City of Lexington - Municipal Plants

Revised 8/31/2021

Budget

October 2021 through September 2022

	Oct '20 - Jun 21	Annualized	Prior Year Budget	2021-2022 Budget
Income				
1600 · Income - Electric				
1601 · Sales - Electric	872,234.35	1,242,234.35	1,200,000.00	1,300,000.00
1605 · Sales -Electric -Taps	9,100.00	12,100.00	1,500.00	13,000.00
1606 · Sales-Electric-Penalties	21,232.08	28,309.44	20,000.00	28,000.00
1610 · Electric - Other	3,371.76	4,495.68	5,000.00	5,000.00
1612 · Sales-Electric-Interest	1,432.65	1,910.20	3,500.00	2,000.00
1614 · Reconnect Fees	350.01	466.68	1,000.00	1,000.00
1616 · Miscellaneous	28,262.16	37,682.88	18,000.00	30,000.00
1618 · Franchise Tax	2,169.51	2,892.68	2,800.00	3,000.00
1620 · Permits	8,995.25	11,993.67	16,000.00	12,000.00
1623 · Rent Income	1,350.00	1,800.00	1,800.00	1,800.00
Total 1600 · Income - Electric	948,497.77	1,343,885.58	1,269,600.00	1,395,800.00
2600 · Income - Water				
2601 · Sales - Water	274,294.62	387,294.62	379,000.00	395,000.00
2605 · Sales-Water-Taps	11,000.00	14,000.00	5,500.00	14,000.00
2612 · Sales-Water-Interest	1,432.63	1,910.17	3,500.00	2,000.00
2613 · Grant - COVID Local Fiscal Recovery (TDEM)	-	-	-	151,397.00
2613 · Grant - Storm Drainage	-	-	-	6,300,000.00
2614 · Loan Proceeds - New Water Well	-	-	-	2,600,000.00
2616 · Water-Miscellaneous	905.33	1,207.11	300.00	1,200.00
2620 · Water Permits	1,128.00	1,504.00	1,500.00	1,500.00
2625 · Lost Pines Groundwater Cons Fee	7,447.03	9,929.37	9,800.00	10,665.00
Total 2600 · Income - Water	296,207.61	415,845.27	399,600.00	9,475,762.00
3600 · Income - Sewer				
3601 · Sales - Sewer	110,033.05	146,033.05	150,000.00	155,000.00
3605 · Sales - Sewer - Taps	5,600.00	6,600.00	3,000.00	7,000.00
3612 · Sales - Sewer - Interest	1,432.63	1,910.17	3,500.00	2,000.00
3613 · Grant Revenues	209,660.10	209,660.10	300,000.00	-
3616 · Sewer-Miscellaneous	224.93	299.91	-	300.00
3620 · Sewer Permits	-	-	2,500.00	2,500.00
Total 3600 · Income - Sewer	326,950.71	364,503.23	459,000.00	166,800.00
4600 · Income - Sanitation				
404 · Garbage	237,881.56	317,175.41	286,000.00	334,000.00
Total 4600 · Income - Sanitation	237,881.56	317,175.41	286,000.00	334,000.00
6600 · Income-Capital Projects				
6612 · Interest Income	441.37	588.49	1,000.00	600.00
Total 6600 · Income-Capital Projects	441.37	588.49	1,000.00	600.00
Total Income	1,809,979.02	2,441,997.98	2,415,200.00	11,372,962.00
Expense				
1700 · Expenses - Electric				
1701 · Salaries-Electric	51,797.29	69,029.28	65,956.40	110,142.18
1702 · Payroll Taxes-Electric	3,999.73	6,331.37	6,015.38	9,539.32
1703 · Contract Labor-Electric	25,294.94	26,794.94	5,504.27	35,000.00

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1704 · Insurance-Retirement-Electric	5,466.97	7,289.29	6,000.00	7,500.00
1705 · Insurance Hospital-Electric	11,141.69	14,855.59	16,000.00	16,000.00
1707 · Insurance W/C-Electric	986.96	1,315.95	1,400.00	1,400.00
1708 · Education-Electric	116.67	155.56	1,200.00	1,200.00
1709 · Unemployment Tax-Electric	2.64	3.52	-	-
1711 · Emergency Management Svc-Elec	900.00	1,200.00	1,200.00	1,200.00
1750 · Oper. Exp. & Repair -Electric	76,880.22	102,506.96	150,000.00	115,000.00
1751 · Advertising & Promo-Electric	1,160.44	1,547.25	1,500.00	1,600.00
1752 · Dues & Subs.-Electric	902.65	1,203.53	1,000.00	1,300.00
1753 · Legal & Professional-Electric	13,746.03	18,328.04	14,000.00	15,000.00
1755 · Donations & Contrib-Electric	316.70	422.27	1,333.00	1,333.00
1756 · Insurance Liability-Electric	3,400.45	4,533.93	4,500.00	4,600.00
1800 · Cost of Electricity-Purchase	511,339.33	681,785.77	680,000.00	713,500.00
1801 · Material & Supplies-Electric	18,455.28	24,607.04	25,000.00	25,000.00
1802 · Office Expense/Postage-Electric	3,883.64	5,178.19	3,000.00	5,000.00
1803 · Utilities-Electric	3,384.53	4,512.71	4,700.00	4,700.00
1804 · Miscellaneous-Electric	261.56	348.75	1,500.00	1,000.00
1805 · Bad Debts-Electric	1,287.15	1,716.20	1,000.00	1,800.00
1810 · Radio Tower Expense	4,659.43	6,212.57	4,500.00	4,700.00
1840 · Code Enforcement-Wages Electric	10,300.56	13,733.74	12,676.02	14,554.87
1841 · Code Enforcement - Other - Elec	108.34	144.45	1,250.00	5,250.00
1842 · Code Enf-Mow/Debris Rem-Elec	-	-	1,667.00	1,667.00
1843 · Code Enforcement-Dumpsters-Elec	-	-	3,200.00	3,200.00
1880 · Capital Outlay-Code Enfrcmt - Truck	-	-	-	8,333.00
1870 · Debt Service Principal - 2 Trucks	-	-	-	16,437.00
1871 · Debt Service Interest - 2 Trucks	-	-	-	773.00
1880 · Capital Outlay-Electric	-	-	6,000.00	3,000.00
Total 1700 · Expenses - Electric	749,793.20	993,756.90	1,020,102.07	1,129,729.37
2700 · Expenses - Water				
2701 · Salaries- Water	43,100.77	56,395.97	54,363.54	63,073.12
2702 · Payroll Taxes-Water	3,278.58	5,339.18	5,127.15	5,937.12
2703 · Contract Labor-Water	3,031.70	4,042.27	4,691.51	5,000.00
2704 · Insurance-Retirement-Water	5,466.96	7,289.28	6,000.00	7,500.00
2705 · Insurance Hosp. - Water	10,925.11	14,566.81	16,000.00	16,000.00
2707 · Insurance W/C - Water	986.95	1,315.93	1,400.00	1,400.00
2708 · Education - Water	116.67	155.56	1,500.00	1,500.00
2709 · Unemployment Taxes- Water	2.64	3.52	-	-
2711 · Emergency Management Svc-Water	900.00	1,200.00	1,200.00	1,200.00
2750 · Oper Exp. & Repair-Water	25,786.33	34,381.77	35,000.00	35,000.00
2751 · Advertising & Promo-Water	1,160.44	1,547.25	1,000.00	1,000.00
2752 · Dues & Subs.-Water	1,952.05	2,602.73	9,000.00	5,000.00
2753 · Legal & Professional-Water	14,948.53	19,931.37	14,000.00	15,000.00
2755 · Donations & Contrib-Water	316.70	422.27	1,333.00	1,333.00
2756 · Insurance Liability - Water	3,400.45	4,533.93	4,600.00	4,600.00

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2760 · Lost Pines Goundwater Cons Fee	11,542.50	15,390.00	16,000.00	16,600.00
2801 · Material & Supplies-Water	21,943.24	29,257.65	40,000.00	40,000.00
2802 · Office Expense/Postage-Water	3,877.99	5,170.65	4,000.00	5,000.00
2803 · Utilities- Water	4,725.49	6,300.65	3,800.00	5,000.00
2804 · Miscellaneous - Water	286.74	382.32	1,500.00	1,000.00
2840 · Code Enforcement- Wages-Water	10,048.21	13,397.28	12,658.00	14,536.30
2841 · Code Enforcement-Other-Water	83.34	111.12	1,250.00	5,250.00
2842 · Code Enf-Mow/Debris Rem-Water	-	-	1,667.00	1,667.00
2843 · Code Enforce-Dumpsters-Water	-	-	3,200.00	3,200.00
2880 · Capital Outlay-Code Enfrcmt - Truck	-	-	6,000.00	8,333.00
2880 · Capital Outlay-Fire Hydrants				15,000.00
2880 · Capital Outlay-Water Well	-	-	-	2,600,000.00
2880 · Capital Outlay-Storm Drainage	-	-	-	6,300,000.00
2880 · Capital Outlay - Ground Storage Grant Match	-	-	-	15,000.00
2890 · Water Tower Escrow Fund	18,000.00	24,000.00	24,000.00	24,000.00
Total 2700 · Expenses - Water	185,881.39	247,737.51	269,290.20	9,218,129.55
3700 · Expenses - Sewer				
3701 · Salaries- Sewer	40,576.97	56,497.36	54,713.17	56,497.36
3702 · Payroll Taxes-Sewer	3,085.53	5,329.12	5,153.89	5,434.07
3703 · Contract Labor-Sewer	3,031.60	4,042.13	4,715.98	4,500.00
3704 · Insurance-Retirement-Sewer	5,466.93	7,289.24	6,000.00	7,500.00
3705 · Insurance Hosp. - Sewer	10,925.10	14,566.80	16,000.00	16,000.00
3707 · Insurance W/C- Sewer	986.95	1,315.93	1,400.00	1,400.00
3708 · Education - Sewer	116.66	155.55	1,000.00	1,000.00
3709 · Unemployment Taxes- Sewer	2.65	3.53	-	-
3711 · Emergency Management Svc-Sewer	900.00	1,200.00	1,200.00	1,200.00
3750 · Oper Exp. & Rep.-Sewer	21,960.43	29,280.57	15,000.00	20,000.00
3751 · Advertising & Promo- Sewer	1,160.37	1,547.16	1,500.00	1,500.00
3752 · Dues & Subs. - Sewer	4,230.99	5,641.32	500.00	5,000.00
3753 · Legal & Professional-Sewer	17,353.59	23,138.12	20,000.00	24,000.00
3755 · Donations & Contrib- Sewer	316.60	422.13	1,333.00	1,000.00
3756 · Insurance Liability - Sewer	3,400.46	4,533.95	4,600.00	4,600.00
3801 · Material & Supplies - Sewer	20,394.68	27,192.91	32,000.00	30,000.00
3802 · Office Expense/Postage-Sewer	3,877.99	5,170.65	4,200.00	5,000.00
3803 · Utilities - Sewer	2,626.22	3,501.63	4,000.00	4,000.00
3804 · Miscellaneous - Sewer	239.79	319.72	1,200.00	1,200.00
3840 · Code Enforcement-Wages-Sewer	9,873.54	13,164.39	12,657.99	14,536.29
3841 · Code Enforcement-Other-Sewer	83.32	111.09	1,250.00	5,250.00
3842 · Code Enf-Mow/Debris Rem-Sewer	-	-	1,667.00	1,667.00
3843 · Code Enforce-Dumpsters-Sewer	-	-	3,200.00	3,200.00
3880 · Capital Outlay-Code Enfrcmt - Truck	-	-	6,000.00	8,333.00
3880 · Capital Outlay-Sewer Grant Proj	219,613.64	219,613.64	300,000.00	-
Total 3700 · Expenses - Sewer	370,224.01	424,036.95	499,291.03	222,817.73
5500.0 · Sanitation				

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City of Lexington - Municipal Plants
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5500 · Garbage Pickup - Sanitation	187,854.43	250,472.57	230,000.00	263,000.00
Total 5500.0 · Sanitation	187,854.43	250,472.57	230,000.00	263,000.00
Total Expense	1,493,753.03	1,916,003.93	2,018,683.30	10,833,677
Net Ordinary Income	316,225.99	525,994.05	396,516.70	539,285
Other Income/Expense				
1900 · Transfers to General Fund	10,756.91	(177,356.40)	(177,356.40)	(326,908)
1903.3 · Debt Service C O Principal (2008)	-	(120,000.00)	(120,000.00)	(120,000)
1903.3 · Debt Service C O Principal (2012)	(100,000.00)	(100,000.00)	(100,000.00)	(100,000)
1903.4 -Debt Service C O Interest (2008)	(2,519.58)	(5,338.00)	(5,338.00)	(1,584)
1903.4 - Debt Service C O Interest (2012)	(11,449.86)	(21,422.30)	(21,422.30)	(18,394)
7011 · Budget Rec-Emergency Mgmt Fd	2,700.00	3,600.00	3,600.00	3,600
1904 · Water/Sewer Escrow Intra Fd Trf	18,000.00	24,000.00	24,000.00	24,000
Total Other Income (Expense)	(82,512.53)	(396,516.70)	(396,516.70)	(539,285)
Net Income	233,713.46	129,477.35	-	(0)

City of Lexington-Tax Fund
Budget
October 2021 through September 2022

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	Oct '20 - Jun 21	Annualized	Prior Year Budget	2021-2022 Budget
Income				
400 · Property Taxes	300,250.49	305,000.00	304,672.00	320,656.00
401 · Penalties & Interest	4,910.84	5,100.00	4,000.00	5,000.00
402 · Sales Tax	237,024.34	316,032.45	290,000.00	320,000.00
405 · Corporation Court Fees	91,079.70	121,439.60	150,000.00	120,000.00
414 · Franchise Fees-Garbage	7,773.90	11,660.85	9,000.00	12,000.00
415 · Interest Income - General	265.91	354.55	500.00	400.00
417 · Franchise Fees-Gas	-		8,500.00	8,500.00
418 · Franchise Fees-Telephone	3,546.22	4,728.29	6,500.00	5,000.00
423 · Local EMS Revenue	2,800.00	4,300.00	-	6,000.00
424 · Miscellaneous Income	1,031.50	1,375.33	1,000.00	1,000.00
428 · Miscellaneous Inc-Police	4,095.65	4,095.65	1,000.00	1,000.00
429 · EDC-Parks & Recreation Funds	-	-	12,000.00	-
435 · Sales of Assets	-	-	1,000.00	1,000.00
448 · COVID Grant	-	-	-	151,397.00
Total Income	652,778.55	774,086.72	788,172.00	951,953.00
Expense				
1500 · Expenses - Adminsitrative				
1501 · Salaries	34,242.60	45,656.80	46,055.05	51,928.45
1502 · Payroll Taxes	2,619.56	3,492.75	3,523.21	3,972.53
1503 · Insurance - Retirement	3,511.92	4,682.56	3,223.85	288.07
1504 · Insurance - Hospital	6,324.47	8,432.63	8,600.00	8,500.00
1507 · Education	948.94	1,265.25	1,000.00	1,000.00
1601 · Materials & Supplies	426.75	569.00	750.00	2,250.00
1604 · Election Expense	6,388.82	8,518.43	1,800.00	8,000.00
1606 · Advertising	120.53	160.71	100.00	150.00
1610 · Office Supplies & Postage	91.24	121.65	250.00	250.00
1613 · Miscellaneous Exp	300.96	401.28	500.00	500.00
1614 · Appraisal Fee	7,123.00	9,497.33	9,600.00	9,800.00
1616 · Property Tax Collection Fee	1,083.24	1,444.32	1,800.00	1,500.00
1617 · Hazard Mitigation Plan Fee	-	-	-	4,800.00
1650 · EDC Sales Tax	79,008.12	105,344.16	77,202.11	106,666.67
Total 1500 · Expenses - Adminsitrative	142,190.15	189,586.87	154,404.22	199,605.71
2500 · Expenses - Police				
2501 · Salaries-Police	139,791.33	186,388.44	212,542.61	190,525.38
2502 · Payroll Taxes-Police	10,694.02	14,258.69	16,259.51	14,575.19
2503 · Insurance - Retirement-Police	14,281.39	19,041.85	14,877.98	19,000.00
2504 · Insurance - Hospital-Police	24,533.84	32,711.79	32,000.00	32,000.00
2505 · Insurance- Liability-Police	3,811.63	5,082.17	7,000.00	6,000.00
2506 · Insurance - W/C - Police	3,244.38	4,325.84	4,800.00	4,800.00
2507 · Education-Police	3,178.80	4,238.40	4,000.00	4,000.00
2509 · Uniforms-Police	-	-	1,500.00	6,000.00
2601 · Materials & Supplies-Police	11,649.86	15,533.15	9,000.00	15,000.00
2602 · Repairs & Maintenance-Police	4,378.38	5,837.84	1,500.00	6,000.00
2603 · Vehicle Operating-Police	5,514.31	7,352.41	10,000.00	10,000.00
2605 · Legal & Professional-Police	4,150.61	5,534.15	3,000.00	6,000.00

City of Lexington-Tax Fund
Budget
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2607 · Dues & Subscriptions-Police	330.00	440.00	500.00	500.00
2608 · Utilities & Telephone-Police	5,194.61	6,926.15	8,000.00	7,000.00
2610 · Office Supplies/Postage-Police	43.00	57.33	300.00	300.00
2613 · Miscellaneous-Police	6,443.06	8,590.75	10,000.00	10,000.00
2618 · Drug Lab Shared Costs	-	-	-	5,000.00
2620 · Special Account Exp-Police	(16,046.15)	(21,394.87)	1,500.00	1,500.00
2680 · Debt Service-Principal	65,442.40	65,442.40	69,537.00	52,183.00
2681 · Debt Service-Interest	8,000.34	8,000.34	8,001.00	4,050.00
2700 · Capital Outlay-Police	-	-	5,000.00	5,000.00
2811 · Materials & Supplies-Animal Con	-	-	1,000.00	1,000.00
Total 2500 · Expenses - Police	294,635.81	368,366.83	420,318.10	400,433.57
3000 · Municipal Court				
3001 · Salaries-Municipal Court	34,637.35	46,183.13	46,710.12	52,447.92
3002 · Payroll Taxes-Municipal Court	2,649.77	3,533.03	3,573.32	4,012.27
3003 · Retirement-Municipal Court	3,172.65	4,230.20	3,269.71	4,300.00
3004 · Insurance-Hospital-Mun Court	6,286.05	8,381.40	8,800.00	8,800.00
3005 · Legal and Professional-Mun Cour	10,762.66	14,350.21	12,000.00	15,000.00
3009 · Education - Mun Court	100.00	133.33	2,000.00	2,000.00
3010 · Office Supplies-Mun Court	92.05	122.73	3,000.00	3,000.00
3015 · Court Costs-Mun Court	16,162.29	21,549.72	20,000.00	22,000.00
Total 3000 · Municipal Court	73,862.82	98,483.75	99,353.15	111,560.19
3500 · Expenses - Fire				
3505 · Insurance - Liablility-Fire	1,334.11	1,778.81	3,000.00	3,000.00
3506 · Insurance - Workers Comp.-Fire	1,178.08	1,570.77	2,000.00	2,000.00
3599 · Building Maintenance-Fire	3,200.90	4,267.87	1,500.00	1,500.00
3601 · Materials & Supplies-Fire	314.84	419.79	3,000.00	20,000.00
3602 · Building Repairs-Fire	659.72	879.63	2,000.00	2,000.00
3603 · Vehicle Maintenance-Fire	1,897.68	2,530.24	4,000.00	4,000.00
3604 · Vehicle Repairs-Fire	-	-	10,000.00	10,000.00
3606 · Vehicle Fuel-Fire	-	-	1,000.00	1,000.00
3608 · Utilities & Telephone-Fire	845.87	1,127.83	1,500.00	1,500.00
3609 · Firefighting Supplies-Fire	-	-	5,000.00	5,000.00
3611 · Protective Equipment & Clothing	-	-	5,000.00	5,000.00
3613 · Miscellaneous-Fire	360.00	480.00	1,000.00	1,000.00
Total 3500 · Expenses - Fire	9,791.20	13,054.94	39,000.00	56,000.00
4500 · Expenses - Street				
4501 · Salaries-Street	30,188.63	40,251.51	39,224.23	42,734.05
4502 · Payroll Taxes-Street	2,309.43	3,079.24	3,000.65	3,269.15
4503 · Insurance - Retirement-Street	3,091.94	4,122.59	2,745.70	4,200.00
4504 · Insurance - Hospital-Street	6,667.05	8,889.40	9,800.00	9,000.00
4505 · Insurance - Liability-Street	1,099.78	1,466.37	2,100.00	2,000.00
4506 · Insurance-Worker's Comp-Street	499.30	665.73	1,300.00	1,300.00
4507 · Education-Street	-	-	100.00	100.00
4601 · Materials & Supplies-Street	10,450.54	13,934.05	12,000.00	14,000.00
4602 · Repairs & Maintenance-Street	3,014.00	4,018.67	3,000.00	4,000.00
4603 · Vehicle Operating-Street	2,205.00	2,940.00	3,000.00	3,000.00

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City of Lexington-Tax Fund
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4605 · Legal & Professional-Street	-	-	200.00	200.00
4606 · Advertising-Street	-	-	200.00	200.00
4608 · Utilities & Telephone-Street	526.72	702.29	700.00	700.00
4610 · Office Supplies/Postage-Street	-	-	100.00	100.00
4613 · Miscellaneous-Street	38.77	51.69	300.00	300.00
4700 · Capital Outlay-Street	13,200.00	17,600.00	138,682.37	135,000.00
Total 4500 · Expenses - Street	73,291.16	97,721.54	216,452.95	220,103.20
6500 · Expenses - EMS				
6650 · Ambulance Escrow Fund-Health	11,458.35	18,333.36	25,000.00	30,250.00
Total 6500 · Expenses - EMS	11,458.35	18,333.36	25,000.00	30,250.00
8500 · Expenses - Park				
8501 · Salaries-Park (Park Department)	-	-	-	-
8502 · Payroll Taxes-Park	-	-	-	-
8601 · Materials & Supplies-Park	2,744.21	3,658.95	6,000.00	8,000.00
8602 · Repairs & Maintenance-Park	4,697.28	6,263.04	5,000.00	7,000.00
8613 · Miscellaneous-Park	1,191.00	1,588.00	-	2,000.00
Total 8500 · Expenses - Park	8,632.49	11,509.99	11,000.00	17,000.00
Total Expense	613,861.98	797,057.28	965,528.42	1,034,953
Net Ordinary Income	38,916.57	(22,970.56)	(177,356.42)	(83,000)
Other Income/Expense				
Other Income (Expense)				
1900 · Transfer from Utility Fund	(10,756.91)	177,356.42	177,356.42	326,908
1950 · Grant Income-Cares Act	53,132.26	53,132.26	-	-
1960 · Contingency Expense	-	-	-	(243,908)
Total Other Income	42,375.35	230,488.68	177,356.42	83,000.00
Net Income	146,734.32	(22,970.56)	-	0.33