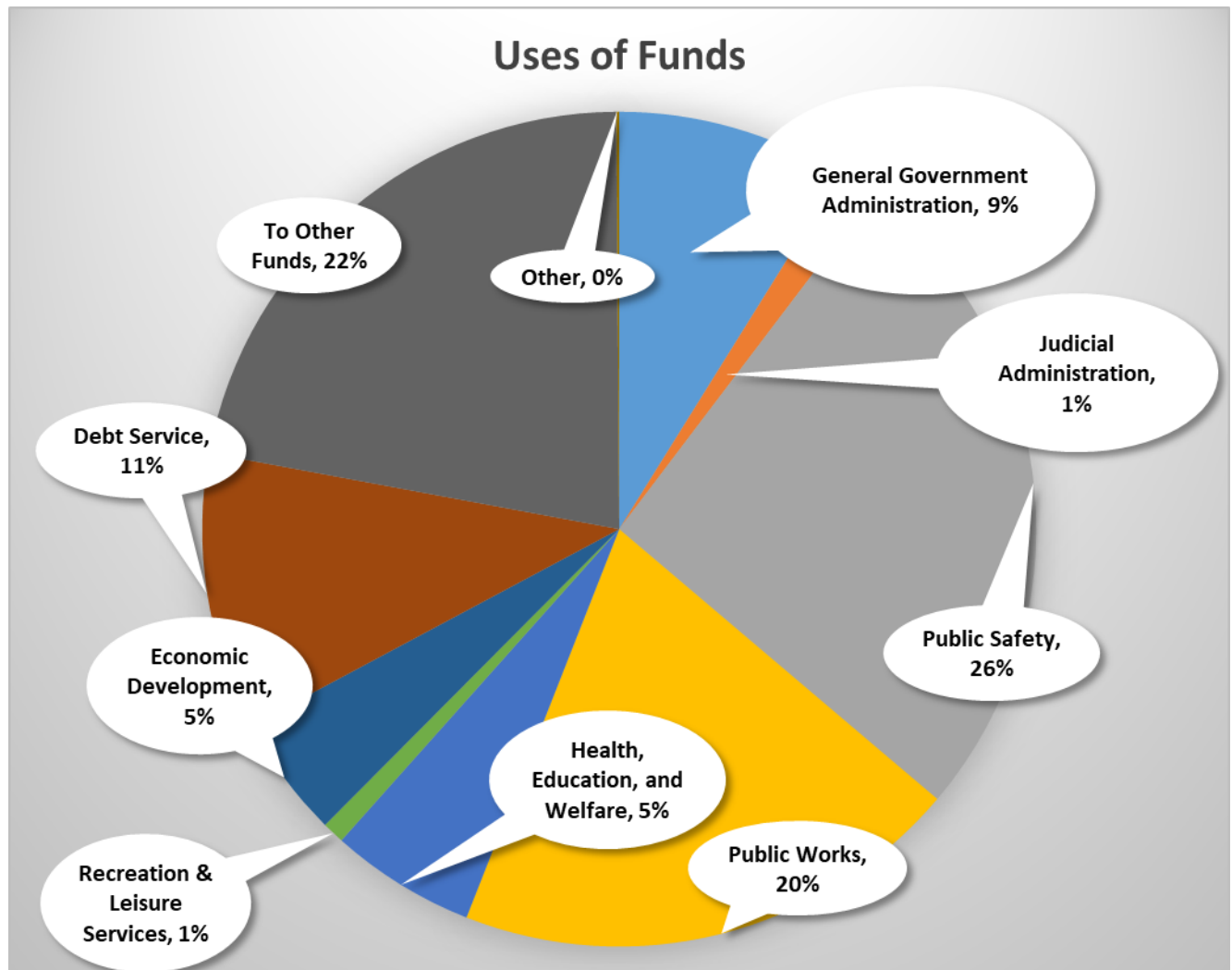


## GENERAL FUND

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

**REVENUES** – The FY24 budget does not include an increase in the Meals, Lodging, Real Estate, or Personal Property Tax rate. General Fund revenues are \$22,818,416, an increase of \$2,582,605 from FY 23.

**EXPENDITURES** – The General Fund finances all government activities with the exception of the Utility Fund. In FY24, the proposed General Fund expenditures of \$16,373,922 represents an overall increase of \$934,994 from the adopted FY23 Budget. Specific areas that increased in FY24 include Police - \$166,771; Fire - \$211,345; Central Dispatch - \$38,713; Public Works - \$466,523; increased investment in the Equipment Replacement, Utility, and Capital Projects funds - \$1,647,611, as well as other various increases throughout the budget. Primary drivers for these increases are compensation increases and inflation.



Beginning in FY 24, several Agency Contributions were reclassified into different departments for greater clarity.

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

## **SCHOOL FUND**

The City continues to allocate adequate funding towards schools to ensure their success. In FY24, the total budget for the Lexington City Schools decreases by \$733,119, or eight percent (8%).

Highlighted changes within the schools budget include:

- funding for salary increases for teachers and school staff (\$347,710)
- a decrease in State funding - \$1,202,371 as the School Board was recipient of one-time School Construction Funds from the Commonwealth in FY 23 that will not reoccur in FY 24.

## **UTILITY FUND**

Customers will see a 7% increase in charges for services. Maury Service Authority wholesale rates for water and sewer increase by 8.2% and 4.2%, respectively. Additionally, the City adjusts rates on an annual basis to account for the cost of ongoing capital projects and improvements to the water/sewer system. The City maintains over 25 miles of water line within the City and an additional 15 miles in Rockbridge County. The City also operates and maintains 37 miles of sanitary sewer lines within the City and an additional 3 miles within Rockbridge County. Planned capital expenses include continuing replacement of water meters and ongoing inflow and infiltration (I&I) remediation work, for a total of \$1,175,000.

## **KEY HIGHLIGHTS OF THE FY24 PROPOSED BUDGET**

**SALARY AND BENEFITS** – Key impacts on the recommended FY24 budget are the cost of a proposed compensation increase of 5% for City employees and implementation of the remaining recommendations from the recent compensation study.

## **EQUIPMENT REPLACEMENT FUND**

In FY24, the General Fund is budgeted to transfer \$730,114 to the Equipment Replacement Fund. Budgeted purchases in FY24 total \$1,059,206 include two Police Department vehicles, one Fire Department vehicle, and several pieces of machinery and equipment for the Public Works department (please see the Equipment Replacement Fund budget).

## **DEBT SERVICE**

The proposed FY24 budget includes \$2,338,763 in General Fund debt service and has decreased by \$57,482 due to less interest being paid on lower principal amounts.

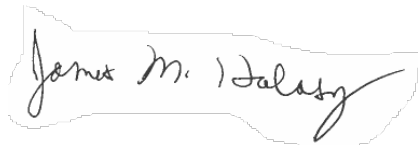
## **CAPITAL PROJECTS**

In the Capital Improvement Plan for FY24, there are proposed expenditures totaling \$2,588,263. Key projects in the FY24 General Fund Capital Improvements Plan include paving operations, sidewalk repair and replacement, downtown and playground improvements, improvements to Jordan's Point Park, and stormwater improvements. From the General Fund, \$1,204,673 in contributions are budgeted, with availability of significant accumulated fund balance in the Capital Projects Fund to aid projects in the coming years.

## **BUDGET TIMETABLE**

The FY24 Budget calendar follows the transmittal letter. The FY24 Budget adoption is scheduled for Thursday, May 4, 2023, and on Thursday, June 1, 2023, Council is scheduled to adopt the FY24 Appropriation Resolution. Work sessions are proposed on April 6, April 13, April 20, and April 27 as needed.

Respectfully submitted,

A handwritten signature in cursive script that reads "James M. Halasz". The signature is written in black ink on a white, slightly textured background that appears to be a piece of paper with irregular edges.

James M. Halasz  
City Manager  
City of Lexington

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### FY 2024 Budget Calendar

Mar 1-13		Development of final budget proposal.	City Mgr./ Finance Dir
13-Mar	Monday	Proposed budget document sent to Council.	City Manager
<b>6-Apr</b>	<b>Thursday</b>	<b>Work session</b>	<b>Council</b>
<b>13-Apr</b>	<b>Thursday</b>	<b>Work session (as needed)</b>	<b>Council</b>
12-Apr	Wednesday	Notification of Public Hearing on 4/20.	Finance Director
19-Apr	Wednesday	2nd notification of Public Hearing on 4/20.	Finance Director
<b>20-Apr</b>	<b>Thursday</b>	<b>Work session</b>	<b>Council</b>
<b>20-Apr</b>	<b>Thursday</b>	<b>Public Hearing at Council meeting- Agency requests, Operating Budget, CIP Budget</b>	<b>Council</b>
<b>27-Apr</b>	<b>Thursday</b>	<b>Work session (as needed)</b>	<b>Council</b>
<b>4-May</b>	<b>Thursday</b>	<b>Adoption of FY 2023 Budget</b>	<b>Council</b>
24-May	Wednesday	Notice of Public Hearing on 6/1.	Finance Director
31-May	Wednesday	Notice of Public Hearing on 6/1.	Finance Director
<b>1-Jun</b>	<b>Thursday</b>	<b>Public Hearing on Budget Ordinance</b>	<b>Council</b>
<b>1-Jun</b>	<b>Thursday</b>	<b>Adoption of FY 2024 Appropriation Ordinance</b>	<b>Council</b>

# **FUND SUMMARIES**

City of Lexington						
<b>All Funds Summary</b>						
	<b>General Fund</b>	<b>School Fund</b>	<b>Utilities Fund</b>	<b>Equipment Replacement</b>	<b>Capital Projects</b>	<b>Total All Funds</b>
<b>REVENUES</b>						
Property Taxes	\$ 7,935,863	\$ -	\$ -	\$ -	\$ -	\$ 7,935,863
Other Local Taxes	\$ 5,102,346	\$ -	\$ -	\$ -	\$ -	\$ 5,102,346
Charges For Services	\$ 763,700	\$ 224,000	\$ 7,150,178	\$ -	\$ -	\$ 8,137,878
State Support	\$ 2,602,903	\$ 4,598,919	\$ -	\$ -	\$ 769,103	\$ 7,970,925
Federal Support	\$ 48,217	\$ 474,564	\$ -	\$ -	\$ -	\$ 522,781
Other Local Support	\$ 5,365,387	\$ 2,350	\$ 21,000	\$ 148,195	\$ -	\$ 5,536,932
Appropriated Fund Balance	\$ 1,000,000	\$ 75,000	\$ -	\$ -	\$ 614,487	\$ 1,689,487
<b>TOTAL REVENUE</b>	<b>\$ 22,818,416</b>	<b>\$ 5,374,833</b>	<b>\$ 7,171,178</b>	<b>\$ 148,195</b>	<b>\$ 1,383,590</b>	<b>\$ 36,896,212</b>
<b>EXPENSES</b>						
Administration	\$ 1,983,216	\$ 672,370	\$ 367,637	\$ -	\$ -	\$ 3,023,223
Operations	\$ 12,051,943	\$ 8,192,170	\$ 5,500,300	\$ -	\$ -	\$ 25,744,413
Debt Service	\$ 2,338,763	\$ -	\$ 350,706	\$ -	\$ -	\$ 2,689,469
Capital Outlay	\$ -	\$ -	\$ 1,175,000	\$ 987,206	\$ 2,588,263	\$ 4,750,469
<b>TOTAL EXPENSES</b>	<b>\$ 16,373,922</b>	<b>\$ 8,864,540</b>	<b>\$ 7,393,643</b>	<b>\$ 987,206</b>	<b>\$ 2,588,263</b>	<b>\$ 36,207,574</b>
<b>TRANSFERS (IN) OUT</b>						
General Fund	\$ -	\$ (3,489,707)	\$ (1,000,000)	\$ (730,114)	\$ (1,204,673)	\$ (6,424,494)
School Fund	\$ 3,489,707	\$ -	\$ -	\$ -	\$ -	\$ 3,489,707
Utility Fund	\$ 1,000,000	\$ -	\$ -	\$ (180,897)	\$ -	\$ 819,103
Cemetery Fund	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Fire Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Replacement Fund	\$ 730,114	\$ -	\$ 180,897	\$ -	\$ -	\$ 911,011
Capital Projects Fund	\$ 1,204,673	\$ -	\$ -	\$ -	\$ -	\$ 1,204,673
<b>TOTAL TRANSFERS</b>	<b>\$ 6,444,494</b>	<b>\$ (3,489,707)</b>	<b>\$ (819,103)</b>	<b>\$ (911,011)</b>	<b>\$ (1,204,673)</b>	<b>\$ 20,000</b>
<b>EXCESS (DEFICIENCY) OF REV.</b>						
<b>OVER EXP. &amp; TRANSFERS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 596,638</b>	<b>\$ 72,000</b>	<b>\$ -</b>	<b>\$ 668,638</b>

City of Lexington					
General Fund Summary					
		2023	City Manager		
	2022	Adopted	Requested		
	Actual	Budget	FY 24	\$ Change	% Change
<b>REVENUES</b>					
Property Taxes	\$ 7,548,106	\$ 7,702,943	\$ 7,935,863	\$ 232,920	3%
Other Local Taxes	\$ 5,342,392	\$ 4,811,860	\$ 5,102,346	\$ 290,486	6%
Permits & Licenses	\$ 88,553	\$ 80,000	\$ 80,000	\$ -	0%
Fines & Forfeitures	\$ 66,948	\$ 51,800	\$ 56,919	\$ 5,119	10%
Use of Money & Property	\$ 134,034	\$ 329,440	\$ 1,197,440	\$ 868,000	263%
Charges For Services	\$ 825,884	\$ 669,900	\$ 763,700	\$ 93,800	14%
Miscellaneous	\$ 3,438,216	\$ 2,850,790	\$ 3,064,746	\$ 213,956	8%
Recovered Costs	\$ 846,897	\$ 891,449	\$ 966,282	\$ 74,833	8%
State Non-Categorical	\$ 1,251,887	\$ 1,229,279	\$ 1,279,903	\$ 50,624	4%
State Categorical	\$ 1,364,826	\$ 1,317,350	\$ 1,323,000	\$ 5,650	0%
Federal Categorical	\$ 59,369	\$ 1,000	\$ 48,217	\$ 47,217	4722%
Transfers In	\$ 120,000	\$ -	\$ -	\$ -	0%
Appropriated Fund Balance	\$ 1,541,262	\$ 300,000	\$ 1,000,000	\$ 700,000	233%
<b>TOTAL REVENUES</b>	<b>\$ 22,628,374</b>	<b>\$ 20,235,811</b>	<b>\$ 22,818,416</b>	<b>\$ 2,582,605</b>	<b>13%</b>
<b>EXPENDITURES</b>					
General Government Admin	\$ 1,617,404	\$ 1,903,052	\$ 1,983,216	\$ 80,164	4%
Judicial Administration	\$ 357,646	\$ 388,972	\$ 319,708	\$ (69,264)	-18%
Public Safety	\$ 4,854,712	\$ 5,179,398	\$ 5,586,802	\$ 407,404	8%
Public Works	\$ 3,602,514	\$ 3,851,327	\$ 4,317,850	\$ 466,523	12%
Health, Education, & Welfare	\$ 952,934	\$ 964,402	\$ 1,270,691	\$ 306,289	32%
Recreation & Leisure Services	\$ 542,256	\$ 526,835	\$ 187,378	\$ (339,457)	-64%
Economic & Community Development	\$ 682,172	\$ 774,367	\$ 1,065,768	\$ 291,401	38%
Non-departmental	\$ 2,445,660	\$ 1,850,575	\$ 1,642,509	\$ (208,066)	-11%
<b>TOTAL EXPENDITURES</b>	<b>\$ 15,055,299</b>	<b>\$ 15,438,928</b>	<b>\$ 16,373,922</b>	<b>\$ 934,994</b>	<b>6%</b>
<b>TRANSFERS OUT</b>					
To School Fund	\$ 3,216,594	\$ 3,461,583	\$ 3,489,707	\$ 28,124	1%
To Utility Fund	\$ 525,012	\$ -	\$ 1,000,000	\$ 1,000,000	100%
To Equipment Replacement Fund	\$ 626,865	\$ 567,800	\$ 730,114	\$ 162,314	29%
To Cemetery Fund	\$ 7,641	\$ 20,000	\$ 20,000	\$ -	0%
To Capital Projects Fund	\$ 1,105,000	\$ 747,500	\$ 1,204,673	\$ 457,173	61%
<b>TOTAL TRANSFERS</b>	<b>\$ 5,481,112</b>	<b>\$ 4,796,883</b>	<b>\$ 6,444,494</b>	<b>\$ 1,647,611</b>	<b>34%</b>
<b>EXCESS (DEFICIENCY) OF REV.</b>					
<b>OVER EXP. AND TRANSFERS</b>	<b>\$ 2,091,963</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

City of Lexington					
<b>School Fund Summary</b>					
		2023	City Manager		
	2022	Adopted	Requested		
	Actual	Budget	FY 24	\$ Change	% Change
<b>REVENUES</b>					
Use of Money & Property	\$ 1,907	\$ 1,850	\$ 1,850	\$ -	0%
Charges For Services	\$ 169,724	\$ 152,000	\$ 224,000	\$ 72,000	47%
Miscellaneous	\$ 4,889	\$ 500	\$ 500	\$ -	0%
Recovered Costs	\$ 38,042	\$ -	\$ -	\$ -	0%
State Categorical	\$ 4,161,206	\$ 5,537,569	\$ 4,598,919	\$ (938,650)	-17%
Federal Categorical	\$ 901,093	\$ 567,502	\$ 474,564	\$ (92,938)	-16%
Appropriated Fund Balance	\$ -	\$ -	\$ 75,000	\$ 75,000	100%
<b>TOTAL REVENUES</b>	<b>\$ 5,276,860</b>	<b>\$ 6,259,421</b>	<b>\$ 5,374,833</b>	<b>\$ (884,588)</b>	<b>-14%</b>
<b>EXPENDITURES</b>					
Instruction	\$ 5,630,889	\$ 6,218,421	\$ 6,411,017	\$ 192,596	3%
Adm., Attendance, & Health	\$ 573,838	\$ 615,073	\$ 672,370	\$ 57,297	9%
Operation & Maintenance	\$ 668,320	\$ 668,971	\$ 826,333	\$ 157,362	24%
Cafeteria	\$ 300,953	\$ 296,775	\$ 307,371	\$ 10,596	4%
Non-departmental	\$ 53,486	\$ 1,220,873	\$ 40,687	\$ (1,180,186)	-97%
Federal Programs	\$ 256,975	\$ 239,157	\$ 252,667	\$ 13,510	6%
Technology	\$ 311,761	\$ 338,389	\$ 354,095	\$ 15,706	5%
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,796,222</b>	<b>\$ 9,597,659</b>	<b>\$ 8,864,540</b>	<b>\$ (733,119)</b>	<b>-8%</b>
<b>TRANSFERS (IN) OUT</b>					
Capital Fund	\$ -	\$ 1,193,400	\$ -	\$ (1,193,400)	-100%
General Fund	\$ (3,216,594)	\$ (3,461,583)	\$ (3,489,707)	\$ (28,124)	1%
<b>TOTAL TRANSFERS</b>	<b>\$ (3,216,594)</b>	<b>\$ (2,268,183)</b>	<b>\$ (3,489,707)</b>	<b>\$ (1,221,524)</b>	<b>54%</b>
<b>EXCESS (DEFICIENCY) OF REV. OVER EXP. AND TRANSFERS</b>					
	<b>\$ 697,233</b>	<b>\$ (1,070,055)</b>	<b>\$ -</b>	<b>\$ 1,070,055</b>	

City of Lexington					
<b>Utility Fund Summary</b>					
		<b>2023</b>	<b>City Manager</b>		
	<b>2022</b>	<b>Adopted</b>	<b>Requested</b>		
	<b>Actual</b>	<b>Budget</b>	<b>FY 24</b>	<b>\$ Change</b>	<b>% Change</b>
<b>REVENUES</b>					
Charges For Services	\$ 5,931,913	\$ 6,912,801	\$ 7,150,178	\$ 237,377	3%
Miscellaneous	\$ 11,181	\$ 23,690	\$ 21,000	\$ (2,690)	-11%
Interfund Transfers	\$ 674,306	\$ -	\$ 1,000,000	\$ 1,000,000	100%
<b>TOTAL REVENUES</b>	<b>\$ 6,617,400</b>	<b>\$ 6,936,491</b>	<b>\$ 8,171,178</b>	<b>\$ 1,234,687</b>	<b>18%</b>
<b>EXPENDITURES</b>					
Administration	\$ 410,156	\$ 405,558	\$ 367,637	\$ (37,921)	-9%
Water Operations	\$ 1,461,672	\$ 1,648,501	\$ 1,827,522	\$ 179,021	11%
Wastewater Operations	\$ 2,320,074	\$ 3,006,660	\$ 3,201,650	\$ 194,990	6%
Non-departmental	\$ 1,179,394	\$ 1,281,859	\$ 1,551,731	\$ 269,872	21%
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,371,295</b>	<b>\$ 6,342,578</b>	<b>\$ 6,948,540</b>	<b>\$ 605,962</b>	<b>10%</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>\$ 1,246,104</b>	<b>\$ 593,913</b>	<b>\$ 1,222,638</b>	<b>\$ 628,725</b>	<b>106%</b>
<b>ADJUSTMENTS TO RECONCILE</b>					
<b>NET INCOME (LOSS) TO NET CASH FOR:</b>					
Depreciation Expense	\$ 394,821	\$ 549,000	\$ 549,000	\$ -	0%
Investment In Fixed Assets	\$ -	\$ (650,000)	\$ (1,175,000)	\$ (525,000)	81%
<b>(DECREASE)</b>	<b>\$ 1,640,926</b>	<b>\$ 492,913</b>	<b>\$ 596,638</b>	<b>\$ 103,725</b>	<b>21%</b>



City of Lexington					
<b>Equipment Replacement Fund Summary</b>					
	2022 Actual	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
<b>Revenues</b>					
Miscellaneous	\$ 18,533	\$ 279,330	\$ 148,195	\$ (131,135)	-47%
<b>Transfers (In) Out</b>					
From General Fund	\$ (1,426,865)	\$ (567,800)	\$ (730,114)	\$ (162,314)	29%
From Utility Fund	\$ (66,950)	\$ (65,000)	\$ (180,897)	\$ (115,897)	178%
<b>Total Transfers</b>	<b>\$ (1,493,815)</b>	<b>\$ (632,800)</b>	<b>\$ (911,011)</b>	<b>\$ (278,211)</b>	<b>44%</b>
<b>Expenditures</b>					
Capital Outlays	\$ 412,267	\$ 605,844	\$ 987,206	\$ 381,362	63%
Excess (Deficiency) of Rev. & Transfers					
Over Exp.	\$ 1,100,081	\$ 306,286	\$ 72,000	\$ (234,286)	-76%

City of Lexington					
<b>Capital Projects Fund Summary</b>					
			<b>City Manager Requested FY 24</b>		
	<b>2022 Actual</b>	<b>2023 Adopted Budget</b>		<b>\$ Change</b>	<b>% Change</b>
<b>REVENUES</b>					
Contributions-General	\$ -	\$ -	\$ -	\$ -	0%
Rockbridge County	\$ -	\$ -	\$ -	\$ -	0%
Grants & Other Revenue	\$ -	\$ -	\$ -	\$ -	0%
State Categorical	\$ -	\$ -	\$ 769,103	\$ 769,103	100%
Federal Categorical	\$ -	\$ -	\$ -	\$ -	0%
Appropriated Fund Balance	\$ -	\$ 2,138,924	\$ 614,487	\$ (1,524,437)	-71%
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 2,138,924</b>	<b>\$ 1,383,590</b>	<b>\$ (755,334)</b>	<b>-35%</b>
<b>EXPENDITURES</b>					
Technology	\$ -	\$ 140,000	\$ 140,000	\$ -	0%
Parks, Recreation, & Cemeteries	\$ 17,901	\$ 30,000	\$ 355,000	\$ 325,000	1083%
Streets, Parking, & Sidewalks	\$ 127,934	\$ 2,274,800	\$ 1,186,823	\$ (1,087,977)	-48%
Municipal Facilities	\$ 54,464	\$ 1,265,900	\$ 724,000	\$ (541,900)	-43%
Regional Jail	\$ 32,575	\$ 42,302	\$ 79,440	\$ 37,138	88%
Public Safety	\$ -	\$ -	\$ -	\$ -	0%
Stormwater Management	\$ 127,716	\$ 326,822	\$ 103,000	\$ (223,822)	-68%
<b>TOTAL EXPENDITURES</b>	<b>\$ 360,590</b>	<b>\$ 4,079,824</b>	<b>\$ 2,588,263</b>	<b>\$ (1,491,561)</b>	<b>-37%</b>
<b>TRANSFERS (IN) OUT</b>					
From Fire Reserve	\$ -	\$ -	\$ -	\$ -	0%
From Cemetery Fund	\$ -	\$ -	\$ -	\$ -	0%
From School Fund	\$ -	\$ (1,193,400)	\$ -	\$ 1,193,400	-100%
From General Fund	\$ (1,105,000)	\$ (747,500)	\$ (1,204,673)	\$ (457,173)	61%
<b>TOTAL TRANSFERS</b>	<b>\$ (1,105,000)</b>	<b>\$ (1,940,900)</b>	<b>\$ (1,204,673)</b>	<b>\$ 736,227</b>	<b>-38%</b>
<b>EXCESS (DEFICIENCY) OF REV. OVER EXP. AND TRANSFERS</b>					
	\$ 744,410	\$ -	\$ -	\$ -	0%

City of Lexington						
General Fund Revenue Budget						
Account Number	Description	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
<u>Property Taxes</u>						
1011-0101	Real Property-Current	\$ 6,029,152	\$ 6,085,268	\$ 6,206,973	\$ 121,705	2%
1011-0102	Real Property-Delinquent	\$ 155,605	\$ 121,499	\$ 125,000	\$ 3,501	3%
1011-0201	Public Service Corp.	\$ 218,070	\$ 214,000	\$ 213,000	\$ (1,000)	0%
1011-0301	Personal Prop.-Current	\$ 1,040,846	\$ 1,194,399	\$ 1,296,890	\$ 102,491	9%
1011-0302	Personal Prop.-Delinquent	\$ 18,693	\$ 27,777	\$ 34,000	\$ 6,223	22%
1011-0305	Provision for Uncollectable	\$ -	\$ (15,000)	\$ (15,000)	\$ -	0%
1011-0601	Penalties (All)	\$ 47,502	\$ 47,000	\$ 47,000	\$ -	0%
1011-0602	Interest (All)	\$ 38,238	\$ 28,000	\$ 28,000	\$ -	0%
<b>Total Property Taxes</b>		<b>\$ 7,548,106</b>	<b>\$ 7,702,943</b>	<b>\$ 7,935,863</b>	<b>\$ 232,920</b>	<b>3%</b>
<u>Other Local Taxes</u>						
1012-0101	Local Sales Tax	\$ 1,363,789	\$ 1,407,519	\$ 1,337,143	\$ (70,376)	-5%
1012-0201	Consumers Utility Tax	\$ 311,970	\$ 306,000	\$ 308,259	\$ 2,259	1%
1012-0204	Business Consumption Tax	\$ 26,252	\$ 25,000	\$ 25,700	\$ 700	3%
1012-0306	Business License Tax	\$ 765,579	\$ 700,000	\$ 720,986	\$ 20,986	3%
1012-0601	Bank Stock Tax	\$ 162,412	\$ 160,000	\$ 160,000	\$ -	0%
1012-0701	Recordation Taxes	\$ 133,337	\$ 75,000	\$ 75,000	\$ -	0%
1012-1001	Transient Occupancy Tax	\$ 702,285	\$ 534,493	\$ 681,334	\$ 146,841	27%
1012-1101	Meals Tax	\$ 1,821,361	\$ 1,513,848	\$ 1,703,924	\$ 190,076	13%
1012-1201	Cigarette Tax	\$ 55,407	\$ 90,000	\$ 90,000	\$ -	0%
<b>Total Other Local Taxes</b>		<b>\$ 5,342,392</b>	<b>\$ 4,811,860</b>	<b>\$ 5,102,346</b>	<b>\$ 290,486</b>	<b>6%</b>
<u>Permits &amp; Licenses</u>						
1013-0101	Dog License	\$ 5,100	\$ 6,000	\$ 6,000	\$ -	0%
1013-0308	Building Permits	\$ 74,242	\$ 65,000	\$ 65,000	\$ -	0%
1013-0309	Zoning & Planning Applications	\$ 6,763	\$ 7,000	\$ 7,000	\$ -	0%
1013-0331	Excavation Permits	\$ 2,448	\$ 2,000	\$ 2,000	\$ -	0%
<b>Total Permits &amp; Licenses</b>		<b>\$ 88,553</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ -</b>	<b>0%</b>
<u>Fines &amp; Forfeitures</u>						
1014-0100	E-summons Fees	\$ 2,762	\$ 1,800	\$ 1,800	\$ -	0%
1014-0101	Court Fines	\$ 35,311	\$ 26,000	\$ 26,000	\$ -	0%
1014-0102	Parking Fines	\$ 6,300	\$ 9,000	\$ 6,000	\$ (3,000)	-33%
1014-0103	Courthouse Maintenance Fees	\$ 476	\$ -	\$ 500	\$ 500	100%
1014-0104	Courthouse Construction Fees	\$ 4,680	\$ 6,000	\$ 5,619	\$ (381)	-6%
1014-0106	Parking Fines -Upsafety	\$ 17,418	\$ 9,000	\$ 17,000	\$ 8,000	89%
1014-0802	Forfeited Assets (Local)	\$ -	\$ -	\$ -	\$ -	0%
<b>Total Fines &amp; Forfeitures</b>		<b>\$ 66,948</b>	<b>\$ 51,800</b>	<b>\$ 56,919</b>	<b>\$ 5,119</b>	<b>10%</b>
<u>Revenue From Use of Money &amp; Property</u>						
1015-0102	Interest- General	\$ 73,985	\$ 260,000	\$ 1,125,000	\$ 865,000	333%
1015-0104	Interest- Cemetery	\$ 24,979	\$ 30,000	\$ 32,000	\$ 2,000	7%
1015-0201	Rents & Rebates	\$ 31,792	\$ 38,000	\$ 38,000	\$ -	0%
1015-3201	Interest-Fire Reserve Acct.	\$ 24	\$ 40	\$ 40	\$ -	0%
1015-3204	Interest- First Aid Reserve Acct.	\$ 3,255	\$ 1,400	\$ 2,400	\$ 1,000	71%
<b>Total Rev. Use of Money &amp; Property</b>		<b>\$ 134,034</b>	<b>\$ 329,440</b>	<b>\$ 1,197,440</b>	<b>\$ 868,000</b>	<b>263%</b>
<u>Charges for Services</u>						
1016-0706	Community Activity Support	\$ 8,665	\$ 8,000	\$ 8,000	\$ -	0%

City of Lexington						
<b>General Fund Revenue Budget</b>						
Account Number	Description	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
1016-0805	Refuse Fees	\$ 175,022	\$ 162,000	\$ 170,000	\$ 8,000	5%
1016-0806	Landfill Fees	\$ 11,173	\$ 9,000	\$ 9,900	\$ 900	10%
1016-1309	Burial Spaces	\$ 15,282	\$ 28,000	\$ 30,000	\$ 2,000	7%
1016-1310	Grave Opening/Closing	\$ 45,597	\$ 30,000	\$ 40,000	\$ 10,000	33%
1016-2500	Misc. Fees- Finance	\$ 101,987	\$ 75,000	\$ 106,000	\$ 31,000	41%
1016-2901	Misc. Fees- VJCCCA	\$ -	\$ -	\$ -	\$ -	0%
1016-3000	Misc. Fees- Police	\$ 5,986	\$ 4,000	\$ 4,000	\$ -	0%
1016-3202	Misc. Fees- Fire	\$ -	\$ -	\$ -	\$ -	0%
1016-3203	Rescue Service Fees	\$ 417,659	\$ 315,000	\$ 361,000	\$ 46,000	15%
1016-4000	Misc. Fees- Public Works	\$ 25,671	\$ 16,000	\$ 16,000	\$ -	0%
1016-5820	Farmer's Market	\$ 14,986	\$ 12,000	\$ 12,000	\$ -	0%
1016-5821	Farmer's Market- SNAP	\$ (909)	\$ -	\$ -	\$ -	0%
1016-5000	Misc. Fees- Youth Services	\$ 4,242	\$ 10,500	\$ 6,500	\$ (4,000)	-38%
1016-9999	Misc. Users Fees	\$ 525	\$ 400	\$ 300	\$ (100)	-25%
<b>Total Charges for Services</b>		\$ 825,884	\$ 669,900	\$ 763,700	\$ 93,800	14%
<u>Misc. Revenues</u>						
1018-0200	Contributions- W&L Grant to City	\$ 567,447	\$ 573,000	\$ 643,607	\$ 70,607	12%
1018-0201	County Revenue Sharing	\$ 2,071,144	\$ 2,184,290	\$ 2,319,450	\$ 135,160	6%
1018-0450	VML Grant	\$ -	\$ 4,000	\$ 4,000	\$ -	0%
1018-3201	Contributions- Fire	\$ 3,903	\$ 5,000	\$ 5,000	\$ -	0%
1018-3202	Contributions - Ladder Truck	\$ 1,275	\$ -	\$ -	\$ -	0%
1018-3204	Contributions- First Aid	\$ -	\$ -	\$ -	\$ -	0%
1018-5900	Contributions- Youth Services	\$ 436	\$ 1,000	\$ 900	\$ (100)	-10%
1018-9000	Salvaged Equipment	\$ 19,517	\$ 3,000	\$ 9,400	\$ 6,400	213%
1018-9902	Charges in Lieu of Taxes	\$ 79,931	\$ 79,000	\$ 80,889	\$ 1,889	2%
1018-9907	Sale of Real Estate	\$ 694,975	\$ -	\$ -	\$ -	0%
1018-9912	Misc. Revenue	\$ (412)	\$ 1,500	\$ 1,500	\$ -	0%
1018-9920	Misc. Revenue - Fire	\$ -	\$ -	\$ -	\$ -	0%
1018-9930	Misc. Revenue - Opioid Settlement	\$ -	\$ -	\$ -	\$ -	0%
<b>Total Misc. Revenue</b>		\$ 3,438,216	\$ 2,850,790	\$ 3,064,746	\$ 213,956	8%
<u>Recovered Costs</u>						
1019-0102	Joint Services- Fire	\$ 724,772	\$ 764,767	\$ 800,000	\$ 35,233	5%
1019-0105	Joint Services- Jail Debt	\$ 109,458	\$ 109,682	\$ 109,457	\$ (225)	0%
1019-0119	Expense Reimbursements	\$ 130	\$ -	\$ 40,000	\$ 40,000	100%
1019-0125	Insurance Recovery	\$ 11,191	\$ 15,000	\$ 15,000	\$ -	0%
1019-4103	Joint Services-Parking Garage	\$ 1,346	\$ 2,000	\$ 1,825	\$ (175)	-9%
<b>Total Recovered Costs</b>		\$ 846,897	\$ 891,449	\$ 966,282	\$ 74,833	8%
<u>State- Noncategorical</u>						
1022-0103	Motor Vehicle Carrier Tax	\$ 196	\$ 200	\$ 200	\$ -	0%
1022-0104	Motor Vehicle Rental Tax	\$ 4,710	\$ 4,500	\$ 4,500	\$ -	0%
1022-0105	Mobile Home Title Tax	\$ -	\$ 75	\$ -	\$ (75)	-100%
1022-0106	Recordation Taxes	\$ -	\$ 12,000	\$ -	\$ (12,000)	-100%
1022-0303	State PPTRA	\$ 581,419	\$ 581,419	\$ 581,419	\$ -	0%
1022-0307	Short Term Rental Tax	\$ 110	\$ 350	\$ 350	\$ -	0%
1022-0403	Communications Tax	\$ 229,738	\$ 205,000	\$ 230,000	\$ 25,000	12%

City of Lexington						
General Fund Revenue Budget						
Account Number	Description	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
1022-0448	Other Noncategorical	\$ 10,534	\$ -	\$ -	\$ -	0%
1023-0301	Commissioner of the Revenue	\$ 88,937	\$ 92,560	\$ 98,620	\$ 6,060	7%
1023-0401	Treasurer	\$ 66,117	\$ 68,775	\$ 73,714	\$ 4,939	7%
1023-0601	Electoral Board	\$ 57,375	\$ 52,400	\$ 57,300	\$ 4,900	9%
1023-0801	Law Enforcement	\$ 212,750	\$ 212,000	\$ 233,800	\$ 21,800	10%
<b>Total State Noncategorical</b>		\$ 1,251,887	\$ 1,229,279	\$ 1,279,903	\$ 50,624	4%
<u>State Categorical</u>						
1024-0101	CSA Reimbursement	\$ 386,379	\$325,000.00	\$345,000.00	\$ 20,000	6%
1024-0102	Public Assistance	\$ 54,497	\$50,000.00	\$50,000.00	\$ -	0%
1024-0113	DMV Grants	\$ 3,150	\$4,000.00	\$4,000.00	\$ -	0%
1024-0405	State Fire Grant	\$ 20,606	\$30,000.00	\$30,000.00	\$ -	0%
1024-0406	State Street Maintenance Rev.	\$ 785,617	\$850,000.00	\$880,000.00	\$ 30,000	4%
1024-0411	EMS- Four for Life	\$ -	\$0.00	\$0.00	\$ -	0%
1024-0412	VJCCCA Grant	\$ 11,053	\$44,850.00	\$0.00	\$ (44,850)	-100%
1024-0416	Arts Challenge Grant	\$ -	\$4,500.00	\$4,500.00	\$ -	0%
1024-0417	Emergency Management Grant	\$ 21,478	\$7,500.00	\$7,500.00	\$ -	0%
1024-0420	Dept. of Forestry Grants	\$ -	\$0.00	\$0.00	\$ -	0%
1024-0430	Dept. of Conservation & Resources	\$ -	\$0.00	\$0.00	\$ -	0%
1024-0448	Other Categorical Revenue	\$ 15,481	\$0.00	\$0.00	\$ -	0%
1024-0450	Games of Skill	\$ 576	\$0.00	\$500.00	\$ 500	0%
1024-0802	Forfeited Asset Sharing	\$ 3,285	\$1,500.00	\$1,500.00	\$ -	0%
1024-7205	DOES Grants	\$ 62,703	\$0.00	\$0.00	\$ -	0%
<b>Total State Categorical</b>		\$ 1,364,826	\$ 1,317,350	\$ 1,323,000	\$ 5,650	0%
<u>Federal- Categorical</u>						
1033-0102	Federal Public Assistance	\$33,434.00	\$0.00	\$0.00	\$ -	0%
1033-0111	Dept. of Justice Grant	\$7,851.82	\$1,000.00	\$1,000.00	\$ -	0%
1033-0112	D.C.J.S. Grant	\$0.00	\$0.00	\$47,217.00	\$ 47,217	100%
1033-0113	D.M.V. Grant	\$1,363.18	\$0.00	\$0.00	\$ -	0%
1033-0118	ARPA Funding	\$0.00	\$0.00	\$0.00	\$ -	0%
1033-0600	Coronavirus Emergency Funding	\$15,502.00	\$0.00	\$0.00	\$ -	0%
1033-0802	Forfeited Asset Sharing	\$1,218.00	\$0.00	\$0.00	\$ -	0%
<b>Total Federal</b>		\$ 59,369	\$ 1,000	\$ 48,217	\$ 47,217	4722%
<u>Transfers In</u>						
1041-0515	From Utility Fund	\$ 120,000	\$ -	\$ -	\$ -	0%
<b>Total Transfers</b>		\$ 120,000	\$ -	\$ -	\$ -	0%
<u>Appropriated Fund Balance</u>						
		\$ 1,541,262	\$ 300,000	\$ 1,000,000	\$ 700,000	233%
<b>General Fund Total</b>		\$ 22,628,374	\$ 20,235,811	\$ 22,818,416	\$ 2,582,605	13%

City of Lexington						
General Fund Expenses by Function						
Account Number	Description	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
<b>General Government Administration</b>						
1101	City Council	\$ 72,092.47	\$ 76,500.00	\$124,500.00	\$ 48,000	63%
1201	City Manager	\$ 230,507.68	\$ 287,595.00	\$ 280,709.00	\$ (6,886)	-2%
1204	City Attorney	\$ 106,211.31	\$ 106,150.00	\$ 106,150.00	\$ -	0%
1205	Human Resources	\$ 109,198.01	\$ 164,660.00	\$ 160,210.00	\$ (4,450)	-3%
1209	Commissioner of Revenue	\$ 237,835.76	\$ 283,044.00	\$ 298,926.00	\$ 15,882	6%
1210	Reassessment	\$ 58,786.61	\$ 5,853.00	\$ 3,000.00	\$ (2,853)	-49%
1213	Treasurer	\$ 137,673.98	\$ 163,140.00	\$ 176,214.00	\$ 13,074	8%
1214	Finance	\$ 302,789.88	\$ 361,532.00	\$ 367,819.00	\$ 6,287	2%
1251	Information Technology	\$ 195,357.44	\$ 213,015.00	\$ 232,028.00	\$ 19,013	9%
1310	Electoral Board	\$ 166,950.86	\$ 241,563.00	\$ 233,660.00	\$ (7,903)	-3%
<b>Total General Government Admin.</b>		\$ 1,617,404	\$ 1,903,052	\$ 1,983,216	\$ 80,164	4%
<b>Judicial Administration</b>						
2101	Judicial Services	\$ 312,708.41	\$ 304,792.00	\$ 319,708.00	\$ 14,916	5%
2901	VJCCA Services	\$ 44,937.49	\$ 84,180.00	\$ -	\$ (84,180)	-100%
<b>Total Judicial Administration</b>		\$ 357,646	\$ 388,972	\$ 319,708	\$ (69,264)	-18%
<b>Public Safety</b>						
3011	Support of Central Dispatch	\$ 486,778.21	\$ 482,734.00	\$521,447.00	\$ 38,713	8%
3101	Police	\$ 2,028,826.50	\$ 2,171,267.00	\$2,338,038.00	\$ 166,771	8%
3201	Fire Reserve Funds	\$ 3,607.87	\$ 11,000.00	\$11,000.00	\$ -	0%
3202	Fire	\$ 2,241,756.56	\$ 2,335,068.00	\$2,546,413.00	\$ 211,345	9%
3203	Emergency Management	\$ 19.81	\$ -	\$4,000.00	\$ 4,000	100%
3305	Juvenile & Adult Detention	\$ 79,004.64	\$ 171,581.00	\$165,904.00	\$ (5,677)	-3%
3501	Special Enforcement	\$ 14,718.00	\$ 7,748.00	\$0.00	\$ (7,748)	-100%
<b>Total Public Safety</b>		\$ 4,854,712	\$ 5,179,398	\$ 5,586,802	\$ 407,404	8%
<b>Public Works</b>						
various	State Street Maintenance	\$ 785,617.90	\$ 815,259.00	\$ 872,516.00	\$ 57,257	7%
various	all other	\$ 2,816,896.57	\$ 3,036,068.00	\$ 3,445,334.00	\$ 409,266	13%
<b>Total Public Works</b>		\$ 3,602,514	\$ 3,851,327	\$ 4,317,850	\$ 466,523	12%
<b>Health, Education &amp; Welfare</b>						
5101	Health, Education, Welfare	\$ 876,684.96	\$ 871,096.00	\$ 1,149,880.00	\$ 278,784	32%
5900	Youth Services	\$ 76,248.97	\$ 93,306.00	\$ 120,811.00	\$ 27,505	29%
<b>Total Health, Ed., &amp; Welfare</b>		\$ 952,934	\$ 964,402	\$ 1,270,691	\$ 306,289	32%
<b>Recreation &amp; Leisure Services</b>						
7200	Recreation & Leisure Svcs Cont.	\$ 504,066.72	\$ 480,935.00	\$ 128,833.00	\$ (352,102)	-73%
7250	Municipal Swimming Pool	\$ 38,189.68	\$ 45,900.00	\$ 58,545.00	\$ 12,645	28%
<b>Total Recreation &amp; Leisure Services</b>		\$ 542,256	\$ 526,835	\$ 187,378	\$ (339,457)	-64%
<b>Economic and Community Development</b>						
8110	Planning & Development	\$306,285.53	\$355,971.00	\$361,367.00	\$ 5,396	2%
8111	Housing Program	\$25.00	\$35.00	\$35.00	\$ -	0%
8200	Economic Dev. Contributions	\$375,861.76	\$418,361.00	\$704,366.00	\$ 286,005	68%
<b>Total Economic and Community Development</b>		\$ 682,172	\$ 774,367	\$ 1,065,768	\$ 291,401	38%
<b>Nondepartmental</b>						
9103	Insurance (less allocations)	\$ (14,623.81)	\$ 12,000.00	\$ 13,800.00	\$ 1,800	15%
9105	Photocopying (less allocations)	\$ 3,126.47	\$ 4,620.00	\$ 4,600.00	\$ (20)	0%
9106	Postage (less allocations)	\$ 2,019.12	\$ 2,000.00	\$ 2,200.00	\$ 200	10%

<b>General Fund Expenses by Function</b>						
<b>Account Number</b>	<b>Description</b>	<b>2022 Actual Amount</b>	<b>2023 Adopted Budget</b>	<b>City Manager Requested FY 24</b>	<b>\$ Change</b>	<b>% Change</b>
9301	Contingency/Bad Debt	\$ -	\$ 250.00	\$ 10,000.00	\$ 9,750	3900%
9310	Nondepartmental	\$ 663,673.61	\$ 3,260.00	\$ 3,260.00	\$ -	0%
9350	Interfund Transfers	\$ 5,654,247.00	\$ 4,229,083.00	\$ 5,714,380.00	\$ 1,485,297	35%
9401	Debt Service	\$ 1,618,329.87	\$ 2,396,245.00	\$ 2,338,763.00	\$ (57,482)	-2%
<b>Total Nondepartmental</b>		\$ 7,926,772	\$ 6,647,458	\$ 8,087,003	\$ 1,439,545	22%
<b>General Fund Total</b>		\$ 20,536,411	\$ 20,235,811	\$ 22,818,416	\$ 2,582,605	13%

City of Lexington						
<b>General Fund Expense Budget by Account Classification</b>						
Account Number	Description	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
<u>Personnel Services</u>						
1001	Full-time Wages	\$ 3,968,792.51	\$ 4,652,698.00	\$ 5,079,337.00	\$ 426,639	9%
1002	Overtime Wages	\$ 209,206.99	\$ 259,339.00	\$ 226,769.00	\$ (32,570)	-13%
1003	Part-time Wages	\$ 83,632.66	\$ 117,313.00	\$ 113,095.00	\$ (4,218)	-4%
1004	Grant Overtime	\$ 6,344.84	\$ -	\$ -	\$ -	0%
1005	Shift Differential	\$ 12,112.88	\$ 13,176.00	\$ 13,703.00	\$ 527	4%
1009	Off Duty Overtime	\$ 1,950.25	\$ -	\$ -	\$ -	0%
1099	Call Out Pay	\$ 25,232.00	\$ 38,615.00	\$ 38,615.00	\$ -	0%
1100	Standby Stipend	\$ 40,650.00	\$ 66,456.00	\$ 66,456.00	\$ -	0%
1520	Wages- Substitutes	\$ 22,222.25	\$ 6,640.00	\$ 7,000.00	\$ 360	5%
<b>Total Personnel Services</b>		<b>\$ 4,370,144</b>	<b>\$ 5,154,237</b>	<b>\$ 5,544,975</b>	<b>\$ 390,738</b>	<b>8%</b>
<u>Fringe Benefits</u>						
2001	FICA	\$ 317,085.45	\$ 373,693.00	\$ 408,229.00	\$ 34,536	9%
2002	Retirement	\$ 478,527.47	\$ 545,829.00	\$ 596,042.00	\$ 50,213	9%
2005	Health Insurance	\$ 790,881.52	\$ 856,686.00	\$ 993,487.00	\$ 136,801	16%
2006	Life Insurance	\$ 51,026.39	\$ 60,806.00	\$ 68,371.00	\$ 7,565	12%
2009	Unemployment Insurance	\$ 15.06	\$ -	\$ -	\$ -	0%
2011	Worker's Comp Insurance	\$ 91,685.16	\$ 184,099.00	\$ 179,418.00	\$ (4,681)	-3%
2013	Short-term Disability Insurance	\$ 4,974.57	\$ 10,252.00	\$ 16,006.00	\$ 5,754	56%
2019	Line of Duty Insurance	\$ 37,494.00	\$ 37,000.00	\$ 37,000.00	\$ -	0%
<b>Total Fringe Benefits</b>		<b>\$ 1,771,690</b>	<b>\$ 2,068,365</b>	<b>\$ 2,298,553</b>	<b>\$ 230,188</b>	<b>11%</b>
<u>Contractual Services</u>						
3002	Professional Services	\$ 554,388.64	\$ 533,489.00	\$ 343,169.00	\$ (190,320)	-36%
3004	Repairs & Maintenance	\$ 604,323.21	\$ 608,345.00	\$ 821,500.00	\$ 213,155	35%
3005	Maintenance Service Contracts	\$ 120,117.24	\$ 136,335.00	\$ 145,306.00	\$ 8,971	7%
3006	Printing & Binding	\$ 7,175.05	\$ 11,350.00	\$ 12,850.00	\$ 1,500	13%
3007	Advertising	\$ 32,272.47	\$ 27,956.00	\$ 41,436.00	\$ 13,480	48%
3008	Laundry & Dry Cleaning	\$ 4,326.89	\$ 6,300.00	\$ 6,300.00	\$ -	0%
3018	Bank Activity Charge	\$ 9,257.65	\$ 12,200.00	\$ 12,000.00	\$ (200)	-2%
3021	Victim Witness Coordinator	\$ 6,480.00	\$ 6,480.00	\$ 6,480.00	\$ -	0%
3023	Court Offices	\$ 306,228.41	\$ 298,312.00	\$ 313,228.00	\$ 14,916	5%
3024	Landfill Contract	\$ 236,821.20	\$ 213,000.00	\$ 220,170.00	\$ 7,170	3%
3025	Recycling Costs	\$ 7,959.75	\$ 6,000.00	\$ 3,500.00	\$ (2,500)	-42%
3028	Computer Software	\$ 13,363.81	\$ 22,610.00	\$ 33,747.00	\$ 11,137	49%
3029	VJCCA Services	\$ 3,294.80	\$ 3,600.00	\$ -	\$ (3,600)	-100%
3099	Outside Data Processing	\$ 7,700.00	\$ 8,100.00	\$ 8,100.00	\$ -	0%
3117	Property Maintenance	\$ 855.00	\$ 1,500.00	\$ 1,500.00	\$ -	0%
3203	Contractual Response Services	\$ 22,454.78	\$ 22,000.00	\$ 23,000.00	\$ 1,000	5%
3302	Jail Contract	\$ 76,308.64	\$ 167,298.00	\$ 158,468.00	\$ (8,830)	-5%
<b>Total Contractual Services</b>		<b>\$ 2,013,328</b>	<b>\$ 2,084,875</b>	<b>\$ 2,150,754</b>	<b>\$ 65,879</b>	<b>3%</b>
<u>Internal Services</u>						
4002	Vehicle Maintenance & Operation	\$ (97,395.60)	\$ (75,000.00)	\$ (97,400.00)	\$ (22,400)	30%
4004	Photocopying Services	\$ -	\$ 4,365.00	\$ 2,030.00	\$ (2,335)	-53%
4010	Special Projects- Public Works	\$ 150.57	\$ 7,000.00	\$ 7,000.00	\$ -	0%
<b>Total Internal Services</b>		<b>\$ (97,245)</b>	<b>\$ (63,635)</b>	<b>\$ (88,370)</b>	<b>\$ (24,735)</b>	<b>39%</b>



City of Lexington						
General Fund Expense Budget by Account Classification						
Account Number	Description	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
<u>Other Charges</u>						
5101	Electrical Service	\$ 57,260.47	\$ 64,150.00	\$ 71,580.00	\$ 7,430	12%
5102	Heating Service	\$ 17,396.10	\$ 19,000.00	\$ 20,000.00	\$ 1,000	5%
5103	Water & Sewer Service	\$ 34,056.77	\$ 43,860.00	\$ 44,380.00	\$ 520	1%
5104	Street Lighting	\$ 71,550.79	\$ 75,000.00	\$ 82,500.00	\$ 7,500	10%
5201	Postal & Messenger Services	\$ 16,763.78	\$ 20,260.00	\$ 22,800.00	\$ 2,540	13%
5202	Electronic Data Services	\$ 17,881.34	\$ 18,650.00	\$ 23,850.00	\$ 5,200	28%
5203	Telephone Service	\$ 21,577.81	\$ 22,470.00	\$ 22,470.00	\$ -	0%
5204	Cellular Telephone Service	\$ 27,104.58	\$ 27,815.00	\$ 28,970.00	\$ 1,155	4%
5308	General Liability Insurance	\$ 131,743.00	\$ 138,463.00	\$ 159,000.00	\$ 20,537	15%
5310	Umbrella Insurance	\$ 9,856.00	\$ 10,397.00	\$ 11,900.00	\$ 1,503	14%
5312	Self Insurance Program	\$ -	\$ 500.00	\$ 500.00	\$ -	0%
5399	Insurance Allocation	\$ (56,257.00)	\$ (65,399.00)	\$ (82,625.00)	\$ (17,226)	26%
5401	Office Supplies	\$ 30,991.30	\$ 27,450.00	\$ 27,857.00	\$ 407	1%
5404	Medical Supplies	\$ 17,799.81	\$ 20,125.00	\$ 20,125.00	\$ -	0%
5405	Janitorial Supplies	\$ 9,719.98	\$ 10,200.00	\$ 10,300.00	\$ 100	1%
5406	Generator Supplies	\$ -	\$ 300.00	\$ 300.00	\$ -	0%
5407	Repair & Maintenance Supplies	\$ 341,924.64	\$ 323,900.00	\$ 350,800.00	\$ 26,900	8%
5408	Vehicle/ Equipment Supplies	\$ 388,888.04	\$ 329,050.00	\$ 390,344.00	\$ 61,294	19%
5409	Police Supplies	\$ 9,949.41	\$ 15,000.00	\$ 10,000.00	\$ (5,000)	-33%
5410	Uniform & Wearing Apparel	\$ 44,380.74	\$ 41,200.00	\$ 63,000.00	\$ 21,800	53%
5411	Books & Subscriptions	\$ 14,239.95	\$ 15,300.00	\$ 15,800.00	\$ 500	3%
5413	Other Operating Supplies	\$ 10,555.45	\$ 19,250.00	\$ 12,900.00	\$ (6,350)	-33%
5414	Merchandise for Resale	\$ 320.00	\$ 350.00	\$ 350.00	\$ -	0%
5415	Recreation Supplies	\$ 3,099.13	\$ 4,500.00	\$ 4,500.00	\$ -	0%
5417	Photocopying Supplies	\$ 1,181.29	\$ 1,500.00	\$ 1,500.00	\$ -	0%
5422	Taxing Supplies	\$ 3,000.75	\$ -	\$ 3,500.00	\$ 3,500	100%
5426	Chemical Supplies	\$ 6,733.66	\$ 8,100.00	\$ 8,100.00	\$ -	0%
5428	Data Processing Supplies	\$ -	\$ 70.00	\$ -	\$ (70)	-100%
5449	Fire Prevention Supplies	\$ 105.30	\$ 3,500.00	\$ 3,500.00	\$ -	0%
5450	Crime Prevention Supplies	\$ 2,526.96	\$ 3,000.00	\$ 4,000.00	\$ 1,000	33%
5477	Durable Goods	\$ 212,062.11	\$ 143,000.00	\$ 140,980.00	\$ (2,020)	-1%
5501	Training & Education	\$ 53,319.03	\$ 95,400.00	\$ 102,500.00	\$ 7,100	7%
5502	Travel- Business/Promotions	\$ 6,715.60	\$ 500.00	\$ 500.00	\$ -	0%
5506	Vehicle Allowance	\$ 6,184.11	\$ 4,800.00	\$ 4,800.00	\$ -	0%
<b>Total Other Charges</b>		<b>\$ 1,512,631</b>	<b>\$ 1,441,661</b>	<b>\$ 1,580,981</b>	<b>\$ 139,320</b>	<b>10%</b>
<u>Agency Contributions</u>						
5601	State Health Department	\$ 61,057.17	\$ 71,050.00	\$ 78,501.00	\$ 7,451	10%
5602	Community Services Board	\$ 55,512.00	\$ 62,638.00	\$ 71,443.00	\$ 8,805	14%
5605	Regional Library Services	\$ 167,855.00	\$ 176,890.00	\$ 176,890.00	\$ -	0%
5608	Payments to Juvenile Detention	\$ 2,696.00	\$ 4,283.00	\$ 7,436.00	\$ 3,153	74%
5609	Rockbridge SPCA	\$ 14,718.00	\$ 7,748.00	\$ 15,137.00	\$ 7,389	95%
5616	Regional Transit System	\$ 3,434.16	\$ 18,000.00	\$ 18,000.00	\$ -	0%
5617	Drug Task Force	\$ 2,100.00	\$ -	\$ 2,100.00	\$ 2,100	100%
5621	Mountain Gateway CC	\$ 22,472.00	\$ 25,000.00	\$ 65,000.00	\$ 40,000	160%

City of Lexington						
<b>General Fund Expense Budget by Account Classification</b>						
<b>Account Number</b>	<b>Description</b>	<b>2022 Actual Amount</b>	<b>2023 Adopted Budget</b>	<b>City Manager Requested FY 24</b>	<b>\$ Change</b>	<b>% Change</b>
5630	Social Services Administration	\$ 47,252.66	\$ 114,408.00	\$ 127,933.00	\$ 13,525	12%
5632	Tax Relief- Elderly/Disabled	\$ 20,028.69	\$ 25,000.00	\$ 25,000.00	\$ -	0%
5633	TAP	\$ -	\$ -	\$ 2,000.00	\$ 2,000	100%
5634	VPAS	\$ 30,000.00	\$ 30,000.00	\$ 33,000.00	\$ 3,000	10%
5645	Horse Center Foundation	\$ 235,584.72	\$ 183,750.00	\$ 231,334.00	\$ 47,584	26%
5651	Fine Arts in Rockbridge	\$ -	\$ 5,000.00	\$ -	\$ (5,000)	-100%
5652	Lime Kiln	\$ -	\$ 4,000.00	\$ 4,500.00	\$ 500	13%
5654	Indoor Swimming Pool	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ -	0%
5655	Rockbridge Symphony	\$ -	\$ -	\$ 4,500.00	\$ 4,500	100%
5657	Regional Tourism	\$ 255,710.00	\$ 276,217.00	\$ 351,687.00	\$ 75,470	27%
5661	Main Street Lexington	\$ 76,400.00	\$ 84,400.00	\$ 84,400.00	\$ -	0%
5663	Soil & Water Conservation District	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -	0%
5664	Shenandoah Valley Partnership	\$ 8,945.00	\$ 8,945.00	\$ 8,945.00	\$ -	0%
5666	Shenandoah Valley Small Business Dev	\$ 3,000.00	\$ 3,000.00	\$ 5,000.00	\$ 2,000	67%
5670	Cooperative Extension Service	\$ 10,494.00	\$ 10,912.00	\$ 11,200.00	\$ 288	3%
5678	RARA	\$ -	\$ -	\$ 20,000.00	\$ 20,000	100%
5679	Rockbridge Area Rental Assistance	\$ -	\$ -	\$ 3,776.00	\$ 3,776	100%
5685	Central Shen. Planning District	\$ 21,021.00	\$ 21,163.00	\$ 21,459.00	\$ 296	1%
5691	Central Dispatch	\$ 486,778.21	\$ 482,734.00	\$ 521,447.00	\$ 38,713	8%
5699	RARO	\$ 85,627.00	\$ 96,295.00	\$ 104,833.00	\$ 8,538	9%
<b>Total Agency Contributions</b>		\$ 1,625,686	\$ 1,728,433	\$ 2,012,521	\$ 284,088	16%
<u>Miscellaneous</u>						
5505	Relocation Costs	\$ -	\$ -	\$ -	\$ -	0%
5801	Dues & Memberships	\$ 19,636.92	\$ 22,980.00	\$ 24,200.00	\$ 1,220	5%
5802	Police Accreditation	\$ -	\$ 800.00	\$ 800.00	\$ -	0%
5803	Employee Relations	\$ 29,513.64	\$ 24,000.00	\$ 25,200.00	\$ 1,200	5%
5804	Employee Wellness	\$ 1,154.48	\$ 3,500.00	\$ 1,000.00	\$ (2,500)	-71%
5813	Bad Debt Expense	\$ -	\$ 250.00	\$ -	\$ (250)	-100%
5820	Farmer's Market Services	\$ 13,812.76	\$ 22,887.00	\$ 13,000.00	\$ (9,887)	-43%
5854	Rehab. Building Tax Abatement	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -	0%
5864	Smoke House	\$ -	\$ 100.00	\$ 100.00	\$ -	0%
5880	Emergency Serv. Grant Purchases	\$ -	\$ 7,500.00	\$ 7,500.00	\$ -	0%
5886	Building Permit Surcharge	\$ 1,236.08	\$ 3,000.00	\$ 3,000.00	\$ -	0%
5893	DMV Grant Purchases	\$ -	\$ -	\$ -	\$ -	0%
5897	DCJS Grant Purchases	\$ 42,373.63	\$ -	\$ -	\$ -	0%
5898	Miscellaneous	\$ 2,715.93	\$ -	\$ -	\$ -	0%
5899	State Grant Purchases	\$ 25,106.46	\$ 26,374.00	\$ 26,374.00	\$ -	0%
5900	Four for Life Grant Purchases	\$ 545.93	\$ 3,664.00	\$ 3,664.00	\$ -	0%
5920	City Matching Funds	\$ -	\$ 20,000.00	\$ 20,000.00	\$ -	0%
5930	Economic Development	\$ 8,779.50	\$ -	\$ 60,000.00	\$ 60,000	100%
6012	VPA Client Services	\$ 88,683.22	\$ 50,000.00	\$ 50,000.00	\$ -	0%
6015	CSA Client Services	\$ 548,245.06	\$ 475,000.00	\$ 450,000.00	\$ (25,000)	-5%
<b>Total Miscellaneous Expenses</b>		\$ 781,804	\$ 670,055	\$ 694,838	\$ 24,783	4%
<u>Capital Outlay</u>						
7001	Machinery & Equipment	\$12,280.00	\$0.00	\$0.00	\$ -	0%

City of Lexington						
General Fund Expense Budget by Account Classification						
Account Number	Description	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
7008	Building Improvements	\$0.00	\$0.00	\$0.00	\$ -	0%
7009	Infrastructure Projects	\$64,720.83	\$0.00	\$0.00	\$ -	0%
7012	Public Safety Equipment	\$0.00	\$5,000.00	\$5,000.00	\$ -	0%
7181	Landscaping Const/Imp	\$3,150.22	\$0.00	\$0.00	\$ -	0%
<b>Total Capital Outlay</b>		\$ 80,151	\$ 5,000	\$ 5,000	\$ -	0%
<u>Leases &amp; Rentals</u>						
8001	Lease of Equipment	\$13,932.82	\$13,650.00	\$13,750.00	\$ 100	1%
8002	Rental of Buildings	\$12,133.47	\$10,000.00	\$10,000.00	\$ -	0%
8003	Parking Lot Rental	\$6,306.00	\$6,400.00	\$3,450.00	\$ (2,950)	-46%
<b>Total Leases &amp; Rentals</b>		\$ 32,372	\$ 30,050	\$ 27,200	\$ (2,850)	-9%
<u>Debt Service Costs</u>						
9001	Debt Service - Principal	\$ 25,000.00	\$ 560,000.00	\$ 580,000.00	\$ 20,000	4%
9002	Debt Service - Interest	\$ 541,051.99	\$ 583,939.00	\$ 516,047.00	\$ (67,892)	-12%
9009	LDMS 2009 Bonds	\$ 494,705.88	\$ 494,706.00	\$ 494,706.00	\$ -	0%
9010	LDMS 2010 Bonds	\$ 90,000.00	\$ 90,000.00	\$ 90,000.00	\$ -	0%
9013	Jail Debt Service	\$ 107,572.00	\$ 110,271.00	\$ 113,097.00	\$ 2,826	3%
9014	Waddell Bonds	\$ 360,000.00	\$ 380,000.00	\$ 395,000.00	\$ 15,000	4%
9050	Ladder Truck Financing	\$ -	\$ 177,329.00	\$ 149,913.00	\$ (27,416)	-15%
<b>Total Debt Service</b>		\$ 1,618,330	\$ 2,396,245	\$ 2,338,763	\$ (57,482)	-2%
<u>Interfund Charges</u>						
9105	Services of Public Works to Streets	\$ -	\$ -	\$ -	\$ -	0%
9109	Services of Youth Services	\$ 20,450.00	\$ 20,910.00	\$ -	\$ (20,910)	-100%
9112	Services to VJCCCA	\$ (20,450.00)	\$ (20,910.00)	\$ -	\$ 20,910	100%
9130	Services of Pwks - Schools	\$ -	\$ -	\$ (15,000.00)	\$ (15,000)	100%
9151	Services of Technology	\$ 138,822.00	\$ 145,763.00	\$ 157,873.00	\$ 12,110	8%
9901	Services to Utility Fund	\$ (261,808.00)	\$ (274,621.00)	\$ (323,443.00)	\$ (48,822)	18%
9902	Finance Services to Schools	\$ (19,125.00)	\$ -	\$ (23,223.00)	\$ (23,223)	100%
<b>Total Interfund Charges</b>		\$ (142,111)	\$ (128,858)	\$ (203,793)	\$ (74,935)	58%
<u>Interfund Transfers</u>						
9100	To Equipment Fund	\$ 626,865.00	\$ 567,800.00	\$ 730,114.00	\$ 162,314	29%
9202	To School Fund	\$3,216,594.00	\$3,461,583.00	\$3,489,707.00	\$ 28,124	1%
9205	To Utility Fund	\$525,012.00	\$0.00	\$1,000,000.00	\$ 1,000,000	0%
9027	To Cemetery Fund	\$7,641.00	\$20,000.00	\$20,000.00	\$ -	0%
9208	To Capital Projects Fund	\$1,105,000.00	\$747,500.00	\$1,204,673.00	\$ 457,173	61%
<b>Total Interfund Transfers</b>		\$ 5,481,112	\$ 4,796,883	\$ 6,444,494	\$ 1,647,611	34%
<b>Contingency</b>		\$ -	\$ 52,500	\$ 12,500	\$ (40,000)	-76%
<b>Total Expenditures &amp; Transfers</b>		\$ 19,047,891	\$ 20,235,811	\$ 22,818,416	\$ 2,582,605	13%

City of Lexington						
School Fund Revenue Budget						
Account Number	Description	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
<b>Revenue From Use of Money &amp; Property</b>						
1015-0110	Interest- Textbook Funds	\$ 35.96	\$ 50.00	\$ 50.00	\$ -	0%
1015-0113	Interest- Koones Fund	\$ 1,870.96	\$ 1,800.00	\$ 1,800.00	\$ -	0%
1015-0201	Rents & Rebates	\$ -	\$ -	\$ -	\$ -	0%
<b>Total Rev. From Use of Money &amp; Property</b>		\$ 1,907	\$ 1,850	\$ 1,850	\$ -	0%
<b>Charges for Services</b>						
1016-1201	School Tuition	\$ 162,160.00	\$ 143,000.00	\$ 163,000.00	\$ 20,000	14%
1016-1204	Cafeteria Services	\$ 7,063.52	\$ 9,000.00	\$ 60,000.00	\$ 51,000	567%
1016-1205	Facility Usage Fee	\$ 500.00	\$ -	\$ 1,000.00	\$ 1,000	100%
<b>Total Charges for Services</b>		\$ 169,724	\$ 152,000	\$ 224,000	\$ 72,000	47%
<b>Misc. Revenue</b>						
1018-9912	Misc. Revenue	\$ 4,889	\$ 500	\$ 500	\$ -	0%
<b>Total Misc. Revenue</b>		\$ 4,889	\$ 500	\$ 500	\$ -	0%
<b>Recovered Costs</b>						
1019-0110	E-rate Reimbursement	\$ 38,042	\$ -	\$ -	\$ -	0%
<b>Total Recovered Costs</b>		\$ 38,042	\$ -	\$ -	\$ -	0%
<b>State- Categorical</b>						
1024-0201	State Sales Tax	\$ 904,428.89	\$ 822,358.00	\$ 818,149.00	\$ (4,209)	-1%
1024-0202	Basic School Aid	\$ 1,842,083.00	\$ 2,065,981.00	\$ 2,087,536.00	\$ 21,555	1%
1024-0207	Gifted & Talented	\$ 19,634.00	\$ 20,398.00	\$ 20,238.00	\$ (160)	-1%
1024-0208	Remedial Education	\$ 40,779.00	\$ 44,260.00	\$ 43,530.00	\$ (730)	-2%
1024-0211	Compensation Supplement	\$ 128,724.00	\$ 137,754.00	\$ 316,034.00	\$ 178,280	129%
1024-0212	Special Education SOQ	\$ 241,655.00	\$ 226,306.00	\$ 224,524.00	\$ (1,782)	-1%
1024-0214	Textbook Payments	\$ 40,579.00	\$ 50,950.00	\$ 50,548.00	\$ (402)	-1%
1024-0215	State School Lunch	\$ 1,948.81	\$ 2,183.00	\$ 2,482.00	\$ 299	14%
1024-0217	Vocational Education	\$ 42,667.00	\$ 44,260.00	\$ 43,148.00	\$ (1,112)	-3%
1024-0218	Technology Grant	\$ 89,678.63	\$ 102,000.00	\$ 102,000.00	\$ -	0%
1024-0220	Special Education- Regional	\$ -	\$ -	\$ -	\$ -	0%
1024-0221	Social Security	\$ 120,450.00	\$ 126,623.00	\$ 126,772.00	\$ 149	0%
1024-0223	Teacher Retirement	\$ 281,302.00	\$ 295,198.00	\$ 295,546.00	\$ 348	0%
1024-0228	Early Intervention	\$ 17,292.00	\$ 33,973.00	\$ 11,324.00	\$ (22,649)	-67%
1024-0230	No Loss Funding	\$ 111,057.48	\$ 56,933.00	\$ 159,731.00	\$ 102,798	181%
1027-0237	Additional Lottery	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ -	0%
1024-0241	Group Life	\$ 8,904.00	\$ 8,852.00	\$ 8,782.00	\$ (70)	-1%
1024-0246	Homebound Instruction	\$ -	\$ 294.00	\$ -	\$ (294)	-100%
1024-0265	At Risk	\$ 34,807.00	\$ 55,994.00	\$ 43,034.00	\$ (12,960)	-23%
1024-0291	Mentor Teacher Program	\$ -	\$ -	\$ 82.00	\$ 82	100%
1024-0309	English Second Language	\$ 20,069.00	\$ 25,367.00	\$ 27,673.00	\$ 2,306	9%
1024-0347	State School Breakfast	\$ 1,976.26	\$ 2,533.00	\$ 4,805.00	\$ 2,272	90%
1024-0348	Textbook Lottery	\$ -	\$ -	\$ -	\$ -	0%
1024-0399	National Board Certified	\$ 5,000.00	\$ 2,500.00	\$ 2,500.00	\$ -	0%
1024-0400	Other State Funds	\$ 8,170.78	\$ 1,212,852.00	\$ 10,481.00	\$ (1,202,371)	-99%
<b>Total State Categorical</b>		\$ 4,161,206	\$ 5,537,569	\$ 4,598,919	\$ (938,650)	-17%
<b>Federal- Categorical</b>						
1033-0117	CARES Act Funding	\$ 369,088.89	\$ -	\$ 136,897.00	\$ 136,897	100%
1033-0202	Title I	\$ 71,004.69	\$ 67,893.00	\$ 79,238.00	\$ 11,345	17%
1033-0203	Title IIIA	\$ 5,169.46	\$ 2,239.00	\$ 2,312.00	\$ 73	3%
1033-0210	Title IV	\$ 11,225.50	\$ 10,000.00	\$ 10,000.00	\$ -	0%
1033-0213	National School Lunch/Breakfast	\$ 254,170.02	\$ 190,000.00	\$ 70,000.00	\$ (120,000)	-63%

<b>School Fund Revenue Budget</b>						
<b>Account Number</b>	<b>Description</b>	<b>2022 Actual Amount</b>	<b>2023 Adopted Budget</b>	<b>City Manager Requested FY 24</b>	<b>\$ Change</b>	<b>% Change</b>
1033-0214	Headstart	\$ 19,186.68	\$ 15,000.00	\$ 15,000.00	\$ -	0%
1033-0219	Title VIB Special Ed	\$ 156,199.89	\$ 141,572.00	\$ 147,595.00	\$ 6,023	4%
1033-0226	Title II	\$ 13,048.19	\$ 17,453.00	\$ 13,522.00	\$ (3,931)	-23%
1033-0230	Phonological Awareness Grant	\$ 2,000.00	\$ -	\$ -	\$ -	0%
1033-0448	Other Categorical Revenue	\$ -	\$ 123,345.00	\$ -	\$ (123,345)	-100%
<b>Total Federal Categorical</b>		\$ 901,093	\$ 567,502	\$ 474,564	\$ (92,938)	-16%
<b>Transfers In</b>						
1041-0511	From General Fund	\$ 3,216,594	\$ 3,461,583	\$ 3,489,707	\$ 28,124	1%
<b>Total Transfers In</b>		\$ 3,216,594	\$ 3,461,583	\$ 3,489,707	\$ 28,124	1%
<b>Appropriated Fund Balance</b>		\$ -	\$ -	\$ 75,000	\$ 75,000	100%
<b>School Fund Total</b>		\$ 8,493,454	\$ 9,721,004	\$ 8,864,540	\$ (856,464)	-9%

City of Lexington						
<b>School Fund Expense Budget by Function</b>						
Account Number	Description	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY	\$ Change	% Change
<u>Instruction</u>						
02-6110	Instruction- Elementary/Middle	\$ 2,876,774.29	\$ 3,092,710.00	\$ 3,271,773.00	\$ 179,063	6%
02-6111	Instruction- Secondary	\$ 1,522,358.08	\$ 1,726,400.00	\$ 1,570,000.00	\$ (156,400)	-9%
02-6114	Instruction- Special Ed	\$ 556,855.07	\$ 681,241.00	\$ 783,163.00	\$ 101,922	15%
02-6121	Guidance	\$ 185,941.30	\$ 202,613.00	\$ 194,491.00	\$ (8,122)	-4%
02-6122	Social Worker	\$ -	\$ -	\$ -	\$ -	0%
02-6123	Homebound Instruction	\$ -	\$ 430.00	\$ 215.00	\$ (215)	-50%
02-6131	Improvement- Instruction	\$ 33,230.19	\$ 34,265.00	\$ 37,837.00	\$ 3,572	10%
02-6132	Media Services	\$ 146,128.79	\$ 150,070.00	\$ 161,064.00	\$ 10,994	7%
02-6141	Principals	\$ 309,601.36	\$ 330,692.00	\$ 392,474.00	\$ 61,782	19%
<b>Total Instruction</b>		\$ 5,630,889	\$ 6,218,421	\$ 6,411,017	\$ 192,596	3%
<u>Administration, Attendance, &amp; Health</u>						
02-6210	Administration	\$ 473,537.24	\$ 508,624.00	\$ 559,373.00	\$ 50,749	10%
02-6220	Attendance & Health	\$ 100,300.46	\$ 106,449.00	\$ 112,997.00	\$ 6,548	6%
02-6480	School Emergency Management	\$ -	\$ -	\$ -	\$ -	0%
<b>Total Admin, Attend., &amp; Health</b>		\$ 573,838	\$ 615,073	\$ 672,370	\$ 57,297	9%
<u>Cafeteria</u>						
02-6510	Food Service	\$ 300,953.11	\$ 296,775.00	\$ 307,371.00	\$ 10,596	4%
<b>Total Cafeteria</b>		\$ 300,953	\$ 296,775	\$ 307,371	\$ 10,596	4%
<u>Operations &amp; Maintenance</u>						
02-6400	Operations & Maintenance	\$ 668,319.68	\$ 668,971.00	\$ 689,436.00	\$ 20,465	3%
02-6485	ESSER II	\$ 169,136.26	\$ 17,755.00	\$ 5,787.00	\$ (11,968)	-67%
02-6490	ESSER III	\$ 192,535.99	\$ 105,590.00	\$ 131,110.00	\$ 25,520	24%
<b>Total Operations &amp; Maintenance</b>		\$ 1,029,992	\$ 792,316	\$ 826,333	\$ 34,017	4%
<u>Nondepartmental</u>						
02-6661	Capital Improvements	\$ 37,799	\$ 11,785	\$ 25,000	\$ 13,215	112%
02-6710	Lease - Interest	\$ 1,660.53	\$ 1,128.00	\$ 574.00	\$ (554)	-49%
02-6730	Nondepartmental	\$ 14,026.29	\$ 1,207,960.00	\$ 15,113.00	\$ (1,192,847)	-99%
<b>Total Nondepartmental</b>		\$ 53,486	\$ 1,220,873	\$ 40,687	\$ (1,180,186)	-97%
<u>Federal Programs</u>						
02-6800	Title I	\$ 71,004.69	\$ 67,893.00	\$ 79,238.00	\$ 11,345	17%
02-6801	Title VIB	\$ 130,664.91	\$ 141,572.00	\$ 146,647.00	\$ 5,075	4%
02-6803	Title II	\$ 13,048.19	\$ 17,453.00	\$ 13,522.00	\$ (3,931)	-23%
02-6804	Title IIIA	\$ 2,854.96	\$ 2,239.00	\$ 2,312.00	\$ 73	3%
02-6807	Title IV-B ARP	\$ 25,678.07	\$ -	\$ 948.00	\$ 948	100%
02-6810	Title IV	\$ 11,724.50	\$ 10,000.00	\$ 10,000.00	\$ -	0%
02-6830	Phonological Awareness Grant	\$ 2,000.00	\$ -	\$ -	\$ -	0%
<b>Total Federal</b>		\$ 256,975	\$ 239,157	\$ 252,667	\$ 13,510	6%
<u>Technology</u>						
02-6805	Technology	\$ 311,761	\$ 338,389	\$ 354,095	\$ 15,706	5%
<b>Total Technology</b>		\$ 311,761	\$ 338,389	\$ 354,095	\$ 15,706	5%
<b>School Fund Total</b>		\$ 8,157,894	\$ 9,721,004	\$ 8,864,540	\$ (856,464)	-9%

City of Lexington						
<b>School Expense Budget by Account Classification</b>						
Account Number	Description	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
<b>Personnel Services</b>						
1000	Wages- Other	\$ 32,395.56	\$ 20,963.00	\$ 64,853.00	\$ 43,890	209%
1001	Wages- Full Time Other	\$ 16,912.12	\$ 11,500.00	\$ -	\$ (11,500)	-100%
1002	Wages- Overtime	\$ 263.63	\$ 500.00	\$ -	\$ (500)	-100%
1110	Wages- Administrative	\$ 30,722.88	\$ 35,000.00	\$ 38,000.00	\$ 3,000	9%
1111	Wages- School Board	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -	0%
1112	Wages- Superintendent	\$ 108,514.60	\$ 113,085.00	\$ 121,001.00	\$ 7,916	7%
1113	Wages- Asst. Superintendent	\$ 79,958.16	\$ 86,052.00	\$ 92,076.00	\$ 6,024	7%
1120	Wages- Teachers	\$ 2,379,664.45	\$ 2,485,519.00	\$ 2,600,561.00	\$ 115,042	5%
1121	Wages- Chapter I	\$ 66,432.23	\$ 67,434.00	\$ 72,663.00	\$ 5,229	8%
1122	Wages- Librarian	\$ 99,947.76	\$ 104,983.00	\$ 112,330.00	\$ 7,347	7%
1123	Wages- Gifted Teacher	\$ 15,018.24	\$ 22,612.00	\$ 24,195.00	\$ 1,583	7%
1125	Wages- ESL	\$ 51,481.92	\$ 54,073.00	\$ 76,856.00	\$ 22,783	42%
1126	Wages- Principals	\$ 145,368.80	\$ 156,630.00	\$ 167,594.00	\$ 10,964	7%
1127	Wages- Summer School	\$ -	\$ 25,000.00	\$ 15,224.00	\$ (9,776)	-39%
1131	Wages- School Nurse	\$ 58,200.72	\$ 61,107.00	\$ 65,384.00	\$ 4,277	7%
1133	Wages- Technical Development	\$ 158,294.16	\$ 166,203.00	\$ 177,837.00	\$ 11,634	7%
1150	Wages- Clerical	\$ 199,474.66	\$ 214,043.00	\$ 231,167.00	\$ 17,124	8%
1151	Wages- Aides	\$ 109,959.67	\$ 141,743.00	\$ 203,949.00	\$ 62,206	44%
1180	Wages- Laborer	\$ 129,874.43	\$ 154,265.00	\$ 159,173.00	\$ 4,908	3%
1190	Wages- Service	\$ 68,346.43	\$ 78,608.00	\$ 91,389.00	\$ 12,781	16%
1520	Wages- Substitutes	\$ 56,320.00	\$ 48,563.00	\$ 60,750.00	\$ 12,187	25%
1620	Salary Supplements	\$ 134,342.40	\$ 135,948.00	\$ 156,539.00	\$ 20,591	15%
1650	Supplement- National Board	\$ 5,000.00	\$ 2,500.00	\$ 2,500.00	\$ -	0%
<b>Total Personnel Services</b>		<b>\$ 3,949,493</b>	<b>\$ 4,189,331</b>	<b>\$ 4,537,041</b>	<b>\$ 347,710</b>	<b>8%</b>
<b>Fringe Benefits</b>						
2001	FICA	\$ 288,240.10	\$ 316,990.00	\$ 344,025.00	\$ 27,035	9%
2002	Retirement	\$ 2,080.15	\$ 1,380.00	\$ -	\$ (1,380)	-100%
2005	Health Insurance	\$ 2,431.00	\$ 2,185.00	\$ -	\$ (2,185)	-100%
2006	Life Insurance	\$ 221.66	\$ 575.00	\$ -	\$ (575)	-100%
2011	Worker's Comp Insurance	\$ 472.14	\$ 380.00	\$ -	\$ (380)	-100%
2013	Short-term Disability Insurance	\$ 75.43	\$ 50.00	\$ -	\$ (50)	-100%
2210	VRS	\$ 485,789.22	\$ 526,715.00	\$ 477,946.00	\$ (48,769)	-9%
2220	VRS- Hybrid	\$ 107,173.70	\$ 109,069.00	\$ 184,897.00	\$ 75,828	70%
2300	Health Insurance	\$ 415,488.12	\$ 566,440.00	\$ 561,496.00	\$ (4,944)	-1%
2400	Life Insurance	\$ 47,810.06	\$ 51,259.00	\$ 53,375.00	\$ 2,116	4%
2510	VACORP Disability- Hybrid	\$ 1,528.21	\$ 1,784.00	\$ 1,784.00	\$ -	0%
2600	Unemployment Insurance	\$ 452.09	\$ 1,500.00	\$ 1,500.00	\$ -	0%
2700	Worker's Comp Insurance	\$ 16,203.00	\$ 15,000.00	\$ 15,000.00	\$ -	0%
2750	Retiree Health Care Credit	\$ 43,171.33	\$ 46,285.00	\$ 48,198.00	\$ 1,913	4%
2800	Other Benefits	\$ 29,092.03	\$ 14,620.00	\$ 39,374.00	\$ 24,754	169%
2820	Inservice	\$ 5,703.00	\$ 8,000.00	\$ 18,000.00	\$ 10,000	125%
<b>Total Fringe Benefits</b>		<b>\$ 1,445,931</b>	<b>\$ 1,662,232</b>	<b>\$ 1,745,595</b>	<b>\$ 83,363</b>	<b>5%</b>
<b>Contractual Services</b>						
3000	Purchased Services	\$ 400,941.63	\$ 343,947.00	\$ 377,355.00	\$ 33,408	10%
3002	Professional Services	\$ -	\$ -	\$ -	\$ -	0%

City of Lexington						
<b>School Expense Budget by Account Classification</b>						
Account Number	Description	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
3400	Field Trips	\$ 6,097.06	\$ 9,000.00	\$ 11,000.00	\$ 2,000	22%
3810	Tuition to County High School	\$ 1,477,393.88	\$ 1,726,400.00	\$ 1,530,000.00	\$ (196,400)	-11%
<b>Total Contractual Services</b>		\$ 1,884,433	\$ 2,079,347	\$ 1,918,355	\$ (160,992)	-8%
<b>Other Charges</b>						
5000	Other Charges	\$ -	\$ -	\$ -	\$ -	0%
5001	Telecommunications	\$ -	\$ 3,000.00	\$ -	\$ (3,000)	-100%
5100	Utilities	\$ 184,082.69	\$ 153,000.00	\$ 170,000.00	\$ 17,000	11%
5200	Telephone/Communications	\$ 23,741.90	\$ 25,000.00	\$ 25,000.00	\$ -	0%
5300	Insurance	\$ 44,000.00	\$ 44,000.00	\$ 44,000.00	\$ -	0%
5400	Leases & Rentals	\$ 9,219.00	\$ 10,500.00	\$ 11,700.00	\$ 1,200	11%
5413	Other Operating Supplies	\$ -	\$ -	\$ -	\$ -	0%
5500	Travel	\$ 8,889.81	\$ 19,253.00	\$ 12,504.00	\$ (6,749)	-35%
5800	Miscellaneous	\$ 10,554.04	\$ 8,400.00	\$ 10,400.00	\$ 2,000	24%
6000	Materials & Supplies	\$ 308,308.95	\$ 132,104.00	\$ 123,109.00	\$ (8,995)	-7%
6002	Food Supplies	\$ 139,956.64	\$ 120,000.00	\$ 120,000.00	\$ -	0%
6005	Materials & Supplies- Gifted Prog.	\$ 492.87	\$ 1,000.00	\$ 2,000.00	\$ 1,000	100%
6006	Materials & Supplies- Preschool	\$ 5,253.00	\$ 550.00	\$ 500.00	\$ (50)	-9%
6020	Textbooks	\$ 70,855.54	\$ 84,062.00	\$ 83,399.00	\$ (663)	-1%
6022	Materials & Supplies- Medical	\$ 2,353.05	\$ 2,500.00	\$ 2,500.00	\$ -	0%
6031	Instructional Materials	\$ -	\$ 500.00	\$ -	\$ (500)	-100%
6040	Technology- Software	\$ 14,757.27	\$ 10,000.00	\$ 30,000.00	\$ 20,000	200%
6050	Non-capitalized Hardware	\$ 141,936.80	\$ 112,400.00	\$ 132,400.00	\$ 20,000	18%
6060	Non-capitalized Infrastructure	\$ -	\$ 500.00	\$ -	\$ (500)	-100%
<b>Total Other Charges</b>		\$ 964,402	\$ 726,769	\$ 767,512	\$ 40,743	6%
<b>Capital Outlays</b>						
<b>Capital Outlays</b>		\$ 17,646	\$ -	\$ -	\$ -	0%
<b>Leases &amp; Rentals</b>						
<b>Leases &amp; Rentals</b>		\$ 14,026	\$ 14,560	\$ 15,113	\$ 553	4%
<b>Debt Service Costs</b>						
<b>Debt Service Costs</b>		\$ 1,661	\$ 1,128	\$ 574	\$ (554)	-49%
<b>Interfund Charges</b>						
9104	Services of Finance	\$ 19,125	\$ -	\$ 23,223	\$ 23,223	100%
9130	Services of Public Works	\$ -	\$ -	\$ 15,000	\$ 15,000	100%
9151	Services of IT	\$ (138,822)	\$ (145,763)	\$ (157,873)	\$ (12,110)	8%
<b>Total Interfund Charges</b>		\$ (119,697)	\$ (145,763)	\$ (119,650)	\$ 26,113	-18%
<b>Interfund Transfers</b>						
9208	To Capital Projects Fund	\$ -	\$ 1,193,400	\$ -	\$ (1,193,400)	-100%
<b>Grand Total</b>		\$ 8,157,894	\$ 9,721,004	\$ 8,864,540	\$ (856,464)	-9%



City of Lexington						
Utility Fund Revenue Budget						
Account Number	Description	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
<u>Charges for Services</u>						
1016-1901	Water & Sewer Fees	\$ 5,893,038	\$ 6,884,476	\$ 7,120,178	\$ 235,702	3%
1016-1905	Late Payment Penalties	\$ 38,875	\$ 28,325	\$ 30,000	\$ 1,675	6%
<b>Total Charges for Services</b>		<b>\$ 5,931,913</b>	<b>\$ 6,912,801</b>	<b>\$ 7,150,178</b>	<b>\$ 237,377</b>	<b>3%</b>
<u>Miscellaneous Revenue</u>						
1016-1900	Bad Debt Recovery	\$ -	\$ 3,090	\$ -	\$ (3,090)	-100%
1016-1906	Non-Operating Revenues	\$ 11,181	\$ 20,600	\$ 21,000	\$ 400	2%
1018-0200	Contributions- General	\$ -	\$ -	\$ -	\$ -	0%
1018-9000	Salvaged Equipment	\$ -	\$ -	\$ -	\$ -	0%
1018-9912	Misc. Revenues	\$ -	\$ -	\$ -	\$ -	0%
1024-0448	Other Categorical Revenue	\$ -	\$ -	\$ -	\$ -	0%
<b>Total Misc. Revenue</b>		<b>\$ 11,181</b>	<b>\$ 23,690</b>	<b>\$ 21,000</b>	<b>\$ (2,690)</b>	<b>-11%</b>
<u>Interfund Transfers</u>						
1041-0511	From General Fund	\$ 674,306	\$ -	\$ 1,000,000	\$ 1,000,000	100%
<b>Utility Fund Total</b>		<b>\$ 6,617,400</b>	<b>\$ 6,936,491</b>	<b>\$ 8,171,178</b>	<b>\$ 1,234,687</b>	<b>18%</b>

City of Lexington						
Utility Fund Expense Budget by Function						
Account Number	Description	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY	\$ Change	% Change
<u>Administration</u>						
05-1110	Administration	\$ 410,156	\$ 405,558	\$ 367,637	\$ (37,921)	-9%
<u>Water Operations</u>						
05-1150	Water Treatment- Conner Spring	\$ 1,960	\$ 2,000	\$ 2,000	\$ -	0%
05-1160	Water Distribution	\$ 1,459,659	\$ 1,645,801	\$ 1,808,472	\$ 162,671	10%
05-1161	Water Storage	\$ 53	\$ 700	\$ 17,050	\$ 16,350	2336%
<b>Total Water Operations</b>		<b>\$ 1,461,672</b>	<b>\$ 1,648,501</b>	<b>\$ 1,827,522</b>	<b>\$ 179,021</b>	<b>11%</b>
<u>Wastewater Operations</u>						
05-1170	Wastewater Collections	\$ 2,312,792	\$ 2,996,660	\$ 3,191,650	\$ 194,990	7%
05-1190	Inflow & Infiltration- Non-capitalized	\$ 7,282	\$ 10,000	\$ 10,000	\$ -	0%
<b>Total Wastewater Operations</b>		<b>\$ 2,320,074</b>	<b>\$ 3,006,660</b>	<b>\$ 3,201,650</b>	<b>\$ 194,990</b>	<b>6%</b>
<u>Nondepartmental</u>						
05-4050	Public Works Labor Pool	\$ 65,439	\$ 89,594	\$ 147,685	\$ 58,091	65%
05-9310	Nondepartmental	\$ 656,629	\$ 823,621	\$ 872,443	\$ 48,822	6%
05-9350	Interfund Transfers	\$ 120,000	\$ -	\$ 180,897	\$ 180,897	100%
05-9401	Interest & Financing Costs	\$ 337,325	\$ 368,644	\$ 350,706	\$ (17,938)	-5%
<b>Total Nondepartmental</b>		<b>\$ 1,179,394</b>	<b>\$ 1,281,859</b>	<b>\$ 1,551,731</b>	<b>\$ 269,872</b>	<b>21%</b>
<u>Capital Projects</u>						
	I & I Reduction Projects	\$ -	\$ 50,000	\$ 1,050,000	\$ 1,000,000	2000%
	Water Meter Replacement	\$ -	\$ 100,000	\$ 125,000	\$ 25,000	25%
	Ruff Lane Sewer	\$ -	\$ -	\$ -	\$ -	0%
	Diamond Area Water & Sewer	\$ -	\$ -	\$ -	\$ -	0%
	Jackson Avenue Area Water & Sewer Phase I	\$ -	\$ -	\$ -	\$ -	0%
	W&L Master Meter MOU	\$ -	\$ 500,000	\$ -	\$ (500,000)	-100%
<b>Total Capital Projects</b>		<b>\$ -</b>	<b>\$ 650,000</b>	<b>\$ 1,175,000</b>	<b>\$ 525,000</b>	<b>81%</b>
<b>Total All Costs</b>		<b>\$ 5,371,295</b>	<b>\$ 6,992,578</b>	<b>\$ 8,123,540</b>	<b>\$ 1,130,962</b>	<b>16%</b>

City of Lexington						
<b>Utility Fund Expense Budget by Account Classification</b>						
<b>Account Number</b>	<b>Description</b>	<b>2022 Actual Amount</b>	<b>2023 Adopted</b>	<b>City Manager Requested FY 24</b>	<b>\$ Change</b>	<b>% Change</b>
<u>Personnel Services</u>						
1001	Full-time Wages	\$ 350,455.74	\$ 417,861.00	\$ 448,591.00	\$ 30,730	7%
1002	Overtime	\$ 14,593.12	\$ 14,001.00	\$ 14,126.00	\$ 125	1%
1003	Part-time Wages	\$ -	\$ -	\$ -	\$ -	0%
<b>Total Personnel Services</b>		<b>\$ 365,049</b>	<b>\$ 431,862</b>	<b>\$ 462,717</b>	<b>\$ 30,855</b>	<b>7%</b>
<u>Fringe Benefits</u>						
2001	FICA	\$ 26,176.86	\$ 30,253.00	\$ 34,773.00	\$ 4,520	15%
2002	Retirement	\$ 4,214.78	\$ 50,392.00	\$ 52,723.00	\$ 2,331	5%
2005	Health Insurance	\$ 97,527.84	\$ 94,732.00	\$ 107,771.00	\$ 13,039	14%
2006	Life Insurance	\$ 4,679.10	\$ 5,320.00	\$ 6,083.00	\$ 763	14%
2009	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	0%
2011	Worker's Comp Insurance	\$ 10,132.27	\$ 11,907.00	\$ 11,800.00	\$ (107)	-1%
2013	Short-term Disability Insurance	\$ 1,107.70	\$ 1,267.00	\$ 2,492.00	\$ 1,225	97%
<b>Total Fringe Benefits</b>		<b>\$ 143,839</b>	<b>\$ 193,871</b>	<b>\$ 215,642</b>	<b>\$ 21,771</b>	<b>11%</b>
<u>Contractual Services</u>						
3002	Professional Services	\$ 86,777	\$ 507,900	\$ 40,600	\$ (467,300)	-92%
3004	Repairs & Maintenance	\$ (47,586)	\$ 178,500	\$ 1,254,950	\$ 1,076,450	603%
3005	Maintenance Service Contracts	\$ 15,833	\$ 16,000	\$ 16,000	\$ -	0%
3007	Advertising	\$ 979	\$ 1,000	\$ 1,000	\$ -	0%
3016	Wholesale Water	\$ 1,154,028	\$ 1,296,250	\$ 1,426,200	\$ 129,950	10%
3017	Wholesale Sewer	\$ 2,015,865	\$ 2,665,600	\$ 2,850,152	\$ 184,552	7%
3019	MSA Debt Service	\$ 161,504	\$ 161,505	\$ 161,505	\$ -	0%
3028	Computer Software	\$ 53,600	\$ 41,000	\$ 44,118	\$ 3,118	8%
<b>Total Contractual Services</b>		<b>\$ 3,440,998</b>	<b>\$ 4,867,755</b>	<b>\$ 5,794,525</b>	<b>\$ 926,770</b>	<b>19%</b>
<u>Other Charges</u>						
5101	Electrical Service	\$ 6,412.87	\$ 7,200.00	\$ 8,200.00	\$ 1,000	14%
5102	Heating Services	\$ 335.44	\$ 350.00	\$ 350.00	\$ -	0%
5103	Water & Sewer Services	\$ 513.47	\$ 350.00	\$ 350.00	\$ -	0%
5201	Postal & Messenger Services	\$ 21,458.63	\$ 20,000.00	\$ 21,000.00	\$ 1,000	5%
5202	Electronic Data Services	\$ 1,231.31	\$ 1,500.00	\$ 1,500.00	\$ -	0%
5203	Telephone	\$ 1,791.84	\$ 1,800.00	\$ 1,800.00	\$ -	0%
5204	Cellular Telephone Service	\$ 4,324.09	\$ 3,500.00	\$ 3,500.00	\$ -	0%
5399	Insurance Allocation	\$ 12,257.00	\$ 12,625.00	\$ 13,000.00	\$ 375	3%
5401	Office Supplies	\$ 1,344.56	\$ 1,500.00	\$ 1,500.00	\$ -	0%
5407	Maintenance Supplies	\$ 160,488.22	\$ 163,350.00	\$ 163,500.00	\$ 150	0%
5410	Uniforms & Wearing Apparel	\$ -	\$ -	\$ 3,200.00	\$ 3,200	100%
5413	Other Operating Supplies	\$ -	\$ -	\$ -	\$ -	0%
5477	Durable Goods	\$ 19,030.88	\$ 13,700.00	\$ 13,700.00	\$ -	0%
5501	Training & Education	\$ 1,373.73	\$ 2,500.00	\$ 2,500.00	\$ -	0%
<b>Total Other Charges</b>		<b>\$ 230,562</b>	<b>\$ 228,375</b>	<b>\$ 234,100</b>	<b>\$ 5,725</b>	<b>3%</b>
<u>Miscellaneous</u>						

City of Lexington						
<b>Utility Fund Expense Budget by Account Classification</b>						
<b>Account Number</b>	<b>Description</b>	<b>2022 Actual Amount</b>	<b>2023 Adopted</b>	<b>City Manager Requested FY 24</b>	<b>\$ Change</b>	<b>% Change</b>
5606	Permits to State Agencies	\$ 750	\$ 750	\$ 750	\$ -	0%
5801	Dues & Memberships	\$ 733.00	\$ 3,500.00	\$ 2,560.00	\$ (940)	-27%
5813	Bad Debt	\$ -	\$ -	\$ -	\$ -	0%
5887	Waterworks Operation Fee	\$ 8,487.00	\$ 9,200.00	\$ 9,200.00	\$ -	0%
<b>Total Miscellaneous</b>		\$ 9,970	\$ 13,450	\$ 12,510	\$ (940)	-7%
<b>Debt Service</b>						
9002	Interest & Financing Costs	\$ 337,325	\$ 368,644	\$ 350,706	\$ (17,938)	-5%
<b>Interfund Charges</b>						
9101	Services of City Manager	\$ 25,637.00	\$ 26,104.00	\$ 31,061.00	\$ 4,957	19%
9103	Services of Treasurer	\$ 151,796.00	\$ 155,772.00	\$ 182,217.00	\$ 26,445	17%
9104	Services of Finance	\$ 48,534.00	\$ 53,488.00	\$ 62,701.00	\$ 9,213	17%
9108	Services of Human Resources	\$ 13,670.00	\$ 16,620.00	\$ 23,029.00	\$ 6,409	39%
9151	Services of Technology	\$ 22,171.00	\$ 22,637.00	\$ 24,435.00	\$ 1,798	8%
<b>Interfund Charges</b>		\$ 261,808	\$ 274,621	\$ 323,443	\$ 48,822	18%
<b>Interfund Transfers</b>						
9100	To Equipment Replacement Fund	\$ 66,950	\$ 65,000	\$ 180,897	\$ 115,897	178%
8201	To General Fund	\$ 120,000	\$ -	\$ -	\$ -	0%
<b>Total Transfers Out</b>		\$ 186,950	\$ 65,000	\$ 180,897	\$ 115,897	178%
<b>Depreciation</b>						
<b>Depreciation</b>		\$ 394,821	\$ 549,000	\$ 549,000	\$ -	0%
<b>Grand Total</b>		\$ 5,371,321	\$ 6,992,578	\$ 8,123,540	\$ 1,130,962	16%

City of Lexington						
<b>Equipment Replacement Fund Revenue Budget</b>						
<b>Account Number</b>	<b>Description</b>	<b>2022 Actual Amount</b>	<b>2023 Adopted Budget</b>	<b>City Manager Requested FY 24</b>	<b>\$ Change</b>	<b>% Change</b>
<u>Misc. Revenue</u>						
1018-0209	Rockbridge County- Emergency Equip.	\$ 12,580	\$ 37,447	\$ 38,195	\$ 748	2%
1018-3200	Contributions Fire & Rescue Equip.	\$ -	\$ -	\$ 70,000	\$ 70,000	100%
1018-9000	Salvaged Equipment	\$ 5,953	\$ 241,883	\$ 40,000	\$ (201,883)	-83%
<b>Total Misc. Revenue</b>		<b>\$ 18,533</b>	<b>\$ 279,330</b>	<b>\$ 148,195</b>	<b>\$ (131,135)</b>	<b>-47%</b>
<u>Transfers In</u>						
1041-0511	From General Fund	\$ 1,426,865	\$ 567,800	\$ 730,114	\$ 162,314	29%
1041-0515	From Utility Fund	\$ 66,950	\$ 65,000	\$ 180,897	\$ 115,897	178%
1042-9990	From First Aid Reserve	\$ -	\$ -	\$ -	\$ -	0%
<b>Total Transfers In</b>		<b>\$ 1,493,815</b>	<b>\$ 632,800</b>	<b>\$ 911,011</b>	<b>\$ 278,211</b>	<b>44%</b>
<b>Total</b>		<b>\$ 1,512,348</b>	<b>\$ 912,130</b>	<b>\$ 1,059,206</b>	<b>\$ 147,076</b>	<b>16%</b>

City of Lexington						
Equipment Fund Expense by Account						
Account Number	Description	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
<u>Capital Outlay</u>						
7001	Machinery & Equipment	\$ 152,090	\$ 337,369	\$ 180,897	\$ (156,472)	-46%
7005	Motor Vehicles	\$ 260,178	\$ 268,475	\$ 360,000	\$ 91,525	34%
7006	Construction Equipment	\$ -	\$ -	\$ 446,309	\$ 446,309	100%
<b>Total Capital Outlays</b>		<b>\$ 412,267</b>	<b>\$ 605,844</b>	<b>\$ 987,206</b>	<b>\$ 381,362</b>	<b>63%</b>
Dept.	Budgeted Item	Equipment to be Replaced		Reason	Budget	
Police	2024 Ford Police Rated Interceptor	New equipment		new equipment	\$ 72,000	
Public Works	Altec 48' Bucket Truck	2003 GMC 7500 Bucket Truck		age/scheduled replacement	\$ 213,747	
Public Works	2022 Bulk Truck Dump w/ Hydro Li	2008 Ford F350 flat bed dump truck		age/scheduled replacement	\$ 92,015	
Public Works	2022 Dump Truck w/ Forestry Bed	2007 GMC Dump w/ Forestry Bed		age/scheduled replacement	\$ 140,547	
Public Works	2022 Asphalt Zipper - UTL	Replaces 2009 Asphalt Zipper		age/scheduled replacement	\$ 170,280	
Public Works	Leak Detection System - UTL	Old unit disposed of in 2021		new equipment	\$ 5,565	
Public Works	Utility Locator - UTL	Existing unit is obsolete		age/scheduled replacement	\$ 5,052	
Fire	Ambulance 18	2014 Vehicle		age/scheduled replacement	\$ 288,000	
					\$ 987,206	

City of Lexington						
<b>Capital Projects Fund Revenue Budget</b>						
<b>Account Number</b>	<b>Description</b>	<b>2022 Actual Amount</b>	<b>2023 Adopted Budget</b>	<b>City Manager Requested FY 24</b>	<b>\$ Change</b>	<b>% Change</b>
<u>Contributions &amp; Other</u>						
1018-200	General Contributions	\$ -	\$ -	\$ -	\$ -	0%
1019-0125	Insurance Recovery	\$ -	\$ -	\$ -	\$ -	0%
<b>Total Other</b>		\$ -	\$ -	\$ -	\$ -	0%
<u>State</u>						
1024-0448	Other Categorical (VDOT)	\$ -	\$ -	\$ 769,103	\$ 769,103	100%
<u>Federal</u>						
1033-0448	Other Categorical- Federal	\$ -	\$ -	\$ -	\$ -	0%
1033-8196	TEA Grant	\$ -	\$ -	\$ -	\$ -	0%
<b>Total Federal</b>		\$ -	\$ -	\$ -	\$ -	0%
<u>Transfers In</u>						
1041-0501	From Fire Reserve	\$ -	\$ -	\$ -	\$ -	0%
1041-0502	From School Fund	\$ -	\$ 1,193,400	\$ -	\$ (1,193,400)	-100%
1041-0507	From Cemetery Fund	\$ -	\$ -	\$ -	\$ -	0%
1041-0511	From General Fund	\$ 1,105,000	\$ 747,500	\$ 1,204,673	\$ 457,173	61%
<b>Total Transfers In</b>		\$ 1,105,000	\$ 1,940,900	\$ 1,204,673	\$ (736,227)	-38%
<u>Fund Balance</u>						
1042-9999	Appropriated Fund Balance	\$ -	\$ 2,138,924	\$ 614,487	\$ (1,524,437)	-71%
		\$ -	\$ 2,138,924	\$ 614,487	\$ (1,524,437)	-71%
<b>Grand Total</b>		\$ 1,105,000	\$ 4,079,824	\$ 2,588,263	\$ (1,491,561)	-37%

City of Lexington						
Capital Projects Fund Expense Budget by Function						
Account Number	Description	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY	\$ Change	% Change
08-7501	CAMA Software for Commissioner of the Revenue	\$ -	\$ 140,000	\$ 140,000	\$ -	0%
<b>Total Technology</b>		\$ -	\$ 140,000	\$ 140,000	\$ -	0%
<u>Municipal Facilities</u>						
08-4450	Moore's Creek Dam	\$ 38,454	\$ -	\$ -	\$ -	0%
08-6662	Lylburn Downing	\$ -	\$ 5,000	\$ 5,000	\$ -	0%
08-6664	Waddell	\$ -	\$ 5,000	\$ 5,000	\$ -	0%
08-6665	High School	\$ -	\$ 1,203,400	\$ -	\$ (1,203,400)	-100%
08-7427	Public Works Property Yard Improvements	\$ -	\$ -	\$ 297,000	\$ 297,000	100%
08-7440	City Hall Improvements	\$ -	\$ 52,500	\$ 320,000	\$ 267,500	510%
08-7401	Fire	\$ 16,010	\$ -	\$ 82,000	\$ 82,000	100%
08-7250	Municipal Swimming Pool	\$ -	\$ -	\$ 15,000	\$ 15,000	100%
<b>Total Municipal Facilities</b>		\$ 54,464	\$ 1,265,900	\$ 724,000	\$ (541,900)	-43%
<u>Rockbridge Regional Jail</u>						
08-7230	Thermal Body Scanner	\$ 32,575	\$ -	\$ -	\$ -	0%
08-7230	Capital Improvements - per CIP	\$ -	\$ 22,442	\$ 59,580	\$ 37,138	165%
08-7230	Comprehensive Study for Jail Space Needs	\$ -	\$ 19,860	\$ 19,860	\$ -	0%
<b>Total Rockbridge Regional Jail</b>		\$ 32,575	\$ 42,302	\$ 79,440	\$ 37,138	88%
<u>Parks &amp; Cemeteries</u>						
08-1307	Jordan's Point Park	\$ -	\$ -	\$ 335,000	\$ 335,000	100%
08-1301	Playground Upgrades	\$ 9,365	\$ 30,000	\$ 20,000	\$ (10,000)	-33%
08-1915	Evergreen Cemetery	\$ 8,536	\$ -	\$ -	\$ -	0%
<b>Total Parks &amp; Cemeteries</b>		\$ 17,901	\$ 30,000	\$ 355,000	\$ 325,000	1083%
<u>Streets, Parking, Sidewalks</u>						
08-2110	Street Repavement Projects	\$ 102,918	\$ 300,000	\$ 200,000	\$ (100,000)	-33%
08-2110	Street Resurfacing - S. Main (Rte. 251-White St)	\$ -	\$ -	\$ 420,700	\$ 420,700	100%
08-2110	Street Resurfacing - Thornhill Rd.	\$ -	\$ -	\$ 348,403	\$ 348,403	100%
08-2110	N. Main St. Entry Corridor	\$ -	\$ -	\$ -	\$ -	0%
08-2140-2160	Bridge Repairs	\$ 13,100	\$ 1,924,800	\$ 162,720	\$ (1,762,080)	-92%
08-2501	Downtown Improvements	\$ 10,397	\$ 15,000	\$ 15,000	\$ -	0%
08-2650	Sidewalk Improvements	\$ 1,519	\$ 35,000	\$ 40,000	\$ 5,000	14%
<b>Total Streets, Sidewalks, Bridges</b>		\$ 127,934	\$ 2,274,800	\$ 1,186,823	\$ (1,087,977)	-48%
<u>Stormwater Management</u>						
08-2352	Alum Springs Rd. Drainage Improvements	\$ 23,520	\$ 301,822	\$ -	\$ (301,822)	-100%
08-2353	Stormwater System Analysis	\$ 67,343	\$ -	\$ -	\$ -	0%
08-2399	Lime Kiln & McLoughlin Pedestrian/Drainage Imp.	\$ -	\$ -	\$ 14,000	\$ 14,000	100%
08-2399	Diamond Street Drainage Improvements	\$ -	\$ -	\$ 64,000	\$ 64,000	100%
08-2399	Misc. Stormwater Drainage Improvements	\$ 36,853	\$ 25,000	\$ 25,000	\$ -	0%
<b>Total Streets, Sidewalks, Bridges</b>		\$ 127,716	\$ 326,822	\$ 103,000	\$ (223,822)	-68%
<u>Public Safety Equipment</u>		\$ -	\$ -	\$ -	\$ -	0%
<b>Total</b>		\$ 360,590	\$ 4,079,824	\$ 2,588,263	\$ (1,491,561)	-37%



# **GENERAL FUND**

## General Fund Expense Significant Changes

	<u>Wages</u>	<u>Benefits</u>	<u>Non-salary</u>
Pay increases - incl. 5% COLA; second half of comp study	\$ 431,988	\$ 230,188	
Debt Service			\$ (55,685)
Repairs and Maintenance			\$ 213,155
Vehicle/Equipment Supplies			\$ 61,294
Advertising			\$ 13,480
Uniform & Wearing Apparel			\$ 21,800
Training & Education			\$ 7,100
Computer Software			\$ 11,137
Jail Contract			\$ 17,653
Social Services (administration)			\$ 13,525
Community Services Board			\$ 8,805
State Health Department			\$ 7,451
Payments to SPCA			\$ 7,389
Horse Center			\$ 17,554
Tourism			\$ 75,470
Central Dispatch			\$ 38,713
RARO			\$ 8,538
RARA			\$ 20,000
Professional Services			\$ (190,320)
To Equipment Replacement Fund			\$ 162,314
To School Fund			\$ 28,214
To Capital Projects Fund			\$ 540,970
Total	\$ 431,988	\$ 230,188	\$ 1,028,557

City of Lexington  
**City Council (01-1101)**

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24		\$ Change	% Change
Personnel Services	\$ 27,970.80	\$ 26,400	\$ 26,400	\$	-	0.00%
Fringe Benefits	\$ 2,162.65	\$ 2,050	\$ 2,050	\$	-	0.00%
Contractual Services	\$ 3,587.42	\$ 5,000	\$ 5,000	\$	-	0.00%
Internal Services	\$ 250.18	\$ 2,000	\$ 1,000	\$	(1,000)	-50.00%
Other Charges	\$ 12,421.95	\$ 16,050	\$ 15,050	\$	(1,000)	-6.23%
Miscellaneous	\$ 13,566.00	\$ 15,000	\$ 65,000	\$	50,000	333.33%
Leases and Rentals	\$ 12,133.47	\$ 10,000	\$ 10,000	\$	-	0.00%
	<u>\$ 72,092</u>	<u>\$ 76,500</u>	<u>\$ 124,500</u>	<u>\$</u>	<u>48,000</u>	<u>63%</u>

**Definition:**

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

The responsibilities of the City Council include:

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

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

City of Lexington

**City Manager (01-1201)**

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Personnel Services	\$ 176,328	\$ 182,953	\$203,696	\$ 20,743	11%
Fringe Benefits	\$ 58,197	\$ 56,646	\$63,424	\$ 6,778	12%
Contractual Services	\$ 3,252	\$ 6,200	\$6,200	\$ -	0%
Internal Services	\$ 429	\$ 300	\$350	\$ 50	17%
Other Charges	\$ 7,643	\$ 12,100	\$22,600	\$ 10,500	87%
Miscellaneous	\$ 10,296	\$ 3,000	\$13,000	\$ 10,000	333%
Interfund Charges	\$ (25,637)	\$ 26,396	\$ (28,561)	\$ (54,957)	-208%
	<u>\$ 230,508</u>	<u>\$ 287,595</u>	<u>\$ 280,709</u>	<u>\$ (6,886)</u>	<u>-2%</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)**

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 24			
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 106,211	\$ 106,150	\$ 106,150	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	\$ 106,211	\$ 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)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 24			
Personnel Services	\$64,830.69	\$ 82,765	\$ 100,167	\$	17,402	21%
Fringe Benefits	\$23,670.78	\$ 29,060	\$ 33,897	\$	4,837	17%
Contractual Services	\$8,898.39	\$ 34,850	\$ 19,850	\$	(15,000)	-43%
Internal Services	\$115.60	\$ 200	\$ 200	\$	-	0%
Other Charges	\$2,663.17	\$ 18,605	\$ 14,425	\$	(4,180)	-22%
Miscellaneous	\$22,689.38	\$ 15,800	\$ 14,700	\$	(1,100)	-7%
Interfund Charges	\$ (13,670)	\$ (16,620)	\$ (23,029)	\$	(6,409)	39%
	\$ 109,198	\$ 164,660	\$ 160,210	\$	(4,450)	-3%

**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)**

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 24			
Personnel Services	\$ 149,677.32	\$ 183,838	\$ 190,775	\$	6,937	4%
Fringe Benefits	\$ 54,817.49	\$ 63,286	\$ 67,181	\$	3,895	6%
Contractual Services	\$ 23,475.37	\$ 24,570	\$ 24,570	\$	-	0%
Internal Services	\$ 105.66	\$ 300	\$ 300	\$	-	0%
Other Charges	\$ 9,379.92	\$ 10,650	\$ 15,700	\$	5,050	47%
Miscellaneous	\$ 380.00	\$ 400	\$ 400	\$	-	0%
	\$ 237,836	\$ 283,044	\$ 298,926	\$	15,882	6%

**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)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Personnel Services	\$ -	\$ 2,000	\$ -	(2,000)	0%
Fringe Benefits	\$ -	\$ 153	\$ -	(153)	0%
Contractual Services	\$ 58,786.61	\$ 3,500	\$ 3,000	(500)	-14%
Internal Services	\$ -	\$ 100	\$ -	(100)	100%
Other Charges	\$ -	\$ 100	\$ -	-	100%
Miscellaneous	\$ -	\$ -	\$ -	-	0%
	<u>\$ 58,787</u>	<u>\$ 5,853</u>	<u>\$ 3,000</u>	<u>(2,753)</u>	<u>-47%</u>

**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)**

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 24			
Personnel Services	\$ 187,276.77	\$ 203,560	\$ 223,170	\$ 19,610	10%	
Fringe Benefits	\$ 57,843.62	\$ 63,792	\$ 80,751	\$ 16,959	27%	
Contractual Services	\$ 25,803.88	\$ 29,500	\$ 30,500	\$ 1,000	3%	
Internal Services	\$ 47.52	\$ 100	\$ 100	\$ -	0%	
Other Charges	\$ 16,625.47	\$ 20,160	\$ 21,660	\$ 1,500	7%	
Miscellaneous	\$ -	\$ 350	\$ 300	\$ (50)	-14%	
Leases and Rentals	\$ 1,872.72	\$ 1,450	\$ 1,950	\$ 500	34%	
Interfund Charges	\$ (151,796.00)	\$ (155,772)	\$ (182,217)	\$ (26,445)	17%	
	\$ 137,674	\$ 163,140	\$ 176,214	\$ 13,074	8%	

***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)**

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 24			
Personnel Services	\$ 193,515.97	\$ 224,371	\$ 250,456	\$	26,085	12%
Fringe Benefits	\$ 75,688.82	\$ 81,449	\$ 95,815	\$	14,366	18%
Contractual Services	\$ 94,844.70	\$ 96,450	\$ 100,000	\$	3,550	4%
Internal Services	\$ 105.82	\$ 150	\$ 150	\$	-	0%
Other Charges	\$ 6,243.57	\$ 12,350	\$ 7,072	\$	(5,278)	-43%
Miscellaneous	\$ 50.00	\$ 250	\$ 250	\$	-	0%
Interfund Charges	\$ (67,659)	\$ (53,488)	\$ (85,924)	\$	(32,436)	61%
	\$ 302,790	\$ 361,532	\$ 367,819	\$	6,287	2%

**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)**

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 24			
Personnel Services	\$ -	\$ -	\$ -	\$ -	-	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	-	0%
Contractual Services	\$ 41,804.98	\$ 50,219	\$ 58,120	\$ 7,901	16%	
Internal Services	\$ 3.56	\$ 20	\$ 20	\$ -	0%	
Other Charges	\$ 36,897.90	\$ 39,650	\$ 40,450	\$ 800	2%	
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%	
Interfund Charges	\$ 138,822.00	\$ 145,763	\$ 157,873	\$ 12,110	8%	
Other Uses of Funds	\$ (22,171.00)	\$ (22,637)	\$ (24,435)	\$ (1,798)	8%	
	\$ 195,357	\$ 213,015	\$ 232,028	\$ 19,013	9%	

**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)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 24			
Personnel Services	\$ 115,633.32	\$ 134,174	\$ 150,676	\$	16,502	12%
Fringe Benefits	\$ 24,547.00	\$ 39,304	\$ 43,794	\$	4,490	11%
Contractual Services	\$ 4,410.44	\$ 36,955	\$ 19,510	\$	(17,445)	-47%
Internal Services	\$ 926.04	\$ 1,200	\$ -	\$	(1,200)	-100%
Other Charges	\$ 20,754.15	\$ 20,250	\$ 9,930	\$	(10,320)	-51%
Miscellaneous	\$ 679.91	\$ 680	\$ 750	\$	70	10%
Interfund Charges	\$ -	\$ 9,000	\$ 9,000	\$	-	100%
	\$ 166,951	\$ 241,563	\$ 233,660	\$	(7,903)	-3%

**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)**

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 24			
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 312,708	\$ 304,792	\$ 319,708	\$ -	\$ 14,916	5%
Internal Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	\$ 312,708	\$ 304,792	\$ 319,708	\$ -	\$ 14,916	5%

**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)**

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Personnel Services	\$ 18,737.76	\$ 53,630	\$ -	\$(53,630)	-100%
Fringe Benefits	\$ 1,572.01	\$ 4,575	\$ -	\$(4,575)	-100%
Contractual Services	\$ 3,294.80	\$ 3,600	\$ -	\$(3,600)	-100%
Other Charges	\$ 882.92	\$ 1,465	\$ -	\$(1,465)	-100%
Interfund Charges	\$ 20,450.00	\$ 20,910	\$ -	\$(20,910)	-100%
	\$ 44,937	\$ 84,180	\$ -	\$(84,180)	-100%

**Definition:**

The Virginia Juvenile Community Crime Control Act (VJCCCA) is a program funded by the State to operate juvenile diversion programs that serve as a alternative to normal incarceration. It is operated as a regional program for Buena Vista, Rockbridge County, Allegheny County, Covington, Botetourt County and the City. The City is currently the fiscal agent for this program but no longer the administrator.

City of Lexington

## Central Dispatch (01-3011)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 24			
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Agency Contributions	\$ 486,778	\$ 482,734	\$ 521,447	\$ -	\$ 38,713	8%
	\$ 486,778	\$ 482,734	\$ 521,447	\$ -	\$ 38,713	8%

**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)**

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 24			
Personnel Services	\$ 1,178,263.41	\$ 1,342,521	\$ 1,441,356	\$	98,835	7%
Fringe Benefits	\$ 449,910.94	\$ 510,275	\$ 560,568	\$	50,293	10%
Contractual Services	\$ 36,405.39	\$ 52,500	\$ 52,500	\$	-	0%
Internal Services	\$ 150.57	\$ 4,000	\$ 4,000	\$	-	0%
Other Charges	\$ 235,402.63	\$ 213,071	\$ 221,414	\$	8,343	4%
Agency Contributions	\$ 24,120.00	\$ -	\$ 2,100	\$	2,100	100%
Miscellaneous	\$ 49,005.99	\$ 4,000	\$ 4,000	\$	-	0%
Capital Outlay	\$ 12,280.00	\$ -	\$ -	\$	-	0%
Leases and Rentals	\$ 3,287.57	\$ 2,100	\$ 2,100	\$	-	0%
Interfund Transfers	\$ 40,000.00	\$ 42,800	\$ 50,000	\$	7,200	17%
	\$ 2,028,827	\$ 2,171,267	\$ 2,338,038	\$	166,771	8%

**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)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 24			
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ 3,500	\$ 3,500	\$ -	\$ -	0%
Miscellaneous	\$ 3,608	\$ 7,500	\$ 7,500	\$ -	\$ -	0%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	\$ 3,608	\$ 11,000	\$ 11,000	\$ -	\$ -	0%

**Definition:**

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

City of Lexington  
**Fire (01-3202)**

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Personnel Services	\$ 1,019,736.60	\$ 1,149,199	\$ 1,253,713	\$ 104,514	9%
Fringe Benefits	\$ 445,504.98	\$ 482,349	\$ 534,365	\$ 52,016	11%
Contractual Services	\$ 99,856.66	\$ 120,875	\$ 124,875	\$ 4,000	3%
Internal Services	\$ 3.04	\$ 3,025	\$ 3,010	\$ (15)	0%
Other Charges	\$ 334,439.97	\$ 257,082	\$ 278,062	\$ 20,980	8%
Miscellaneous	\$ 24,682.16	\$ 39,138	\$ 39,138	\$ -	0%
Capital Outlay	\$ -	\$ 5,000	\$ 5,000	\$ -	0%
Leases and Rentals	\$ 2,533.15	\$ 3,400	\$ 3,000	\$ (400)	-12%
Interfund Transfers	\$ 315,000.00	\$ 275,000	\$ 305,250	\$ 30,250	11%
	\$ 2,241,757	\$ 2,335,068	\$ 2,546,413	\$ 211,345	9%

***Definition:***

The Lexington Fire and Rescue Departments were consolidated to include emergency medical services in addition to fire protection services in March of 2011. It consists of both paid and volunteer members who serve the entire City as well as over 50 square miles of Rockbridge County as their first due area. They operate out of the City owned Fire Station on South Main Street and have a fleet of 14 vehicles that offer both fire and EMS protection. There are over 30 active volunteers serving the community who receive token compensation (\$10 per call) by the City and are covered under the City's insurance policies (not health insurance). They are complimented by a paid Chief and full-time staff who provide a basic fire & EMS coverage 24 hours a day, seven days a week. The Emergency Management Coordinator/Fire Marshal also works out of the Department. The costs of operating this regional service are shared by Rockbridge County through a Joint Services Agreement, and billing for emergency medical services.

City of Lexington

## Emergency Management (01-3203)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ 20	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ 4,000	\$ 4,000	100%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
	\$ 20	\$ -	\$ 4,000	\$ 4,000	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)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 76,309	\$ 167,298	\$ 158,468	\$ (8,830)	-5%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Agency Contributions	\$ 2,696	\$ 4,283	\$ 7,436	\$ 3,153	74%
	<u>\$ 79,005</u>	<u>\$ 171,581</u>	<u>\$ 165,904</u>	<u>\$ (5,677)</u>	<u>-3%</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)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Agency Contributions	\$ 14,718	\$ 7,748	\$ -	\$ (7,748)	-100%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 14,718</u>	<u>\$ 7,748</u>	<u>\$ -</u>	<u>\$ (7,748)</u>	<u>-100%</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. Beginning in FY 24, support of the SPCA is included in the Health Education and Welfare budget.

City of Lexington

**Public Works Administration (01-4000)**

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Personnel Services	\$ 139,898.81	\$ 150,358	\$ 159,191	\$ 8,833	6%
Fringe Benefits	\$ 69,159.00	\$ 70,140	\$ 77,058	\$ 6,918	10%
Contractual Services	\$ 38,950.04	\$ 24,300	\$ 45,937	\$ 21,637	89%
Internal Services	\$ 4.02	\$ -	\$ -	\$ -	0%
Other Charges	\$ 69,091.08	\$ 72,495	\$ 103,600	\$ 31,105	43%
Miscellaneous	\$ 139.00	\$ 500	\$ 1,500	\$ 1,000	200%
Interfund Transfers	\$ 255,405.00	\$ 222,000	\$ 344,851	\$ 122,851	55%
	\$ 572,647	\$ 539,793	\$ 732,137	\$ 192,344	36%

**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)**

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Personnel Services	\$ 149,134.34	\$ 209,700.00	\$ 245,680	\$ 35,980	17%
Fringe Benefits	\$ 72,432.70	\$ 96,309.00	\$ 116,316	\$ 20,007	21%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 1,384	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ 222,951	\$ 306,009	\$ 361,996	\$ 55,987	18%

**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)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Personnel Services	\$ 87,233.60	\$ 134,702	\$ 109,027	\$ (25,675)	-19%
Fringe Benefits	\$ 43,518.75	\$ 59,121	\$ 51,170	\$ (7,951)	-13%
Contractual Services	\$ 3,082.00	\$ -	\$ 40,000	\$ 40,000	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 97,752.82	\$ 88,603	\$ 96,780	\$ 8,177	9%
Leases and Rentals	\$ 6,306.00	\$ 6,400	\$ 3,450	\$ (2,950)	-46%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ 237,893	\$ 288,826	\$ 300,427	\$ 11,601	4%

**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)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Personnel Services	\$ 1,608.48	\$ 2,504	\$ 2,520	\$ 16	1%
Fringe Benefits	\$ 518.40	\$ 1,148	\$ 1,265	\$ 117	10%
Contractual Services	\$ 948.00	\$ 4,000	\$ 4,000	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 10,517.69	\$ 11,200	\$ 12,000	\$ 800	7%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 13,593</u>	<u>\$ 18,852</u>	<u>\$ 19,785</u>	<u>\$ 933</u>	<u>5%</u>

**Definition:**

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

City of Lexington

## Equipment Operations (01-4104)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Personnel Services	\$ 92,280.27	\$ 123,593	\$ 131,915	\$ 8,322	7%
Fringe Benefits	\$ 44,073.77	\$ 56,186	\$ 62,039	\$ 5,853	10%
Contractual Services	\$ 98,956.70	\$ 90,000	\$ 90,000	\$ -	0%
Internal Services	\$ (97,395.60)	\$ (75,000)	\$ (97,400)	\$ (22,400)	30%
Other Charges	\$ 386,962.59	\$ 350,300	\$ 392,294	\$ 41,994	12%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 524,878</u>	<u>\$ 545,079</u>	<u>\$ 578,848</u>	<u>\$ 33,769</u>	<u>6%</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)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Personnel Services	\$ -	\$ 1,578	\$ -	\$ (1,578)	-100%
Fringe Benefits	\$ -	\$ 726	\$ -	\$ (726)	-100%
Contractual Services	\$ -	\$ 500	\$ 1,500	\$ 1,000	200%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ -	\$ 2,804	\$ 1,500	\$ (1,304)	-47%

**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)**

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ 15,460	\$ 18,000	\$ 20,013	\$ 2,013	11%
	<u>\$ 15,460</u>	<u>\$ 18,000</u>	<u>\$ 20,013</u>	<u>\$ 2,013</u>	<u>11%</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)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 118,887	\$ 65,000	\$ 13,000	\$ (52,000)	-80%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ 500	\$ 500	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 118,887</u>	<u>\$ 65,500</u>	<u>\$ 13,500</u>	<u>\$ (52,000)</u>	<u>-79%</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)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Personnel Services	\$ 9,609.97	\$ 23,568	\$ 10,435	\$ (13,133)	-56%
Fringe Benefits	\$ 4,882.74	\$ 10,667	\$ 4,983	\$ (5,684)	-53%
Contractual Services	\$ 360,736.06	\$ 250,000	\$ 335,000	\$ 85,000	34%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 3,315.20	\$ 10,000	\$ 10,000	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 378,544</u>	<u>\$ 294,235</u>	<u>\$ 360,418</u>	<u>\$ 66,183</u>	<u>22%</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)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Personnel Services	\$ 12,127.75	\$ 21,070	\$ 15,135	\$ (5,935)	-28%
Fringe Benefits	\$ 7,005.67	\$ 9,583	\$ 7,209	\$ (2,374)	-25%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 4,258.12	\$ 10,000	\$ 10,000	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 23,392</u>	<u>\$ 40,653</u>	<u>\$ 32,344</u>	<u>\$ (8,309)</u>	<u>-20%</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)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Personnel Services	\$ 19,460.63	\$ 24,600	\$ 18,321	\$ (6,279)	-26%
Fringe Benefits	\$ 10,013.62	\$ 7,247	\$ 5,721	\$ (1,526)	-21%
Contractual Services	\$ -	\$ 5,000	\$ 5,000	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 36,460.68	\$ 35,000	\$ 35,000	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 65,935</u>	<u>\$ 71,847</u>	<u>\$ 64,042</u>	<u>\$ (7,805)</u>	<u>-11%</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)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Personnel Services	\$ 22,516.78	\$ 35,595	\$ 13,790	\$ (21,805)	-61%
Fringe Benefits	\$ 9,776.56	\$ 16,176	\$ 6,379	\$ (9,797)	-61%
Contractual Services	\$ 20,860.00	\$ 121,000	\$ 184,000	\$ 63,000	52%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 46,955.67	\$ 46,000	\$ 53,000	\$ 7,000	15%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 100,109</u>	<u>\$ 218,771</u>	<u>\$ 257,169</u>	<u>\$ 38,398</u>	<u>18%</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)**

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Personnel Services	\$ 52,050	\$ 69,057	\$ 80,750	\$ 11,693	17%
Fringe Benefits	\$ 25,610	\$ 31,696	\$ 38,280	\$ 6,584	21%
Contractual Services	\$ 3,536	\$ 1,000	\$ 1,000	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 2,095	\$ 4,500	\$ 5,000	\$ 500	11%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<b>\$ 83,291</b>	<b>\$ 106,253</b>	<b>\$ 125,030</b>	<b>\$ 18,777</b>	<b>18%</b>

**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)**

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Personnel Services	\$ 20,086	\$ 31,537	\$ 37,970	\$ 6,433	20%
Fringe Benefits	\$ 8,039	\$ 13,755	\$ 16,336	\$ 2,581	19%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 3,851	\$ 8,000	\$ 8,000	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ 31,976	\$ 53,292	\$ 62,306	\$ 9,014	17%

**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)**

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Personnel Services	\$ 227,099	\$ 274,692	\$ 293,800	\$ 19,108	7%
Fringe Benefits	\$ 105,268	\$ 138,089	\$ 146,926	\$ 8,837	6%
Contractual Services	\$ 250,898	\$ 226,981	\$ 252,131	\$ 25,150	11%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 5,124	\$ 6,800	\$ 20,000	\$ 13,200	194%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<b>\$ 588,389</b>	<b>\$ 646,562</b>	<b>\$ 712,857</b>	<b>\$ 66,295</b>	<b>10%</b>

**Definition:**

The Public Works Department removes garbage from residences throughout the City weekly and from businesses six times a week. The Department also removes brush, debris, and bulky items throughout the City once each week. There is no charge, except for large volumes, for this service. From late fall through the end of the year, leaves are collected at the curb. Personnel service expenses of the full-time sanitation crew are budgeted directly in this activity. Employees assigned to the labor pool function on the sanitation crew when sanitation workers are not available.

City of Lexington

## Building Maintenance (01-4301)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Personnel Services	\$ 32,461	\$ 56,473	\$ 40,090	\$ (16,383)	-29%
Fringe Benefits	\$ 14,197	\$ 25,738	\$ 18,917	\$ (6,821)	-27%
Contractual Services	\$ 59,776	\$ 65,000	\$ 65,000	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 54,347	\$ 55,399	\$ 58,600	\$ 3,201	6%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ (15,000)	\$ (15,000)	100%
	<u>\$ 160,781</u>	<u>\$ 202,610</u>	<u>\$ 167,607</u>	<u>\$ (35,003)</u>	<u>-17%</u>

**Definition:**

The cost of providing maintenance and custodial services to City Hall, the Police Department, Public Works and other City-owned buildings are included in this activity. Wages for this and other Public Works activities are charged to activities on the basis of actual services delivered. Beginning in FY 24 Public Works and the School Board have agreed on a flat fee for services to the Schools.

City of Lexington

**Park Maintenance (01-4410)**

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Personnel Services	\$ 91,387	\$ 89,935	\$ 99,750	\$ 9,815	11%
Fringe Benefits	\$ 47,699	\$ 41,067	\$ 46,888	\$ 5,821	14%
Contractual Services	\$ 896	\$ 2,000	\$ 2,000	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 54,024	\$ 61,358	\$ 63,130	\$ 1,772	3%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Capital Outlay	\$ 64,721	\$ -	\$ -	\$ -	-100%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 258,727</u>	<u>\$ 194,360</u>	<u>\$ 211,768</u>	<u>\$ 17,408</u>	<u>9%</u>

**Definition:**

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

City of Lexington

**Cemeteries Maintenance (01-4420)**

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Personnel Services	\$ 68,802	\$ 74,493	\$ 89,170	\$ 14,677	20%
Fringe Benefits	\$ 33,086	\$ 33,820	\$ 41,170	\$ 7,350	22%
Contractual Services	\$ 12	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 12,386	\$ 11,090	\$ 11,750	\$ 660	6%
Capital Outlay	\$ 3,150	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<b>\$ 117,437</b>	<b>\$ 119,403</b>	<b>\$ 142,090</b>	<b>\$ 22,687</b>	<b>19%</b>

**Definition:**

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

City of Lexington  
**Arborist (01-4430)**

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Personnel Services	\$ 29,124	\$ 50,743	\$ 59,300	\$ 8,557	17%
Fringe Benefits	\$ 18,276	\$ 28,718	\$ 32,379	\$ 3,661	13%
Contractual Services	\$ 7,465	\$ 9,000	\$ 11,500	\$ 2,500	28%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 3,171	\$ 6,000	\$ 7,500	\$ 1,500	25%
Miscellaneous	\$ 4,730	\$ 2,000	\$ 2,000	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ 62,766	\$ 96,461	\$ 112,679	\$ 16,218	17%

***Definition:***

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



City of Lexington

**Dam Maintenance (01-4450)**

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Personnel Services	\$ 9,512	\$ 8,586	\$ 16,620	\$ 8,034	94%
Fringe Benefits	\$ 4,286	\$ 3,943	\$ 7,994	\$ 4,051	103%
Contractual Services	\$ 6,899	\$ -	\$ 12,600	\$ 12,600	100%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 437	\$ 614	\$ 1,620	\$ 1,006	164%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<b>\$ 21,134</b>	<b>\$ 13,143</b>	<b>\$ 38,834</b>	<b>\$ 25,691</b>	<b>195%</b>

**Definition:**

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

City of Lexington

**Brushy Hills Maintenance (01-4460)**

	<b>2022 Actual Amount</b>	<b>2023 Adopted Budget</b>	<b>City Manager Requested FY 24</b>	<b>\$ Change</b>	<b>% Change</b>
Personnel Services	\$ 2,217	\$ 5,407	\$ -	\$ (5,407)	-100%
Fringe Benefits	\$ 1,508	\$ 2,467	\$ -	\$ (2,467)	-100%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ 1,000	\$ 2,500	\$ 1,500	150%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<b>\$ 3,725</b>	<b>\$ 8,874</b>	<b>\$ 2,500</b>	<b>\$ (6,374)</b>	<b>-72%</b>

***Definition:***

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

City of Lexington

## Stormwater Management (01-4500)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ -	\$ -	\$ -	\$ -	0%

***Definition:***

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

City of Lexington

**Youth Services Office (01-5900)**

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Personnel Services	\$ 65,208	\$ 78,200	\$ 82,040	\$ 3,840	5%
Fringe Benefits	\$ 28,236	\$ 31,306	\$ 33,886	\$ 2,580	8%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ 50	\$ -	\$ (50)	-100%
Other Charges	\$ 3,254	\$ 4,660	\$ 4,885	\$ 225	5%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ (20,450)	\$ (20,910)	\$ -	\$ 20,910	-100%
	<u>\$ 76,249</u>	<u>\$ 93,306</u>	<u>\$ 120,811</u>	<u>\$ 27,505</u>	<u>29%</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, operates an after school program for elementary school students and a summer day camp for families who need affordable care during the summer months while their parent/guardian works.

City of Lexington

## Municipal Swimming Pool (01-7250)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Personnel Services	\$ 4,720	\$ -	\$ 2,985	\$ 2,985	0%
Fringe Benefits	\$ 1,668	\$ -	\$ 1,610	\$ 1,610	0%
Contractual Services	\$ 11,101	\$ 25,800	\$ 32,800	\$ 7,000	27%
Other Charges	\$ 20,700	\$ 20,100	\$ 21,150	\$ 1,050	5%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 38,190</u>	<u>\$ 45,900</u>	<u>\$ 58,545</u>	<u>\$ 12,645</u>	<u>28%</u>

**Definition:**

The Municipal Swimming Pool had been operated by the City during each summer. The City had received all revenues received from the pool and covered all the operating expenses. In past years, this department covered indoor pool expenses for the summer months beginning Memorial Day and ending on Labor Day. Beginning with the Summer 2020 pool season, Friends of Rockbridge Swimming (FOR Swimming) started operating the pool for the City.

City of Lexington

**Planning & Development (01-8110)**

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Personnel Services	\$ 101,634	\$ 102,435	\$ 196,077	\$ 93,642	91%
Fringe Benefits	\$ 44,821	\$ 42,264	\$ 83,122	\$ 40,858	97%
Contractual Services	\$ 130,151	\$ 152,800	\$ 22,800	\$ (130,000)	-85%
Internal Services	\$ 2,304	\$ 3,500	\$ 3,500	\$ -	0%
Other Charges	\$ 4,118	\$ 9,509	\$ 10,109	\$ 600	6%
Agency Contributions	\$ 21,021	\$ 21,163	\$ 21,459	\$ 296	1%
Miscellaneous	\$ 1,236	\$ 23,300	\$ 23,300	\$ -	0%
Interfund Transfers	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0%
	<u>\$ 306,286</u>	<u>\$ 355,971</u>	<u>\$ 361,367</u>	<u>\$ 5,396</u>	<u>2%</u>

**Definition:**

The Planning and Development Department is responsible for performing all planning (Comprehensive Plan, ordinances changes, and coordination with Planning District Commission), zoning (site plan reviews, zoning inspections, conditional use permits, and Architectural Board permits), building inspection (plans review and inspections), rental property inspections, storm water permits, and housing program (CDBG grant, loan pool, etc.) work. In addition, it provides staff support for the Planning Commission, Architectural Board, Board of Zoning Appeals, and Threshold. In FY23, the Planning Director transitioned from a contracting position to City payroll.

City of Lexington

## Housing Program (01-8111)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 25	\$ 35	\$ 35	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Agency Contributions	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ 25	\$ 35	\$ 35	\$ -	0%

**Definition:**

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

City of Lexington

**General Insurance (01-9103)**

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Fringe Benefits	\$ (18,926)	\$ 12,000	\$ 13,800	\$ 1,800	15%
Other Charges	\$ 4,302	\$ -	\$ -	\$ -	0%
	\$ (14,624)	\$ 12,000	\$ 13,800	\$ 1,800	15%

**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)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Internal Services	\$ (4,294)	\$ (3,580)	\$ (3,600)	\$ (20)	-1%
Other Charges	\$ 1,181	\$ 1,500	\$ 1,500	\$ -	0%
Leases and Rentals	\$ 6,239	\$ 6,700	\$ 6,700	\$ -	0%
	\$ 3,126	\$ 4,620	\$ 4,600	\$ (20)	0%

**Definition:**

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

City of Lexington  
**Postage (01-9106)**

	2022 Actual Amount		2023 Adopted Budget		City Manager Requested FY 24		\$ Change		% Change
Other Charges	\$ 2,019	\$	2,000	\$	2,200	\$	200		10%
	\$ 2,019	\$	2,000	\$	2,200	\$	200		10%

**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)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Contingency	\$ -	\$ 250	\$ 10,000	\$ 9,750	0%
Bad Debts	\$ -	\$ -	\$ -	\$ -	0%
	\$ -	\$ 250	\$ 10,000	\$ 9,750	3900%

**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)**

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Fringe Benefits	\$ 2,604	\$ 3,260	\$ 3,260	\$ -	0%
Contractual Services	\$ 500	\$ -	\$ -	\$ -	0%
Other Charges	\$ 1,569	\$ -	\$ -	\$ -	0%
Other Uses of Funds	\$ 659,000	\$ -	\$ -	\$ -	0%
	\$ 2,604	\$ 3,260	\$ 3,260	\$ -	0%

**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)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
To School Fund	\$ 3,216,594	\$ 3,461,583	\$ 3,489,707	\$ 28,124	1%
To Utility Fund	\$ 525,012	\$ -	\$ 1,000,000	\$ 1,000,000	-100%
To Equipment Replacement Fund	\$ 1,426,865	\$ 567,800	\$ 730,114	\$ 162,314	29%
To Cemetery Fund	\$ 7,641	\$ 20,000	\$ 20,000	\$ -	0%
To Capital Projects Fund	\$ 1,105,000	\$ 747,500	\$ 1,204,673	\$ 457,173	61%
	<b>\$ 6,281,112</b>	<b>\$ 4,796,883</b>	<b>\$ 6,444,494</b>	<b>\$ 1,647,611</b>	<b>34%</b>

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)**

	<b>2022 Actual Amount</b>	<b>2023 Adopted Budget</b>	<b>City Manager Requested FY 24</b>	<b>\$ Change</b>	<b>% Change</b>
Principal Courthouse	\$ 25,000	\$ 560,000	\$ 580,000	\$ 20,000	4%
Interest	\$ 541,052	\$ 583,939	\$ 516,047	\$ (67,892)	-12%
2009 LDMS Bonds	\$ 494,706	\$ 494,706	\$ 494,706	\$ -	0%
2010 LDMS Bonds	\$ 90,000	\$ 90,000	\$ 90,000	\$ -	0%
Jail Debt Service	\$ 107,572	\$ 110,271	\$ 113,097	\$ 2,826	3%
Waddell Bonds	\$ 360,000	\$ 380,000	\$ 395,000	\$ 15,000	4%
Fire- Ladder Truck Debt Service	\$ -	\$ 177,329	\$ 149,913	\$ (27,416)	-15%
	<b>\$ 1,618,330</b>	<b>\$ 2,396,245</b>	<b>\$ 2,338,763</b>	<b>\$ (57,482)</b>	<b>-2%</b>

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)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
<u>Agency Contributions</u>					
State Health Department	\$ 61,057	\$ 71,050	\$ 78,501	\$ 7,451	10%
Community Services Board	\$ 55,512	\$ 62,638	\$ 71,443	\$ 8,805	14%
Regional Library Services	\$ -	\$ -	\$ 176,890	\$ 176,890	0%
Rockbridge SPCA	\$ -	\$ -	\$ 15,137	\$ 15,137	95%
Regional Transit System	\$ 3,434	\$ 18,000	\$ 18,000	\$ -	0%
Mountain Gateway CC	\$ 22,472	\$ 25,000	\$ 65,000	\$ 40,000	160%
Social Service Administration	\$ 47,253	\$ 114,408	\$ 127,933	\$ 13,525	12%
TAP	\$ -	\$ -	\$ 2,000	\$ 2,000	100%
VPAS	\$ 30,000	\$ 30,000	\$ 33,000	\$ 3,000	10%
RARA	\$ -	\$ -	\$ 20,000	\$ 20,000	100%
Rockbridge Area Rental Assistance	\$ -	\$ -	\$ 3,776	\$ 3,776	100%
Soil & Water Conserv. District	\$ -	\$ -	\$ 2,000	\$ 2,000	0%
Cooperative Extension Svcs	\$ -	\$ -	\$ 11,200	\$ 11,200	3%
<b>Total Agency Contributions</b>	<b>\$ 219,728</b>	<b>\$ 321,096</b>	<b>\$ 624,880</b>	<b>\$ 303,784</b>	<b>95%</b>
<u>Miscellaneous</u>					
Tax Relief- Elderly/Disabled	\$ 20,029	\$ 25,000	\$ 25,000	\$ -	0%
VPA-Client services	\$ 636,928	\$ 525,000	\$ 500,000	\$ (25,000)	-5%
<b>Total Miscellaneous</b>	<b>\$ 656,957</b>	<b>\$ 550,000</b>	<b>\$ 525,000</b>	<b>\$ (25,000)</b>	<b>-5%</b>
<b>Grand Total</b>	<b>\$ 876,685</b>	<b>\$ 871,096</b>	<b>\$ 1,149,880</b>	<b>\$ 278,784</b>	<b>32%</b>

Beginning in FY 24, several Agency Contributions were reclassified.

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

City of Lexington

## Recreation & Leisure Services Contributions (01-7200)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Regional Library Services	\$ 167,855	\$ 176,890	\$ -	\$ (176,890)	0%
To IDA for Horse Center Foundation	\$ 235,585	\$ 183,750	\$ -	\$ (183,750)	9%
Rockbridge Ballet	\$ -	\$ 5,000	\$ -	\$ (5,000)	0%
Rockbridge Symphony	\$ -	\$ -	\$ 4,500	\$ 4,500	100%
Theater at Lime Kiln	\$ -	\$ 4,000	\$ 4,500	\$ 500	100%
Indoor Swimming Pool	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0%
RARO	\$ 85,627	\$ 96,295	\$ 104,833	\$ 8,538	9%
	\$ 504,067	\$ 480,935	\$ 128,833	\$ (352,102)	-73%

Beginning in FY 24, several Agency Contributions were reclassified.

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



City of Lexington

## Economic Development Contributions (01-8200)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
<u>Agency Contributions</u>					
To IDA for Horse Center	\$ -	\$ -	\$ 231,334	\$ 231,334	21%
Regional Tourism	\$ 240,032	\$ 276,217	\$ 351,687	\$ 75,470	27%
Main Street Lexington	\$ 114,233	\$ 84,400	\$ 84,400	\$ -	0%
Soil & Water Conservation District	\$ 2,000	\$ 2,000	\$ -	\$ (2,000)	0%
Shenandoah Valley Partnership	\$ 8,945	\$ 8,945	\$ 8,945	\$ -	0%
Shen. Valley Small Business Devel.	\$ 3,000	\$ 3,000	\$ 5,000	\$ 2,000	67%
Cooperative Extension Service	\$ 11,966	\$ 10,912	\$ -	\$ (10,912)	3%
<b>Total Agency Contributions</b>	<b>\$ 380,176</b>	<b>\$ 385,474</b>	<b>\$ 681,366</b>	<b>\$ 295,892</b>	<b>77%</b>
<u>Miscellaneous</u>					
Farmer's Market	\$ 11,709	\$ 22,887	\$ 13,000	\$ (9,887)	-43%
Rehab Building Tax Abatement	\$ -	\$ 10,000	\$ 10,000	\$ -	0%
<b>Total Miscellaneous</b>	<b>\$ 11,709</b>	<b>\$ 32,887</b>	<b>\$ 23,000</b>	<b>\$ (9,887)</b>	<b>-30%</b>
<b>Grand Total</b>	<b>\$ 391,886</b>	<b>\$ 418,361</b>	<b>\$ 704,366</b>	<b>\$ 286,005</b>	<b>68%</b>

Beginning in FY 24, several Agency Contributions were reclassified.

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

# **SCHOOL FUND**

**Significant School Fund Expense Changes  
FY24 Budget**

	<u>Wages</u>	<u>Benefits</u>	<u>Non-salary</u>
Wage Increases	\$ 347,710	\$ 83,363	
High School Tuition			\$ (196,400)
Utilities			\$ 17,000
Technology - Software			\$ 20,000
Non-capitalized hardware			\$ 20,000
Purchased Services			\$ 33,408
To Capital Projects			\$ (1,193,400)
 Total	 \$ 347,710	 \$ 83,363	 \$ (1,299,392)

## Classroom Instruction-Elementary/Middle (02-6110)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Personnel Services	\$ 2,001,742	\$ 2,082,342	\$ 2,225,290	\$ 142,948	7%
Fringe Benefits	\$ 740,028	\$ 830,806	\$ 875,584	\$ 44,778	5%
Contractual Services	\$ 26,635	\$ 29,000	\$ 32,500	\$ 3,500	12%
Other Charges	\$ 108,369	\$ 150,562	\$ 138,399	\$ (12,163)	-8%
	<u>\$ 2,876,774</u>	<u>\$ 3,092,710</u>	<u>\$ 3,271,773</u>	<u>\$ 179,063</u>	<u>6%</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)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$Change	% Change
Personnel Services	\$ -			\$ -	0%
Fringe Benefits	\$ -			\$ -	0%
Contractual Services	\$ 1,477,394	\$ 1,726,400	\$ 1,530,000	\$ (196,400)	-11%
Other Charges	\$ 44,964	\$ -	\$ 40,000	\$ 40,000	0%
	<u>\$ 1,522,358</u>	<u>\$ 1,726,400</u>	<u>\$ 1,570,000</u>	<u>\$ (156,400)</u>	<u>-9%</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)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$Change	% Change
Personnel Services	\$ 368,988	\$ 455,038	\$ 515,741	\$ 60,703	13%
Fringe Benefits	\$ 141,829	\$ 174,903	\$ 215,922	\$ 41,019	23%
Contractual Services	\$ 45,230	\$ 50,000	\$ 50,000	-	0%
Other Charges	\$ 808	\$ 1,300	\$ 1,500	\$ 200	15%
	<u>\$ 556,855</u>	<u>\$ 681,241</u>	<u>\$ 783,163</u>	<u>\$ 101,922</u>	<u>15%</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)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$Change	% Change
Personnel Services	\$ 135,515	\$ 141,420	\$ 141,002	\$ (418)	0%
Fringe Benefits	\$ 50,089	\$ 60,593	\$ 52,889	\$ (7,704)	-13%
Other Charges	\$ 337	\$ 600	\$ 600	-	0%
	<u>\$ 185,941</u>	<u>\$ 202,613</u>	<u>\$ 194,491</u>	<u>\$ (8,122)</u>	<u>-4%</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)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
	\$ -	\$ -	\$ -	\$ -	0%

***Definition:***

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



## Homebound Instruction (02-6123)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$Change	% Change
Personnel Services	\$ -	\$ 400	\$ 200	\$ (200)	-50%
Fringe Benefits	\$ -	\$ 30	\$ 15	\$ (15)	-50%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
	\$ -	\$ 430	\$ 215	\$ (215)	-50%

***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)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$Change	% Change
Personnel Services	\$ 23,536	\$ 24,423	\$ 26,883	\$ 2,460	10%
Fringe Benefits	\$ 9,695	\$ 9,842	\$ 10,954	\$ 1,112	11%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
	\$ 33,230	\$ 34,265	\$ 37,837	\$ 3,572	10%

***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)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$Change	% Change
Personnel Services	\$ 108,862	\$ 113,927	\$ 122,274	\$ 8,347	7%
Fringe Benefits	\$ 28,952	\$ 30,193	\$ 32,240	\$ 2,047	7%
Contractual Services	\$ 4,498	\$ 2,150	\$ 2,150	-	0%
Other Charges	\$ 3,817	\$ 3,800	\$ 4,400	\$ 600	16%
	<u>\$ 146,129</u>	<u>\$ 150,070</u>	<u>\$ 161,064</u>	<u>\$ 10,994</u>	<u>7%</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)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$Change	% Change
Personnel Services	\$ 223,436	\$ 231,819	\$ 278,824	\$ 47,005	20%
Fringe Benefits	\$ 85,160	\$ 98,273	\$ 113,050	\$ 14,777	15%
Other Charges	\$ 1,005	\$ 600	\$ 600	\$ -	0%
	<u>\$ 309,601</u>	<u>\$ 330,692</u>	<u>\$ 392,474</u>	<u>\$ 61,782</u>	<u>19%</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)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Personnel Services	\$ 281,705	\$ 307,725	\$ 329,021	\$ 21,296	7%
Fringe Benefits	\$ 120,043	\$ 145,399	\$ 151,629	\$ 6,230	4%
Contractual Services	\$ 41,813	\$ 47,000	\$ 45,000	\$ (2,000)	-4%
Other Charges	\$ 10,852	\$ 8,500	\$ 10,500	\$ 2,000	24%
Interfund Charges	\$ 19,125	\$ -	\$ 23,223	\$ 23,223	100%
	<u>\$ 473,537</u>	<u>\$ 508,624</u>	<u>\$ 559,373</u>	<u>\$ 50,749</u>	<u>10%</u>

***Definition:***

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

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

## Attendance and Health (02-6220)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$Change	% Change
Personnel Services	\$ 66,731	\$ 66,045	\$ 71,384	\$ 5,339	8%
Fringe Benefits	\$ 30,849	\$ 37,104	\$ 38,013	\$ 909	2%
Contractual Services	\$ 368	\$ 800	\$ 800	-	0%
Other Charges	\$ 2,353	\$ 2,500	\$ 2,800	\$ 300	12%
	<u>\$ 100,300</u>	<u>\$ 106,449</u>	<u>\$ 112,997</u>	<u>\$ 6,548</u>	<u>6%</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)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$Change	% Change
Personnel Services	\$ 153,143	\$ 163,028	\$ 161,244	\$ (1,784)	-1%
Fringe Benefits	\$ 63,883	\$ 70,943	\$ 61,192	\$ (9,751)	-14%
Contractual Services	\$ 164,188	\$ 170,000	\$ 170,000	\$ -	0%
Other Charges	\$ 287,106	\$ 265,000	\$ 282,000	\$ 17,000	6%
Capital Outlays	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ 15,000	\$ 15,000	100%
	<b>\$ 668,320</b>	<b>\$ 668,971</b>	<b>\$ 689,436</b>	<b>\$ 20,465</b>	<b>3%</b>

**Definition:**

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

## ESSER II (02-6485)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$Change	% Change
Personnel Services	\$ 85,219	\$ 14,000	\$ 5,461	\$ (8,539)	-61%
Fringe Benefits	\$ 22,289	\$ 3,755	\$ -	\$ (3,755)	-100%
Contractual Services	\$ 11,347	\$ -	\$ -	\$ -	0%
Other Charges	\$ 50,281	\$ -	\$ 326	\$ 326	0%
Capital Outlays	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 169,136</u>	<u>\$ 17,755</u>	<u>\$ 5,787</u>	<u>\$ (11,968)</u>	<u>-67%</u>

***Definition:***

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



## ESSER III (02-6490)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$Change	% Change
Personnel Services	\$ 950	\$ 82,870	\$ 99,948	\$ 17,078	100%
Fringe Benefits	\$ 15	\$ 16,720	\$ 18,710	\$ 1,990	100%
Contractual Services	\$ 53,496	\$ -	\$ 10,000	\$ 10,000	0%
Other Charges	\$ 138,075	\$ 6,000	\$ 2,452	\$ (3,548)	100%
Capital Outlays	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 192,536</u>	<u>\$ 105,590</u>	<u>\$ 131,110</u>	<u>\$ 25,520</u>	<u>100%</u>

***Definition:***

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

## School Food Service (02-6510)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$Change	% Change
Personnel Services	\$ 99,069	\$ 113,608	\$ 132,389	\$ 18,781	17%
Fringe Benefits	\$ 37,763	\$ 40,867	\$ 32,682	\$ (8,185)	-20%
Contractual Services	\$ 18,488	\$ 20,000	\$ 20,000	-	0%
Other Charges	\$ 145,632	\$ 122,300	\$ 122,300	-	0%
	<u>\$ 300,953</u>	<u>\$ 296,775</u>	<u>\$ 307,371</u>	<u>\$ 10,596</u>	<u>4%</u>

***Definition:***

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

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

City of Lexington

**Building Improvement Waddell (02-6661)**

	<b>2022 Actual Amount</b>	<b>2023 Adopted Budget</b>	<b>City Manager Requested FY 24</b>	<b>\$Change</b>	<b>% Change</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Contractual Services	\$ 7,381	\$ 5,893	\$ 5,000	\$ (893)	-15%
Other Charges	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Capital Outlay	\$ 8,355	\$ -	\$ -		
	<b>\$ 15,737</b>	<b>\$ 5,893</b>	<b>\$ 5,000</b>	<b>\$ (893)</b>	<b>-15%</b>

## Building Improvement LDMS (02-6662)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 11,431	\$ 5,892	\$ 20,000	\$ 14,108	239%
Other Charges	\$ 1,341	\$ -	\$ -	\$ -	0%
Capital Outlay	\$ 5,143	\$ -	\$ -	\$ -	0%
	<u>\$ 17,915</u>	<u>\$ 5,892</u>	<u>\$ 20,000</u>	<u>\$ 14,108</u>	<u>239%</u>

## School Debt Service (02-6710)

	2022 Actual	2023 Adopted	City Manager			
	Amount	Budget	Requested FY	24	\$Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Debt Service	\$ 1,661	\$ 1,128	\$ 574	\$ (554)	\$ (554)	-49%
	<u>\$ 1,661</u>	<u>\$ 1,128</u>	<u>\$ 574</u>	<u>\$ (554)</u>	<u>\$ (554)</u>	<u>-49%</u>

***Definition:***

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

## School Nondepartmental (02-6730)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Leases	\$ 14,026	\$ 14,560	\$ 15,113	\$ 553	4%
Transfer to Capital Projects Fund	\$ -	\$ 1,193,400	\$ -	\$ (1,193,400)	100%
	\$ 14,026	\$ 1,207,960	\$ 15,113	\$ (1,192,847)	-99%

**Definition:**

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

City of Lexington

**Title I (02-6800)**

	<b>2022 Actual Amount</b>	<b>2023 Adopted Budget</b>	<b>City Manager Requested FY 24</b>	<b>\$Change</b>	<b>% Change</b>
Personnel Services	\$ 70,546	\$ 67,434	\$ 72,663	\$ 5,229	8%
Fringe Benefits	\$ -	\$ -	\$ 6,195	\$ 6,195	100%
Other Charges	\$ 459	\$ 459	\$ 380	\$ (79)	-17%
	<u>\$ 71,005</u>	<u>\$ 67,893</u>	<u>\$ 79,238</u>	<u>\$ 11,345</u>	<u>17%</u>

***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)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$Change	% Change
Personnel Services	\$ 90,961	\$ 93,914	\$ 101,020	\$ 7,106	8%
Fringe Benefits	\$ 35,030	\$ 41,090	\$ 41,339	\$ 249	1%
Contractual Services	\$ -	\$ 2,572	\$ 2,783	\$ 211	100%
Other Charges	\$ 4,674	\$ 3,996	\$ 1,505	\$ (2,491)	-62%
	<u>\$ 130,665</u>	<u>\$ 141,572</u>	<u>\$ 146,647</u>	<u>\$ 5,075</u>	<u>4%</u>

***Definition:***

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



## Title II Teacher Quality (02-6803)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 11,204	\$ 9,600	\$ 13,522	\$ 3,922	41%
Other Charges	\$ 1,844	\$ 7,853	\$ -	\$ (7,853)	-100%
	\$ 13,048	\$ 17,453	\$ 13,522	\$ (3,931)	-23%

**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)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$Change	% Change
Personnel Services	\$ -	\$ -	\$ 800	\$ 800	#DIV/0!
Fringe Benefits	\$ -	\$ -	\$ 62	\$ 62	#DIV/0!
Contractual Services	\$ -	\$ 40	\$ -	\$ (40)	100%
Other Charges	\$ 2,855	\$ 2,199	\$ 1,450	\$ (749)	-34%
	\$ 2,855	\$ 2,239	\$ 2,312	\$ 73	3%

**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)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$Change	% Change
Personnel Services	\$ 217,364	\$ 231,338	\$ 247,949	\$ 16,611	7%
Fringe Benefits	\$ 77,238	\$ 101,714	\$ 95,119	\$ (6,595)	-6%
Contractual Services	\$ 10,960	\$ 10,000	\$ 10,600	\$ 600	6%
Other Charges	\$ 145,021	\$ 141,100	\$ 158,300	\$ 17,200	12%
Interfund Charges	\$ (138,822)	\$ (145,763)	\$ (157,873)	\$ (12,110)	8%
	\$ 311,761	\$ 338,389	\$ 354,095	\$ 15,706	5%

**Definition:**

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

City of Lexington

**Title VI-B ARP (02-6807)**

	<b>2022 Actual Amount</b>	<b>2023 Adopted Budget</b>	<b>City Manager Requested FY 24</b>	<b>\$Change</b>	<b>% Change</b>
Personnel Services	\$ 18,291	\$ -	\$ 948	\$ 948	100%
Fringe Benefits	\$ 1,399	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 5,988	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	<b>\$ 25,678</b>	<b>\$ -</b>	<b>\$ 948</b>	<b>\$ 948</b>	<b>100%</b>

City of Lexington

**Title IV (02-6810)**

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$Change	% Change
Personnel Services	\$ 3,435	\$ -	\$ 4,000	\$ 4,000	0%
Fringe Benefits	\$ 1,669	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ 6,000	\$ 6,000	#DIV/0!
Other Charges	\$ 6,621	\$ 10,000	\$ -	\$ (10,000)	-100%
	<u>\$ 11,725</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 24 Budget**

	<u>Wages</u>	<u>Benefits</u>	<u>Non-salary</u>
Wages increases	\$ 30,855	\$ -	
Benefit increases		\$ 34,222	
Wholesale water			\$ 183,269
Wholesale sewer			\$ 196,629
Capital projects			\$ (475,000)
Interest on bonds			\$ (17,938)
Depreciation			\$ -
Services from General Fund			\$ 48,822
Other operating expenses			\$ 142,554
Provision for bad debts			\$ -
Total	\$ 30,855	\$ 34,222	\$ 78,336

## Administration (05-1110)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Personnel Services	\$ 156,980	\$ 150,133	\$ 161,737	\$ 11,604	8%
Fringe Benefits	\$ 58,629	\$ 69,800	\$ 77,972	\$ 8,172	12%
Contractual Services	\$ 79,349	\$ 71,000	\$ 76,818	\$ 5,818	8%
Other Charges	\$ 46,765	\$ 45,375	\$ 47,800	\$ 2,425	5%
Agency Contributions	\$ 750	\$ 750	\$ 750	-	0%
Miscellaneous	\$ 733	\$ 3,500	\$ 2,560	\$ (940)	-27%
Interfund Transfers	\$ 66,950	\$ 65,000	\$ -	\$ (65,000)	-100%
	<u>\$ 410,156</u>	<u>\$ 405,558</u>	<u>\$ 367,637</u>	<u>\$ (37,921)</u>	<u>-9%</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 2,600 utility bills handled by this section. Billing is now processed on a monthly basis.

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



## Conner Springs (05-1150)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 1,960.23	\$ 2,000.00	\$ 2,000.00	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ 1,960	\$ 2,000	\$ 2,000	\$ -	0%

**Definition:**

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

City of Lexington

## Water Distribution (05-1160)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Personnel Services	\$ 104,522	\$ 143,654	\$ 138,098	\$ (5,556)	-4%
Fringe Benefits	\$ 41,925	\$ 61,097	\$ 61,874	\$ 777	1%
Contractual Services	\$ 1,174,624	\$ 1,304,150	\$ 1,469,100	\$ 164,950	13%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 130,100	\$ 127,700	\$ 130,200	\$ 2,500	2%
Miscellaneous	\$ 8,487	\$ 9,200	\$ 9,200	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 1,459,659</u>	<u>\$ 1,645,801</u>	<u>\$ 1,808,472</u>	<u>\$ 162,671</u>	<u>10%</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)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ 500	\$ 16,950	\$ 16,450	3290%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 53	\$ 200	\$ 100	\$ (100)	-50%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 53</u>	<u>\$ 700</u>	<u>\$ 17,050</u>	<u>\$ 16,350</u>	<u>2336%</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)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Personnel Services	\$ 56,698	\$ 76,678	\$ 62,482	\$ (14,196)	-19%
Fringe Benefits	\$ 23,833	\$ 34,777	\$ 28,511	\$ (6,266)	-18%
Contractual Services	\$ 2,179,808	\$ 2,832,105	\$ 3,046,657	\$ 214,552	8%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 51,551	\$ 53,100	\$ 54,000	\$ 900	2%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 2,311,890</u>	<u>\$ 2,996,660</u>	<u>\$ 3,191,650</u>	<u>\$ 194,990</u>	<u>7%</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)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	-	0%
Fringe Benefits	\$ (68)	\$ -	\$ -	-	0%
Contractual Services	\$ 7,350	\$ 10,000	\$ 10,000	-	0%
Internal Services	\$ -	\$ -	\$ -	-	0%
Other Charges	\$ -	\$ -	\$ -	-	0%
Miscellaneous	\$ -	\$ -	\$ -	-	0%
Interfund Charges	\$ -	\$ -	\$ -	-	0%
	<u>\$ 7,282</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>-</u>	<u>0%</u>

***Definition:***

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

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

## Public Works Labor Pool (05-4050)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Personnel Services	\$ 46,208	\$ 61,397	\$ 100,400	\$ 39,003	64%
Fringe Benefits	\$ 19,231	\$ 28,197	\$ 47,285	\$ 19,088	68%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 65,439</u>	<u>\$ 89,594</u>	<u>\$ 147,685</u>	<u>\$ 58,091</u>	<u>65%</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)

	2022 Actual Amount	2023 Adopted Budget	City Manager Requested FY 24	\$ Change	% Change
Provision for Bad Debts	\$ -	\$ -	\$ -	-	#DIV/0!
Fringe Benefits	\$ -	\$ -	\$ -	-	0%
Contractual Services	\$ -	\$ -	\$ -	-	0%
Interfund Charges	\$ 261,808	\$ 274,621	\$ 323,443	\$ 48,822	18%
Depreciation	\$ 394,821	\$ 549,000	\$ 549,000	-	0%
Interfund Transfer	\$ 120,000	\$ -	\$ 180,897	\$ 180,897	100%
Interest & Financing Costs	\$ 337,325	\$ 368,644	\$ 350,706	\$ (17,938)	-5%
	<u>\$ 1,113,954</u>	<u>\$ 1,192,265</u>	<u>\$ 1,404,046</u>	<u>\$ 211,781</u>	<u>18%</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  
FY2024 – FY2028



300 East Washington Street • Lexington, Virginia 24450

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



City of Lexington									
Capital Improvement Plan- General Fund									
FY 2024 -FY 2028									
Pg #	CIP#	Project Title	FY 24	FY 25	FY 26	FY 27	FY 28	Not Yet Programmed	Total
		<b>Technology</b>							
24-1	GF-15	CAMA Software for Commissioner of the Revenue c/o	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,000
		<b>Category Total</b>	<b>\$ 140,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 140,000</b>
		<b>Police Department</b>							
25-1	GF-154	Mobile Radar Display Unit	\$ -	\$ 10,270	\$ -	\$ -	\$ -	\$ -	\$ 10,270
25-2	GF-155	Body-Worn Cameras*	\$ -	\$ 110,082	\$ -	\$ -	\$ -	\$ -	\$ 110,082
		<b>Category Total</b>	<b>\$ -</b>	<b>\$ 120,352</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 120,352</b>
		<b>Fire Department</b>							
25-3	GF-152	Rescue Struts	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000
24-2	GF-153	eDraulic Rescue Tools	\$ 33,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,500
24-3	GF-173	Mobile Data Terminals	\$ 48,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,500
		<b>Category Total</b>	<b>\$ 82,000</b>	<b>\$ 45,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 127,000</b>
		<b>Bridges</b>							
N-1	GF-25	Route 11 Bridge Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,066,960	\$ 9,066,960
25-4	GF-27	Diamond St. Bridge Repairs	\$ -	\$ 237,600	\$ -	\$ -	\$ -	\$ -	\$ 237,600
24-4	GF-31	Moses Mill Rd. (Mill Race) Bridge Repairs	\$ 162,720	\$ -	\$ -	\$ -	\$ -	\$ 1,107,360	\$ 1,270,080
28-1	GF-33	Rebel Ridge Rd. Bridge Repairs	\$ -	\$ -	\$ -	\$ -	\$ 406,224	\$ -	\$ 406,224
27-1	GF-41	Thornhill Rd. (Sarah's Run) Bridge Repairs	\$ -	\$ -	\$ -	\$ 382,267	\$ -	\$ -	\$ 382,267
26-1	GF-43	Thornhill Rd. (Unnamed Tributary) Bridge Repairs	\$ -	\$ -	\$ 338,544	\$ -	\$ -	\$ -	\$ 338,544
27-2	GF-45	Welch Park Rd. Bridge Replacement	\$ -	\$ -	\$ -	\$ 1,609,056	\$ -	\$ -	\$ 1,609,056
N-2	GF-174	Massie (Town Branch Repair)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 162,720	\$ 162,720
		<b>Sub-total</b>	<b>\$ 162,720</b>	<b>\$ 237,600</b>	<b>\$ 338,544</b>	<b>\$ 1,991,323</b>	<b>\$ 406,224</b>	<b>\$ 10,337,040</b>	<b>\$ 13,473,451</b>
		Less: VDOT Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (553,680)	\$ (553,680)
		<b>Category Total</b>	<b>\$ 162,720</b>	<b>\$ 237,600</b>	<b>\$ 338,544</b>	<b>\$ 1,991,323</b>	<b>\$ 406,224</b>	<b>\$ 9,783,360</b>	<b>\$ 12,919,771</b>
		<b>Streets, Parking, and Sidewalks</b>							
24-5	GF-49	Downtown Enhancement Plan	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 90,000
24-5	GF-51	Sidewalk Repairs- City-wide	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 240,000
24-6	GF-53	Street Resurfacing- City-wide	\$ 200,000	\$ 300,000	\$ 150,000	\$ 300,000	\$ 150,000	\$ 300,000	\$ 1,400,000
24-7	GF-150	Street Resurfacing - S. Main (Rte. 251 - White Street)	\$ 420,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 420,700
24-8	GF-151	Street Resurfacing - Thornhill Rd.	\$ 348,403	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 348,403
N-3	GF-57	McCrum's Parking Lot	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 341,772	\$ 341,772
N-4	GF-61	Swimming Pool Parking Lot Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 264,384	\$ 264,384
N-5	GF-69	Wayfinding Signage Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 510,531	\$ 510,531
24-9	GF-127	North Main St. Entry Complete Street Entry Corridor	\$ 2,845,557	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,845,557
25-5	GF-147	McLaughlin & Myers Intersection Improvements	\$ -	\$ 75,600	\$ -	\$ -	\$ -	\$ -	\$ 75,600
26-2	GF-157	E. Nelson Street and Walker Street Traffic Signal Improvements	\$ -	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ 120,000
26-3	GF-158	N. Main Street at By-Pass US Route 11 Guardrail Improvements	\$ -	\$ -	\$ 93,600	\$ -	\$ -	\$ -	\$ 93,600
25-6	GF-159	Courthouse Square Hardscape Improvements	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000

City of Lexington									
Capital Improvement Plan- General Fund									
FY 2024 -FY 2028									
Pg #	CIP#	Project Title	FY 24	FY 25	FY 26	FY 27	FY 28	Not Yet Programmed	Total
N-6	GF-175	Tricoli Repaving (Lions Crt) Paving	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,000	\$ 54,000
N-7	GF-176	Jackson Phase I Paving CG/Sidewalk Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000
		<b>Sub-total</b>	\$ 3,869,660	\$ 550,600	\$ 418,600	\$ 355,000	\$ 205,000	\$ 1,775,687	\$ 7,174,547
		Less: VDOT Funding	\$ (3,614,660)	\$ (348,000)	\$ -	\$ -	\$ -	\$ -	\$ (3,962,660)
		<b>Category Total</b>	\$ 255,000	\$ 202,600	\$ 418,600	\$ 355,000	\$ 205,000	\$ 1,775,687	\$ 3,211,887
		<b><u>Municipal Facilities</u></b>							
24-10	GF-71	School Maintenance	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ 50,000
24-11	GF-77	City Hall Renovations & Improvements	\$ 320,000	\$ 3,200,000	\$ -	\$ -	\$ -	\$ -	\$ 3,520,000
N-8	GF-81	Public Works Complex	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,196,680	\$ 9,196,680
24-12	GF-132	City Pool Improvements	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ 45,000
24-13	GF-161	Public Works Fuel Dispensing System Upgrades	\$ 72,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,000
24-14	GF-162	Public Works Rear Yard Paving	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 225,000
		<b>Category Total</b>	\$ 642,000	\$ 3,225,000	\$ 25,000	\$ 10,000	\$ 10,000	\$ 9,196,680	\$ 13,108,680
		<b><u>Rockbridge Regional Jail</u></b>							
	GF-171	Capital Outlay - Jail Study	\$ 19,860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,860
24-15	GF-172	Capital Improvements - Per CIP	\$ 59,580	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,580
		<b>Category Total</b>	\$ 79,440	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79,440
		<b><u>Parks &amp; Cemeteries</u></b>							
N-9	GF-85	Oak Grove Cemetery Office Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 121,992	\$ 121,992
24-16	GF-87	Parks & Playgrounds Upgrades	\$ 20,000	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 35,000
N-10	GF-177	Parks & Playgrounds Upgrades / Kids Playce	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000
24-17	GF-178	Parks & Playgrounds Upgrades / Jordan's Point Park	\$ 335,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 335,000
26-4	GF-179	Parks & Playgrounds Upgrades / Lime Kiln Park	\$ -	\$ -	\$ 175,000	\$ -	\$ -	\$ -	\$ 175,000
25-7	GF-163	City Park Restroom Door and Partition Upgrades	\$ -	\$ 78,000	\$ -	\$ -	\$ -	\$ -	\$ 78,000
25-8	GF-164	Richardson Park Pavilion Roof Replacement (s)	\$ -	\$ 46,800	\$ -	\$ -	\$ -	\$ -	\$ 46,800
26-5	GF-165	Hopkins Green Pergola Replacement	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
27-3	GF-167	Brewbaker Baseball Field(s) Backstop Replacement	\$ -	\$ -	\$ -	\$ 112,800	\$ -	\$ -	\$ 112,800
N-11	GF-180	Oak Grove Expansion (Sewer Realignment/Improvements)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ 750,000
N-12	GF-181	Evergreen Expansion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ 125,000
		<b>Sub-total</b>	\$ 355,000	\$ 124,800	\$ 220,000	\$ 112,800	\$ -	\$ 1,496,992	\$ 2,309,592
		Less: From Cemetery Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (121,992)	\$ (121,992)
		<b>Category Total</b>	\$ 355,000	\$ 124,800	\$ 220,000	\$ 112,800	\$ -	\$ 1,375,000	\$ 2,187,600
		<b><u>Stormwater Projects &amp; Dam Maintenance</u></b>							
24-18	GF-122	Stormwater Improvements	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ 75,000
N-13	GF-155	Enfield Road Drainage Improvements – Phase 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 667,800	\$ 667,800
N-14	GF-156	Randolph/ Henry St. Stormwater Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,940,000	\$ 1,940,000
24-19	GF-157	Lime Kiln and McLaughlin Pedestrian/ Drainage Improvements	\$ 14,000	\$ 113,652	\$ -	\$ -	\$ -	\$ -	\$ 127,652
24-20	GF-168	Diamond Street Drainage Improvements	\$ 64,000	\$ 639,600	\$ -	\$ -	\$ -	\$ -	\$ 703,600

City of Lexington									
Capital Improvement Plan- General Fund									
FY 2024 -FY 2028									
Pg #	CIP#	Project Title	FY 24	FY 25	FY 26	FY 27	FY 28	Not Yet Programmed	Total
N-15	GF-169	Town Branch Culvert Replacement at Washington Street	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,133,000	\$ 1,133,000
25-9	GF-170	White Street Drainage Improvements	\$ -	\$ 738,000	\$ -	\$ -	\$ -	\$ -	\$ 738,000
		<b>Category Total</b>	<b>\$ 103,000</b>	<b>\$ 1,516,252</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,740,800</b>	<b>\$ 5,385,052</b>
		<b>High School Projects</b>							
25-10	GF-135	Aux. Gym- RCHS	\$ -	\$ 818,261	\$ -	\$ -	\$ -	\$ -	\$ 818,261
27-4	GF-136	RCHS Concessions & Restrooms Facility	\$ -	\$ -	\$ -	\$ 82,636	\$ -	\$ -	\$ 82,636
27-5	GF-138	Tennis Court Expansion	\$ -	\$ -	\$ -	\$ 101,270	\$ -	\$ -	\$ 101,270
27-6	GF-139	Paving Junior Parking Lot- RCHS	\$ -	\$ -	\$ -	\$ 50,635	\$ -	\$ -	\$ 50,635
N-16	GF-140	Rerouting Bus Pickup Lane/New Road/Sidewalk- RCHS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,548	\$ 22,548
24-21	GF-142	Additional Stadium Seating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24-22	GF-150	Floyd S. Kay Renovation c/o	\$ 1,878,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,878,000
	GF-143	Field Turf at Stadium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N-17	GF-144	Sprinkling System for Stadium Field	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,040	\$ 5,040
N-18	GF-145	Sprinkler System Under Canopy Replaced	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,520	\$ 2,520
27-7	GF-146	Fieldhouse w/ Locker Room and Remodel Weight Room	\$ -	\$ -	\$ -	\$ 498,560	\$ -	\$ 4,200	\$ 502,760
N-19	GF-182	RCHS Building Upgrades (built in 1992)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,851,140	\$ 2,851,140
24-23	GF-148	Unspecified Projects at High School	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ 50,000
		<b>Sub-total</b>	<b>\$ 1,888,000</b>	<b>\$ 828,261</b>	<b>\$ 10,000</b>	<b>\$ 743,101</b>	<b>\$ 10,000</b>	<b>\$ 2,885,448</b>	<b>\$ 6,364,810</b>
		From School Fund	\$ (1,193,400)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,193,400)
		<b>Category Total</b>	<b>\$ 694,600</b>	<b>\$ 828,261</b>	<b>\$ 10,000</b>	<b>\$ 743,101</b>	<b>\$ 10,000</b>	<b>\$ 2,885,448</b>	<b>\$ 5,171,410</b>
		<b>Funding Sources</b>							
		VDOT	\$ 3,614,660	\$ 348,000	\$ -	\$ -	\$ -	\$ 553,680	\$ 4,516,340
		Cemetery Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 121,992	\$ 121,992
		School Fund	\$ 1,193,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,193,400
		General Fund	\$ 1,300,000	\$ 1,200,000	\$ 1,300,000	\$ 1,400,000	\$ 1,500,000	\$ 28,756,975	\$ 35,456,975
		Fund Balance or Financing	\$ 1,213,760	\$ 5,099,865	\$ (262,856)	\$ 1,812,224	\$ (868,776)	\$ -	\$ 6,994,217
		<b>Total</b>	<b>\$ 7,321,820</b>	<b>\$ 6,647,865</b>	<b>\$ 1,037,144</b>	<b>\$ 3,212,224</b>	<b>\$ 631,224</b>	<b>\$ 29,432,647</b>	<b>\$ 48,282,924</b>
	*	Denotes project only to be funded with grant monies.							
		Denotes new project							
		Denotes updated cost estimate							
		Denotes VDOT Project							

**City of Lexington  
FY 2024-FY 2028 Capital Improvement Plan - Utility Fund**

rev 03/15/23	Page #	CIP #	Project Title	FY24	FY25	FY26	FY27	FY28	Not Yet Programmed	Total
			<b>Water Projects</b>							
	N-1	UF-15	Stonewall & Marshall						\$937,509	\$937,509
	N-2	UF-23	Carruthers & Dorman						\$205,158	\$205,158
	N-3	UF-25	E. Preston & Varner						\$653,958	\$653,958
	N-4	UF-27	S. Main & Wallace						\$1,720,366	\$1,720,366
	N-5	UF-29	New Water Main- Jordan St. to Enfield Pump Station						\$1,453,595	\$1,453,595
	N-6	UF-31	Bell Rd.						\$641,709	\$641,709
	N-7	UF-33	Confederate Circle						\$266,729	\$266,729
	N-8	UF-35	Center St. & Summit St.						\$484,177	\$484,177
	N-9	UF-37	Maple Lane						\$425,915	\$425,915
	N-10	UF-39	Willow Lane & Lampe Circle						\$295,919	\$295,919
	N-11	UF-41	Stono Lane & N. Main St.						\$335,627	\$335,627
	N-12	UF-43	Hook Lane & Graham Lane						\$200,667	\$200,667
	N-13	UF-45	Overhill Dr.						\$578,011	\$578,011
	N-14	UF-47	Providence Hill Neighborhood						\$1,041,034	\$1,041,034
	N-15	UF-49	Johnston & Oakview Neighborhoods						\$1,082,633	\$1,082,633
	N-16	UF-51	Paxton & Boyer Neighborhoods						\$1,251,864	\$1,251,864
	N-17	UF-55	Estill St.						\$203,976	\$203,976
	N-18	UF-57	Diamond, Maury, Smith, Lewis						\$965,400	\$965,400
	N-19	UF-59	N. Lewis St.						\$263,892	\$263,892
	N-20	UF-61	McCorkle Dr. & Shop Rd.						\$1,239,810	\$1,239,810
	N-21	UF-65	Borden Rd.						\$244,748	\$244,748
	N-22	UF-67	Ross Rd.						\$725,852	\$725,852
	N-23	UF-69	Thornhill Rd.						\$1,123,168	\$1,123,168
	24-1	UF-171	Jackson Ave. Area Water/Sewer System Improvements-Phase 1		\$6,000,000	\$4,560,000			\$0	\$10,560,000
	N-57	UF-172	Jackson Ave. Area Water/Sewer System Improvements-Phase 2						\$8,487,459	\$8,487,459
	N-58	UF-173	Diamondhill Area Water/Sewer System Improvements-Phase 2						\$6,749,607	\$6,749,607
	23-1	UF-175	City Water Meter Inventory Replacement	\$125,000	\$30,000	\$90,000	\$100,000	\$100,000		\$445,000
			Category Total	\$125,000	\$6,030,000	\$4,650,000	\$100,000	\$100,000	\$31,578,780	\$42,583,780
			<b>Wastewater Projects</b>							
	N-24	UF-81	Spotswood Dr. Area						\$460,566	\$460,566
	N-25	UF-83	Taylor St. Area						\$655,799	\$655,799
	N-26	UF-87	N. Jefferson Area						\$176,743	\$176,743
	N-27	UF-89	S. Jefferson Area						\$210,704	\$210,704
	N-28	UF-91	S. Jefferson St. Wastewater Collection Line						\$305,892	\$305,892
	N-29	UF-93	S. Main St.						\$228,354	\$228,354
	N-30	UF-95	Lee Highway						\$581,401	\$581,401
	N-31	UF-97	Graham & Hook Lane Area						\$567,184	\$567,184
	N-32	UF-99	Cambell Lane Area						\$334,984	\$334,984
	N-33	UF-101	Willis Rd. to N. Lewis St.						\$437,050	\$437,050
	N-34	UF-103	Morningside Dr. & Donald St.						\$500,041	\$500,041
	N-35	UF-105	E. Nelson St.						\$541,634	\$541,634
	N-36	UF-109	McCorkle Interceptor						\$281,437	\$281,437
	N-37	UF-111	McCorkle Dr. Area						\$280,415	\$280,415

**City of Lexington  
FY 2024-FY 2028 Capital Improvement Plan - Utility Fund**

rev 03/15/23									
Page #	CIP #	Project Title	FY24	FY25	FY26	FY27	FY28	Not Yet Programmed	Total
N-38	UF-113	Allen Ave. & Mary Lane						\$367,946	\$367,946
N-39	UF-117	Overhill Dr.						\$323,992	\$323,992
N-40	UF-125	Taylor St. to E. Preston						\$558,225	\$558,225
N-41	UF-127	Houston St.						\$395,676	\$395,676
N-42	UF-129	Senseny Lane & Carruthers St.						\$537,959	\$537,959
N-43	UF-135	S. Randolph St.						\$133,239	\$133,239
N-44	UF-139	Diamond St.						\$207,734	\$207,734
N-45	UF-145	Arpia St.						\$243,094	\$243,094
N-46	UF-147	Waddell St.						\$265,273	\$265,273
N-47	UF-149	Morrison Dr., Link Rd., Welch Park Place						\$628,046	\$628,046
N-48	UF-151	Shenandoah Rd.						\$407,203	\$407,203
N-49	UF-153	McMath Circle						\$149,890	\$149,890
N-50	UF-155	Colston St.						\$389,808	\$389,808
N-51	UF-157	Hamric St. Area						\$367,338	\$367,338
N-52	UF-159	Thornhill Rd.						\$560,088	\$560,088
N-53	UF-161	Providence Place & McCormick St.						\$634,911	\$634,911
N-54	UF-163	Ruffner Place						\$270,068	\$270,068
N-55	UF-165	Master Meter Installation						\$256,070	\$256,070
N-56	UF-167	Marshall St.						\$142,996	\$142,996
23-2	UF-169	Infiltration & Inflow Reduction Projects	\$1,050,000	\$50,000	\$50,000	\$50,000	\$50,000		\$1,250,000
		Category Total	\$1,050,000	\$50,000	\$50,000	\$50,000	\$50,000	\$12,401,761	\$13,651,761
		Total Utility Fund	\$1,175,000	\$6,080,000	\$4,700,000	\$150,000	\$150,000	\$43,980,541	\$56,235,541
		Denotes new project							

# **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**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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
<b>TOTALS:</b>	<b>\$23,346,020</b>	<b>\$7,308,591</b>	<b>\$30,739,484</b>

**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**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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
<b>TOTALS:</b>	<b>\$ 4,540,000</b>	<b>\$ 2,151,799</b>	<b>\$ 6,691,799</b>



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

**At 7/1/20**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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
<b>TOTALS:</b>	<b>\$8,195,000</b>	<b>\$3,214,697</b>	<b>\$11,409,697</b>

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**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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
<b>TOTALS</b>	<b>\$3,462,942</b>	<b>\$0</b>	<b>\$3,462,942</b>

**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

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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
<b>TOTALS</b>	<b>\$630,000</b>	<b>\$0</b>	<b>\$630,000</b>

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**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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
<b>TOTALS</b>	<b>\$918,078</b>	<b>\$119,441</b>	<b>\$1,037,519</b>

**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**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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
<b>TOTALS:</b>	<b>\$10,140,000</b>	<b>\$3,987,224</b>	<b>\$14,127,224</b>

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

At 7/1/20

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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
<b>TOTALS:</b>	<b>\$1,975,000</b>	<b>\$865,602</b>	<b>\$2,840,602</b>

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

At 7/1/20

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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
<b>TOTALS:</b>	<b>\$2,565,000</b>	<b>\$1,286,197</b>	<b>\$3,851,197</b>

**PAYMENT SCHEDULE**

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

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

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

LESSOR:  
Bank of America, National Association

LESSEE:  
City of Lexington

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

By: \_\_\_\_\_  
Name: James Halasz  
Title: City Manager



## INTEREST RATES AND PAYMENT SCHEDULE FOR LOCAL BOND

### Debt Service

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

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

<sup>(1)</sup> Includes Annual Administrative Charge.

Debt Service

Virginia Resources Authority - 2021 Summer Pool

City of Lexington

Final Numbers

Period Ending	Principal	Coupon <sup>(1)</sup>	Interest	Total Debt Service	Annual Debt Service
10/1/2021	170,000.00	5.125%	45,252.08	215,252.08	
4/1/2022			89,268.75	89,268.75	304,520.83
10/1/2022	165,000.00	5.125%	89,268.75	254,268.75	
4/1/2023			85,040.63	85,040.63	339,309.38
10/1/2023	175,000.00	5.125%	85,040.63	260,040.63	
4/1/2024			80,556.25	80,556.25	340,596.88
10/1/2024	180,000.00	5.125%	80,556.25	260,556.25	
4/1/2025			75,943.75	75,943.75	336,500.00
10/1/2025	190,000.00	5.125%	75,943.75	265,943.75	
4/1/2026			71,075.00	71,075.00	337,018.75
10/1/2026	200,000.00	5.125%	71,075.00	271,075.00	
4/1/2027			65,950.00	65,950.00	337,025.00
10/1/2027	210,000.00	5.125%	65,950.00	275,950.00	
4/1/2028			60,568.75	60,568.75	336,518.75
10/1/2028	225,000.00	5.125%	60,568.75	285,568.75	
4/1/2029			54,803.13	54,803.13	340,371.88
10/1/2029	235,000.00	5.125%	54,803.13	289,803.13	
4/1/2030			48,781.25	48,781.25	338,584.38
10/1/2030	250,000.00	5.125%	48,781.25	298,781.25	
4/1/2031			42,375.00	42,375.00	341,156.25
10/1/2031	260,000.00	5.125%	42,375.00	302,375.00	
4/1/2032			35,712.50	35,712.50	338,087.50
10/1/2032	275,000.00	3.707%	35,712.50	310,712.50	
4/1/2033			30,615.63	30,615.63	341,328.13
10/1/2033	280,000.00	3.125%	30,615.63	310,615.63	
4/1/2034			26,240.63	26,240.63	336,856.26
10/1/2034	290,000.00	2.125%	26,240.63	316,240.63	
4/1/2035			23,159.38	23,159.38	339,400.01
10/1/2035	295,000.00	2.125%	23,159.38	318,159.38	
4/1/2036			20,025.00	20,025.00	338,184.38
10/1/2036	300,000.00	2.038%	20,025.00	320,025.00	
4/1/2037			16,968.75	16,968.75	336,993.75
Davenport & Company LLC on behalf of VRA			July 21, 2021		Final Numbers
10/1/2037	310,000.00	2.036%	16,968.75	326,968.75	
4/1/2038			13,812.50	13,812.50	340,781.25

Debt Service

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

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

<sup>(1)</sup> Includes Annual Administrative Charge.

Employee Classifications-Grouped by Salary Grades FY 24				
Grade	Range Minimum FY 24	Range Midpoint FY 24	Range Maximum FY 24	Positions
A	\$24,960.00	\$26,588.89	\$29,153.78	RARO Official Summer Youth Program Aide
B	\$24,960.00	\$27,798.80	\$30,612.65	Assistant Registrar I
C	\$24,960.00	\$28,564.20	\$32,143.44	Brochure Delivery Specialist Seasonal Laborer Summer Youth Program Assistant Travel Counselor/Tour Guide
D	\$24,960.00	\$29,367.82	\$33,750.68	
E	\$24,960.00	\$30,210.81	\$35,436.66	Youth Program Assistant
F	\$24,960.00	\$31,096.59	\$37,208.22	
G	\$24,960.00	\$32,309.85	\$39,068.54	
H	\$26,838.27	\$33,929.70	\$41,021.13	Police Cadet Maintenance/Construction Worker I Sanitation Worker I
I	\$28,169.61	\$35,621.15	\$43,072.68	Account Clerk I - Treasurer's Office Deputy Registrar Account Specialist I--Treasurer's Office Public Works Secretary Sanitation Worker II Secretary/Receptionist (RARO) Utility Service Technician
J	\$29,578.92	\$37,402.76	\$45,226.60	911 Facility Maintenance Worker Maintenance/Construction Worker II
K	\$31,057.95	\$39,273.79	\$47,489.62	Communications Officer I 911 Law Enforcement Records Clerk Police Records/Evidence Clerk Motor Equipment Operator Special Enforcement Officer
L	\$32,611.32	\$41,238.21	\$49,865.11	Account Clerk - Treasurer's Office Communications Officer II Deputy Commissioner of the Revenue Executive Secretary-Police Department Facilities Maintenance Technician (Public Works) Maintenance/Construction Technician Planning Administrative Assistant Visitor Services Manager
M	\$34,243.34	\$43,301.02	\$52,358.70	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	\$35,952.95	\$45,463.36	\$54,973.77	Equipment Mechanic
O	\$37,751.49	\$47,737.08	\$57,722.68	Accounting Technician Cemetery and Parks Maintenance Supervisor Construction Crew Supervisor Equipment Maintenance Supervisor Executive Assistant, City Manager's Office Facilities Maintenance Supervisor Right of Way (ROW) Maintenance Supervisor Sanitation Crew Supervisor Utility Crew Supervisor Youth Services Coordinator Police Recruit
P	\$39,638.76	\$50,124.35	\$60,609.94	Firefighter EMT Police Narcotics Detective Police Officer Recruit
Q	\$41,621.79	\$52,631.48	\$63,641.17	Accreditation Manager Chief Deputy Commissioner of the Revenue Criminal Investigations Detective Chief Deputy Registrar Deputy Treasurer Engineering Technician Fire Technician Police Officer I Firefighter Medic
R				
S	\$45,886.79	\$58,025.23	\$70,163.66	City Arborist & Horticulturist Police Officer II - Corporal Director of Marketing & Promotions
T	\$48,182.51	\$60,927.71	\$73,672.90	911 IT Technician 911 Technician Central Dispatch Technician Emergency Management Coordinator/Fire Marshal Fire-Rescue Lieutenant Senior Program Coordinator (RARO) Police Sergeant

Employee Classifications-Grouped by Salary Grades FY 24				
Grade	Range Mimimum FY 24	Range Midpoint FY 24	Range Maximum FY 24	Positions
U	\$50,590.58	\$63,972.97	\$77,355.37	Assistant to the City Manager/Communications Director Chief Building Official/Building Inspector Police First Sergeant
V	\$53,120.13	\$81,222.30	\$81,222.30	Assistant Director of Finance General Superintendent Project Manager VJCCCA Field Officer
W	\$57,940.89	\$72,197.79	\$86,454.68	Police Lieutenant

Executive Pay Grades	Range Mimimum FY 24	Range Midpoint FY 24	Range Maximum FY 24	Positions
1	\$57,940.89	\$72,197.79	\$86,454.68	Director of Tourism Executive Director (RARO)
2	\$62,340.92	\$77,652.86	\$100,167.00	City Engineer Deputy Fire Chief Director of Human Resources Deputy Chief of Police
3	\$67,054.79	\$83,545.48	\$100,500.00	
4	\$72,083.66	\$89,811.54	\$107,539.43	
5	\$77,490.32	\$96,547.70	\$115,605.08	Director of Public Works Fire & Rescue Chief
6	\$86,880.99	\$108,249.17	\$129,617.34	Director of Finance, Chief of Police

**Personnel Summary FY23: General Government & Administration**

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY22	FY23	FY24	FY22	FY23	FY24
<b>City Manager (1-1201)</b>							
	City Manager	Full-time	1.00	1.00	1.00	1.00	1.00
	Executive Assistant to the City Manager	Full-time	1.00	1.00	1.00	1.00	1.00
	Assistant to the City Manager	Full-time	0.00	0.00	0.00	0.00	0.00
<b>Total City Manger</b>			<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>Human Resources (1-1205)</b>							
	Human Resources Director	Full-time	1.00	1.00	1.00	1.00	1.00
<b>Total Human Resources</b>			<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Commissioner of Revenue (1-1209)</b>							
	Commissioner of Revenue	Full-time	1.00	1.00	1.00	1.00	1.00
	Chief Deputy Commissioner	Full-time	1.00	1.00	1.00	1.00	1.00
	Deputy Commissioner	Full-time	1.00	1.00	1.00	1.00	1.00
<b>Total Commissioner of Revenue</b>			<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Treasurer (1-1213)</b>							
	Treasurer	Full-time	1.00	1.00	1.00	1.00	1.00
	Deputy Treasurer	Full-time	1.00	1.00	1.00	1.00	1.00
	Account Clerk II	Full-time	1.00	1.00	2.00	1.00	1.00
	Account Clerk II	Full-time	1.00	1.00	0.00	1.00	1.00
<b>Total Treasurer</b>			<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
<b>Finance (1-1214)</b>							
	Director of Finance	Full-time	1.00	1.00	1.00	1.00	1.00
	Assistant Finance Director	Full-time	1.00	1.00	1.00	1.00	1.00
	Accounting Technician	Full-time	1.00	1.00	1.00	1.00	1.00
<b>Total Finance</b>			<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Information Technology Office (1-1251)</b>							
	Information Technology Administrator	Full-time	0.00	0.00	0.00	0.00	0.00
<b>Total Information Technology Office</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Electoral Board/Registrar (1-1310)</b>							
	Registrar	Full-time	1.00	1.00	1.00	1.00	1.00
	Chief Deputy Registrar	Full-time	0.00	1.00	1.00	0.00	1.00
<b>Total Electoral Board/Registrar</b>			<b>1.00</b>	<b>2.00</b>	<b>2.00</b>	<b>1.00</b>	<b>2.00</b>
<b>Total General Government &amp; Administration</b>			<b>14.00</b>	<b>15.00</b>	<b>15.00</b>	<b>14.00</b>	<b>15.00</b>

**Personnel Summary FY24: Judicial Administration**

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY22	FY23	FY24	FY22	FY23	FY24
<b>VJCCCA Services (1-2901)</b>							
	Probation Officer	Part-time	1.00	1.00	0.00	0.88	0.88
<b>Total VJCCCA Services</b>			<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.88</b>	<b>0.88</b>
<b>Total Judicial Administration</b>			<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.88</b>	<b>0.88</b>

**Personnel Summary FY23: Public Safety**

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY22	FY23	FY24	FY22	FY23	FY24
<b>Police Department (1-3101)</b>							
	Chief	Full-time	0.00	1.00	1.00	0.00	1.00
	Deputy Chief	Full-time	1.00	1.00	1.00	1.00	1.00
	Lieutenant	Full-time	1.00	1.00	2.00	1.00	1.00
	First Sergeant	Full-time	1.00	1.00	0.00	1.00	1.00
	Sergeant	Full-time	3.00	3.00	4.00	3.00	3.00
	Police Officer I	Full-time	6.00	6.00	4.00	6.00	6.00
	Corporal	Full-time	5.00	5.00	6.00	5.00	5.00
	Accreditation Records Manager	Full-time	1.00	1.00	1.00	1.00	1.00
	Executive Secretary	Full-time	1.00	1.00	1.00	1.00	1.00
	Police Records Secretary	Full-time	1.00	1.00	1.00	1.00	1.00
	Parking Enforcement Officer	Full-time	0.00	1.00	1.00	0.00	1.00
	Cadet	Part-time	0.00	0.00	1.00	0.00	0.00
<b>Total Police Department</b>			<b>20.00</b>	<b>22.00</b>	<b>23.00</b>	<b>20.00</b>	<b>22.00</b>
<b>Fire Department (1-3202)</b>							
	Fire-Rescue Chief	Full-time	1.00	1.00	1.00	1.00	1.00
	Deputy Chief/Fire Marshal	Full-time	0.00	0.00	1.00	0.00	0.00
	Fire-Rescue Lieutenant	Full-time	3.00	3.00	3.00	3.00	3.00
	Fire-Rescue Technician	Full-time	1.00	1.00	1.00	1.00	1.00
	Firefighter Medic	Full-time	7.00	7.00	7.00	7.00	7.00
	Firefighter Medic	Part-time	8.00	12.00	12.00	0.64	0.64

	Firefighter EMT	Full-time	4.00	4.00	4.00	4.00	4.00	4.00
	Administrative Assistant (shared)	Full-time	0.20	0.20	0.20	0.00	0.20	0.20
	Emergency Management Coordinator/Fire Marshal	Full-time	1.00	1.00	0.00	1.00	1.00	1.00
<b>Total Fire Department</b>			<b>25.20</b>	<b>29.20</b>	<b>29.20</b>	<b>17.64</b>	<b>17.84</b>	<b>18.84</b>
<b>Parking Enforcement/Animal Control (1-3501)</b>								
	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
<b>Total Parking Enforcement/Animal Control</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Public Safety</b>			<b>45.20</b>	<b>51.20</b>	<b>52.20</b>	<b>37.64</b>	<b>39.84</b>	<b>40.84</b>

**Personnel Summary FY24: Public Works**

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years			
		FY22	FY23	FY24	FY22	FY23	FY24	
<b>PW Labor Pool (1-4050 &amp; 5-4050)</b>								
	Director of Public Works	Full-time	1.00	1.00	1.00	1.00	1.00	0.00
	City Engineer	Full-time	0.00	0.00	0.00	0.00	0.00	0.00
	Project Manager	Full-time	1.00	1.00	1.00	1.00	1.00	0.00
	Superintendent	Full-time	1.00	1.00	1.00	1.00	1.00	0.00
	Engineering Technician	Full-time	1.00	1.00	1.00	1.00	1.00	0.00
	Crew Supervisor	Full-time	5.00	5.00	5.00	5.00	5.00	0.00
	Cemetery & Parks Maintenance Supervisor	Full-time	1.00	1.00	1.00	1.00	1.00	0.00
	Assistant Crew Supervisors	Full-time	1.00	1.00	1.00	1.00	1.00	0.00
	Maintenance /Construction Technician	Full-time	1.00	1.00	1.00	1.00	1.00	0.00
	Maintenance/Construction Worker II	Full-time	4.00	4.00	4.00	4.00	4.00	0.00
	Maintenance/Construction Worker I/Custodian	Full-time	9.00	9.00	1.00	9.00	9.00	0.00
	Equipment Mechanic	Full-time	1.00	1.00	1.00	1.00	1.00	0.00
	Motor Equipment Operator	Full-time	3.00	3.00	3.00	3.00	3.00	0.00
	Executive Secretary/Utility Clerk	Full-time	1.00	1.00	1.00	1.00	1.00	0.00
	Utility Service Technician	Full-time	1.00	1.00	1.00	1.00	1.00	0.00
	Gardener	Part-time	0.00	0.00	0.00	0.00	0.00	0.00
	Laborer	Part-time	0.00	0.00	0.00	0.00	0.00	0.00
	Secretary	Full-time	1.00	1.00	1.00	1.00	1.00	0.00
<b>Total Public Works Labor Pool</b>			<b>32.00</b>	<b>32.00</b>	<b>24.00</b>	<b>32.00</b>	<b>32.00</b>	<b>0.00</b>
<b>Solid Waste Management (1-4200)</b>								
	Crew Supervisor	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
	Sanitation Worker I & II	Full-time	8.00	6.00	6.00	8.00	6.00	6.00
<b>Total Solid Waste Management</b>			<b>9.00</b>	<b>7.00</b>	<b>7.00</b>	<b>9.00</b>	<b>7.00</b>	<b>7.00</b>
<b>Arborist (1-4430)</b>								
	City Arborist	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
		Part-time	0.00	0.00	1.00	0.00	0.00	0.00
<b>Total Arborist</b>			<b>1.00</b>	<b>1.00</b>	<b>2.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Total Public Works</b>			<b>42.00</b>	<b>40.00</b>	<b>33.00</b>	<b>42.00</b>	<b>40.00</b>	<b>8.00</b>

**Personnel Summary FY24: Health, Education and Welfare**

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years			
		FY22	FY23	FY24	FY22	FY23	FY24	
<b>Youth Services Administration (1-5900)</b>								
	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
<b>Total Youth Services Administration</b>			<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>1.85</b>	<b>1.85</b>	<b>1.85</b>
<b>Total Health, Education and Welfare</b>			<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>1.85</b>	<b>1.85</b>	<b>1.85</b>

**Personnel Summary FY24: Leisure Services**

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years			
		FY22	FY23	FY24	FY22	FY23	FY24	
<b>Municipal Swimming Pool (1-7250)</b>								
	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
<b>Total Municipal Swimming Pool</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Leisure Services</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Personnel Summary FY24: Community Development**

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY22	FY23	FY24	FY22	FY23	FY24
<b>Planning &amp; Development (1-8110)</b>							

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



**Principal Executive  
Officials**

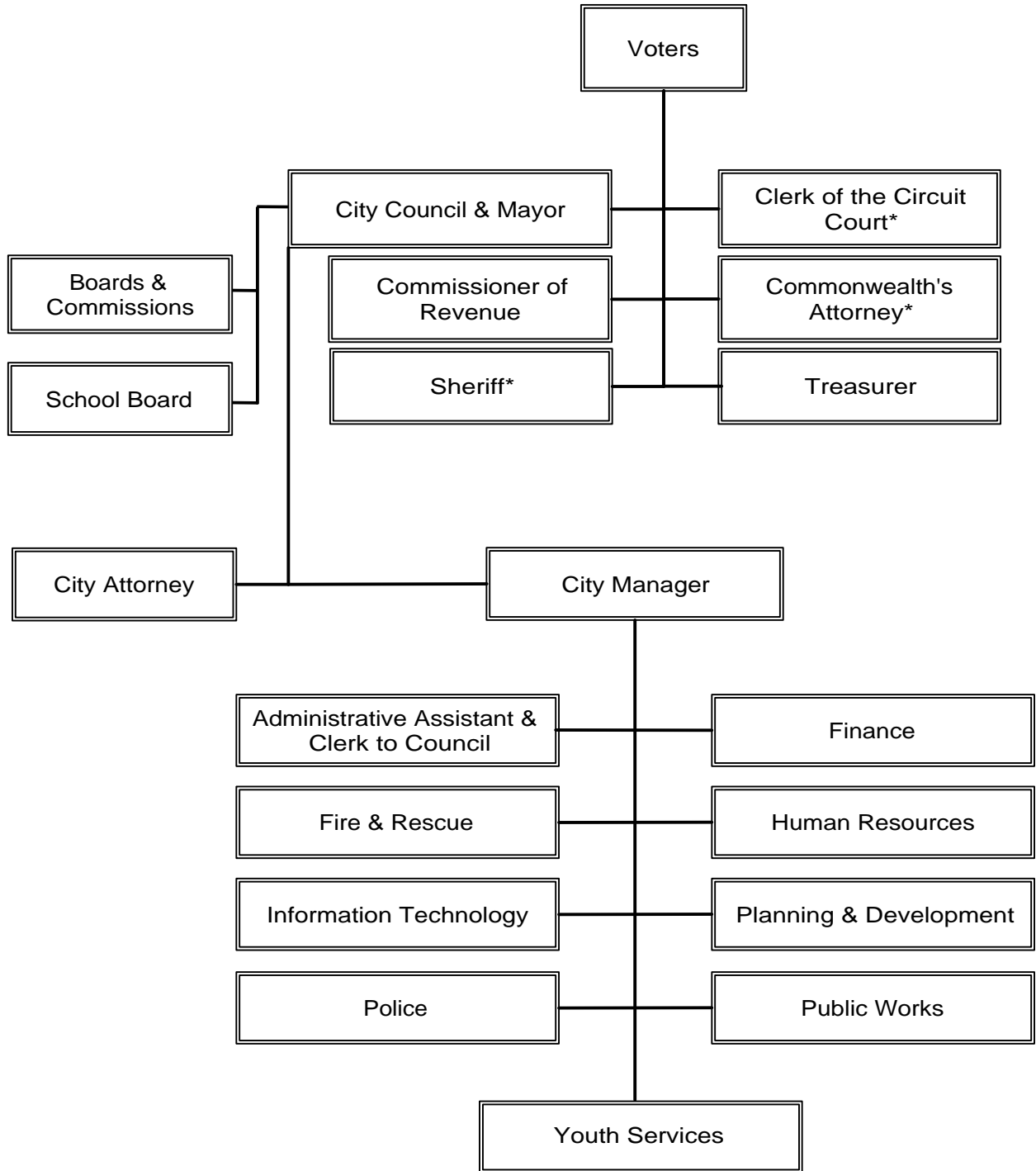
<b>Official</b>	<b>Name</b>	<b>Manner of Selection Term Length</b>	<b>Length of Service with City</b>	<b>Expiration of Term, if applicable</b>
Mayor	Frank W. Friedman	Elected – 4 years	15 years	12/31/2024
Vice-Mayor and Council Member	Marylin E. Alexander	Elected – 4 years	15 years	12/31/2024
Council Member	Nicholas A. Betts	Elected – 4 years	1 year	12/31/2026
Council Member	J. Charles Aligood	Elected – 4 years	3 years	12/31/2024
Council Member	David G. Sigler	Elected – 4 years	9 years	12/31/2026
Council Member	Charles “Chuck” Smith	Elected – 4 years	15 years	12/31/2026
Council Member	Leslie C. Straughan	Elected – 4 years	7 years	12/31/2024
Interim City Attorney	Jeremy E. Carroll	Appointed by Council	1 year	Pleasure of Council
City Manager	James M. Halasz	Appointed by Council	4 years	Pleasure of Council

**Non-Council Positions**

<b>Title</b>	<b>Name</b>	<b>Manner of Selection</b>	<b>Length of Service with City</b>	<b>Expiration of Term, if applicable</b>
Chief of Fire and Rescue	Ty Dickerson	Employed by City Manager	13 years	
Chief of Police	Angela Greene	Employed by City Manager	2 years	
Commissioner of Revenue	Karen Roundy	Elected to 4-year term	21 years	12/31/2025
Director of Finance	Jennifer Bell	Employed by City Manager	2 years	
Director of Planning	Arne Glaeser	Employed by City Manager	7 years	
Director of Public Works	Patrick Madigan	Employed by City Manager	1 year	
Registrar	Jackie Harris	Appointed by Board of Elections	2 years	Pleasure of Board
Treasurer	Patricia DeLaney	Elected to 4-year term	48 years	12/31/2025

# CITY OF LEXINGTON

## Organizational Chart



\*Shared with County