

CITY OF LEXINGTON, VIRGINIA

FINAL BUDGET FY14



**CITY OF LEXINGTON
VIRGINIA**

**Annual Budget
FY 2013-14**

CITY OF LEXINGTON, VIRGINIA

ANNUAL BUDGET FOR THE

FISCAL YEAR 2013-14

CITY COUNCIL

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George R. Pryde, Vice-Mayor & Council member

Marylin E. Alexander, Council member

Frank Friedman, Council member

Mary Harvey-Halseth, Council member

Camille W. Miller, Council member

Charles "Chuck" Smith, Council member

T. Jon Ellestad, City Manager

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To: Mayor and City Council

From: T. Jon Ellestad, City Manager

Date: March 29, 2013

Subject: Proposed FY2014 Annual Budget

It is my pleasure to submit to you for review and approval the proposed FY2014 Budget for the City of Lexington. The proposed combined expenditures for the All-Funds budget are \$23,914,030 for FY2014. This represents \$32,401 less than the All-Funds budget from FY2013. However, vehicle purchases in FY2013 were abnormally high with the purchase of a new fire engine. Actually, the normal operating expenses in the General Fund are proposed to increase by 4.3% with the School Fund increasing 5.3% and the Utility Fund increasing by 2.2%. In order to support these additional costs, I recommend a 6-cent increase in the real estate tax rate (from 78 to 84 cents) and a 3% increase to both our water and sewer rates.

The primary reason for the large real estate rate increase is that the FY2013 School Fund budget was balanced using \$350,000 in one-time revenues (either Fund Balance or Contributions.) Now we need to gradually reduce the use of the Fund Balance for School operations. Both the School Superintendent and I recommend reducing the Fund Balance usage by half for FY2014 using 3 cents of the recommended real estate tax increase. Please also remember that in FY2015, an additional 3 cents will be needed to properly fund the schools without use of the Fund Balance or Contributions.

This budget represents an aggressive move forward to meet the needs of the City, such as:

1. Emergency response preparation,
2. Downtown property maintenance,
3. Financial software upgrade,
4. Regional jail capital repairs,
5. Emergency radio system upgrade, and
6. Employee compensation.

However, at present, additional resources are not identified for economic development or capital improvements in the downtown area as a result of the "Main to Maury" study. The real needs must be better identified before the City commits resources to address them.

While the remainder of this transmittal letter will outline the other issues proposed in this document, I would ask that you be cognizant of the longer-term financial needs of the City, especially the funding for a new Waddell Elementary School.

GENERAL FUND

I. REVENUES

In order to support the expenditures proposed in the FY14 budget, I suggest a 6-cent (7.7%) increase in the real estate tax rate. This is compared to the 8 cents that was projected in the October 2013 financial analysis report. The primary reasons that this increase can be lower than projected are that other local taxes are stronger than expected, and I am anticipating that we will only need a half year of payment for the emergency communications system. Of course, this means that next year's budget will need to provide for a full-year payment for this upgrade. It should be noted that 4 cents of this increase is being requested to properly fund the School Systems budget. As noted above, many of the local taxes (sales tax, business license tax, lodging tax, and meal tax) are presently coming in above budget by over 3%, and we are conservatively projecting a 1% increase above that figure for FY2014.

Two other revenue sources of note are the rescue billing fees and contributions. The rescue billing revenue continues to reflect strong growth, with the FY2013 projection to be \$77,000 over the FY2012 actual receipts. We see no reason why this level of revenue should not continue into FY2014. Another source of funds that will be higher is the contributions line. This is a result of the committed contributions from W&L, VMI, and the County for fire and rescue vehicle that have been, or shortly will be, purchased. These funds will be credited to the Equipment Replacement account that was significantly depleted by the purchase of a fire engine.

Finally, the anticipated revenues from the State of Virginia continue to be a mixed bag. This year's state budget eliminates the reductions in payments to many of the state-assisted programs, such as Commissioner of the Revenue, Treasurer, Electoral Board, Police Department, and Comprehensive Services Act. Additionally, general assistance for social services programs is almost impossible to predict, and the communications sales and use tax continues to decline because people are eliminating telephone hard lines. Overall, we are projecting only very small growth in revenue from the state (not counting revenue for the school system). The big unknown is the impact of the federal budget sequestration. We all know that Virginia will be hit hard by these cuts, but the impact this will have on local revenues from the state is presently unknown.

II. EXPENDITURES

A. Compensation

In FY2014, I recommend that employees be granted a 2% cost of living increase plus their normal merit step, if eligible. Since July 1, 2008, City employees have received only a 1% across-the-board increase and one merit step (not counting this year when they received a 5% increase, but actually took home less pay due to the mandated 5% VRS contribution). We simply cannot continue to balance the budget, in the long term, with no pay increases without compromising the greatest resource the City has, its public servants.

In the area of benefits, the premium increase for the City's health insurance program came in at 13.6% for next year. If we had not been in the Local Choice Insurance Pool, that rate would have been significantly higher due to a poor claims experience. I do not believe that the City can continue to offer the existing plan, Local Choice 250, and am proposing that we offer as our basic plan, Local Choice 500. This will limit the premium increase to 3.9%. Obviously, this plan will shift greater costs to our employees through additional co-pays and deductibles, but it is the same plan that Rockbridge County and Buena Vista already offer. The percentage contribution to VRS will

stay the same this year as it only changes every other year. However, the annual actuarial report for the City shows that the contribution rate will continue to increase in future years. As you are undoubtedly well aware, the City has no control over the costs or benefits of the retirement system.

B. Operations

This year I am making a number of proposals to improve services or move forward in areas that have been articulated as City needs. Three of these are one-time costs that I am proposing to fund out of the City's fund balance. They include: funds to hire a consultant to help City Council search for and hire a new City Manager (\$15,000); funds to perform a general property reassessment, which must be performed at least every four years (\$50,000); and funds to migrate our general financial and human resources software package from the AS4000-based system to a more flexible and responsive PC-based system (\$180,000). We have used the AS400-based software since the late 1980s and it has served us well, but it cannot provide the flexibility and managerial data that the PC-based system can.

I am also recommending three personnel increases for next year. First and foremost, I would like to create a new position in the Fire Department of Fire Marshal/ Emergency Services Coordinator. Presently, the Fire Marshal's duties are an add-on to the City's Building Official position. This is not to criticize the existing program, but having a person performing these duties who has a fire background can place additional emphasis on this program. It will also free up the Building Official to work more on building maintenance issues such as rental inspections and downtown building conditions that have been articulated as a City need. The Emergency Services Coordinator position has been a need for the City ever since Steve Crowder retired. While I am very proud of the response that the City has provided to our two most recent emergencies, having a person who can pre-plan for these situations and train our employees ahead of time will better position our staff to provide the highest level of service that we can during difficult times. A second position recommended is for a part-time police officer in the Police Department. We have presently been using a retired officer, Leonard Stewart, on an informal basis when we are short-staffed. Now we would like to formalize this position to better cover for needs as they arise and, hopefully, reduce overtime for our full-time officers. Finally, I am recommending that a part-time secretarial position in the Public Works Department be increased to full-time. Our Public Works Director is attempting to bring new management concepts to this Department. These concepts require additional resources to create the data necessary to make informed decisions. It is also important to have a more consistent back-up for the Utility Clerk, who is responsible for the entire utility billing system for 2,400 customers.

Two other items proposed in this budget are: a partial year funding for an up-graded emergency communications system (\$75,000) and funds to develop design standards for the downtown historic district and entrance corridors (\$20,000). The cost for the radio system is still quite vague as the bids were just due at the end of March. We anticipate needing another month to evaluate the proposals and an unknown length of time to obtain support for the recommended system from the three, local elected bodies. Only then will we really know the true cost for this much-needed upgrade. The design standards funding is in response to recommendations from the Planning Commission for an established set of standards that can be relied upon by the Architectural Review Board (ARB), Planning Commission, and property owners.

C. Capital Budget

The capital projects proposed in this budget are the same as those approved by City Council in the Capital Improvements Plan. The only item I would like to call your attention to is the project for replacing carpet in Waddell School. Please note: if the replacement of the school is moved to 2016 or sooner, we should consider eliminating this project.

SCHOOL FUND

The School Fund is projected to increase by \$312,108, or 5.3% from the adopted FY2013 budget. Most of this increase is for employee compensation where school staff members are also proposed to receive a 2% across-the-board increase plus a step. The remainder includes \$45,000 for the School Systems share of the financial package upgrade and \$27,000 for the carpet at Waddell mentioned above. The increase in funding from the City is proposed to increase by \$219,812, or 8.3%. This is primarily due to the need to properly fund the budget with recurring revenues. The existing budget was balanced with \$350,000 in non-recurring funding sources (fund balance and contributions). This year, both the School Superintendent and I are recommending that only \$150,000 of the budget be funded from fund balance and that 3 cents be added to the real estate tax to move this budget to a more balanced state. That would mean that only \$54,812 is being asked for in truly new revenue.

UTILITY FUND

The overall Utility Fund is projected to stay just about at the same level as the FY2013 adopted budget. This is primarily as a result of an \$80,000 decrease in water plant operations. These operational savings were possible due to the completion of the water loop project by the MSA that allowed us to reduce the number of operators at the plant (all staff reductions were accomplished through attrition.) Despite the level funding for this budget, we are proposing a 3% rate increase for both water and sewer. The primary reason for this increase is as a result of a decrease in our base revenue structure. With the completion of the aforementioned water loop, the County's Public Service Authority will no longer need to purchase water from the City's system for their Rt. 251 customers. This will leave us with a \$40,000 reduction in revenue. With the water loop project nearly complete, we do not anticipate any new large capital needs for the water plant or wastewater plant. I anticipate modest increases in rates in future years unless state regulations change the existing situation.

FUTURE BUDGETS

I believe that the October 2012 six-year financial analysis and the recent debt report have effectively put into context the issues that will be faced in future years, with the Waddell School replacement being the overwhelming issue. Of course, other issues will be impacting future budgets such as:

- Full funding of the communications system,
- Solid waste tipping fee increases in FY15 and FY16, and
- Economic development initiatives.

Then there will also be additional capital projects such as

- Downtown improvements,
- City Hall renovation, and
- Storm water projects and dam issues (both Jordan's Point and Moore's Creek).

All these add up to increasing challenges for the City's finances. I hope to discuss these with you during and following the FY2014 budget discussions.

BUDGET TIMETABLE

The following is a proposed timetable for review and approval of this budget.

Date	Time	Type of Meeting	Location
April 4	7:00 p.m.	Work Session - Agency Requests	150 S. Main St.
April 4	8:00 p.m.	Agency Requests Public Hearing	150 S. Main St.
April 16	7:30 p.m.	Work Session	300 E. Washington St.
April 18	8:00 p.m.	Overall Budget Public Hearing	150 S. Main St.
April 23	7:30 p.m.	Work Session	300 E. Washington St.
April 25	7:30 p.m.	Work Session	300 E. Washington St.
April 30	7:30 p.m.	Work Session	300 E. Washington St.
May 2	8:00 p.m.	Budget Adoption	150 S. Main St.

ACKNOWLEDGMENTS

As always, I would like to thank our City Department Heads for their assistance in presenting me with modest, well-developed budgets from which to prepare this budget. Also, special thanks to Gigi Vita for her significant efforts in producing this well laid-out document. Finally, especial thanks to Finance Director Gary Swink: this was Gary's first City budget, which is significantly different than any he has done, previously. His extensive efforts and time taken to learn a new software system, as well as a new budget document in such a short period of time were invaluable to me. I greatly appreciate his long hours, dedication, and valuable advice.

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BUDGET SUMMARIES

CITY OF LEXINGTON, VIRGINIA: 2013-14 ANNUAL BUDGET

<u>All Funds Summary</u>	General Fund	School Fund	Utilities Fund	Capital Projects	Total All Funds
REVENUES					
Property Taxes	5,388,600	0	0	0	5,388,600
Other Local Taxes	3,111,000	0	0	0	3,111,000
Charges For Services	970,949	250,000	5,693,815	0	6,914,764
State Support	2,192,521	2,683,096	0	0	4,875,617
Federal Support	34,850	213,932	0	0	248,782
Other Local Support	2,774,936	15,200	0	0	2,790,136
TOTAL REVENUE	14,472,856	3,162,228	5,693,815	0	23,328,899
EXPENSES					
Administration	\$1,445,403	\$425,827	\$168,993	\$0	2,040,223
Operations	8,665,972	5,787,991	5,289,822	0	19,743,785
Debt Service	1,412,939	0	0	0	1,412,939
Capital Outlay	190,000	0	115,000	231,500	536,500
TOTAL EXPENSES	11,714,314	6,213,818	5,573,815	231,500	23,733,447
TRANSFERS (IN) OUT					
General Fund	0	-2,887,395	120,000	-231,500	-2,998,895
School Fund	2,887,395	0	0	0	2,887,395
Utility Fund	-120,000	0	0	0	-120,000
Cemetery Fund	17,000	0	0	0	17,000
Capital Projects Fund	231,500	0	0	0	231,500
TOTAL TRANSFERS	3,015,895	-2,887,395	120,000	-231,500	17,000
EXCESS (DEFICIENCY) OF REV. OVER EXP. & TRANSFERS	\$-257,353	\$-164,195	\$0	\$0	\$-421,548

CITY OF LEXINGTON, VIRGINIA: 2013-14 ANNUAL BUDGET

<u>General Fund Summary</u>	2012 Actual Per Audit	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
REVENUES					
Property Taxes	4,806,977	4,983,600	4,983,600	5,153,243	5,388,600
Other Local Taxes	2,792,047	2,983,800	2,983,800	3,078,000	3,111,000
Permits & Licenses	94,381	36,800	46,800	190,400	56,800
Fines & Forfeitures	102,897	100,600	100,600	81,660	97,500
Use of Money & Property	100,042	86,800	86,800	82,514	89,425
Charges For Services	953,402	932,700	967,132	980,846	970,949
Miscellaneous	2,180,840	2,041,400	2,066,371	2,210,674	2,171,162
Recovered Costs	221,354	221,500	244,617	277,935	360,049
State Non-Categorical	1,263,614	1,234,900	1,234,900	1,272,550	1,284,454
State Categorical	616,785	944,038	1,288,234	928,790	908,067
Federal Categorical	48,785	30,500	220,918	214,947	34,850
Transfers In	0	120,000	120,000	120,000	120,000
TOTAL REVENUES	13,181,124	13,716,638	14,343,772	14,591,559	14,592,856
EXPENDITURES					
General Government Administration	1,289,603	1,251,808	1,303,750	1,284,724	1,445,403
Judicial Administration	255,638	277,991	277,991	290,767	299,195
Public Safety	2,828,729	3,218,282	3,472,438	3,212,222	3,340,697
Public Works	2,608,431	3,011,251	3,647,117	3,397,573	3,110,304
Health, Education, & Welfare	736,375	734,082	736,965	691,527	686,515
Leisure Services	452,968	471,427	482,427	475,932	463,650
Community Development	839,732	658,376	803,117	788,874	699,391
Non-departmental	1,468,206	2,411,857	2,365,218	2,360,718	1,669,159
TOTAL EXPENDITURES	10,479,682	12,035,074	13,089,023	12,502,337	11,714,314
TRANSFERS OUT					
To School Fund	2,379,047	2,645,583	2,645,583	2,645,583	2,887,395
To Utility Fund	1,200,000	0	0	0	0
To Cemetery Fund	32,300	17,000	17,000	17,000	17,000
To Capital Projects Fund	1,068,000	389,000	389,000	389,000	231,500
TOTAL TRANSFERS	4,679,347	3,051,583	3,051,583	3,051,583	3,135,895
EXCESS (DEFICIENCY) OF REV. OVER EXP. AND TRANSFERS	-1,977,905	-1,370,019	-1,796,834	-962,361	-257,353
BEGINNING FUND BALANCE	9,008,148	7,030,243	7,030,243	7,030,243	6,067,882
ENDING FUND BALANCE	\$7,030,243	\$5,660,224	\$5,233,409	\$6,067,882	\$5,810,529

NOTE: The reserve account for equipment replacement is estimated to be \$834,999 and is included in the ending fund balance on June 30, 2014. Also, the Fire and First Aid reserve funds are included in the ending fund balance for June 30, 2014.

CITY OF LEXINGTON, VIRGINIA: 2013-14 ANNUAL BUDGET

<u>School Fund Summary</u>	2012 Actual Per Audit	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
REVENUES					
Use of Money & Property	4,428	4,600	4,600	4,600	4,600
Charges For Services	243,930	244,801	244,801	257,510	250,000
Miscellaneous	132,669	130,600	600	1,128	600
Recovered Costs	11,761	0	0	12,364	10,000
State Categorical	2,778,942	2,543,469	2,543,469	2,547,735	2,683,096
Federal Categorical	377,403	215,657	262,798	262,798	213,932
TOTAL REVENUES	3,549,133	3,139,127	3,056,268	3,086,135	3,162,228
EXPENDITURES					
Instruction	4,210,864	4,426,000	4,695,312	4,713,984	4,568,819
Adm., Attendance, & Health	354,583	364,298	364,298	365,348	425,827
Operation & Maintenance	510,821	483,903	519,903	520,003	536,170
Cafeteria	160,074	172,759	177,759	180,209	178,180
Capital Projects	12,497	0	69,326	69,326	0
Non-departmental	2,300	2,300	2,300	2,300	2,300
Federal Programs	188,815	166,387	213,528	213,528	166,387
Technology	280,700	319,063	319,063	321,413	336,135
TOTAL EXPENDITURES	5,720,654	5,934,710	6,361,489	6,386,111	6,213,818
TRANSFERS (IN) OUT					
From General Fund	-2,379,047	-2,645,583	-2,645,583	-2,645,583	-2,887,395
TOTAL TRANSFERS	-2,379,047	-2,645,583	-2,645,583	-2,645,583	-2,887,395
EXCESS (DEFICIENCY) OF REV. OVER EXP. AND TRANSFERS	207,526	-150,000	-659,638	-654,393	-164,195
BEGINNING FUND BALANCE	910,502	1,118,013	1,118,013	1,118,013	463,620
ENDING FUND BALANCE (DEFICIT)*	\$1,118,028	\$968,013	\$458,375	\$463,620	\$299,425

CITY OF LEXINGTON, VIRGINIA: 2013-14 ANNUAL BUDGET

<u>Utility Fund Summary</u>	2012 Actual Per Audit	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
REVENUES					
Use of Money & Property	0	0	0	0	0
Charges For Services	5,633,840	5,683,200	5,684,965	5,622,104	5,693,815
Miscellaneous	15,379	7,447	7,447	0	0
Federal Categorical	0	0	0	0	0
TOTAL REVENUES	5,649,219	5,690,647	5,692,412	5,622,104	5,693,815
EXPENDITURES					
Administration	136,417	136,069	146,226	140,948	168,993
Water Operations	1,590,490	1,714,626	1,714,626	1,661,236	1,630,850
Wastewater Operations	3,119,426	3,170,527	3,172,292	3,191,445	3,202,600
Non-departmental	390,289	564,425	564,425	525,981	576,372
TOTAL EXPENDITURES	5,236,622	5,585,647	5,597,569	5,519,610	5,578,815
NET OPERATING INCOME (LOSS)	412,597	105,000	94,843	102,494	115,000
ADJUSTMENTS TO RECONCILE NET INCOME (LOSS) TO NET CASH FOR:					
Depreciation Expense	128,030	169,750	169,750	128,030	142,280
Investment In Fixed Assets	-842,389	-105,000	-1,554,047	-1,553,335	-115,000
Debt Service Costs	0	0	0	0	0
Interfund Loan from General Fund	1,200,000	0	0	0	0
Miscellaneous	-98,033	0	0	0	0
NET CASH - INCREASE (DECREASE)	800,205	169,750	-1,289,454	-1,322,811	142,280
BEGINNING CASH POSITION	673,430	1,490,187	1,490,187	1,490,187	167,376
ENDING CASH POSITION	\$1,473,635	\$1,659,937	\$200,733	\$167,376	\$309,656

Note: The Utility Fund will have a balance of \$960,000 due to the General Fund on 6/30/2014.

CITY OF LEXINGTON, VIRGINIA: 2013-14 ANNUAL BUDGET

<u>Capital Projects Fund Summary</u>	2012 Actual Per Audit	2013 Adopted Budget	2,013 Amended Budget	2013 Projected Budget	2014 Budget
REVENUES					
Contributions-General	3,820	0	0	257	0
Rockbridge County	0	0	0	15,750	0
State Categorical	0	0	0	0	0
Federal Categorical	263,710	0	1,270,362	1,270,362	0
TOTAL REVENUES	267,530	0	1,270,362	1,286,369	0
EXPENDITURES					
Parks & Recreation	9,812	64,000	492,038	594,060	31,500
Streets, Parking, & Sidewalks	0	20,000	433,914	420,741	100,000
Municipal Facilities	195,844	305,000	982,329	169,205	100,000
Housing & Development	268,652	0	911,348	911,348	0
TOTAL EXPENDITURES	474,308	389,000	1,908,281	1,184,006	231,500
TRANSFERS (IN) OUT					
From General Fund	-1,068,000	-389,000	-389,000	-389,000	-231,500
TOTAL TRANSFERS	-1,068,000	-389,000	-389,000	-389,000	-231,500
EXCESS (DEFICIENCY) OF REV. OVER EXP. AND TRANSFERS	861,222	0	-248,919	491,363	0
BEGINNING FUND BALANCE	271,289	1,132,511	1,132,511	1,132,511	1,623,874
ENDING FUND BALANCE	\$1,132,511	\$1,132,511	\$883,592	\$1,623,874	\$1,623,874

GENERAL FUND

CITY OF LEXINGTON, VIRGINIA: 2013-14 ANNUAL BUDGET

Fund 01 - General Fund		2012	2013	2013	2013	2014
Revenues		Actual	Adopted	Amended	Projected	Budget
		Revenues	Budget	Budget	Budget	Budget
Property Taxes						
1011.0101	Real Property-Current	3,968,660	4,395,600	4,395,600	4,243,800	4,515,000
1011.0102	Real Property-Delinquent	91,530	53,700	53,700	114,000	82,000
1011.0201	Public Service Corp.	115,862	98,500	98,500	132,043	140,000
1011.0301	Personal Prop.-Current	555,893	566,600	566,600	569,600	581,000
1011.0302	Personal Prop.-Delinquent	21,766	16,700	16,700	22,600	14,400
1011.0305	Provision-Uncollectible	0	-191,600	-191,600	0	0
1011.0601	Penalties (All)	31,209	27,700	27,700	37,200	32,500
1011.0602	Interest (All)	22,057	16,400	16,400	34,000	23,700
Property Taxes TOTAL:		4,806,977	4,983,600	4,983,600	5,153,243	5,388,600
Other Local Taxes						
1012.0101	Local Sales Tax	818,287	819,000	819,000	859,000	876,000
1012.0201	Consumers Utility Tax	305,319	311,300	311,300	295,000	285,000
1012.0204	Business ConsumptionTax	25,583	27,100	27,100	23,000	26,000
1012.0306	Business License Tax	548,373	542,700	542,700	580,000	580,000
1012.0601	Bank Stock Taxes	108,258	118,500	118,500	106,000	106,000
1012.0701	Recordation Taxes	44,183	48,100	48,100	56,000	50,000
1012.1001	Transient Occupancy Tax	233,214	230,000	230,000	249,000	260,000
1012.1101	Meals Tax	708,830	887,100	887,100	910,000	928,000
Other Local Taxes TOTAL:		2,792,047	2,983,800	2,983,800	3,078,000	3,111,000
Permits & Licenses						
1013.0101	Dog Licenses	5,781	5,700	5,700	5,700	5,700
1013.0308	Building Permits	87,643	30,000	40,000	180,000	48,000
1013.0309	Zoning & Planning Applic	0	0	0	2,500	3,000
1013.0331	Excavation Permits	925	1,000	1,000	2,100	0
1013.0332	Hunting & Fishing Permits	32	100	100	100	100
Permits & Licenses TOTAL:		94,381	36,800	46,800	190,400	56,800
Fines & Forfeitures						
1014.0101	Court Fines	53,024	51,200	51,200	42,000	48,700
1014.0102	Parking Fines	39,530	39,500	39,500	31,000	40,000
1014.0103	Courthouse Maint. Fee	230	400	400	10	0
1014.0104	Courthouse Const. Fees	8,987	8,800	8,800	8,650	8,800
1014.0802	Forfeited Assets (Local)	1,126	700	700	0	0
Fines & Forfeitures TOTAL:		102,897	100,600	100,600	81,660	97,500
Revenue from Use of Money and Property						
1015.0102	Interest-General	23,069	15,000	15,000	9,600	18,000
1015.0104	Interest-Cemetery	34,492	35,900	35,900	27,600	27,600
1015.0117	Interest-Bond Account	140	0	0	49	0

CITY OF LEXINGTON, VIRGINIA: 2013-14 ANNUAL BUDGET

Fund 01 - General Fund		2012	2013	2013	2013	2014
Revenues		Actual	Adopted	Amended	Projected	2014
		Revenues	Budget	Budget	Budget	Budget
1015.0201	Rents And Rebates	34,757	31,000	31,000	32,500	29,500
1015.2012	Interest-OPEB Liab. Res.	11	0	0	0	0
1015.3201	Interest-Fire Reserve A	232	0	0	115	125
1015.3204	Interest-First Aid Reserve	7,341	0	0	6,800	6,400
1015.8111	Threshold Housing Rents	0	4,900	4,900	5,850	7,800
Rev fr Use of Money & Prop. TOTAL:		100,042	86,800	86,800	82,514	89,425
Charges For Services						
1016.0706	Community Activity Supp	6,400	6,800	6,800	6,080	6,100
1016.0805	Refuse Fees	136,730	138,600	138,600	133,800	138,610
1016.0806	Landfill Fees	133,479	129,600	129,600	141,400	128,428
1016.1302	Swimming Pool Admission	64,431	75,000	75,000	63,000	61,750
1016.1303	Swimming Pool Concessio	14,443	17,000	17,000	12,600	11,350
1016.1309	Burial Spaces	39,800	29,800	29,800	15,000	22,000
1016.1310	Grave Opening/Closing	29,075	40,900	40,900	28,000	31,700
1016.1905	Penalties	79	100	100	350	150
1016.2000	False Alarm Response Ca	350	500	500	200	350
1016.2500	Misc. Fees-Finance	60,514	63,100	63,100	68,400	65,000
1016.2901	Misc. Fees-VJCCCA Serv.	4,671	8,000	8,000	7,971	7,971
1016.3000	Misc. Fees-Police	4,702	6,400	6,832	11,600	7,800
1016.3202	Misc. Fees-Fire	0	0	0	1,355	0
1016.3203	Rescue Service Fees	357,414	350,000	384,000	435,000	435,000
1016.4000	Misc. Fees-Public Works	52,947	20,000	20,000	6,000	6,000
1016.4001	Misc. Fees-Pub Wks ME	37,432	36,000	36,000	37,300	36,000
1016.5820	Farmer's Market Service	2,835	3,000	3,000	2,850	2,940
1016.5900	Misc. Fees-Youth Service	8,005	7,900	7,900	9,800	9,800
1016.8110	Misc. Fees-Planning & Dev	0	0	0	0	0
1016.9999	Misc. User Fees	95	0	0	140	0
Charges For Services TOTAL :		953,402	932,700	967,132	980,846	970,949
Misc. Revenue						
1018.0200	Contributions-General	266,804	248,600	248,600	362,834	326,400
1018.0201	County Revenue Sharing	1,718,455	1,704,800	1,704,800	1,718,759	1,721,750
1018.2009	County Contribution-Equip	0	0	0	0	10,900
1018.3201	Contributions-Fire Rescue	27,823	0	5,000	5,000	5,000
1018.3204	Contributions-First Aid	23,481	0	0	300	0
1018.5900	Contributions-Youth Ser	1,500	1,500	1,500	1,700	1,500
1018.9000	Salvaged Equipment	7,336	2,500	22,471	37,357	5,000
1018.9001	Gain On Gfa Disposal	4,001	0	0	0	0
1018.9902	Charges In Lieu Of Taxes	60,711	64,000	64,000	60,174	60,000

CITY OF LEXINGTON, VIRGINIA: 2013-14 ANNUAL BUDGET

Fund 01 - General Fund		2012	2013	2013	2013	2014
Revenues		Actual	Adopted	Amended	Projected	2014
		Revenues	Budget	Budget	Budget	Budget
1018.9912	Misc. Revenue	50,101	20,000	20,000	24,550	40,612
1018.9924	Misc. Rev-First Aid R	20,628	0	0	0	0
Misc. Revenue TOTAL:		2,180,840	2,041,400	2,066,371	2,210,674	2,171,162
Recovered Costs						
1019.0102	Jt.Svcs/Fire & Rescue	219,710	219,700	219,700	230,000	230,000
1019.0105	Jail Debt Service	0	0	0	0	128,349
1019.0125	Insurance Recovery Costs	0	0	23,117	46,235	0
1019.4103	Jt Svcs/Parking Garage	1,644	1,800	1,800	1,700	1,700
Recovered Costs TOTAL:		221,354	221,500	244,617	277,935	360,049
State - Non-categorical						
1022.0103	Motor Veh. Carriers Tax	94	300	300	100	100
1022.0104	Motor Vehicle Rental Tax	2,366	2,000	2,000	4,600	2,800
1022.0105	Mobile Home Title Tax	0	100	100	0	0
1022.0106	Recordation Taxes	13,480	16,100	16,100	14,250	14,000
1022.0303	State PPTRA	581,200	581,200	581,200	581,200	581,200
1022.0307	Short Term Rental Tax	1,656	1,000	1,000	900	900
1022.0403	Communications S&U Tax	328,125	298,200	298,200	333,800	333,000
1023.0301	Commissioner Of Revenue	70,416	69,300	69,300	71,900	73,731
1023.0401	Treasurer	55,166	54,700	54,700	56,800	58,323
1023.0601	Electoral Board	30,479	28,400	28,400	28,400	29,200
1023.0801	Law Enforcement	180,632	183,600	183,600	180,600	191,200
State - Non-Categorical TOTAL:		1,263,614	1,234,900	1,234,900	1,272,550	1,284,454
State - Categorical						
1024.0102	Public Assistance/Welfare	164,897	229,300	229,300	175,000	178,000
1024.0405	State Fire Grant	25,319	18,200	24,231	18,825	18,825
1024.0406	State Street Maint. Rev	359,507	618,900	957,065	630,698	630,698
1024.0411	EMS-Four For Life	3,759	3,500	3,500	3,500	3,500
1024.0412	VJCCCA Grant	56,059	69,138	69,138	72,044	72,044
1024.0416	Arts Challenge Grant	5,000	5,000	5,000	5,000	5,000
1024.0448	Other Categorical Rev	0	0	0	3,295	0
1024.0802	Forfeited Asset Sharing	2,244	0	0	11,928	0
1024.0816	RSIF Grants	0	0	0	8,500	0
State - Categorical TOTAL:		616,785	944,038	1,288,234	928,790	908,067
Federal - Categorical						
1033.0102	Federal Public Assistance	32,967	22,000	22,000	22,000	22,000
1033.0111	Dept. Of Justice Grants	0	0	0	0	1,350
1033.0112	CJS Grant	800	3,500	3,500	500	4,000
1033.0113	DMV Grants	12,026	5,000	7,418	4,447	7,500

CITY OF LEXINGTON, VIRGINIA: 2013-14 ANNUAL BUDGET

Fund 01 - General Fund Revenues	2012 Actual Revenues	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
1033.0401 FEMA Grant	0	0	188,000	188,000	0
1033.0420 Dept. of Forestry Grant	2,992	0	0	0	0
1033.0802 Forfeited Asset Sharing	0	0	0	0	0
Federal - Categorical TOTAL:	48,785	30,500	220,918	214,947	34,850
Transfers In					
1041.0515 From Utility Fund	0	120,000	120,000	120,000	120,000
Transfers In TOTAL:	0	120,000	120,000	120,000	120,000
Fund Balance					
1042.9999 Appropriated Fund Balance	0	1,370,019	1,796,834	962,361	257,353
Fund Balance TOTAL:	0	1,370,019	1,796,834	962,361	257,353
GENERAL FUND TOTAL:	13,181,124	15,086,657	16,140,606	15,553,920	14,850,209

CITY OF LEXINGTON, VIRGINIA: 2013-14 ANNUAL BUDGET

Fund 01 - General Fund		2012	2013	2013	2013	
Organization Function		Actual	Adopted	Amended	Projected	2014
Sub-Function		Expenses	Budget	Budget	Budget	Budget
General Government						
1101	City Council	51,486	49,668	49,668	51,315	52,064
1201	City Manager	192,924	183,306	188,645	183,676	200,724
1204	City Attorney	71,225	62,267	82,067	80,725	92,572
1205	Human Resources	61,919	68,093	68,093	68,357	70,385
1209	Commissioner Of Revenue	218,924	228,436	228,436	228,986	236,776
1210	Reassessment	1,475	2,500	2,500	2,500	52,150
1213	Treasurer	190,959	163,908	174,872	172,884	179,402
1214	Finance	285,817	274,587	290,426	279,596	359,555
1251	Information Technology	155,323	158,078	158,078	158,636	145,131
1310	Electoral Board	59,551	60,965	60,965	58,049	56,644
General Government TOTAL :		1,289,603	1,251,808	1,303,750	1,284,724	1,445,403
Judicial Administration						
2101	Judicial Services	193,700	200,882	200,882	214,354	219,180
2901	VJCCA Services	61,938	77,109	77,109	76,413	80,015
Judicial Administration TOTAL:		255,638	277,991	277,991	290,767	299,195
Public Safety						
3011	Support of Central Dispatch	0	0	0	0	310,972
3101	Police	1,707,309	1,774,514	1,785,030	1,764,529	1,637,750
3201	Fire - Reserve Fund	16,785	15,200	15,200	10,720	12,200
3202	Fire	983,975	1,028,573	1,117,213	1,065,694	1,196,774
3204	First Aid - Reserve Fund	268	220,000	375,000	216,768	0
3305	Juv. & Adult Detention	57,403	96,292	96,292	81,280	100,420
3501	Special Services	62,989	83,703	83,703	73,231	82,581
Public Safety TOTAL :		2,828,729	3,218,282	3,472,438	3,212,222	3,340,697
Public Works						
4000	Public Works Administration	134,296	136,338	153,452	152,637	155,828
4050	Public Works Labor Pool	220,025	247,800	262,137	241,479	247,169
4102	Streets & Sidewalks	267,432	317,590	317,590	334,680	352,680
4103	Courthouse Parking Deck	16,606	18,224	18,224	13,722	13,019
4104	Equipment Operations	240,866	268,783	268,783	239,867	263,841
4110	General Adm./Misc	33,904	31,312	31,312	31,312	31,535
4120	Structures/Bridges Maint.	6,777	132,914	471,079	432,365	39,043
4130	Pavement Maintenance	48,679	48,693	48,693	46,533	233,886
4131	Drainage Maintenance	55,419	61,156	61,156	58,646	55,494
4133	Snow & Ice Removal	11,385	75,585	75,585	72,784	51,424
4140	Traffic Control Device Maint.	95,296	106,775	107,700	100,396	123,937
4141	Other Traffic Services	108,047	160,165	160,165	135,718	93,079

CITY OF LEXINGTON, VIRGINIA: 2013-14 ANNUAL BUDGET

Fund 01 - General Fund		2012	2013	2013	2013	
Organization Function		Actual	Adopted	Amended	Projected	2014
Sub-Function		Expenses	Budget	Budget	Budget	Budget
4142	Street Emergency Needs	10,322	2,300	2,300	2,300	2,300
4150	Community Activity Support	52,130	46,151	47,779	48,772	65,547
4200	Solid Waste Management	846,178	880,461	1,065,461	923,000	921,011
4301	Building Maintenance	111,170	122,324	131,911	128,252	126,714
4410	Park Maintenance	226,692	207,848	275,742	276,365	208,205
4420	Cemeteries Maintenance	123,207	146,832	148,048	158,745	125,592
Public Works TOTAL:		2,608,431	3,011,251	3,647,117	3,397,573	3,110,304
Health, Education, & Welfare						
5101	Health, Education & Welfare	665,827	661,755	664,638	617,254	611,858
5900	Youth Services Office	70,548	72,327	72,327	74,273	74,657
Health, Education & Welfare TOTAL:		736,375	734,082	736,965	691,527	686,515
Leisure Services						
7200	Leisure Services Contribution	329,027	351,003	362,003	357,337	340,814
7250	Municipal Swimming Pool	123,941	120,424	120,424	118,595	122,836
Leisure Services TOTAL:		452,968	471,427	482,427	475,932	463,650
Community Development						
8110	Planning & Development	346,553	310,864	366,864	397,918	345,094
8111	Housing Program	5,566	4,900	4,900	5,740	3,900
8118	RE Lee Relocation Assist.	48,856	0	0	0	0
8120	Water Quality Management	0	5,000	17,656	0	0
8140	Arborist	35,304	33,916	33,916	26,388	33,524
8200	Com. Dev. Contributions	403,453	303,696	379,781	358,828	316,873
Community Development TOTAL:		839,732	658,376	803,117	788,874	699,391
Non-Departmental						
9103	General Insurance	0	2,300	2,300	1,346	1,000
9105	Photocopying Services	-5,936	-4,500	-4,500	-4,176	-780
9301	Contingency	1,008	51,500	4,861	1,000	51,000
9310	Non-departmental	138,396	1,027,900	1,027,900	1,027,900	205,000
9350	Interfund Transfers	4,679,347	3,051,583	3,051,583	3,051,583	3,135,895
9401	Debt Service	1,334,738	1,334,657	1,334,657	1,334,648	1,412,939
Non-Departmental TOTAL:		6,147,553	5,463,440	5,416,801	5,412,301	4,805,054
Fund 01 TOTAL:		15,159,029	15,086,657	16,140,606	15,553,920	14,850,209

CITY OF LEXINGTON, VIRGINIA: 2013-14 ANNUAL BUDGET

Fund 01 - General Fund		2012	2013	2013	2013	2014
Expenses		Actual	Adopted	Amended	Projected	Budget
		Expenses	Budget	Budget	Budget	Budget
Personnel Services						
1001	Full - Time Wages	2,334,665	2,525,647	2,513,120	2,486,602	2,616,803
1002	Overtime	163,977	170,174	170,174	179,332	180,498
1003	Part - Time Wages	316,823	280,242	309,902	325,540	311,604
1004	Misc. Fees Overtime	2,571	3,150	3,150	3,150	3,150
1041	Pwks Regular Wages	689,319	790,629	798,351	785,098	814,906
1042	Pwks Overtime Wages	48,720	56,415	56,415	57,056	41,868
1099	Call - Out Pay	21,601	36,994	36,994	30,000	37,000
1520	Wages - Substitutes	1,725	5,014	5,014	3,977	3,150
Personnel Services TOTAL:		3,579,401	3,868,265	3,893,120	3,870,755	4,008,979
Fringe Benefits						
2001	Fica	256,988	295,234	296,312	285,344	306,548
2002	Retirement	443,646	418,523	418,523	398,850	424,223
2005	Medical Insurance	647,803	718,608	718,608	809,469	729,473
2006	Life Insurance	8,160	39,030	39,030	37,506	40,124
2009	Unemployment Insurance	6,441	3,300	3,300	53	0
2011	Worker's Comp Insurance	81,936	94,872	94,872	86,894	93,106
2012	ARC-OPEB Liability Res.	14,400	14,900	14,900	14,900	15,000
2019	Line of Duty Insurance	8,750	9,300	9,300	10,978	10,563
Fringe Benefits TOTAL:		1,468,124	1,593,767	1,594,845	1,643,994	1,619,037
Contractual Services						
3001	Temporary Labor	6,010	5,000	5,000	5,000	0
3002	Professional Services	151,054	155,323	499,645	377,882	392,060
3004	Repairs & Maintenance	110,970	223,267	569,380	466,493	295,219
3005	Maintenance Svc Contract	68,504	88,927	112,266	88,800	92,496
3006	Printing & Binding	8,010	10,750	10,750	11,118	11,200
3007	Advertising	19,504	11,403	11,403	10,360	12,780
3008	Laundry & Dry Cleaning	7,351	8,300	8,300	7,200	8,300
3009	Svcs Of Other Govts	6,952	3,200	3,200	3,200	3,239
3018	Bank Activity Charge	-187	200	200	0	9,000
3021	Victim Witness Coordinator	6,480	5,832	5,832	5,832	6,480
3023	Court Offices	187,220	195,000	195,000	208,522	212,700
3024	Landfill Contract	212,363	220,000	220,000	220,000	220,000
3025	Recycling Center	121	250	250	250	250
3028	Computer Software	30,005	18,330	31,794	14,100	28,330
3029	VJCCCA Services	212	6,217	6,217	1,200	1,200
3099	Outside Data Processing	7,230	7,100	7,100	7,100	7,100
3117	Lot Cleaning	735	1,500	1,500	1,700	1,500
3203	Contractual Response Se	112,273	0	34,000	35,000	35,000

CITY OF LEXINGTON, VIRGINIA: 2013-14 ANNUAL BUDGET

Fund 01 - General Fund		2012	2013	2013	2013	2014
Expenses		Actual	Adopted	Amended	Projected	Budget
		Expenses	Budget	Budget	Budget	Budget
3302	Jail Contract	56,087	95,000	95,000	80,000	99,304
Contractual Services TOTAL:		990,894	1,055,599	1,816,837	1,543,757	1,436,158
Internal Services						
4002	Inside Vehicle Maint &	-108,836	-92,056	-90,778	-100,847	-103,618
4004	Photocopying Services	-8	-2,085	-2,085	2,144	7,290
4010	Special Projects - Pwks	7,485	10,100	10,100	5,200	10,100
Internal Services TOTAL:		-101,359	-84,041	-82,763	-93,503	-86,228
Other Charges						
5101	Electrical Service	69,827	77,375	77,375	76,675	78,625
5102	Heating Services	21,047	36,020	36,020	29,300	31,600
5103	Water & Sewer Services	24,200	21,320	21,320	22,705	21,915
5104	Street Lighting	71,777	74,670	74,670	72,700	72,800
5201	Postal & Messenger Svcs	16,170	19,307	19,307	19,556	20,877
5202	Electronic Data Services	11,363	12,900	12,900	12,970	14,150
5203	Telephone	18,407	20,609	20,609	21,718	21,300
5204	Cellular Telephone Services	26,835	34,360	34,360	28,440	32,160
5306	Surety Bonds	519	530	530	530	530
5308	General Liability Insurance	188,948	196,020	196,020	197,391	218,461
5310	Umbrella Policy	25,883	26,659	26,659	26,515	28,000
5312	Self Insurance Program	0	6,000	6,000	1,000	1,000
5399	Insurance Allocation	-116,617	-123,883	-123,883	-122,350	-130,390
5401	Office Supplies	10,636	11,750	11,750	13,116	14,475
5403	Agricultural Svc/Supplies	6,376	4,700	4,700	5,100	6,040
5404	Medical Supplies	15,555	14,730	14,730	15,910	15,800
5405	Janitorial Supplies	10,589	9,101	9,101	9,850	10,050
5406	Generator Supplies	73	500	500	250	500
5407	Repair & Maint Supplies	26,640	26,816	26,816	26,007	31,110
5408	Vehicle/Equip Supplies	438,791	425,500	422,500	414,305	423,400
5409	Police Supplies	10,303	12,000	12,000	12,500	12,500
5410	Uniform & Wearing Apparel	35,219	40,350	43,382	43,250	42,750
5411	Books & Subscriptions	2,401	4,825	4,825	4,469	4,375
5413	Other Operating Supplies	182,868	216,088	218,982	215,723	223,523
5414	Merchandise For Resale	6,550	8,100	8,100	5,800	7,100
5415	Recreation Supplies	4,970	5,500	5,500	5,500	5,000
5417	Photocopying Supplies	1,617	2,100	2,100	1,600	1,900
5419	Flag Supplies	1,427	1,500	3,128	1,500	1,500
5426	Chemical Supplies	10,718	6,000	6,000	8,000	9,000
5428	Data Processing Supplies	13,951	11,872	11,872	11,783	12,175
5430	Asphalting Materials	11,623	9,236	9,236	9,236	11,200

CITY OF LEXINGTON, VIRGINIA: 2013-14 ANNUAL BUDGET

Fund 01 - General Fund		2012	2013	2013	2013	2014
Expenses		Actual	Adopted	Amended	Projected	Budget
		Expenses	Budget	Budget	Budget	Budget
5449	Fire Prevention Supplies	2,350	3,000	3,000	3,015	3,000
5450	Crime Prevention Supplies	2,171	3,000	3,000	1,700	3,000
5477	Durable Goods	84,160	52,510	69,019	68,730	89,405
5501	Travel & Training	43,744	59,725	62,725	43,749	62,250
5502	Travel - Business/Promo	8,655	10,000	10,000	11,210	11,300
5506	Travel - Vehicle Allowance	4,000	4,200	4,200	4,200	4,200
5640	Healthier Living Task Force	962	1,000	1,000	1,000	1,000
Other Charges TOTAL:		1,294,708	1,345,990	1,370,053	1,324,653	1,417,581
Agency Contributions						
5601	State Health Department	54,203	55,000	55,000	50,000	52,000
5602	Community Services Board	38,419	37,902	37,902	37,902	45,341
5603	CSB - Pep Grant	5,570	5,495	5,495	5,495	0
5605	Regional Library Service	156,592	156,592	166,592	156,592	148,876
5606	Permits To State Agencies	300	285	285	285	285
5608	Payments To Juvenile Det.	1,316	1,292	1,292	1,280	1,116
5609	Rockbridge SPCA	8,450	9,000	9,000	9,000	10,775
5610	Property Tax Payments	1,580	1,500	1,500	1,700	1,800
5613	Project Horizon	4,500	4,050	4,050	4,050	6,900
5614	Rockbridge Free Clinic	6,000	5,400	5,400	5,400	10,200
5615	RATS (Rk Area Trans Sys)	8,000	8,000	8,000	8,000	8,000
5616	Regional Transit System	18,000	18,000	18,000	18,000	18,000
5617	Drug Task Force Account	1,180	3,300	5,082	5,000	4,000
5618	Forfeited Assets Reserve	516	700	6,584	0	0
5621	DSLCC - Local Center	22,472	22,472	22,472	22,472	22,472
5630	Social Services Adm.	41,425	46,519	46,519	44,000	39,160
5632	Tax Relief-Elderly/Disabled	35,763	35,500	35,500	32,701	35,250
5633	TAP (Total Act Against Pov)	8,075	7,267	7,267	7,267	8,075
5634	VPAS (VA Public Assist)	14,730	14,730	14,730	14,730	14,730
5635	RAOC (Rk Area Occup C)	6,067	5,460	5,460	5,460	5,460
5636	Hospice	2,000	1,800	1,800	1,800	1,800
5637	Blue Ridge Legal Service	995	895	895	895	959
5638	Senior Center	8,608	8,023	8,023	8,023	7,952
5639	Yellow Brick Road	5,000	4,500	4,500	4,500	5,000
5645	Horse Center Foundation	78,210	76,666	76,666	83,000	86,667
5650	Payments For Cultural Act.	6,750	6,300	6,300	6,300	7,100
5651	FAIR (Fine Arts in Rock.)	3,000	3,000	3,000	3,000	10,000
5652	Lime Kiln Arts	7,000	7,000	7,000	7,000	0
5654	Indoor Swimming Pool	7,500	7,500	7,500	7,500	7,500

CITY OF LEXINGTON, VIRGINIA: 2013-14 ANNUAL BUDGET

Fund 01 - General Fund		2012	2013	2013	2013	2014
Expenses		Actual	Adopted	Amended	Projected	Budget
		Expenses	Budget	Budget	Budget	Budget
5657	Regional Tourism	179,447	185,581	185,581	185,581	200,709
5658	Rockbridge Area Network	28,655	0	60,367	60,367	0
5661	Chamber Downtown Devel.	65,000	65,000	65,000	65,000	65,000
5662	Chamber Of Commerce	2,500	2,250	2,250	2,250	2,500
5663	Soil & Water Cons. Dist.	2,000	1,800	1,800	1,800	2,000
5664	SVP - District IV	9,166	8,945	8,945	8,945	8,945
5665	HLF-Facade Grant Program	0	0	10,000	0	0
5667	R.E. Lee Hotel/Rest. Proj.	83,284	0	0	0	0
5670	Cooperative Extension	16,883	18,000	18,000	18,244	18,500
5677	Habitat For Humanity	4,300	3,870	3,870	3,870	4,300
5678	RARA (Rk Area Rehab)	2,000	2,000	2,000	2,000	2,000
5679	Rk Area Rental Assistance	3,954	3,559	3,559	3,559	3,559
5685	CSPDC (Central Shen Planning Dist Commission)	12,861	12,227	12,227	12,227	13,120
5691	To Central Dispatch Center	191,358	217,496	217,496	218,000	310,972
5699	Payments To RARO	72,225	96,195	97,195	96,195	84,171
Agency Contributions TOTAL:		1,225,854	1,171,071	1,260,104	1,229,390	1,275,194
Miscellaneous						
5801	Dues & Memberships	10,453	11160	11160	10957	11,695
5802	Police Accreditation	35	400	400	400	600
5803	Employee Relations	11,104	20,500	20,500	13,500	15,700
5813	Bad Debt Expense	1,008	1,500	1,500	1,000	1,000
5820	Farmer's Market Service	2,462	3,000	8,718	2,500	2,782
5854	Rehab. Bldg Tax Abatement	7,506	13,000	13,000	8,021	8,637
5864	Smoke House	100	100	100	100	100
5886	Building Permit Surcharge	3,740	1,000	1,000	2,680	1,000
5888	VML Grant Purchases	0	2,000	2,000	2,000	2,000
5893	DMV Grant Purchases	3,483	5,000	7,418	7,418	7,500
5897	DCJS Grant Purchases	800	3,500	3,500	3,500	3,500
5898	Miscellaneous	1,221	0	0	621	500
5899	State Grant Purchases	25,759	81,700	87,731	34,500	18,825
5908	DOF-Sustainable Canopy	2,575	0	0	0	0
5909	DOF-Tomorrow's Shade	418	0	0	0	0
5998	Matching WQM Grant Fund	0	5,000	17,656	0	0
6012	VPA-Client Services	380,046	375,183	375,183	341,000	325,000
6013	Spec. Welfare-Client Service	0	0	2,883	0	0
6014	Security Deposits	22,368	0	0	0	0
Miscellaneous TOTAL:		473,078	523,043	552,749	428,197	398,839

CITY OF LEXINGTON, VIRGINIA: 2013-14 ANNUAL BUDGET

Fund 01 - General Fund Expenses	2012 Actual Expenses	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Capital Outlay					
7001 Machinery & Equipment	0	185,500	185,500	238,774	0
7005 Motor Vehicles & Equip	123,996	982,500	1,137,500	982,489	190,000
7007 Adp Equipment/Software	0	0	0	5,336	0
7012 Public Safety Equipment	0	9,000	9,000	0	750
Capital Outlay TOTAL:	123,996	1,177,000	1,332,000	1,226,599	190,750
Leases And Rentals					
8001 Lease/Rent Of Equipment	20,422	20,050	20,050	19,018	17,970
8003 Parking Lot Rent	6,306	6,510	6,510	6,510	6,510
Leases And Rentals TOTAL:	26,728	26,560	26,560	25,528	24,480
Debt Service Costs					
9001 Debt Service - Principal	255,000	265,000	265,000	265,000	275,000
9002 Debt Service - Interest	495,032	484,951	484,951	484,942	417,816
9009 2009 LDMS Bonds-Principal	494,706	494,706	494,706	494,706	494,706
9010 2010 LDMS Bonds-Principal	90,000	90,000	90,000	90,000	97,068
9013 Jail Debt Service	0	0	0	0	128,349
Debt Service Costs TOTAL:	1,334,738	1,334,657	1,334,657	1,334,648	1,412,939
Interfund Charges					
9100 Equip. Rep. Contribution	245,116	245,116	259,453	240,497	265,925
9105 Services of Pwks - Streets	17,726	15,656	15,656	15,656	15,768
9109 Svcs of Youth Services	14,529	18,878	18,878	18,878	19,605
9112 Svcs to VJCCCA Services	-14,529	-18,878	-18,878	-18,878	-19,605
9130 Svcs of Pwks - Schools	-122,306	-122,306	-122,306	-122,306	-122,306
9151 Svcs of Technology	31,000	36,225	36,225	36,000	38,000
Interfund Charges TOTAL:	171,536	174,691	189,028	169,847	197,387
Transfers Out					
9202 To School Fund	2,379,047	2,645,583	2,645,583	2,645,583	2,887,395
9205 To Utility Fund	1,200,000	0	0	0	0
9207 To Cemetery Fund	32,300	17,000	17,000	17,000	17,000
9208 To Capital Projects Fund	1,068,000	389,000	389,000	389,000	231,500
Transfers Out TOTAL:	4,679,347	3,051,583	3,051,583	3,051,583	3,135,895
Other Uses Of Funds					
9901 Svcs To Water/Wastewater	-108,016	-201,528	-201,528	-201,528	-230,802
9959 Contingency	0	50,000	3,361	0	50,000
Other Uses Of Funds TOTAL:	-108,016	-151,528	-198,167	-201,528	-180,802
General Fund TOTAL:	15,159,029	15,086,657	16,140,606	15,553,920	14,850,209

General Government And Administration

City Council (1-1101)

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 Board Room of the Rockbridge County Administrative Offices (150 South Main Street) on the first and third Thursdays of each month.

Significant Changes:

The proposed City Council budget reflects a 4.8% increase over the FY13 adopted budget. I have increased the travel and training line item by \$2,000 to reflect increased interest in attending VML programs as well as an increase in the VML membership.

Fund 01 - General Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
City Council					
Personnel Services	26,400	26,400	26,400	26,400	26,400
Fringe Benefits	2,047	2,055	2,055	2,046	2,046
Contractual Services	7,125	7,335	7,335	6,732	7,300
Internal Services	3,737	3,000	3,000	3,000	3,000
Other Charges	6,774	5,363	5,363	7,441	7,418
Miscellaneous	5,403	5,515	5,515	5,696	5,900
City Council TOTALS:	51,486	49,668	49,668	51,315	52,064

City Manager (1-1201)

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.

Significant Changes:

The City Manager's budget account is proposed to increase by 5.1% over the adopted FY13 budget. The primary proposal for FY14 is \$15,000 to hire a consultant to assist the City Council in recruiting and selecting a new City Manager. A part of this increase has been offset with reductions in personnel costs for the City Clerk position which experienced turnover in FY13.

Fund 01 - General Fund	2012	2013	2013	2013	2014
City Manager	Actual	Adopted	Amended	Projected	Budget
	Expense	Budget	Budget	Budget	Budget
Personnel Services	144,646	139,355	143,015	142,195	141,261
Fringe Benefits	57,940	57,627	57,678	53,499	50,826
Contractual Services	439	0	1,628	1,747	23,400
Internal Services	3,416	3,200	3,200	3,200	3,200
Other Charges	13,405	13,747	13,747	13,707	14,322
Miscellaneous	1,658	1,725	1,725	1,676	1,725
Other Uses Of Funds	-28,580	-32,348	-32,348	-32,348	-34,010
City Manager TOTALS:	192,924	183,306	188,645	183,676	200,724

City Attorney (1-1204)

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.

Significant Changes:

The City Attorney's budget is proposed to increase by almost 50% over the FY13 adopted budget. It should be noted that the FY13 budget was amended by almost \$20,000 to account for an abnormally high amount of litigation. The proposed budget is the same as was presented to City Council in January and reflects an increase of the City Attorney's time spent on City business to 50%.

Fund 01 - General Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
City Attorney					
Personnel Services	38,285	40,000	40,000	40,000	50,000
Fringe Benefits	4,594	5,570	5,570	5,555	6,448
Contractual Services	26,454	14,300	34,100	34,100	35,000
Other Charges	1,142	1,647	1,647	1,070	1,124
Miscellaneous	750	750	750	0	0
City Attorney TOTALS:	71,225	62,267	82,067	80,725	92,572

Human Resources (1-1205)

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.

Significant Changes:

The Human Resource's budget reflects a 3.4% increase over the adopted FY13 budget. There are no significant changes to report for FY14.

Fund 01 - General Fund	2012	2013	2013	2013	
Human Resources	Actual	Adopted	Amended	Projected	2014
	Expense	Budget	Budget	Budget	Budget
Personnel Services	39,239	41,043	41,043	41,543	42,911
Fringe Benefits	21,303	22,124	22,124	22,124	23,035
Contractual Services	27	500	500	500	500
Internal Services	1,311	1,100	1,100	1,100	1,100
Other Charges	4,816	4,670	4,670	4,434	4,660
Miscellaneous	3,288	6,000	6,000	6,000	6,000
Other Uses Of Funds	-8,065	-7,344	-7,344	-7,344	-7,821
Human Resources TOTALS:	61,919	68,093	68,093	68,357	70,385

Commissioner of Revenue (1-1209)

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.

Significant Changes:

The Commissioner of Revenue's budget is proposed to increase 3.7% over the adopted FY13 budget. There are no significant new recommendations proposed for FY14.

Fund 01 - General Fund	2012	2013	2013	2013	2014
Commissioner of Revenue	Actual Expense	Adopted Budget	Amended Budget	Projected Budget	Budget
Personnel Services	135,828	142,073	142,073	143,573	147,463
Fringe Benefits	52,953	53,658	53,658	54,025	56,413
Contractual Services	15,272	15,800	15,800	15,500	15,800
Internal Services	592	800	800	700	700
Other Charges	13,909	15,755	15,755	14,838	16,050
Miscellaneous	370	350	350	350	350
Commissioner of Revenue TOTALS:	218,924	228,436	228,436	228,986	236,776

Reassessment (1-1210)

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.

Significant Changes:

It is proposed that the City perform a general re-assessment of property in FY14 so that the new land book can be used in FY15. State law mandates a general re-assessment at least every 4 years. The last re-assessed land book was adopted for the FY11 budget year. The cost of a general re-assessment is approximately \$50,000.

Fund 01 - General Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Reassessment					
Personnel Services	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Contractual Services	1,475	2,500	2,500	2,500	50,700
Internal Services	0	0	0	0	100
Other Charges	0	0	0	0	1,350
Reassessment TOTALS:	1,475	2,500	2,500	2,500	52,150

Treasurer (1-1213)

The Treasurer is a constitutional officer of the Commonwealth of Virginia, elected to a four year term of office.

The City 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 of Lexington 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.

Significant Changes:

The Treasurer's proposed budget reflects a 9.5% increase over the adopted FY13 budget. The additional items proposed in this budget are: additional program development for the Aventivity software, an upgrade to the Adobe software, two computers, office furniture and a check scanner. Combined this totals about \$15,000.

Fund 01 - General Fund	2012	2013	2013	2013	2014
Treasurer	Actual	Adopted	Amended	Projected	Budget
	Expense	Budget	Budget	Budget	Budget
Personnel Services	134,633	142,730	142,730	144,344	148,358
Fringe Benefits	45,624	47,219	47,219	47,219	49,003
Contractual Services	26,183	24,530	35,494	32,718	35,100
Internal Services	153	400	400	200	200
Other Charges	19,148	17,525	17,525	16,899	21,877
Miscellaneous	300	300	300	300	300
Capital Outlay	0	0	0	0	0
Leases And Rentals	1,264	1,450	1,450	1,450	1,450
Other Uses Of Funds	-36,346	-70,246	-70,246	-70,246	-76,886
Treasurer TOTALS:	190,959	163,908	174,872	172,884	179,402

Finance (1-1214)

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.

Significant Changes:

The Finance Department's budget is proposed to increase by \$85,000, or 31% over the adopted FY13 budget. This increase is due to one of the main recommendations in this budget, the migration of the financial and human resources software from an AS400 platform to a PC based platform. The overall cost of this upgrade is over \$180,000, with 25% of the cost charged to the School Fund. Also, 20% of it will be charged to the Utility Fund. It is proposed that the general fund and school fund costs be taken from the unassigned fund balances of each fund.

Fund 01 - General Fund	2012	2013	2013	2013	2014
Finance	Actual	Adopted	Amended	Projected	Budget
	Expense	Budget	Budget	Budget	Budget
Personnel Services	156,107	163,923	177,396	179,867	154,180
Fringe Benefits	65,008	67,148	68,175	62,817	56,154
Contractual Services	78,149	92,011	93,350	91,363	217,455
Internal Services	1,647	1,600	1,600	1,598	1,600
Other Charges	14,673	18,347	18,347	12,393	19,855
Miscellaneous	170	205	205	205	200
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	-29,937	-68,647	-68,647	-68,647	-89,889
Finance TOTALS:	285,817	274,587	290,426	279,596	359,555

Information Technology (1-1251)

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 will also provide oversight for the City's telephone needs and electronic records management system. This account also provides funding for the City's share of a Network Administrator position that is shared with the School System and housed in their budget.

Significant Changes:

The Information Technology budget is proposed to decrease by 8.2% from the adopted FY13 budget. This decrease is due to one time costs budgeted in FY13 for the website re-design (\$20,000) and a replacement server (\$5,000). There are no significant new items in the FY14 budget.

Fund 01 - General Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Information Technology					
Personnel Services	60,382	63,898	63,898	64,398	66,805
Fringe Benefits	21,740	22,444	22,444	22,444	23,386
Contractual Services	24,974	31,526	31,526	31,526	17,026
Internal Services	24	75	75	75	75
Other Charges	17,099	21,366	21,366	16,313	15,840
Miscellaneous	104	100	100	100	125
Capital Outlay	0	0	0	5,336	0
Interfund Charges	31,000	36,225	36,225	36,000	38,000
Other Uses of Funds	0	-17,556	-17,556	-17,556	-16,126
Information Technology TOTALS:	155,323	158,078	158,078	158,636	145,131

Electoral Board/Registrar (1-1310)

The Registrar and the Electoral Board are both partially funded by the Commonwealth. The City of Lexington funds supplies for that office as well as provides office space. The City is entirely responsible for expenses related to poll workers and the Assistant Registrars.

Duties of the office include registering citizens for voting, being present when votes are counted, and providing information about the voting process.

Significant Changes:

The Electoral Board's budget is proposed to decrease by 14% from the adopted FY13 budget. This decrease is primarily as a result of reduced personnel costs and a projection of only two elections in FY14.

Fund 01 - General Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Electoral Board/Registrar					
Personnel Services	44,098	43,773	43,773	41,237	41,407
Fringe Benefits	5,391	5,862	5,862	3,570	3,209
Contractual Services	4,455	5,375	5,375	5,205	4,835
Internal Services	321	450	450	450	325
Other Charges	5,021	5,240	5,240	7,302	6,583
Miscellaneous	265	265	265	285	285
Electoral Board & Registrar TOTALS:	59,551	60,965	60,965	58,049	56,644

Judicial Administration

Judicial Services (1-2101)

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 Court 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.

Significant Changes:

The Judicial Services budget is proposed to increase by 9.1% over the FY13 adopted budget. The increase in the budget is from the City's share of the maintenance of the Courthouse Building and the operations of the Court Offices. These are billed by the County through the Joint Services Agreement.

Fund 01 - General Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Judicial Services					
Contractual Services	193,700	200,882	200,882	214,354	219,180
Judicial Services TOTALS:	193,700	200,882	200,882	214,354	219,180

VJCCCA Services (1-2901)

The Virginia Juvenile Community Crime Control Act (VJCCCA) is a program funded by the State to operate juvenile diversion programs that serve as a diversion to normal incarceration. We operate this as a regional program for Buena Vista, Rockbridge County, Allegheny County, and Covington, as well as ourselves. In FY13, Botetourt County has requested to be added to our program. A percentage of the amount of funding for this program is used to pay salary and benefits for operating this program, while the remainder goes for direct services.

Significant Changes:

The funding for the VJCCCA program reflects the amount proposed in the Governor's budget. This could change when the legislature completes their budgets. At present, it is proposed to increase by 3.8%.

Fund 01 - General Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
VJCCCA Services					
Personnel Services	38,819	42,711	42,711	45,508	48,130
Fringe Benefits	3,458	3,852	3,852	4,028	4,255
Contractual Services	212	6,217	6,217	1,200	1,200
Other Charges	4,920	5,451	5,451	6,799	6,825
Interfund Charges	14,529	18,878	18,878	18,878	19,605
VJCCCA Services TOTALS:	61,938	77,109	77,109	76,413	80,015

Public Safety

Central Dispatch (1-3011)

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 of Lexington is the fiscal agent for this service. This budget, in past years, has been included as a component of the Police Department budget. Now that there is a consolidated Fire Department also that utilizes the Board's services, it is felt that it is more appropriate to have this budget broken out into a separate account.

Significant Changes:

The Central Dispatch budget has increased significantly over the FY13 budget. This year we are proposing to consolidate dispatchers from the County's Sheriff's office and purchase a new telephone system. The telephone system will be leased/purchased over a 5 year period in order to minimize the cost on any one year. Also recommended is an estimate of one-half year's payment for an ungraded emergency radio communications system. I am estimating \$75,000 as the City's share for this half year payment.

Fund 01-General Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Central Dispatch					
Agency Contributions	0	0	0	0	310,972
Central Dispatch TOTALS	0	0	0	0	310,972

Police Department (1-3101)

The Lexington Police Department provides law enforcement and emergency services to a resident population of 7,282 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.

Significant Changes:

While the proposed Police Department budget reflects a 7.7% decrease from the adopted FY13 budget, this is because the Central Dispatch costs were moved to its own separate budget account. Adjusting for the Central Dispatch change, the Department reflects a 5.2% increase. The highest priority request in this budget is for a part-time Police Officer position needed to help staff during the busiest shifts of the week and to control overtime costs. Other requests are for 2 replacement computers, printers and a scanner, and an annual account of \$10,000 for replacement of police equipment.

Fund 01 - General Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Police Department					
Personnel Services	878,971	886,574	886,574	891,255	931,027
Fringe Benefits	351,178	352,418	352,418	348,917	370,793
Contractual Services	27,227	35,800	35,800	30,680	37,300
Internal Services	588	4,020	4,020	120	4,020
Other Charges	195,945	209,165	209,597	202,377	220,980
Agency Contributions	193,054	221,496	229,162	223,000	4,000
Miscellaneous	5,722	10,550	12,968	13,689	14,100
Leases And Rentals	2,633	2,500	2,500	2,500	2,500
Interfund Charges	51,991	51,991	51,991	51,991	53,030
Police Department TOTALS:	1,707,309	1,774,514	1,785,030	1,764,529	1,637,750

Fire - Reserve Funds (1-3201)

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 Local Government Investment Pool Account or a blended average rate of return if the City uses other types of investments to enhance its overall return on investments.

Significant Changes:

The amount of funding proposed for the Fire-Reserve account is less than in FY13 due to a reduced need to purchase the dress uniforms for the volunteers. The requested funds are for fire prevention supplies, postage for a fund raising letter and to support the annual banquet.

Fund 01 - General Fund	2012	2013	2013	2013	
Fire - Reserve Funds	Actual	Adopted	Amended	Projected	2014
	Expense	Budget	Budget	Budget	Budget
Other Charges	12,331	7,700	7,700	4,720	4,700
Miscellaneous	4,454	7,500	7,500	6,000	7,500
Fire - Reserve Funds TOTALS:	16,785	15,200	15,200	10,720	12,200

Fire Department (1-3202)

The Lexington Fire and Rescue Department was 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 of Lexington 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 15 vehicles that offer both fire and EMS protection.

There are over 50 active volunteers serving the community who receive token compensation (\$7 per City call and \$4.50 per County call) by the City of Lexington 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 costs of operating this regional service are shared by Rockbridge County through a Joint Services Agreement, and billing for emergency medical services.

Significant Changes:

The Fire Department budget reflects a 15.6% increase over the adopted FY13 budget. Part of the reason for this large increase was an oversight in the FY13 of \$34,000 for the billing company fee. The primary request for FY14, however, is for a new position to perform the duties of Fire Marshal/Emergency Services Coordinator/Special Projects Manager. This position will help us meet a number of goals expressed by Council and staff. Other requests are an increase in the amount needed to purchase firefighting equipment (\$12,000) and an increase in the amount we set aside for vehicle replacement (\$15,000).

Fund 01 - General Fund	2012	2013	2013	2013	2014
Fire Department	Actual	Adopted	Amended	Projected	Budget
	Expense	Budget	Budget	Budget	Budget
Personnel Services	354,160	451,512	451,512	454,600	521,086
Fringe Benefits	136,290	164,081	164,081	169,792	196,618
Contractual Services	173,450	86,800	150,300	101,900	106,839
Internal Services	6,903	6,100	6,100	5,075	6,100
Other Charges	210,186	220,600	239,709	231,197	255,156
Agency Contributions	0	0	0	0	0
Miscellaneous	29,020	25,550	31,581	29,300	22,675
Leases And Rentals	3,736	3,700	3,700	3,600	3,300
Interfund Charges	70,230	70,230	70,230	70,230	85,000
Fire Department TOTALS:	983,975	1,028,573	1,117,213	1,065,694	1,196,774

First Aid - Reserve Funds (1-3204)

The account was created by ordinance in 2007 to account for funds donated to the Life Saving Crew. It is held separately and interest is accrued. It is being held primarily for the purchase to vehicles and major EMS equipment.

Significant Changes:

There are no purchases proposed for FY14 from this account.

Fund 01 - General Fund	2012	2013	2013	2013	2014
First Aid - Reserve Fund	Actual Expense	Adopted Budget	Amended Budget	Projected Budget	Budget
Fringe Benefits	193	0	0	0	0
Other Charges	0	0	0	5	0
Miscellaneous	75	65,000	65,000	8,500	0
Capital Outlay	0	155,000	310,000	208,263	0
First Aid - Reserve Fund					
TOTALS:	268	220,000	375,000	216,768	0

Juvenile & Adult Detention (1-3305)

Adults taken into custody are housed at Rockbridge Regional Jail; Lexington 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.

Significant Changes:

While funds were not needed in FY13 for the City's share of the Jail Capital Improvements program, the debt payments needed in FY14 will total about \$20,500.

Fund 01 - General Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Juvenile & Adult Detention					
Contractual Services	56,087	95,000	95,000	80,000	99,304
Agency Contributions	1,316	1,292	1,292	1,280	1,116
Juvenile & Adult Detention TOTALS:	57,403	96,292	96,292	81,280	100,420

Special Services (1-3501)

In FY 1990, 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.

Also included in this activity is the City's support of the Society for the Prevention of Cruelty to Animals (SPCA), which houses the animals we pick up under a contract negotiated in 1993.

Significant Changes:

The Special Enforcement Budget is proposed to decrease by 1.3%. The primary reason for this is a one time purchase in FY13 of a speed monitoring sign trailer. There are no other significant requests in this budget.

Fund 01 - General Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Special Services					
Personnel Services	26,035	33,987	33,987	34,487	36,741
Fringe Benefits	3,161	5,530	5,530	5,530	6,157
Contractual Services	9,810	9,100	9,100	10,514	10,150
Other Charges	9,502	11,067	11,067	13,600	11,889
Agency Contributions	8,450	9,000	9,000	9,000	10,775
Miscellaneous	0	100	100	100	200
Capital Outlay	0	9,000	9,000	0	750
Leases And Rentals	1,412	1,300	1,300	0	1,300
Interfund Charges	4,619	4,619	4,619	0	4,619
Special Services TOTALS:	62,989	83,703	83,703	73,231	82,581

Public Works

Public Works Administration (1-4000)

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.

Wages for this and other Public Works activities are accounted for in the Public Works Labor Pool (1-4050) and charged to activities on the basis of actual services delivered.

Significant Changes:

Overall, combining the General Fund and the Utility Fund, the Public Works budget only increased by 2.5% over the FY13 budget. Since the allocation of personnel costs to the various accounts fluctuates each year, I will only be commenting on the significant changes to the accounts in the other line items. In this Administration budget, I am recommending that the existing part-time secretary be upgraded to a full-time position to help handle the administrative workload in this department. Also recommended is the purchase of a server for the computer system at the Public Works Shop.

Fund 01 - General Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Public Works Administration					
Personnel Services	69,159	74,112	74,112	74,112	77,257
Fringe Benefits	20,749	26,484	26,484	24,806	37,826
Contractual Services	14,153	2,556	19,670	19,970	3,100
Internal Services	3,613	3,888	3,888	3,675	3,720
Other Charges	47,533	50,141	50,141	50,917	55,562
Agency Contributions	300	0	0	0	0
Miscellaneous	55	200	200	200	200
Interfund Charges	-16,178	-15,656	-15,656	-15,656	-15,767
Other Uses Of Funds	-5,088	-5,387	-5,387	-5,387	-6,070
Public Works Administration TOTALS:	134,296	136,338	153,452	152,637	155,828

Public Works Labor Pool (1-4050)

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.

Significant Changes:

There are no significant changes proposed in the Labor Pool account.

Fund 01 - General Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Public Works Labor Pool					
Personnel Services	139,246	162,800	162,800	153,305	164,168
Fringe Benefits	80,779	85,000	85,000	88,174	80,316
Internal Services	-115,776	-115,776	-115,776	-115,776	-118,091
Interfund Charges	115,776	115,776	130,113	115,776	120,776
Public Works Labor Pool TOTALS:	220,025	247,800	262,137	241,479	247,169

Streets & Sidewalk Maintenance (1-4102)

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 accounted for in the Public Works Labor Pool (1-4050) and charged to activities on the basis of actual services delivered.

Significant Changes:

The Streets and Sidewalks Maintenance account is proposed to increase by 11% over the FY13 adopted budget, primarily due to the allocation of personnel costs. An additional \$5,000 has been requested for contractual engineering assistance. There is also \$15,000 budgeted to re-pave a non-state street maintenance road, which has not yet been identified.

Fund 01 - General Fund Streets & Sidewalk Maintenance	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Personnel Services	78,739	103,755	103,755	98,993	118,693
Fringe Benefits	37,386	45,723	45,723	52,905	58,113
Contractual Services	5,402	15,000	15,000	28,364	20,000
Internal Services	61,960	64,164	64,164	64,164	65,324
Other Charges	77,639	82,438	82,438	83,744	84,040
Leases And Rentals	6,306	6,510	6,510	6,510	6,510
Streets & Sidewalk Maintenance TOTALS:	267,432	317,590	317,590	334,680	352,680

Courthouse Parking Deck (1-4103)

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 costs of operating this deck are billed to the County through the Joint Services Agreement.

Significant Changes:

There are no significant changes to the Courthouse Parking Deck account.

Fund 01 - General Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Courthouse Parking Deck					
Personnel Services	1,770	2,160	2,160	2,160	1,836
Fringe Benefits	955	1,020	1,020	1,307	924
Contractual Services	0	1,200	1,200	1,200	1,200
Internal Services	160	204	204	204	204
Other Charges	13,721	13,640	13,640	8,851	8,855
Courthouse Parking Deck TOTALS:	16,606	18,224	18,224	13,722	13,019

Equipment Operations (1-4104)

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 accounted for in the Public Works Labor Pool (1-4050) and charged to activities on the basis of actual services delivered.

Significant Changes:

The Equipment Operations account reflects a decrease in the FY14 budget request. It is primarily as a result of using less contractual repair services and disposing of old vehicles that drive up repair costs.

Fund 01 - General Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Equipment Operations					
Personnel Services	60,987	72,124	72,124	70,000	77,820
Fringe Benefits	25,888	33,614	33,614	34,433	38,101
Contractual Services	11,141	25,000	25,000	15,000	15,000
Internal Services	-200,212	-209,400	-209,400	-209,400	-210,000
Other Charges	343,062	347,445	347,445	329,834	342,920
Equipment Operations TOTALS:	240,866	268,783	268,783	239,867	263,841

**General Administration/
Miscellaneous Street Maintenance (1-4110)**

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.

Significant Changes:

At this time, we are projecting level funding for the State Street Maintenance program. The projected costs in these accounts will vary significantly due to weather conditions and street maintenance needs that arise. This account reflects the 5% administrative overhead costs that are allowed to be charged to this fund.

Fund 01 - General Fund General Administration/ Miscellaneous Street Maint.	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Personnel Services	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Internal Services	0	0	0	0	0
Other Charges	0	0	0	0	0
Interfund Charges	33,904	31,312	31,312	31,312	31,535
General Admin./Misc. Street Maintenance TOTALS:	33,904	31,312	31,312	31,312	31,535

Structures and Bridges Maintenance (1-4120)

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.

Significant Changes:

This account will drop back to a more normal level following the repairs to the North Main Street bridge.

Fund 01 - General Fund Structures and Bridges Maintenance	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Personnel Services	1,240	11,214	11,214	11,004	1,372
Fringe Benefits	355	7,713	7,713	4,299	671
Contractual Services	5,100	104,413	442,578	408,062	26,000
Internal Services	82	3,467	3,467	3,000	3,500
Other Charges	0	6,107	6,107	6,000	7,500
Structures and Bridges Maint. TOTALS:	6,777	132,914	471,079	432,365	39,043

Pavement Maintenance (1-4130)

Under the State street maintenance reporting requirements, this department includes pavement surface repair and replacement. Also, expenses for maintenance of shoulders and roadside are included under this department.

Significant Changes:

With the completion of the North Main Street bridge repairs, we will be able to allocate a significant amount of funds to the paving program again. There is a tremendous backlog of street and sidewalk maintenance that needs to be addressed.

Fund 01 - General Fund	2012	2013	2013	2013	
Pavement Maintenance	Actual	Adopted	Amended	Projected	2014
	Expense	Budget	Budget	Budget	Budget
Personnel Services	14,398	17,413	17,413	17,413	23,206
Fringe Benefits	8,811	9,161	9,161	10,761	11,411
Contractual Services	9,060	0	0	402	179,269
Internal Services	1,016	6,162	6,162	2,000	3,000
Other Charges	15,394	15,957	15,957	15,957	17,000
Pavement Maintenance					
TOTALS:	48,679	48,693	48,693	46,533	233,886

Drainage Maintenance (1-4131)

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.

Significant Changes:

There are no significant changes to this account.

Fund 01 - General Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Drainage Maintenance					
Personnel Services	24,309	30,707	30,707	30,707	24,191
Fringe Benefits	14,030	19,480	19,480	19,188	11,828
Contractual Services	0	2,458	2,458	0	10,000
Internal Services	1,155	2,207	2,207	2,200	2,200
Other Charges	15,925	6,304	6,304	6,551	7,275
Drainage Maintenance TOTALS:	55,419	61,156	61,156	58,646	55,494

Snow and Ice Removal (1-4133)

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.

Significant Changes:

This account will fluctuate dramatically as a result of weather conditions.

Fund 01 - General Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Snow and Ice Removal					
Personnel Services	2,573	22,485	22,485	22,485	7,102
Fringe Benefits	1,321	12,478	12,478	12,478	3,472
Contractual Services	0	1,297	1,297	1,297	1,300
Internal Services	407	7,801	7,801	5,000	5,800
Other Charges	7,084	31,524	31,524	31,524	33,750
Snow and Ice Removal TOTALS:	11,385	75,585	75,585	72,784	51,424

Traffic Control Device Maintenance (1-4140)

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.

Significant Changes:

There are no significant changes in this account.

Fund 01 - General Fund Traffic Control Device Maintenance	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Personnel Services	29,624	33,458	33,458	33,458	42,985
Fringe Benefits	13,991	16,503	16,503	16,503	21,017
Contractual Services	6,050	4,502	4,502	4,500	7,500
Internal Services	1,066	2,207	3,132	2,200	2,200
Other Charges	44,565	50,105	50,105	43,735	50,235
Traffic Control Device Maint. TOTALS:	95,296	106,775	107,700	100,396	123,937

Other Traffic Services (1-4141)

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).

Significant Changes:

This account was budgeted too high in FY13. It has been taken back to a more normal level.

Fund 01 - General Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Other Traffic Services					
Personnel Services	61,491	87,558	87,558	66,082	47,429
Fringe Benefits	34,572	46,740	46,740	47,328	23,190
Contractual Services	0	7,559	7,559	4,000	4,000
Internal Services	11,950	13,260	13,260	13,260	13,260
Other Charges	34	5,048	5,048	5,048	5,200
Other Traffic Services TOTALS:	108,047	160,165	160,165	135,718	93,079

Street Emergency Needs (1-4142)

Under the State street maintenance reporting requirements, this department includes expenditures for emergency needs to provide safer streets, sidewalks, and right-of-ways.

Significant Changes:

A small amount of funding is recommended in this account for emergency street maintenance needs.

Fund 01 - General Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Street Emergency Needs					
Personnel Services	6,055	0	0	0	0
Fringe Benefits	1,207	0	0	0	0
Contractual Services	2,263	2,300	2,300	2,300	2,300
Internal Services	797	0	0	0	0
Street Emergency Needs TOTALS:	10,322	2,300	2,300	2,300	2,300

Community Activity Support (1-4150)

The Department of Public Works, 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 accounted for in the Public Works Labor Pool (1-4050) and charged on the basis of actual services delivered.

Significant Changes:

The Community Activity account reflects an increase of 42% over the FY13 budget. It appears as if we have allocated too much of the personnel services costs to this account, which should have been allocated to other accounts. I know of no significant changes to the workload for this account.

Fund 01 - General Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Community Activity Support					
Personnel Services	29,497	25,610	25,610	27,400	36,249
Fringe Benefits	10,828	9,654	9,654	9,955	17,748
Internal Services	4,465	4,760	4,760	4,760	4,815
Other Charges	7,340	6,127	7,755	6,657	6,735
Community Activity Support TOTALS:	52,130	46,151	47,779	48,772	65,547

Solid Waste Management (1-4200)

The City of Lexington Department of Public Works removes garbage from residences throughout the City weekly and from businesses six times a week. There is no charge for the residential service and a sliding scale fee for commercial pick-up.

The City collects recyclables curbside on Mondays and Wednesdays from businesses, and on the regular weekly collection day of the week for residences. All recyclables must be disposed of in clear plastic trash bags.

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, but the cost of labor and fringe benefits provided by the Public Works labor pool is charged in object codes 1041 and 1042. Employees assigned to the labor pool would function on the sanitation crew when sanitation workers are not available.

Significant Changes:

The Solid Waste account is projected to increase by 4.6% over the FY13 adopted budget. It is anticipated that the County will not increase the tipping fee at the landfill over the existing \$24/ton. The FY13 amended budget is inflated due to the costs of clean-up for the derecho (those figures inadvertently did not get included in the FY13 projected column).

Fund 01 - General Fund	2012	2013	2013	2013	2014
Solid Waste Management	Actual	Adopted	Amended	Projected	Budget
	Expense	Budget	Budget	Budget	Budget
Personnel Services	330,667	364,718	364,718	370,185	393,260
Fringe Benefits	178,304	182,247	182,247	215,289	192,541
Contractual Services	223,029	226,450	411,450	230,250	230,950
Internal Services	86,901	90,444	90,444	90,444	86,560
Other Charges	27,277	16,602	16,602	16,832	17,700
Solid Waste Management					
TOTALS:	846,178	880,461	1,065,461	923,000	921,011

Building Maintenance (1-4301)

The cost of providing maintenance and custodial services to the Public Works compound and City Hall are included in this activity.

Wages for this and other Public Works activities are accounted for in the Public Works Labor Pool (1-4050) and charged to activities on the basis of actual services delivered.

Significant Changes:

The Building Maintenance account has increased only slightly over FY13. The primary increase is in operating supplies for which we underestimated in FY13.

Fund 01 - General Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Building Maintenance					
Personnel Services	115,161	123,860	130,241	119,000	120,623
Fringe Benefits	53,639	59,288	59,288	63,361	59,058
Contractual Services	7,259	9,600	9,600	9,600	9,850
Internal Services	3,478	2,996	3,349	3,349	3,489
Other Charges	53,939	48,886	51,739	55,248	56,000
Interfund Charges	-122,306	-122,306	-122,306	-122,306	-122,306
Building Maintenance TOTALS:	111,170	122,324	131,911	128,252	126,714

Park Maintenance (1-4410)

The City of Lexington 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 accounted for in the Public Works Labor Pool (1-4050) and charged to activities on the basis of actual services delivered.

Significant Changes:

There are no significant changes to the Parks Maintenance account. The large contractual services cost in FY13 was for the Moore's Creek Dam inundation study, which may have to be carried over to FY14.

Fund 01 - General Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Park Maintenance					
Personnel Services	97,893	97,288	97,413	92,329	99,225
Fringe Benefits	51,148	55,726	55,726	61,202	48,582
Contractual Services	27,420	4,000	71,728	71,728	8,000
Internal Services	18,141	17,216	17,216	17,216	17,398
Other Charges	32,090	33,618	33,659	33,890	35,000
Park Maintenance TOTALS:	226,692	207,848	275,742	276,365	208,205

Cemeteries Maintenance (1-4420)

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

Wages for this and other Public Works activities are accounted for in the Public Works Labor Pool (1-4050) and charged to activities on the basis of actual services delivered.

Significant Changes:

The reduction in the Cemeteries Maintenance account is entirely due to the allocation of personnel services.

Fund 01 - General Fund	2012	2013	2013	2013	
Cemeteries Maintenance	Actual	Adopted	Amended	Projected	2014
	Expense	Budget	Budget	Budget	Budget
Personnel Services	66,400	83,469	84,685	75,923	67,377
Fringe Benefits	35,396	39,230	39,230	48,639	32,987
Contractual Services	0	1,000	1,000	10,499	1,000
Internal Services	11,973	14,314	14,314	12,827	12,973
Other Charges	9,438	8,819	8,819	10,857	11,255
Cemeteries Maintenance					
TOTALS:	123,207	146,832	148,048	158,745	125,592

Health, Education and Welfare

Health, Education and Welfare Contributions (1-5101)

Agency	FY12 Actual Expenses	FY13 Adopted Budget	FY14 Budget
Health			
RATS	8,000	8,000	8,000
Health Department	54,203	55,000	52,000
Hospice	2,000	1,800	1,800
Mental Health	38,419	37,902	45,341
Community Services PEP Grant	5,570	5,495	0
Project Horizon	4,500	4,050	6,900
Rockbridge Free Clinic	6,000	5,400	10,200
Health TOTAL	118,692	117,647	124,241
Education			
Dabney Lancaster Comm. Coll. - Rock. Center	22,472	22,472	22,472
Yellow Brick Road	5,000	4,500	5,000
Education TOTAL	27,472	26,972	27,472
Welfare			
Blue Ridge Legal	995	895	959
RARA	2,000	2,000	2,000
Regional Transit System	18,000	18,000	18,000
Rockbridge Area Rental Assistance	3,954	3,559	3,559
Senior Center	8,608	8,023	7,952
Social Services Department	41,425	46,519	39,160
Tax Relief for the Elderly	35,763	35,500	35,250
Total Action Against Poverty	8,075	7,267	8,075
Valley Program for the Aging	14,730	14,730	14,730
Valley Workshop	6,067	5,460	5,460
VPA - Client Services	380,046	375,183	325,000
Welfare Total	519,663	517,136	460,145
TOTAL:	<u>665,827</u>	<u>661,755</u>	<u>611,858</u>

Fund 01 - General Fund Health, Education and Welfare	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Agency Contributions	285,781	286,572	286,572	276,254	298,070
Miscellaneous	380,046	375,183	378,066	341,000	325,000
Health, Education and Welfare TOTALS:	<u>665,827</u>	<u>661,755</u>	<u>664,638</u>	<u>617,254</u>	<u>623,070</u>

Youth Services Office (1-5900)

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

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

Significant Changes:

The Youth Services Office account reflects a 3.2% increase over the FY13 adopted budget. I would like to point out that the projected fee income for this function is \$9,800. Before the various fee increases were adopted, the revenue generated was in the \$4,300 range.

Fund 01 - General Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Youth Services Office					
Personnel Services	55,320	59,004	59,004	59,107	61,287
Fringe Benefits	23,245	24,274	24,274	26,412	25,215
Contractual Services	133	80	80	100	100
Internal Services	216	200	200	200	200
Other Charges	6,163	7,647	7,647	7,332	7,460
Interfund Transfers	-14,529	-18,878	-18,878	-18,878	-19,605
Youth Services Office TOTALS:	70,548	72,327	72,327	74,273	74,657

Leisure Services

Leisure Services Contributions (1-7200)

Contributions to several outside agencies which provide recreational and cultural opportunities for Lexington citizens are provided for in this activity.

Agency	FY12 Actual Expenses	FY13 Adopted Budget	FY14 Budget
FAIR (Fine Arts in Rockbridge)	3,000	3,000	10,000
Lime Kiln Arts	7,000	7,000	0
Rockbridge Regional Library	156,592	156,592	148,876
Rockbridge Rapids Sponsorship	0	0	0
RARO (Includes Indoor Pool Contributions)	79,725	103,695	91,671
YMCA	2,500	2,250	2,500
Horse Center	78,210	76,666	86,667
Talking Book Center	2,000	1,800	1,100
TOTAL	<u>329,027</u>	<u>351,003</u>	<u>340,814</u>

Fund 01 - General Fund Leisure Services Contributions	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Agency Contributions	329,027	351,003	362,003	357,337	340,814
Leisure Services Contributions TOTALS:	<u>329,027</u>	<u>351,003</u>	<u>362,003</u>	<u>357,337</u>	<u>340,814</u>

Municipal Swimming Pool (1-7250)

The Municipal Swimming Pool is operated by the City during each summer. The City receives all revenues received from the pool and covers all the operating expenses. This department covers indoor pool expenses for the summer months beginning Memorial Day and ending the day before Labor Day.

Significant Changes:

The Municipal Pool account is proposed to increase by 2% over the FY13 adopted budget. There are no significant changes to report.

Fund 01 - General Fund	2012	2013	2013	2013	2014
Municipal Swimming Pool	Actual	Adopted	Amended	Projected	Budget
	Expense	Budget	Budget	Budget	Budget
Personnel Services	67,124	67,436	67,436	67,310	68,923
Fringe Benefits	13,581	13,783	13,783	12,655	13,180
Contractual Services	2,439	2,108	2,108	2,400	2,450
Internal Services	623	500	500	600	600
Other Charges	40,174	36,312	36,312	35,345	37,398
Agency Contributions	0	285	285	285	285
Municipal Swimming Pool					
TOTALS:	123,941	120,424	120,424	118,595	122,836

Community Development

Planning and Development (1-8110)

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, fire inspection, and housing program (CDBG grant, loan pool, etc.) work. In addition, it staffs the Planning Commission, Architectural Board, Board of Zoning Appeals, and Threshold.

Significant Changes:

The Planning and Development Budget is proposed to increase by 12.6% over the FY13 adopted budget. Part of the reason for this is that the pay for a part-time grant funded position has yet to be appropriated (\$27,000). The primary changes to this budget are an increase in costs for copying and an additional \$20,000 for contractual assistance to develop design guidelines for the downtown and entrance corridor areas. This is in response to a request from the Planning Commission.

Fund 01 - General Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Planning & Development					
Personnel Services	216,331	187,345	187,345	213,329	199,810
Fringe Benefits	73,761	76,582	76,582	75,129	76,597
Contractual Services	11,359	10,000	66,000	65,000	24,750
Internal Services	6,786	4,000	4,000	8,000	8,000
Other Charges	19,115	16,960	16,960	18,638	18,817
Agency Contributions	12,861	12,227	12,227	12,227	13,120
Miscellaneous	3,840	1,250	1,250	3,095	1,500
Interfund Charges	2,500	2,500	2,500	2,500	2,500
Planning & Development TOTALS:	346,553	310,864	366,864	397,918	345,094

Housing Program (1-8111)

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 will then be sold to low income persons through a forgivable loan. This program reports to the Threshold Board.

Significant Changes:

The Housing Program account reflects the costs associated with owning 311 and 313 Massie Street. Both houses are now rented.

Fund 01 - General Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Housing Program					
Contractual Services	2,227	3,400	3,400	3,500	1,700
Other Charges	1,759	0	0	540	400
Agency Contributions	1,580	1,500	1,500	1,700	1,800
Housing Projects	0	0	0	0	0
Housing Program TOTALS:	5,566	4,900	4,900	5,740	3,900

R.E. Lee Relocation Assistance (1-8118)

The City entered into a financial incentive package with a developer to re-develop the R. E. Lee Building back into a hotel/restaurant. A portion of the incentive package was for the City to assist the existing residents of the building in finding new accommodations. \$100,000 was budgeted for this purpose.

Significant Changes:

All relocation funds were spent in FY12.

Fund 01 - General Fund

R.E. Lee Relocation Assistance	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Personnel Services	11,322	0	0	0	0
Fringe Benefits	878	0	0	0	0
Contractual Services	12,764	0	0	0	0
Internal Services	3	0	0	0	0
Other Charges	300	0	0	0	0
Miscellaneous	23,589	0	0	0	0
R.E. Lee Relocation Assistance TOTALS:	48,856	0	0	0	0

Water Quality Management (1-8120)

The City is committed to protecting the water quality in Woods Creek and its watershed. This department records the costs for watershed protection and education. Grants are sought to augment local funding for special projects to control stormwater runoff and improve water quality

Significant Changes:

The City received a \$200,000 water quality improvement grant in FY13 that is being implemented in conjunction with the Thompson’s Knoll low income housing project. At this time we are not proposing any additional funding for this program.

Fund 01 - General Fund Water Quality Management	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Miscellaneous	0	5,000	17,656	0	0
Water Quality Management TOTALS:	0	5,000	17,656	0	0

Arborist (1-8140)

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

Significant Changes:

The Arborist's budget is projected to stay level with the FY13 budget. Additional resources are being proposed for contractual tree maintenance services and training and travel.

Fund 01 - General Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Tree Board					
Personnel Services	22,492	23,770	23,770	17,046	20,397
Fringe Benefits	2,020	2,279	2,279	1,358	1,917
Contractual Services	6,056	5,000	5,000	5,046	6,600
Internal Services	75	200	200	200	200
Other Charges	1,668	2,667	2,667	2,558	4,050
Miscellaneous	2,993	0	0	180	360
Tree Board TOTALS:	35,304	33,916	33,916	26,388	33,524

Community Development Contributions (1-8200)

Agency	FY12 Adopted Budget	FY13 Budget	FY14 Budget
Civic & Community Organizations			
Soil & Water Conservation District	2,000	1,800	2,000
Downtown Development	65,000	65,000	65,000
Chamber of Commerce	2,500	2,250	2,500
Habitat for Humanity	4,300	3,870	4,300
Civic & Community Organizations TOTAL	73,800	72,920	73,800
Economic Development			
Small Business Development Program	1,250	1,250	2,500
Rockbridge Historical Society	1,000	1,000	1,000
Shenandoah Valley Partnership	9,166	8,945	8,945
Regional Tourism	179,447	185,581	200,709
R.E. Lee Hotel/Restaurant Project	0	0	0
Economic Development TOTAL	190,863	196,776	213,154
Miscellaneous			
Agriculture	19,881	18,000	18,500
Farmer's Market Services	2,300	3,000	2,782
Rehab. Building, Tax Abatement	13,000	13,000	8,637
Miscellaneous TOTAL	35,181	34,000	29,919
TOTAL	299,844	303,696	316,873

Fund 01 - General Fund Community Development Contributions	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Agency Contributions	393,485	287,696	358,063	348,307	305,454
Miscellaneous	9,968	16,000	21,718	10,521	11,419
Community Development Contributions TOTALS:	403,453	303,696	379,781	358,828	316,873

Non-Departmental

General Insurance (1-9103)

The City of Lexington pays for VML insurance coverages for both personnel and property. The cost of these coverages are then charged to the appropriate department through code 5399.

Charges are based on the personnel services costs for each department in the prior fiscal year. Each City activity receives its percentage allocation on a quarterly basis.

Significant Changes:

While the General Insurance account shows a reduction from FY13, that is because the transfers from all the other accounts in the budget cancel it out. It really increases by 3.2% (\$7,300). Our General Liability insurance is leading the way in increases passed on to the City.

Fund 01 - General Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
General Insurance					
Fringe Benefits	0	2,300	2,300	1,346	1,000
TOTALS for General Insurance:	0	2,300	2,300	1,346	1,000

Photocopying Services (1-9105)

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. This account also provides for services and supplies for a fax machine in City Hall.

Significant Changes:

The leases costs for our City Hall copying machines has decreased slightly, therefore, we are able to reduce the per copy cost charged to each department.

Fund 01 - General Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Photocopying Services					
Internal Services	-18,930	-17,600	-17,600	-17,144	-12,000
Other Charges	1,617	2,000	2,000	1,500	1,800
Leases And Rentals	11,377	11,100	11,100	11,468	9,420
Photocopying Services TOTAL:	-5,936	-4,500	-4,500	-4,176	-780

Contingency (1-9301)

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. There is also an allowance for bad debt expense budgeted in this account.

Significant Changes:

We are requesting the same \$50,000 Contingency budget as we have used for the past many years.

Fund 01 - General Fund	2012	2013	2013	2013	2014
Contingency	Actual	Adopted	Amended	Projected	Budget
	Expense	Budget	Budget	Budget	Budget
Miscellaneous	1,008	1,500	1,500	1,000	1,000
Other Uses of Funds	0	50,000	3,361	0	50,000
Contingency TOTALS:	1,008	51,500	4,861	1,000	51,000

Non-Departmental (1-9310)

This activity account provides for expenditures that don't readily fall in any other account. It is presently a central location for the General Fund vehicles and equipment appropriations. Each year equipment replacement charges are made to various departments to provide funding for the equipment replacement program. Also, this category is used to record the payment of the annual required contribution for Other Post Employment Benefits (OPEB) liability.

Significant Changes:

This account contains \$15,000 to fund our OPEB liability, and \$190,000 for vehicle and equipment replacement. The vehicles and equipment proposed to be replaced are: 2 police cars, 4 pick-up trucks for Public Works, and a new Chief's vehicle for the Fire Department.

Fund 01 - General Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Non-Departmental					
Fringe Benefits	14,400	14,900	14,900	14,900	15,000
Miscellaneous	0	0	0	0	0
Capital Outlay	123,996	1,013,000	1,013,000	1,013,000	190,000
Non-Departmental TOTALS:	138,396	1,027,900	1,027,900	1,027,900	205,000

Interfund Transfers (1-9350)

This activity provides for transfers from the General Fund to other funds. Transfers are budgeted for School, Capital Projects and Cemetery Funds. Also, a transfer of a \$1.2 million loan to the Utility Fund for FY12 is included for the new electronic metering system. A more detailed discussion of the use for these funds can be found in the respective fund sections of this document.

Fund	FY12 Actual Expenses	FY13 Adopted Budget	FY14 Budget
School Fund	2,379,047	2,645,583	2,887,395
Utility Fund	1,200,000	0	0
Cemetery Fund	32,300	17,000	17,000
Capital Fund	1,068,000	389,000	231,500
TOTALS	4,679,347	3,051,583	3,135,895

Fund 01 - General Fund	2012 Actual	2013	2013	2013	2014
Interfund Transfers	Expense	Adopted Budget	Amended Budget	Projected Budget	Budget
Transfers Out	4,679,347	3,051,583	3,051,583	3,051,583	3,135,895
Interfund Transfers TOTALS:	4,679,347	3,051,583	3,051,583	3,051,583	3,135,895

Debt Service (1-9401)

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. Debt service for the School and Water/Wastewater operations are budgeted and paid in the Utility Fund. In FY11, the City began budgeting School debt service costs under the General Fund as recommended by the Governmental Accounting Standards Board.

The following debt is currently carried by the General Fund. A detailed overview of the City's total debt obligation can be found in the Supplemental Information section of this document.

G.O. Bond	Principal	Interest	Year Retired
2006 issue for Regional Courthouse & Parking Garage	275,000	417,816	2036
2009 issue for LDMS	494,706	0	2027
2010 issue for LDMS	90,000	7,068	2027
2013 issue for jail	87,591	40,758	2028
TOTAL	947,297	465,642	

Fund 01 - General Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Debt Service					
Contractual Services	0	0	0	0	0
Debt Service Costs	1,334,738	1,334,657	1,334,657	1,334,648	1,412,939
Debt Service TOTALS:	1,334,738	1,334,657	1,334,657	1,334,648	1,412,939

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SCHOOL FUND

Fund 02 - School Fund Revenues

COMMENTS

- Charges for services increased due to anticipated increase in non-resident tuition students.
- Miscellaneous revenues decreased due to the absence of a private contribution.
- State revenue increased due to an increase in our average daily membership.
- Federal categorical revenues decreased. Revenues are based on the funds awarded in FY2013.
- Appropriated fund balance increased to cover the cost of the financial system upgrade.
- Transfers in from the general fund increased to reduce the use of fund balance in the operating budget and to make up for the loss of a significant private donation. Also includes raises for all employees.

Fund 02 - School Fund

School Fund Revenues

Revenues from the use of money and property	4,600
Charges for Services	250,000
Miscellaneous Revenues	10,600
State Categorical Revenues	2,683,096
Federal Categorical Revenues	213,932
Appropriated Fund Balance	219,195
Transfers in from the General Fund	2,865,395
TOTALS for School Fund Revenues:	6,246,818

Fund 02 - School Fund		2012	2013	2013	2013	2014
Revenues		Actual	Adopted	Amended	Projected	2014
		Revenue	Budget	Budget	Budget	Budget
Rev Fr Use Of Money & Pro						
1015.0110	Interest-Textbooks	839	300	300	300	300
1015.0201	Rents And Rebates	3,581	4,300	4,300	4,300	4,300
1015.2012	Interest-OPEB Liab. Res.	8	0	0	0	0
Rev Fr Use Of Money & Pro TOTAL:		4,428	4,600	4,600	4,600	4,600
Charges For Services						
1016.1201	School Tuition	176,134	164,801	164,801	187,510	180,000
1016.1204	School Food Service	67,796	80,000	80,000	70,000	70,000
Charges For Services TOTAL:		243,930	244,801	244,801	257,510	250,000
Miscellaneous Revenue						
1018.0200	Contributions-General	130,000	130,000	0	0	0
1018.9912	Misc. Revenue	2,669	600	600	1,128	600
Miscellaneous Revenue TOTAL:		132,669	130,600	600	1,128	600
Recovered Costs						
1019.0110	E-rate Reimbursement	11,761	0	0	12,364	10,000
Recovered Costs TOTAL:		11,761	0	0	12,364	10,000
State - Categorical						
1024.0201	State Sales Tax	442,712	427,616	427,616	427,616	433,061
1024.0202	Basic School Aid	1,589,687	1,453,160	1,453,160	1,453,160	1,531,721
1024.0204	Remedial Summer School	14,342	14,023	14,023	14,023	15,425
1024.0207	Gifted & Talented	15,424	14,349	14,349	14,349	15,364
1024.0208	Remedial Education	20,445	21,197	21,197	21,197	22,193
1024.0212	Special Education Soq	208,039	154,248	154,248	154,248	161,835
1024.0214	Textbook Payments	18,137	29,261	29,261	29,261	30,636
1024.0215	School Food-State	1,478	1,761	1,761	1,761	1,552
1024.0217	Vocational Education	36,227	28,371	28,371	28,371	29,704
1024.0218	Technology Grant	102,000	102,000	102,000	102,000	102,000
1024.0221	Social Security	98,998	88,701	88,701	88,701	92,867
1024.0223	Teacher Retirement	89,672	148,052	148,052	148,052	155,006
1024.0228	Early Intervention	8,202	9,256	9,256	9,256	6,171
1024.0241	Group Life	3,587	5,544	5,544	5,544	5,804
1024.0246	Homebound Instruction	85	81	81	81	0
1024.0248	Regional Programs	0	0	0	1,766	6,826
1024.0265	At Risk	6,098	8,280	8,280	8,280	8,735
1024.0309	English Second Language	12,782	17,971	17,971	17,971	9,133
1024.0373	Comp Index Hold Harmless	58,672	0	0	0	34,729
1024.0399	National Board Certified	2,500	0	0	2,500	0
1024.0400	Other State Funds	3,362	3,159	3,159	3,159	3,159

CITY OF LEXINGTON, VIRGINIA: 2013-14 ANNUAL BUDGET

Fund 02 - School Fund	2012	2013	2013	2013	
Revenues	Actual	Adopted	Amended	Projected	2014
	Revenue	Budget	Budget	Budget	Budget
1024.0448 Other Categorical Revenue	46,493	16,439	16,439	16,439	17,175
State - Categorical TOTAL:	2,778,942	2,543,469	2,543,469	2,547,735	2,683,096
Federal - Categorical					
1033.0202 Title I	54,297	51,096	56,033	56,033	51,096
1033.0203 Title IIIA	2,425	0	2,529	2,529	0
1033.0213 Nat. Sch./Lunch Breakfast	48,696	35,000	35,000	35,000	35,000
1033.0214 TAP/Headstart	16,492	12,545	12,545	12,545	12,545
1033.0219 Title VIB Spec. Education	105,401	115,291	126,678	126,678	115,291
1033.0226 Title II	26,715	0	28,288	28,288	0
1033.0448 Other Categorical Revenue	123,377	1,725	1,725	1,725	0
Federal - Categorical TOTAL:	377,403	215,657	262,798	262,798	213,932
Transfers In					
1041.0511 From General Fund	2,379,047	2,645,583	2,645,583	2,645,583	2,887,395
Transfers In TOTAL:	2,379,047	2,645,583	2,645,583	2,645,583	2,887,395
Fund Balance					
1042.9999 Appropriated Fund Balance	0	150,000	659,638	654,393	164,195
Fund Balance TOTAL:	0	150,000	659,638	654,393	164,195
SCHOOL FUND TOTAL:	5,928,180	5,934,710	6,361,489	6,386,111	6,213,818

Fund 02 - School Fund Expenditures

COMMENTS

Significant changes in Fiscal Year expenditures include the following:

- Instruction increased due to wage and fringe benefit increases.
- Administration and Health increased due to wage and fringe benefit increases as well as increases in contractual services.
- Operations & Maintenance increased due to wage and fringe benefit increases as well as increases in contractual services and other charges.
- Cafeteria increased due to wage and fringe benefit increases.
- Nondepartmental increased due to capital improvement project.
- Federal programs stayed the same.
- Technology increased due to wage and fringe benefit increases.

The overall budget increased \$312,108 or 5.25% over the previous year.

Fund 02 - School Fund

School Fund Expenditures

Instruction	4,568,819
Administration, Attendance & Health	425,827
Operations & Maintenance	536,170
Cafeteria	178,180
Non-Departmental	2,300
Federal Programs	166,387
Technology	336,135
School Fund Expenditures TOTALS:	<u><u>6,213,818</u></u>

CITY OF LEXINGTON, VIRGINIA: 2013-14 ANNUAL BUDGET

Fund 02 - School Fund		2012	2013	2013	2013	
Organization Function		Actual	Adopted	Amended	Projected	2014
Sub-Function		Expense	Budget	Budget	Budget	Budget
Instruction						
6110	Instruction-Elem.	2,205,010	2,356,540	2,595,852	2,607,524	2,443,013
6111	Instruction-Secondary	1,100,000	1,100,000	1,100,000	1,100,000	1,110,000
6114	Instruction-Special	364,449	333,515	363,515	367,015	380,783
6121	Guidance	96,223	128,173	128,173	128,873	132,525
6122	Social Worker	20,300	20,280	20,280	20,280	20,881
6123	Homebound Instruction	0	708	708	708	708
6131	Improvement-Instruction	65,568	69,635	69,635	70,335	71,480
6132	Media Services	94,250	134,356	134,356	135,056	136,920
6141	Principals	265,064	282,793	282,793	284,193	272,509
Instruction TOTAL:		4,210,864	4,426,000	4,695,312	4,713,984	4,568,819
Adm., Attend., & Health						
6210	Administration	308,123	313,496	313,496	314,196	366,945
6220	Attendance & Health	46,460	50,802	50,802	51,152	58,882
Adm. Att. Health TOTAL:		354,583	364,298	364,298	365,348	425,827
Operations & Maintenance						
6400	Operations & Maintenance	510,821	483,903	519,903	520,003	536,170
Operations & Maintenance TOTAL:		510,821	483,903	519,903	520,003	536,170
Cafeteria						
6510	Food Service	160,074	172,759	177,759	180,209	178,180
Cafeteria TOTAL:		160,074	172,759	177,759	180,209	178,180
Capital Projects						
6661	Building Imp. - Waddell	0	0	0	0	0
6662	Building Imp. - Downing	12,497	0	69,326	69,326	0
Capital Projects TOTAL:		12,497	0	69,326	69,326	0
Non-Departmental						
6730	Non-Departmental	2,300	2,300	2,300	2,300	2,300
Non-Departmental TOTAL:		2,300	2,300	2,300	2,300	2,300
Federal Programs						
6800	Title I	54,296	51,096	56,033	56,033	51,096
6801	Title VI-B	105,379	115,291	126,678	126,678	115,291
6803	Title II Training	26,715	0	28,288	28,288	0
6804	Title IIIA LEP	2,425	0	2,529	2,529	0
Federal Programs TOTAL:		188,815	166,387	213,528	213,528	166,387
Technology						
6805	Technology	280,700	319,063	319,063	321,413	336,135
Technology TOTAL:		280,700	319,063	319,063	321,413	336,135
Fund 02 TOTAL:		5,720,654	5,934,710	6,361,489	6,386,111	6,213,818

CITY OF LEXINGTON, VIRGINIA: 2013-14 ANNUAL BUDGET

Fund 02 - School Fund		2012	2013	2013	2013	2014
Expenses		Actual	Adopted	Amended	Projected	2014
		Expense	Budget	Budget	Budget	Budget
Personnel Services						
1000	Wages-Other	4,230	6,000	9,000	31,300	6,000
1041	Pwks Regular Wages	1,839	700	15,700	15,700	12,000
1042	Pwks Overtime Wages	105	0	0	0	0
1110	Wages - Administrative	87,256	91,357	91,357	91,357	94,025
1111	Wages - School Board	3,000	3,000	3,000	3,000	3,000
1112	Wages - Superintendent	96,720	101,556	101,556	101,556	104,603
1120	Wages - Teachers	1,789,570	1,823,015	1,838,165	1,838,165	1,906,264
1121	Wages - Chapter I	47,925	47,465	48,657	48,657	47,465
1122	Wages - Librarian	56,000	98,560	98,560	98,560	100,531
1123	Wages - Gifted Teacher	42,657	44,790	44,790	44,790	46,370
1125	Wages - ESL	17,839	17,839	17,839	17,839	18,331
1126	Wages - Principals	132,890	139,535	139,535	139,535	143,749
1130	Wages - Professionals	0	0	3,906	3,906	0
1131	Wages - School Nurse	37,867	39,760	39,760	39,760	41,164
1133	Wages - Technical Devel.	47,917	52,500	52,500	52,500	54,085
1140	Wages - Technical	21,243	26,101	26,101	26,101	26,889
1150	Wages - Clerical	169,196	167,638	167,638	167,638	172,578
1151	Wages - Aides	66,117	74,765	74,765	74,765	76,852
1180	Wages - Laborer	6,997	8,650	8,650	8,650	8,902
1190	Wages - Service	44,617	45,403	45,403	45,403	46,755
1520	Wages - Substitutes	52,940	29,505	29,635	29,635	30,320
1522	Wages - Esy	1,080	3,300	3,300	3,300	500
1620	Salary Supplements	111,025	115,987	119,533	119,533	130,111
1650	Supplement-National Bd	2,322	0	0	2,322	0
Personnel Services TOTAL:		2,841,352	2,937,426	2,979,350	3,003,972	3,070,494
Fringe Benefits						
2001	FICA	135	56	56	56	920
2002	Retirement	270	100	100	100	720
2005	Medical Insurance	272	100	100	100	1,440
2006	Life Insurance	5	22	22	22	70
2009	Unemployment Insurance	0	22	22	22	22
2011	Worker's Comp Insurance	51	0	0	0	132
2012	ARC-OPEB Liability Res.	2,300	2,300	2,300	2,300	2,300
2100	FICA	209,422	225,539	227,630	227,630	234,013
2210	VRS	273,712	304,595	304,633	304,633	308,472
2300	Health Benefits	304,640	320,607	320,607	320,607	324,066
2400	Life Insurance	6,901	31,091	31,091	31,091	31,530

CITY OF LEXINGTON, VIRGINIA: 2013-14 ANNUAL BUDGET

Fund 02 - School Fund		2012	2013	2013	2013	2014
Expenses		Actual	Adopted	Amended	Projected	2014
		Expense	Budget	Budget	Budget	Budget
2600	Unemployment Insurance	43	1,000	1,000	1,000	1,000
2700	Worker's Compensation	10,393	12,576	12,576	12,576	12,576
2750	Retiree Health Care Cre	14,494	28,999	28,999	28,999	29,365
2800	Other Benefits	36,459	26,536	26,536	26,536	15,100
2820	In-service	1,847	7,139	7,139	7,139	7,139
Fringe Benefits TOTAL:		860,944	960,682	962,811	962,811	968,865
Contractual Services						
3000	Purchased Services	238,814	222,297	284,022	263,154	322,028
3400	Field Trips	5,969	0	0	0	0
3810	Tuition To Other School	1,100,000	1,100,000	1,100,000	1,100,000	1,110,000
Contractual Services TOTAL:		1,344,783	1,322,297	1,384,022	1,363,154	1,432,028
Other Charges						
5000	Other Charges	17	100	1,100	1,100	100
5001	Telecommunications	13,237	13,600	13,600	13,600	13,600
5100	Utilities	148,786	140,600	153,600	153,600	145,600
5200	Telephone/Communication	12,526	13,000	13,000	13,000	13,000
5300	Insurance	81,116	80,022	80,022	80,022	86,424
5400	Leases & Rentals	15,078	14,100	14,100	14,100	14,100
5500	Travel & Training	12,741	21,958	22,561	22,561	21,458
5800	Miscellaneous	6,988	10,100	12,695	12,695	10,100
6000	Materials & Supplies	64,126	71,720	82,761	82,761	80,100
6002	Food Supplies	69,167	79,000	84,000	84,000	81,000
6004	Mat. & Sup.-Psychologic	0	500	500	500	500
6005	Materials & Supp.-Gifted	3,495	1,000	1,000	1,000	1,000
6006	Mat. & Supp./Preschool	2,950	2,950	2,942	2,942	2,942
6020	Textbooks	33,631	59,221	298,533	298,533	62,003
6022	Mat. & Supp. - Medical	1,003	1,000	1,000	1,000	1,000
6031	Instructional Materials	1,708	2,000	2,000	2,000	2,000
6040	Technology - Software	6,438	6,000	6,000	6,000	6,000
6050	Non-Capitalized Hardware	101,765	102,000	102,000	102,000	102,000
Other Charges TOTAL:		574,772	618,871	891,414	891,414	642,927
Capital Outlay						
7010	New Building Construction	12,497	0	48,458	69,326	0
8100	Replacement Equipment	0	0	0	0	0
8110	Hardware Replacement	0	10,400	10,400	10,400	10,400
8120	Infrastructure Replacement	0	5,000	5,000	5,000	5,000
8220	Infrastructure Additions	0	5,000	5,000	5,000	5,000
Capital Outlay TOTAL:		12,497	20,400	68,858	89,726	20,400

CITY OF LEXINGTON, VIRGINIA: 2013-14 ANNUAL BUDGET

Fund 02 - School Fund Expenses	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Interfund Charges					
9130 Services of Pwks	122,306	122,306	122,306	122,306	122,306
9151 Services of Technology	-36,000	-47,272	-47,272	-47,272	-43,202
Interfund Charges TOTAL:	86,306	75,034	75,034	75,034	79,104
School Fund TOTAL:	<u>5,720,654</u>	<u>5,934,710</u>	<u>6,361,489</u>	<u>6,386,111</u>	<u>6,213,818</u>

Instruction

Classroom Instruction - Elementary/Middle (2-6110)

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 full 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.

Significant Changes:

Because of the success of the division in the Virginia Standards of Learning testing program, and because of further positive public relations from the outstanding ratings of our schools on the Division Report Card of the Virginia Department of Education, the Lexington City Schools are experiencing stability in student enrollment. Increases in the number of non-resident tuition students, as well as the number of resident students brought in by parents relocating to Lexington for the educational opportunities are serving to mitigate the potential decline in enrollment due to low birth rate in the city. Also, because of our excellent pass rate percentage, we continue to be one of the fully accredited school divisions in the Commonwealth.

This budget category was increased by \$86,473 over our previous level of funding.

Fund 02 - School Fund Instruction - Elementary/Middle	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Personnel Services	1,603,348	1,681,301	1,681,301	1,692,973	1,760,576
Fringe Benefits	495,994	539,018	539,018	539,018	543,434
Contractual Services	17,576	12,400	12,400	12,400	12,400
Other Charges	88,092	123,821	363,133	363,133	126,603
Instruction - Elementary/ Middle TOTALS:	2,205,010	2,356,540	2,595,852	2,607,524	2,443,013

Classroom Instruction - Secondary (2-6111)

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.

Significant Changes:

The Lexington City Share of operational costs is based on the average daily membership (ADM) of Lexington City students as a percentage of the total ADM for the preceding school year.

This budget line was increased by \$10,000.

Fund 02 - School Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Instruction - Secondary					
Contractual Services	1,100,000	1,100,000	1,100,000	1,100,000	1,110,000
Instruction Secondary TOTALS:	1,100,000	1,100,000	1,100,000	1,100,000	1,110,000

Instruction - Special Education (2-6114)

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.

Significant Changes:

This budget category was increased by \$53,268 due to additional expenses of our special needs students.

Fund 02 - School Fund

Instruction - Special Education	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Personnel Services	267,717	222,947	222,947	226,447	233,037
Fringe Benefits	49,113	52,516	52,516	52,516	54,646
Contractual Services	44,380	55,952	85,952	85,952	91,000
Other Charges	3,239	2,100	2,100	2,100	2,100
Instruction - Special Education TOTALS:	364,449	333,515	363,515	367,015	380,783

Guidance (2-6121)

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.

Significant Changes:

This budget category was increased by \$4,352 due to increases in wages and fringe benefits.

Fund 02 - School Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Guidance					
Personnel Services	74,597	90,056	90,056	90,756	93,052
Fringe Benefits	21,369	37,317	37,317	37,317	38,673
Other Charges	257	800	800	800	800
Guidance TOTALS:	96,223	128,173	128,173	128,873	132,525

Social Worker (2-6122)

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.

Significant Changes:

This budget category was increased by \$601 due to increases in wages and fringe benefits.

Fund 02 - School Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Social Worker					
Personnel Services	15,592	16,372	16,372	16,372	16,866
Fringe Benefits	4,508	3,658	3,658	3,658	3,765
Other Charges	200	250	250	250	250
Social Worker TOTALS:	20,300	20,280	20,280	20,280	20,881

Homebound Instruction (2-6123)

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.

Significant Changes:

None.

Fund 02 - School Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Homebound Instruction					
Personnel Services	0	658	658	658	658
Fringe Benefits	0	50	50	50	50
Homebound Instruction TOTALS:	0	708	708	708	708

Improvement of Instruction (2-6131)

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 Assistant.

Significant Changes:

This budget category was increased by \$1,845 due to increases in wages and fringe benefits.

Fund 02 - School Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Improvement of Instruction					
Personnel Services	49,755	52,207	52,207	52,907	53,765
Fringe Benefits	15,813	17,428	17,428	17,428	17,715
Improvement of Instruction TOTALS:	65,568	69,635	69,635	70,335	71,480

Media Services (2-6132)

The Media Services department 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 2.0 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.

Significant Changes:

This budget category was increased by \$2,564 due to increases in wages and fringe benefits.

Fund 02 - School Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Media Services					
Personnel Services	72,900	102,127	102,127	102,827	104,276
Fringe Benefits	18,337	28,429	28,429	28,429	28,844
Contractual Services	450	600	600	600	600
Other Charges	2,563	3,200	3,200	3,200	3,200
Media Services TOTALS:	94,250	134,356	134,356	135,056	136,920

Principals (2-6141)

Included in this department are the salaries and fringe benefits for the principals and school secretaries of the Waddell Elementary and Lylburn Downing Middle Schools.

Significant Changes:

This budget category was decreased by \$10,284 due to a decrease in wages and fringe benefits.

Fund 02 - School Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Principals					
Personnel Services	187,774	196,990	196,990	198,390	202,880
Fringe Benefits	76,642	85,303	85,303	85,303	69,129
Contractual Services	35	0	0	0	0
Other Charges	613	500	500	500	500
Principals TOTALS:	265,064	282,793	282,793	284,193	272,509

Administration, Attendance and Health

Administration (2-6210)

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.

Significant Changes:

This budget category was increased by \$53,449 due to an upgrade of the AS400 and increased maintenance fees.

Fund 02 - School Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Administration					
Personnel Services	193,876	192,102	192,102	192,802	197,650
Fringe Benefits	72,684	76,402	76,402	76,402	79,208
Contractual Services	30,084	32,792	32,792	32,792	77,687
Other Charges	11,479	12,200	12,200	12,200	12,400
Administration TOTALS:	308,123	313,496	313,496	314,196	366,945

Attendance and Health (2-6220)

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.

Significant Changes:

This budget category was increased by \$8,080 due to increases in wages and fringe benefits.

Fund 02 - School Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Attendance and Health					
Personnel Services	37,867	39,760	39,760	40,110	41,164
Fringe Benefits	7,530	8,842	8,842	8,842	15,518
Contractual Services	60	300	300	300	300
Other Charges	1,003	1,900	1,900	1,900	1,900
Attendance and Health TOTALS:	46,460	50,802	50,802	51,152	58,882

Operations and Maintenance

Operations and Maintenance (2-6400)

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.

Significant Changes:

This budget category was increased by \$52,267 due to increases in wages and fringe benefits, increases in contracted services, utilities, insurance and supplies.

Fund 02 - School Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Operations and Maintenance					
Personnel Services	8,941	9,350	24,350	24,450	20,902
Fringe Benefits	12,920	12,625	12,625	12,625	15,649
Contractual Services	116,349	96,000	96,000	96,000	114,289
Other Charges	250,305	243,622	264,622	264,622	263,024
Interfund Charges	122,306	122,306	122,306	122,306	122,306
Operations and Maintenance TOTALS:	510,821	483,903	519,903	520,003	536,170

Cafeteria

School Food Service (2-6510)

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.

Significant Changes:

This budget category was increased by \$5,421 due to increases in wages and fringe benefits, contractual services and food supplies.

Fund 02 - School Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
School Food Service					
Personnel Services	68,366	70,632	70,632	73,082	72,734
Fringe Benefits	13,878	15,277	15,277	15,277	15,496
Contractual Services	4,024	3,000	3,000	3,000	4,000
Other Charges	73,806	83,850	88,850	88,850	85,950
School Food Service TOTALS:	160,074	172,759	177,759	180,209	178,180

School Fund Capital Projects

Building Improvement - Waddell (2-6661)

Funds have been budgeted to replace carpet in six classrooms and the media center.

Significant Changes:

This budget category was increased by \$27,000 for the replacement of carpet.

Fund 02 - School Fund

	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Building Improvement - Waddell					
Capital Outlay	0	0	0	0	0
Building Improvement - Waddell TOTALS:	0	0	0	0	0

Building Improvement - Downing (2-6662)

Included in this department were the funds appropriated for the Lylburn Downing Project.

Significant Changes:

No funds have been budgeted.

Fund 02 - School Fund

Building Improvement - Downing	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Contractual Services	0	0	20,868	0	0
Capital Outlay	12,497	0	48,458	69,326	0
Building Improvement - Downing TOTALS:	12,497	0	69,326	69,326	0

Non-Departmental

Non-Departmental (2-6730)

This category is used to record the payment of the annual required contribution for Other Post Employment Benefits (OPEB) liability.

Significant Changes:

None.

Fund 02 - School Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Non-Departmental					
Fringe Benefits	2,300	2,300	2,300	2,300	2,300
Non-Departmental TOTALS:	2,300	2,300	2,300	2,300	2,300

Federal Programs

Title I (2-6800)

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.

Significant Changes:

This federal budget category supports only a partial salary of one full-time teacher.

Fund 02 - School Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Title I					
Personnel Services	51,046	47,465	52,024	52,024	47,465
Fringe Benefits	3,148	3,631	4,009	4,009	3,631
Contractual Services	0	0	0	0	0
Other Charges	102	0	0	0	0
Title I TOTALS:	54,296	51,096	56,033	56,033	51,096

Title VI-B (2-6801)

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.

Significant Changes:

None.

Fund 02 - School Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Title VI-B					
Personnel Services	72,767	84,878	88,187	88,187	84,519
Fringe Benefits	29,662	23,390	23,683	23,683	23,678
Contractual Services	0	3,653	5,653	5,653	4,152
Other Charges	2,950	3,370	9,155	9,155	2,942
Title VI-B TOTALS:	105,379	115,291	126,678	126,678	115,291

Title II Teacher Quality (2-6803)

It is anticipated that the division grant application for this federal program will be approved in FY 2014. 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.

Significant Changes:

None.

Fund 02 - School Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Title II Teacher Quality					
Personnel Services	17,841	0	19,056	19,056	0
Fringe Benefits	1,365	0	1,458	1,458	0
Contractual Services	7,509	0	6,328	6,328	0
Other Charges	0	0	1,446	1,446	0
Title II Teacher Quality TOTALS:	26,715	0	28,288	28,288	0

Federal Programs: Title IIIA LEP (2-6804)

The division is part of a consortium managed by Augusta County and anticipates that our application will be approved for FY 2014. Funds were not included in the current budget. The grant would provide supplemental funds for language instruction for limited English proficient and immigrant students.

Significant Changes:

None.

Fund 02 - School Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Title IIIA LEP					
Personnel Services	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Contractual Services	419	0	2,529	2,529	0
Other Charges	2,006	0	0	0	0
Title II Teacher Quality					
TOTALS:	2,425	0	2,529	2,529	0

Technology

Technology (2-6805)

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 shared network engineer.

Significant Changes:

This budget category was increased by \$17,072 due to increases in wages and fringe benefits.

Fund 02 - School Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Technology					
Personnel Services	118,965	130,581	130,581	132,931	140,950
Fringe Benefits	35,681	54,496	54,496	54,496	57,129
Contractual Services	23,897	17,600	17,600	17,600	17,600
Other Charges	138,157	143,258	143,258	143,258	143,258
Capital Outlay	0	20,400	20,400	20,400	20,400
Interfund Charges	-36,000	-47,272	-47,272	-47,272	-43,202
Technology TOTALS:	280,700	319,063	319,063	321,413	336,135

UTILITY FUND

CITY OF LEXINGTON, VIRGINIA: 2013-14 ANNUAL BUDGET

Fund 05 - Utility Fund		2012	2013	2013	2013	2014
Revenues		Actual	Adopted	Amended	Projected	2014
		Revenue	Budget	Budget	Budget	Budget
Charges For Services						
1016.1901	Water & Sewer Use	3,640,999	3,798,800	3,798,800	3,750,000	3,820,000
1016.1903	MSA Contract - WTP	665,135	707,500	707,500	660,804	622,810
1016.1905	Penalties	11,939	12,500	12,500	12,550	12,500
1016.1906	Misc. Non-Operating Rev.	171,685	13,000	14,765	9,400	10,395
1016.1911	MSA Contract - WWTP	1,144,086	1,151,400	1,151,400	1,189,350	1,228,110
Charges For Services TOTAL:		5,633,844	5,683,200	5,684,965	5,622,104	5,693,815
Miscellaneous Revenue						
1018.1175	Exchange Nutrient Credit	0	7,447	7,447	0	0
1018.9000	Salvaged Equipment	15,379	0	0	0	0
Misc. Revenue TOTAL:		15,379	7,447	7,447	0	0
Transfers						
1041.0511	From General Fund	1,200,000	0	0	0	0
Transfers Total:		1,200,000	0	0	0	0
Fund Balance						
1042.9999	Appropriated Fund Balance	0	0	600,300	586,930	0
Fund Balance TOTAL:		0	0	600,300	586,930	0
UTILITY FUND TOTAL:		6,849,223	5,690,647	6,292,712	6,209,034	5,693,815

CITY OF LEXINGTON, VIRGINIA: 2013-14 ANNUAL BUDGET

Fund 05 - Utility Fund	2012	2013	2013	2013	
Organization Function	Actual	Adopted	Amended	Projected	2014
Sub-Function	Expense	Budget	Budget	Budget	Budget
Administration					
1110 Administration	136,417	136,069	146,226	140,948	168,993
Administration TOTAL:	136,417	136,069	146,226	140,948	168,993
Water Operations					
1140 Water Treatment Plant	633,462	673,892	673,892	629,337	593,150
1150 Water Treatment-Brushy	5,524	8,003	8,003	4,665	5,487
1160 Water Distribution	951,454	1,032,731	1,032,731	1,027,234	1,032,213
Water Operations TOTAL:	1,590,440	1,714,626	1,714,626	1,661,236	1,630,850
Wastewater Operations					
1170 Wastewater Collection	1,975,599	2,004,672	2,004,672	1,986,644	1,975,323
1175 MSA - WWTP	1,089,607	1,096,628	1,096,628	1,132,714	1,169,626
1185 MSA-Other Service Contracts	0	0	1,765	12,925	11,546
1190 Inflow & Infiltration	54,220	69,227	69,227	59,162	46,105
Wastewater Operations TOTAL:	3,119,426	3,170,527	3,172,292	3,191,445	3,202,600
Capital Projects					
3140 I & I Reduction P	17,469	50,000	82,532	81,813	60,000
3699 Misc. Water Lines	0	5,000	5,000	0	5,000
3715 Taylor Street Water	241	0	0	0	0
3716 Water Line Replacement	-7	50,000	50,000	50,000	50,000
3717 Meter Reading System	842,389	0	557,611	557,611	0
Capital Projects TOTAL:	860,092	105,000	695,143	689,424	115,000
Non-Departmental					
4050 Public Works Labor	49,173	65,147	65,147	56,423	68,290
9310 Non-Departmental	341,116	379,278	379,278	349,558	388,082
9350 Interfund Transfers	0	120,000	120,000	120,000	120,000
Non-Departmental TOTAL:	390,289	564,425	564,425	525,981	576,372
Fund 05 TOTAL:	6,096,664	5,690,647	6,292,712	6,209,034	5,693,815

CITY OF LEXINGTON, VIRGINIA: 2013-14 ANNUAL BUDGET

Fund 05 - Utility Fund Expenses	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Personnel Services					
1001 Full - Time Wages	664,595	691,961	691,961	705,586	687,774
1002 Overtime	51,040	55,131	55,131	60,307	88,677
1003 Part - Time Wages	27,506	41,300	41,300	20,431	0
1041 Pwks Regular Wages	291,041	324,657	326,422	306,428	291,896
1042 Pwks Overtime Wages	18,247	22,602	22,602	21,828	14,539
Personnel Services TOTAL:	1,052,429	1,135,651	1,137,416	1,114,580	1,082,886
Fringe Benefits					
2001 Fica	74,332	86,875	86,875	85,266	81,801
2002 Retirement	138,373	128,495	128,495	126,564	121,668
2005 Medical Insurance	223,007	243,264	243,264	224,592	217,690
2006 Life Insurance	2,560	12,105	12,105	12,729	11,775
2011 Worker's Comp Insurance	22,429	26,624	26,624	26,778	26,118
Fringe Benefits TOTAL:	460,701	497,363	497,363	475,929	459,052
Contractual Services					
3002 Professional Services	61,979	105,501	105,501	96,477	107,560
3004 Repairs & Maintenance	30,684	65,631	98,163	78,220	59,385
3005 Maintenance Svc Contract	9,025	4,000	4,000	4,000	4,000
3006 Printing & Binding	0	600	600	600	600
3007 Advertising	696	225	225	785	900
3015 Lagoon Maintenance	0	15,000	15,000	6,120	0
3016 Wholesale Water	650,728	749,250	749,250	749,250	739,200
3017 Wholesale Sewer	1,103,177	1,084,992	1,084,992	1,084,992	1,120,800
3019 MSA Facility Fee	728,170	727,123	727,123	727,123	706,425
3024 Landfill Contract	4,320	4,444	4,444	4,164	4,270
3028 Computer Software	9,857	0	10,157	9,669	19,056
3406 Generator Services	5,600	6,000	6,000	4,000	6,800
Contractual Services TOTAL:	2,604,236	2,762,766	2,805,455	2,765,400	2,768,996
Internal Services					
4002 Inside Vehicle Maint	28,614	31,964	31,964	37,121	35,405
4004 Photocopying Services	6	69	69	22	74
4010 Special Projects - Pwks	4,410	8,696	8,696	1,664	3,320
Internal Services TOTAL:	33,030	40,729	40,729	38,807	38,799
Other Charges					
5101 Electrical Service	381,461	366,717	366,717	369,289	371,305
5102 Heating Services	7,342	13,765	13,765	8,675	8,675
5103 Water & Sewer Services	717	793	793	575	625
5201 Postal & Messenger Svcs	9,391	9,766	9,766	9,702	9,800
5202 Electronic Data Service	1,329	1,155	1,155	1,438	1,450
5203 Telephone	7,450	5,854	5,854	7,509	7,610

CITY OF LEXINGTON, VIRGINIA: 2013-14 ANNUAL BUDGET

Fund 05 - Utility Fund		2012	2013	2013	2013	2014
Expenses		Actual	Adopted	Amended	Projected	2014
		Expense	Budget	Budget	Budget	Budget
5204	Cellular Telephone Serv	6,318	8,122	8,122	6,592	6,900
5399	Insurance Allocation	15,534	17,042	17,042	17,272	18,022
5401	Office Supplies	3,681	3,557	3,557	3,822	4,400
5403	Agricultural Svc/Supplies	804	816	816	3,435	1,100
5404	Medical Supplies	16,998	16,444	16,444	13,950	16,500
5405	Janitorial Supplies	4,650	2,897	2,897	2,456	2,500
5406	Generator Supplies	370	2,348	2,348	1,000	2,300
5407	Repair & Maint Supplies	35,806	25,858	25,858	51,488	52,500
5408	Vehicle/Equip Supplies	6,503	9,026	9,026	7,228	8,150
5410	Uniform & Wearing Appar	963	1,209	1,209	848	1,220
5411	Books & Subscriptions	109	884	884	730	820
5413	Other Operating Supplies	185,423	102,675	102,675	95,069	105,000
5417	Photocopying Supplies	145	0	0	0	100
5426	Chemical Supplies	156,605	143,433	143,433	149,224	165,500
5428	Data Processing Supplies	5,616	3,210	3,210	2,106	2,400
5430	Asphalting Materials	7,012	5,651	5,651	5,258	11,700
5460	XPTank & PRV-Fin.Assist.	857	2,000	2,000	1,000	1,000
5477	Durable Goods	8,850	2,700	2,700	13,218	10,500
5501	Travel & Training	4,152	5,443	5,443	5,319	6,800
Other Charges TOTAL:		868,086	751,365	751,365	777,203	816,877
Agency Contributions						
5606	Permits To State Agencies	12,836	10,955	10,955	15,011	15,260
Agency Contributions TOTAL:		12,836	10,955	10,955	15,011	15,260
Miscellaneous						
5801	Dues & Memberships	1,036	1,620	1,620	1,623	1,450
5803	Employee Relations	510	510	510	480	480
5813	Bad Debt Expense	7,037	8,000	8,000	20,000	15,000
5887	Water Surcharge	5,648	5,675	5,675	8,204	8,400
Miscellaneous TOTAL:		14,231	15,805	15,805	30,307	25,330
Capital Outlay						
7001	Machinery & Equip	833,829	0	557,611	557,611	0
7007	Adp Equipment/Software	17,060	0	0	0	0
Capital Outlay TOTAL:		850,889	0	557,611	557,611	0
Leases And Rentals						
8001	Lease/Rent Of Equipment	324	391	391	284	300
Leases And Rentals TOTAL:		324	391	391	284	300
Interfund Charges						
9100	Equipment Replace. Contrib.	0	0	0	0	9,000
9101	Svcs Of City Manager	28,580	32,348	32,348	32,348	34,010

CITY OF LEXINGTON, VIRGINIA: 2013-14 ANNUAL BUDGET

Fund 05 - Utility Fund		2012	2013	2013	2013	2014
Expenses		Actual	Adopted	Amended	Projected	2014
		Expense	Budget	Budget	Budget	Budget
9102	Svcs Of Pwks - Stores	5,088	5,387	5,387	5,387	6,070
9103	Svcs Of Treasurer	36,346	70,246	70,246	70,246	76,886
9104	Svcs Of Finance	29,937	68,647	68,647	68,647	89,889
9105	Pwks Services To Street	-17,726	-15,656	-15,656	-15,656	-15,767
9108	Svcs Of Human Resource	8,065	7,344	7,344	7,344	7,821
9151	Svcs Of Technology	0	17,556	17,556	17,556	16,126
Interfund Charges TOTAL:		90,290	185,872	185,872	185,872	224,035
Transfers						
9201	To General Fund	0	120,000	120,000	120,000	120,000
Transfers TOTAL:		0	120,000	120,000	120,000	120,000
Other Uses Of Funds						
9960	Depreciation	128,030	169,750	169,750	128,030	142,280
9961	Loss on GFA Disposal	98,033	0	0	0	0
9962	GFA Additions	-958,840	0	0	0	0
Other Uses Of Funds TOTAL:		-732,777	169,750	169,750	128,030	142,280
Utility Fund TOTAL:		5,254,275	5,690,647	6,292,712	6,209,034	5,693,815

Administration

Administration (5-1110)

Utility Administration provides for labor, expenses and overhead associated with the maintenance of water and wastewater lines, the utility billing systems, and customer accounting. There are approximately 2,200 accounts handled by this section. Bills are processed by the Public Works Department and issued every two months.

Wages for this and other Public Works activities are accounted for in the Public Works Labor Pool (1-4050) and charged to activities on the basis of actual services delivered. Object codes 1041 and 1042 are used for labor expenses, and equipment is charged to object code 4025.

Significant Changes:

The Utility Fund-Administration account reflects an increase of 24% over the adopted FY13 budget. There are two reasons for this increase. First, we are recommending that the Sensus company be the host for the data gathered by the new meter system that is still being installed as it has been found to be the more cost effective approach to keeping this all on-site, and two, we have included \$9,000 to contribute towards the equipment replacement program from the Utility Fund. Prior to this year, the Utility Fund did not make a contribution even though there is a great deal of equipment that is used to maintain our utilities. This is not the full amount that should be contributed, but we should plan on increasing it over the next few years.

Fund 05 - Utility Fund	2012	2013	2013	2013	2014
Administration	Actual	Adopted	Amended	Projected	Budget
	Expense	Budget	Budget	Budget	Budget
Personnel Services	67,490	81,298	81,298	75,026	79,640
Fringe Benefits	28,295	33,538	33,538	36,372	38,451
Contractual Services	34,291	5,009	15,166	15,222	24,516
Internal Services	2,466	3,593	3,593	3,603	3,643
Other Charges	21,601	27,537	27,537	25,631	28,760
Miscellaneous	0	750	750	750	750
Interfund Charges	-17,726	-15,656	-15,656	-15,656	-6,767
Administration TOTALS:	136,417	136,069	146,226	140,948	168,993

Water Operations

Water Treatment Plant (5-1140)

The City of Lexington provides contract operation of the Water Treatment Plant owned by the Maury Service Authority. Operating expenses and administration fees are recovered quarterly. The plant is designed and permitted at 4 MGD (million gallons per day). Treatment is conventional, utilizing alum coagulation and flocculation, followed by sedimentation and rapid sand filtration. Chlorine is added for disinfection, soda ash is added for Ph adjustment, fluoride is added to aid in dental health and activated carbon is added to minimize taste and odor. Routine water quality testing is provided on site and special testing (including bacteriological) samples are sent to the State laboratories.

Significant Changes:

The Water Plant Operations account is proposed to be reduced by \$80,000, or 12% from the FY13 adopted budget. The primary reason for this is the reduction of two operators (through attrition) as a result of the completion of the water loop project. A second reason is because of a \$15,000 budgeted item in FY13 to clean out the lagoon which only needs to be done every 4 to 5 years.

Fund 05 - Utility Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Water Treatment Plant					
Personnel Services	266,226	281,691	281,691	268,475	246,740
Fringe Benefits	104,611	108,542	108,542	102,548	87,384
Contractual Services	17,877	32,967	32,967	16,169	12,020
Internal Services	7,661	7,646	7,646	8,026	6,656
Other Charges	234,446	240,096	240,096	231,598	237,770
Agency Contributions	1,978	2,008	2,008	2,011	2,000
Miscellaneous	493	792	792	510	580
Leases And Rentals	170	150	150	0	0
Water Treatment Plant TOTALS:	633,462	673,892	673,892	629,337	593,150

Water Treatment - Brushy Hill (5-1150)

The City of Lexington provides chlorination and maintenance of the Brushy Hill Spring to meet State Health Department regulations and testing requirements. Brushy Hill services customers on the Connor Spring line; it serves thirteen domestic users along Routes 687, 251 and 674.

Significant Changes:

There are no significant changes to this account.

Fund 05 - Utility Fund Water Treatment - Brushy Hill	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Personnel Services	1,603	2,736	2,736	1,566	1,687
Fringe Benefits	674	1,107	1,107	555	400
Contractual Services	0	184	184	0	200
Other Charges	3,247	3,976	3,976	2,544	3,200
Water Treatment - Brushy Hill TOTALS:	5,524	8,003	8,003	4,665	5,487

Water Distribution (5-1160)

25 miles of water line in the City of Lexington, 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 accounted for in the Public Works Labor Pool and charged to activities on the basis of actual services delivered.

Significant Changes:

The Water Distribution account is proposed for no increase in FY14. While the wholesale water rate from the Maury Service Authority is projected to increase slightly, the cost of water purchased is projected to decrease due to the County Public Service Authority not needing to purchase water from the City for its Rt. 251 customers. There are no other significant changes proposed.

Fund 05 - Utility Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Water Distribution					
Personnel Services	141,884	126,123	126,123	126,123	126,751
Fringe Benefits	70,688	68,396	68,396	61,144	61,192
Contractual Services	665,532	760,250	760,250	760,250	761,200
Internal Services	5,967	7,830	7,830	6,500	6,800
Other Charges	61,735	64,457	64,457	65,013	67,870
Miscellaneous	5,648	5,675	5,675	8,204	8,400
Water Distribution TOTALS:	951,454	1,032,731	1,032,731	1,027,234	1,032,213

Wastewater Operations

Wastewater Collection (5-1170)

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 accounted for in the Public Works Labor Pool and 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 monthly usage charges are billed to this account.

Significant Changes:

The Wastewater Collection account is projected to decrease by about \$29,000, or 1.5%. The only significant change is a reduction in the estimated time that our Public Works crew will spend on maintaining the sewer lines. The wholesale sewerage rate from the MSA is projected to increase only slightly.

Fund 05 - Utility Fund	2012	2013	2013	2013	2014
Wastewater Collection	Actual	Adopted	Amended	Projected	Budget
	Expense	Budget	Budget	Budget	Budget
Personnel Services	77,595	96,895	96,895	83,000	66,599
Fringe Benefits	39,757	44,234	44,234	40,239	32,152
Contractual Services	1,832,495	1,829,115	1,829,115	1,829,115	1,844,225
Internal Services	7,035	7,242	7,242	7,242	7,300
Other Charges	18,717	27,186	27,186	27,048	25,047
Capital Outlay	8,500	0	0	0	0
Other Uses of Funds	-8,500	0	0	0	0
Wastewater Collection					
TOTALS:	1,975,599	2,004,672	2,004,672	1,986,644	1,975,323

MSA Wastewater Treatment Plant (5-1175)

The Maury Service Authority owns the 3MGD regional wastewater treatment plant, but the City operates it by contract for the MSA. The direct operating costs are budgeted in this account and the City is reimbursed monthly with 5% added for administrative overhead.

Significant Changes:

The Wastewater Plant account is projected to increase by 6.7% over the adopted FY13 budget. It appears as if we underestimated the costs to operate this plant in FY13, primarily in the area of repairs and maintenance and chemicals needed. We are still trying to fine tune the plants operating costs following the upgrade project.

Fund 05 - Utility Fund MSA Wastewater Treatment Plant	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Personnel Services	449,166	469,817	469,817	488,166	489,773
Fringe Benefits	190,392	200,267	200,267	200,055	208,673
Contractual Services	21,601	42,693	42,693	19,564	29,150
Internal Services	8,735	11,120	11,120	10,956	13,000
Other Charges	407,648	362,955	362,955	399,846	414,870
Agency Contributions	10,858	8,947	8,947	13,000	13,260
Miscellaneous	1,053	588	588	843	600
Leases And Rentals	154	241	241	284	300
MSA WWTP TOTALS:	1,089,607	1,096,628	1,096,628	1,132,714	1,169,626

MSA Other Service Cost (5-1185)

Periodically the City Public Works Department provides support for maintaining the facilities owned by the Maury Service Authority, not including the Water or Wastewater Plants. These costs will be allocated to this account and billed to the MSA.

Significant Changes:

This is an estimate of the cost of the work that the City will be performing for the Maury Service Authority in support of their capital projects.

Fund 05 - Utility Fund MSA Wastewater Treatment Plant	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Personnel Services	0	0	1,765	7,944	7,786
Fringe Benefits	0	0	0	3,851	3,760
Contractual Services	0	0	0	0	0
Internal Services	0	0	0	1,130	0
Other Charges	0	0	0	0	0
MSA WWTP TOTALS:	0	0	1,765	12,925	11,546

Inflow and Infiltration Program (5-1190)

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 87, 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 accounted for in the Public Works Labor Pool and charged to activities on the basis of actual services delivered.

Significant Changes:

The I&I Operating account is projected to decrease in FY14. This does not mean that there is a reduced effort on the I&I program, but that \$10,000 was shifted to the I&I capital project for the larger projects performed by contractors.

Fund 05 - Utility Fund Inflow and Infiltration Program	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Personnel Services	7,766	26,983	26,983	21,280	11,909
Fringe Benefits	3,463	15,236	15,236	10,317	3,336
Contractual Services	0	6,000	6,000	6,000	6,500
Internal Services	237	2,040	2,040	1,000	1,000
Other Charges	42,754	18,968	18,968	20,565	23,360
Inflow and Infiltration Program TOTALS:	54,220	69,227	69,227	59,162	46,105

Utility Fund Capital Projects

Inflow and Infiltration Reduction Projects (5-3140)

This account reflects expenses for the replacement or rehabilitation of sewer lines that contain extensive infiltration or inflow (I&I) problems or concerns. The City's five year CIP program includes \$50,000 per year to continue making progress on I&I reduction within the City's wastewater collection system.

Significant Changes:

This year I have added \$10,000 to this account above the level approved in previous years to try to gradually increase the amount we allocate to this effort.

Fund 05 - Utility Fund Inflow and Infiltration Reduction Projects	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Personnel Services	971	5,000	5,000	5,000	5,000
Fringe Benefits	597	2,698	2,698	2,425	2,415
Contractual Services	15,900	36,548	69,080	69,080	41,185
Internal Services	1	796	796	350	400
Other Charges	0	4,958	4,958	4,958	11,000
Inflow and Infiltration Reduction TOTALS:	17,469	50,000	82,532	81,813	60,000

Miscellaneous Water Lines Improvement (5-3699)

The City’s independent auditors recommended future utility capital projects be funded in the Utility Fund separate from the City’s Capital Projects Fund. Additional narrative comments can be found within the City’s 5 year Capital Improvement Plan contained in the Capital Projects section of this budget document.

Significant Changes:

See above.

Fund 05 - Utility Fund Miscellaneous Water Lines Improvement	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Personnel Services	0	2,004	2,004	0	0
Fringe Benefits	0	1,302	1,302	0	0
Internal Services	0	462	462	0	0
Other Charges	0	1,232	1,232	0	5,000
Miscellaneous Water Lines Improvement TOTALS:	0	5,000	5,000	0	5,000

Taylor Street Water Line Improvement (5-3715)

This CIP project replaces the existing two inch water line from Preston Street toward Spottswood Drive. The project will improve fire flow capacity in that area of the City. This is the last of the improvement projects recommended in the 2001 Water System Evaluation.

Significant Changes:

This project was funded in FY11.

Fund 05 - Utility Fund Taylor Street Water Line Improvement	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Personnel Services	3,019	0	0	0	0
Fringe Benefits	1,797	0	0	0	0
Contractual Services	16,540	0	0	0	0
Internal Services	694	0	0	0	0
Other Charges	7,802	0	0	0	0
Other uses of Funds	-29,611	0	0	0	0
Taylor Street Water Line Improvement TOTALS:	241	0	0	0	0

Water Line Replacements (5-3716)

The City will continue to upgrade old water lines that need to be replaced under this department.

Significant Changes:

Major portions of the City’s existing water line system are very old and subject to leaks and breaks. The funds allocated in both FY13 and 14 will be used to upgrade a 2 inch line that runs down High St.

Fund 05 - Utility Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Water Line Improvement					
Personnel Services	3,870	0	0	0	0
Fringe Benefits	4,093	0	0	0	0
Contractual Services	0	50,000	50,000	50,000	50,000
Internal Services	234	0	0	0	0
Other Charges	70,136	0	0	0	0
Other Uses of Funds	-78,340	0	0	0	0
Water Line Replacements TOTALS:	-7	50,000	50,000	50,000	50,000

Meter Reading System (5-3717)

We are proposing a program to replace all the City’s water meters with a new type of electronic meter that is more accurate and can be read electronically and instantaneously. It will assist in finding leaks for both our water lines as well as the lines of our customers and will allow the City to bill for water and sewage on a monthly basis. We are proposing that the \$1,400,000 cost of the system be funded by \$200,000 in cash from the Utility Fund and a \$1,200,000 loan from the General fund to be repaid, with interest, in from 5 to 10 years, depending on the revenue increase from using more accurate meters.

Significant Changes:

It is hoped that we will receive approval from the FCC for a new radio frequency soon and that we will be able to complete this project in FY14.

Fund 05 - Utility Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Meter Reading System					
Capital Outlay	842,389	0	557,611	557,611	0
Other Uses of Funds	0	0	0	0	0
Meter Reading System TOTALS:	842,389	0	557,611	557,611	0

Non-Departmental

Public Works Labor Pool (5-4050)

The Utility Fund employee nonproductive charges for sick leave, annual leave, holiday leave, and worker’s compensation leave are recorded under this department.

Significant Changes:

There is no significant change in this account.

Fund 05 - Utility Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Public Works Labor Pool					
Personnel Services	32,839	43,104	43,104	38,000	47,001
Fringe Benefits	16,334	22,043	22,043	18,423	21,289
Public Works Labor Pool TOTALS:	49,173	65,147	65,147	56,423	68,290

Non-Departmental (5-9310)

This activity account provides for the retirement of bad debt, the Utility Fund's 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-20%, Treasurer-30%, 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.

Significant Changes:

The Non-Departmental account is proposed to increase by 2.3% over the adopted FY13 budget. There is an increase in the interfund charges, primarily from the Finance Department which reflects the costs of the new financial package. This increase is partially offset by a decrease in the depreciation figure listed under the other uses of funds section. This depreciation amount was over estimated because it was assumed that the water meter project would be completed in FY13.

Fund 05 - Utility Fund	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Non-Departmental					
Miscellaneous	7,037	8,000	8,000	20,000	15,000
Interfund Charges	108,016	201,528	201,528	201,528	230,802
Other Uses of Funds	226,063	169,750	169,750	128,030	142,280
Non-Departmental TOTALS:	341,116	379,278	379,278	349,558	388,082

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CAPITAL PROJECTS FUND

CAPITAL PROJECTS FUND

This fund provides a centralized account for all capital projects of the City. Fund balance reserves were transferred from the General Fund in FY87 to create the fund; transfers from operating funds and bond sales provide for an ongoing capital improvement program. A detailed outline of the City's five year capital needs can be found in the Capital Improvements Plan as adopted by City Council. The funding for projects in the Utility and School Funds can be found in those funds.

CITY OF LEXINGTON, VIRGINIA: 2013-14 ANNUAL BUDGET

Fund 08 - Capital Projects Fund	2012	2013	2013	2013	2014
Revenues	Actual	Adopted	Amended	Projected	2014
	Revenue	Budget	Budget	Budget	Budget
Miscellaneous Revenue					
1018.0200 Contributions-General	3,820	0	0	257	0
1018.9916 Rockbridge County	0	0	0	15,750	0
Miscellaneous Revenue TOTAL:	3,820	0	0	16,007	0
State - Categorical					
1024.0448 Other Categorical Revenue	0	0	0	0	0
State - Categorical TOTAL:	0	0	0	0	0
Federal - Categorical					
1032.0448 Other Categorical Federal	0	0	200,000	200,000	0
1033.0448 Other Categorical Revenue	233,810	0	466,787	466,787	0
1033.7447 M.M.E. Grant	20,832	0	0	0	0
1033.8196 TEA-21 Grants	9,068	0	603,575	603,575	0
Federal - Categorical TOTAL:	263,710	0	1,270,362	1,270,362	0
Transfers In					
1041.0511 From General Fund	1,068,000	389,000	389,000	389,000	231,500
Transfers In TOTAL:	1,068,000	389,000	389,000	389,000	231,500
Fund Balance					
1042.9999 Appropriated Fund Balance	0	0	1,160,267	0	0
Fund Balance TOTAL:	0	0	1,160,267	0	0
CAPITAL PROJECTS FUND TOTAL:	1,335,530	389,000	2,819,629	1,675,369	231,500

CITY OF LEXINGTON, VIRGINIA: 2013-14 ANNUAL BUDGET

Fund 08 - Capital Projects Fund		2013	2013	2013	
Organization Function	2012 Actual	Adopted	Amended	Projected	2014
Sub-Function	Expense	Budget	Budget	Budget	Budget
Parks& Cemeteries					
1304 Hopkins Green Improvements	0	0	0	0	21,500
1307 Jordan's Point Park	6,093	0	121,240	121,240	0
1309 Jordan's Point Trail Connect	1,980	0	297,978	400,000	0
1400 Municipal Swimming Pool	0	64,000	64,000	64,000	10,000
1817 Skateboard Park	0	0	8,820	8,820	0
Parks & Cemeteries TOTAL:	8,073	64,000	492,038	594,060	31,500
Streets & Sidewalks					
2147 Nelson St. Bridge	1,819	15,000	52,588	23,330	20,000
2148 Randolph St. Utilities	8	0	332,076	100,000	0
2215 Courthouse Square Lot	0	0	20,000	0	0
2310 Moore St. Drainage Improve.	0	0	24,250	24,250	0
2399 Stormwater Improvements	0	0	0	0	75,000
2430 Misc. Access Improvements	0	5,000	5,000	5,072	5,000
Streets & Sidewalks TOTAL:	1,827	20,000	433,914	152,652	100,000
Facilities					
6664 WES Replacement	0	55,000	555,000	55,000	100,000
7311 New Police Station	5,767	0	0	0	0
7426 Public Works Shop Improve.	32,523	0	16,553	16,553	0
7432 New Fire Station	91,257	0	0	0	0
7440 City Hall Improvements	0	250,000	333,000	0	0
7447 Energy Efficiency Projects	24,224	0	77,776	0	0
8117 Thompson's Knoll Program	224,539	0	911,348	656,841	0
Facilities TOTAL:	378,310	305,000	1,893,677	728,394	100,000
Fund 08 TOTAL:	388,210	389,000	2,819,629	1,475,106	231,500

Fund 08 - Capital Projects Fund Expenses	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2013 Projected Budget	2014 Budget
Personnel Services					
1001 Full-time Wages	0	0	0	0	0
1002 Overtime	0	0	0	0	0
1003 Part-time Wages	4,523	0	0	3,143	0
1041 Pwks Regular Wages	12,820	2,100	2,100	7,577	2,050
1042 Pwks Overtime Wages	0	0	0	0	0
Personnel Services TOTAL:	17,343	2,100	2,100	10,720	2,050
Fringe Benefits					
2001 Fica	1,216	161	161	767	157
2002 Retirement	1,767	311	311	922	241
2005 Medical Insurance	497	487	487	7,641	733
2006 Life Insurance	33	24	24	90	25
2011 Worker's Comp Insurance	685	29	29	430	106
Fringe Benefits TOTAL:	4,198	1,012	1,012	9,850	1,262
Contractual Services					
3002 Professional Services	33,790	320,000	1,687,221	602,580	174,500
3004 Repairs & Maintenance	1,065	64,000	64,000	64,000	20,000
3007 Advertising	9,760	0	2,240	4,000	0
3137 Waterline A/E Design	2,891	0	0	16,000	0
3199 Final Survey/Rec. Plat A	1,580	0	3,420	3,420	0
Contractual Services TOTAL:	49,086	384,000	1,756,881	690,000	194,500
Internal Services					
4002 Inside Vehicle Maint &	651	500	500	497	300
4010 Special Projects-Public Works	0	0	0	0	29,409
Internal Services TOTAL:	651	500	500	497	29,709
Other Charges					
5413 Other Operating Supplies	17,611	1,000	31,820	12,411	3,591
5430 Asphaltting Materials	0	388	388	388	388
Other Charges TOTAL:	17,611	1,388	32,208	12,799	3,979
Miscellaneous					
5892 DHS Grant Purchases	0	0	200,000	0	0
5902 Miller House Project	6,093	0	121,240	121,240	0
Miscellaneous TOTAL:	6,093	0	321,240	121,240	0
Capital Outlay					
7001 Machinery & Equipment	87,793	0	0	0	0
7137 Waterline Const./Imp.	0	0	112,500	112,500	0
7138 Sew & Storm Dr. Const./I	0	0	87,500	87,500	0
7141 Streets & Sidewalks Cons	0	0	132,500	332,500	0
7147 Flood Drain Fac. Const./I	0	0	97,500	97,500	0

CITY OF LEXINGTON, VIRGINIA: 2013-14 ANNUAL BUDGET

Fund 08 - Capital Projects Fund	2012	2013	2013	2013	2014
Expenses	Actual	Adopted	Amended	Projected	2014
	Expense	Budget	Budget	Budget	Budget
7199 Construction-Contingency	0	0	275,688	0	0
Capital Outlay TOTAL:	87,793	0	705,688	630,000	0
Other Uses					
9957 Property Acquisition	205,435	0	0	0	0
Other Uses TOTAL:	205,435	0	0	0	0
Capital Projects TOTAL:	388,210	389,000	2,819,629	1,475,106	231,500

CIP Summary

Capital Improvements Plan Summary FY 2014-2018

PROJECT TITLE	Carryover FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	TOTAL
PARKS & CEMETERY IMPROVEMENTS							
Parks and Playground Upgrades	\$0	\$0	\$30,000	\$30,000	\$30,000	\$30,000	\$120,000
Skateboard Park	11,800	0	5,000	5,000	0	0	21,800
City Pool Upgrade	0	20,000	0	0	0	0	20,000
Hopkins Green Maintenance	0	32,000	0	0	0	0	32,000
Subtotal	\$11,800	\$52,000	\$35,000	\$35,000	\$30,000	\$30,000	\$193,800
STREETS, PARKING & SIDEWALKS							
Miscellaneous Right-of-Way Improvements	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
East Nelson Street Bridge Replacement	52,500	20,000	0	0	0	0	72,500
Estill Street & Sidewalks Improvements	0	0	0	27,500	0	0	27,500
McLaughlin Street Sidewalk	0	0	27,500	0	0	0	27,500
Lewis Street Sidewalk	0	21,500	0	0	0	0	21,500
Sarah's Run Footbridge	0	24,000	0	0	0	0	24,000
Stormwater Improvements	0	75,000	100,000	125,000	150,000	150,000	600,000
Wayfinding Signage	0	0	300,000	0	0	0	300,000
Subtotal	\$52,500	\$145,500	\$432,500	\$157,500	\$155,000	\$155,000	\$1,098,000
UTILITY SYSTEM							
Miscellaneous Water Line Improvements	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
Infiltration and Inflow Reduction	0	50,000	100,000	100,000	100,000	100,000	450,000
Water Line Replacement	0	50,000	100,000	100,000	100,000	100,000	450,000
Subtotal	\$0	\$105,000	\$205,000	\$205,000	\$205,000	\$205,000	\$925,000
MUNICIPAL FACILITIES							
City Hall Renovation	\$333,000	\$0	\$0	\$0	\$0	\$0	\$333,000
Subtotal	\$333,000	\$0	\$0	\$0	\$0	\$0	\$333,000
SCHOOL SYSTEM							
Waddell Carpet Replacement	\$0	\$28,000	\$0	\$0	\$0	\$0	\$28,000
Waddell Elementary School Replacement	555,000	110,000	165,000	220,000	275,000	13,675,000	15,000,000
Subtotal	\$555,000	\$138,000	\$165,000	\$220,000	\$275,000	\$13,675,000	\$15,028,000
GRAND TOTAL	\$952,300	\$440,500	\$837,500	\$617,500	\$665,000	\$14,065,000	\$17,577,800

**CITY OF LEXINGTON
Proposed Financing
FY 2014-2018**

	Carryover FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	TOTAL
PROPOSED FINANCING							
General Fund	\$0	\$312,500	\$332,500	\$412,500	\$460,000	\$185,000	\$1,702,500
General Fund-Insurance	0	23,000	0	0	0	0	23,000
General Fund-Fund Balance	0	0	300,000	0	0	0	300,000
General Fund-Bonds	0	0	0	0	0	13,675,000	13,675,000
Capital Fund	952,300	0	0	0	0	0	952,300
Utility Fund	0	105,000	205,000	205,000	205,000	205,000	925,000
TOTAL PROPOSED FINANCING	\$952,300	\$440,500	\$837,500	\$617,500	\$665,000	\$14,065,000	\$17,577,800

CIP PROJECT REQUEST: 2013/14 - 2017/2018							
Requesting Department:		Public Works					
Category:		Parks and Cemetery Improvements					
Title:		Parks and Playground Upgrades					
Status:		Revised					
<p>Description: This project would provide funding to develop, in conjunction with the neighboring communities, plans for the upgrade of four neighborhood parks: Fairwinds Park (FY15), Lime Kiln Park (FY16), Richardson Park (FY17) and Taylor Street Park (FY18). In addition, planning will take place for future development of the Kids Playce playground at Brewbaker Field, which is anticipated to follow the improvements listed in this project.</p>							
<p>Justification: The last major upgrades to the City's neighborhood parks occurred 15 years ago. This project is to begin a process of re-investing in our parks with citizen input.</p>							
Estimated Annual Operating Costs:		\$500					
Work Performed:		In-House					
Funding Summary							
Funding Source	Carryover 2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	Total
General Fund	\$0	\$0	\$30,000	\$30,000	\$30,000	\$30,000	\$120,000
TOTAL	\$0	\$0	\$30,000	\$30,000	\$30,000	\$30,000	\$120,000

CIP PROJECT REQUEST: 2013/14 - 2017/2018							
Requesting Department:		City Manager					
Category:		Parks and Cemetery Improvements					
Title:		Skateboard Park					
Status:		New					
<p>Description: This project would make annual improvements to the skateboard park. It would be for purchasing ramps as funds are available. It is anticipated that these funds will be augmented by funding from Rockbridge County and donations.</p>							
<p>Justification: The skateboard park has been dismantled and needs to be totally rebuilt as a regional facility.</p>							
Estimated Annual Operating Costs:		\$400					
Work Performed:		In-House and Contract					
Funding Summary							
Funding Source	Carryover 2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	Total
General Fund	\$11,800	\$0	\$5,000	\$5,000	\$0	\$0	\$21,800
TOTAL	\$11,800	\$0	\$5,000	\$5,000	\$0	\$0	\$21,800

CIP PROJECT REQUEST: 2013/14 - 2017/2018							
Requesting Department:		City Manager					
Category:		Parks and Cemetery Improvements					
Title:		City Pool Upgrade					
Status:		Revised					
<p>Description: This is the second phase of a two year program for upgrades at the City outdoor pool. In FY13 we re-plastered the bottom of the pool and in FY14, we are proposing to construct a shade structure along the west side of the pool.</p>							
<p>Justification: There have been many requests from patrons for additional shade at the pool.</p>							
Estimated Annual Operating Costs:		\$300					
Work Performed:		In-House					
Funding Summary							
Funding Source	Carryover 2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	Total
General Fund	\$0	\$20,000	\$0	\$0	\$0	\$0	\$20,000
TOTAL	\$0	\$20,000	\$0	\$0	\$0	\$0	\$20,000

CIP PROJECT REQUEST: 2013/14 - 2017/2018							
Requesting Department:		Public Works					
Category:		Parks and Cemetery Improvements					
Title:		Hopkins Green Maintenance					
Status:		New					
<p>Description: Repairs to the pergola include replacing all deteriorated timber members with new, pre-priming before installation, caulking, and any necessary attachment point modifications to prevent moisture infiltration. The entire structure will be spot primed and painted with two finish coats. The wrought iron fence surrounding the green will be repainted to include surface preparation, priming, and finish coat. Public Works will self perform pergola structure repairs. Painting of both the pergola and wrought iron fence will be by contract.</p>							
<p>Justification: A comprehensive inspection of the pergola structure was performed revealing significant deterioration of timber members, which need to be replaced. The entire structure is in need of painting. The wrought iron fence surrounding the green shows signs of rust and exposed metal, which need to be addressed now to prevent serious deterioration.</p>							
Estimated Annual Operating Costs:		\$250					
Work Performed:		In-House and Contract					
Funding Summary							
Funding Source	Carryover 2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	Total
General Fund	\$0	\$32,000	\$0	\$0	\$0	\$0	\$32,000
TOTAL	\$0	\$32,000	\$0	\$0	\$0	\$0	\$32,000

CIP PROJECT REQUEST: 2013/14 - 2017/2018							
Requesting Department:		Public Works					
Category:		Streets, Parking and Sidewalks					
Title:		Miscellaneous Right-of-Way Improvements					
Status:		Same as last year					
<p>Description: This project provides funding for small projects that improve vehicular and pedestrian use of right of way. It could include road widening, curb cuts, landscaping, etc.</p>							
<p>Justification: This is a contingency account for small projects.</p>							
Estimated Annual Operating Costs:		\$0					
Work Performed:		In-House					
Funding Summary							
Funding Source	Carryover 2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	Total
General Fund	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
TOTAL	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000

CIP PROJECT REQUEST: 2013/14 - 2017/2018							
Requesting Department:		Public Works					
Category:		Streets, Parking and Sidewalks					
Title:		East Nelson Street Bridge Replacement					
Status:		Ongoing					
<p>Description: Replace the East Nelson Street Bridge. This project provides the two percent (2%) matching funds for an estimated \$4,000,000 bridge replacement project performed by VDOT.</p>							
<p>Justification: The East Nelson Street Bridge is 72 years old and has weight restrictions on it due to deficiencies with the concrete deck.</p>							
Estimated Annual Operating Costs:		\$0					
Work Performed:		Contract					
<p style="text-align: center;">Funding Summary</p>							
Funding Source	Carryover 2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	Total
General Fund	\$52,500	\$20,000	\$0	\$0	\$0	\$0	\$72,500
TOTAL	\$52,500	\$20,000	\$0	\$0	\$0	\$0	\$72,500

CIP PROJECT REQUEST: 2013/14 - 2017/2018							
Requesting Department:				Public Works			
Category:				Streets, Parking and Sidewalks			
Title:				Estill Street and Sidewalk Improvements			
Status:				Revised			
<p>Description: Widen a narrow section of the road and construct a sidewalk between East Nelson Street and East Washington Street.</p>							
<p>Justification: Provides a sidewalk connection between East Nelson Street and East Washington Street and allows for two-way traffic flow when cars are parked on the east side of the road.</p>							
Estimated Annual Operating Costs:				\$0			
Work Performed:				In-House			
Funding Summary							
Funding Source	Carryover 2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	Total
General Fund	\$0	\$0	\$0	\$27,500	\$0	\$0	\$27,500
TOTAL	\$0	\$0	\$0	\$27,500	\$0	\$0	\$27,500

CIP PROJECT REQUEST: 2013/14 - 2017/2018							
Requesting Department:		Public Works					
Category:		Streets, Parking and Sidewalks					
Title:		McLaughlin Street Sidewalk					
Status:		Revised					
<p>Description: Construct a new sidewalk on the east side of McLaughlin Street from West Nelson Street to Myers Street. This would also include a storm drain line to collect the water from a spring near Dr. Simon's entrance.</p>							
<p>Justification: The new sidewalk would allow pedestrians to cross Myers Street where there is a curve that limits sight distance and resolve a drainage issue that creates icy conditions in the winter.</p>							
Estimated Annual Operating Costs:		\$0					
Work Performed:		In-House					
Funding Summary							
Funding Source	Carryover 2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	Total
General Fund	\$0	\$0	\$27,500	\$0	\$0	\$0	\$27,500
TOTAL	\$0	\$0	\$27,500	\$0	\$0	\$0	\$27,500

CIP PROJECT REQUEST: 2013/14 - 2017/2018							
Requesting Department:		Public Works					
Category:		Streets, Parking and Sidewalks					
Title:		Lewis Street Sidewalk					
Status:		New					
<p>Description: Install a sidewalk along the north side of Lewis Street, from Diamond Street to the entrance of Thompson's Knoll, approximately 470 feet.</p>							
<p>Justification: To aid in ensuring and enhancing the connectivity and mobility options of the neighborhood and the Thompson's Knoll development.</p>							
Estimated Annual Operating Costs:		\$0					
Work Performed:		Contract					
Funding Summary							
Funding Source	Carryover 2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	Total
General Fund	\$0	\$21,500	\$0	\$0	\$0	\$0	\$21,500
TOTAL	\$0	\$21,500	\$0	\$0	\$0	\$0	\$21,500

CIP PROJECT REQUEST: 2013/14 - 2017/2018							
Requesting Department:		Public Works					
Category:		Streets, Parking and Sidewalks					
Title:		Sarah's Run Footbridge					
Status:		New					
<p>Description: Installs new pedestrian bridge over Sarah's Run. Bridge will be 4 feet wide and span 38 feet. Bridge will be aluminum or fiber reinforced plastic structure with 42-inch handrail.</p>							
<p>Justification: The existing pedestrian bridge was destroyed when hit by a motor vehicle in the summer of 2012. This project installs a new bridge, specifically designed for pedestrian use. VML insurance reimbursement covers most of the replacement cost. Additional funding from the GF will cover the \$1,000 deductible.</p>							
Estimated Annual Operating Costs:		\$100					
Work Performed:		Contract					
Funding Summary							
Funding Source	Carryover 2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	Total
VML Insur	\$0	\$23,000	\$0	\$0	\$0	\$0	\$23,000
General Fund	\$0	\$1,000	\$0	\$0	\$0	\$0	\$1,000
TOTAL	\$0	\$24,000	\$0	\$0	\$0	\$0	\$24,000

CIP PROJECT REQUEST: 2013/14 - 2017/2018							
Requesting Department:		Public Works					
Category:		Streets, Parking and Sidewalks					
Title:		Stormwater Improvements					
Status:		New					
<p>Description: The City has many areas where the stormwater handling system needs to be upgraded. Some are for streets where asphalt berms have been used to control run-off, which are proving to be inadequate (Walker Street and Alum Springs Road), and some are areas where the underground lines are insufficiently sized (East Nelson Street and Washington Street at the Visitor's Center). These projects are very costly and it is proposed that the City begin setting aside funds to carry out these and other needed projects.</p>							
<p>Justification: The City's stormwater collection system has areas that are insufficient to handle 10 year design storm events.</p>							
Estimated Annual Operating Costs:		\$0					
Work Performed:		Contract					
Funding Summary							
Funding Source	Carryover 2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	Total
General Fund	\$0	\$75,000	\$100,000	\$125,000	\$150,000	\$150,000	\$600,000
TOTAL	\$0	\$75,000	\$100,000	\$125,000	\$150,000	\$150,000	\$600,000

CIP PROJECT REQUEST: 2013/14 - 2017/2018							
Requesting Department:		Planning and Development					
Category:		Streets, Parking and Sidewalks					
Title:		Wayfinding Signage Program					
Status:		New					
<p>Description: To implement the Regional Wayfinding Signage Program developed by Frazier Associates for the Lexington and Rockbridge Area Tourism. The project will be to install 3 movement gateway signs, 5 secondary gateway signs, 4 trailblazer A signs, 27 trailblazer B signs, and 8 parking directional signs. These funds are to be appropriated from the fund balance of the General Fund.</p>							
<p>Justification: One of the Priority Work Items of the City Council's Economic Development Plan, the addition of wayfinding signage will aid tourism and economic development within the City. Additionally, the comprehensive sign program will work to reduce sign clutter.</p>							
Estimated Annual Operating Costs:		\$0					
Work Performed:		Contract					
<p style="text-align: center;">Funding Summary</p>							
Funding Source	Carryover 2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	Total
General Fund	\$0	\$0	\$300,000	\$0	\$0	\$0	\$300,000
TOTAL	\$0	\$0	\$300,000	\$0	\$0	\$0	\$300,000

CIP PROJECT REQUEST: 2013/14 - 2017/2018							
Requesting Department:		Public Works					
Category:		Utility System					
Title:		Miscellaneous Water Line Improvements					
Status:		Same as last year					
<p>Description: Installation of new, or replacement of, small water lines, or fire hydrant projects throughout the City.</p>							
<p>Justification: This type of project is needed to keep our water distribution system in adequate condition.</p>							
Estimated Annual Operating Costs:		\$0					
Work Performed:		In-House					
Funding Summary							
Funding Source	Carryover 2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	Total
Utility Fund	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
TOTAL	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000

CIP PROJECT REQUEST: 2013/14 - 2017/2018							
Requesting Department:		Public Works					
Category:		Utility System					
Title:		Infiltration and Inflow Reduction Projects					
Status:		Same as last year					
<p>Description: This project would replace or rehabilitate sewer lines where extensive infiltration or inflow has been identified. The highest priority for identified projects will be the elimination of direct inflow. This will entail additional engineering analysis that will be budgeted in the operating budget.</p>							
<p>Justification: Infiltration and inflow must be reduced from the City's wastewater collection system to protect the operation of the wastewater plant.</p>							
Estimated Annual Operating Costs:		\$0					
Work Performed:		In-House and Contract					
Funding Summary							
Funding Source	Carryover 2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	Total
Utility Fund	\$0	\$50,000	\$100,000	\$100,000	\$100,000	\$100,000	\$450,000
TOTAL	\$0	\$50,000	\$100,000	\$100,000	\$100,000	\$100,000	\$450,000

CIP PROJECT REQUEST: 2013/14 - 2017/2018							
Requesting Department:		Public Works					
Category:		Utility System					
Title:		Water Line Replacement Projects					
Status:		Ongoing					
<p>Description: Replace sections of water line that are in greatest need based on age and condition of line. Additional engineering analysis for identifying the most needed lines will be budgeted in the operating budget.</p>							
<p>Justification: Major portions of the City's existing water line system are very old and subject to leaks and breaks.</p>							
Estimated Annual Operating Costs:		\$0					
Work Performed:		In-House and Contract					
Funding Summary							
Funding Source	Carryover 2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	Total
Utility Fund	\$0	\$50,000	\$100,000	\$100,000	\$100,000	\$100,000	\$450,000
TOTAL	\$0	\$50,000	\$100,000	\$100,000	\$100,000	\$100,000	\$450,000

CIP PROJECT REQUEST: 2013/14 - 2017/2018							
Requesting Department:		Public Works					
Category:		Municipal Facilities					
Title:		City Hall Renovation					
Status:		Revised					
<p>Description: I am proposing to retain an historic architect to work with staff to plan the improvements, then put out a proposal for private developers to purchase the building, implement the rehabilitation, take the tax credits, then lease the building back to the City over 20 years. The already appropriated funds would be used to hire the architect and pay for the relocation of City staff while the building is being rehabilitated. City Council will review and approve the scope of the improvements prior to approval of the implementation stage.</p>							
<p>Justification: City Hall is an aging 115 year old building that is in serious need of renovation and upgrade. It needs exterior maintenance, a new electrical system, fire protection, energy efficiency upgrades and a general rehabilitation to prepare it for the next 50 years as Lexington City Hall.</p>							
Estimated Annual Operating Costs:		\$10,000					
Work Performed:		Contract					
<p style="text-align: center;">Funding Summary</p>							
Funding Source	Carryover 2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	Total
Utility Fund	\$333,000	\$0	\$0	\$0	\$0	\$0	\$333,000
TOTAL	\$333,000	\$0	\$0	\$0	\$0	\$0	\$333,000

CIP PROJECT REQUEST: 2013/14 - 2017/2018							
Requesting Department:		Lexington City Public Schools/Waddell Elementary					
Category:		School System					
Title:		Waddell Carpet Replacement					
Status:		New					
<p>Description: Replacement of carpet in Headstart, Kindergarten, First Grade and Media Center (7 rooms).</p>							
<p>Justification: Carpet in these areas is worn and needs replacing. Students spend a good part of the day on the carpet doing their work. The existing carpet cannot last until the building is replaced in 2018.</p>							
Estimated Annual Operating Costs:		\$10,000					
Work Performed:		Contract					
<p style="text-align: center;">Funding Summary</p>							
Funding Source	Carryover 2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	Total
General Fund	\$0	\$28,000	\$0	\$0	\$0	\$0	\$28,000
TOTAL	\$0	\$28,000	\$0	\$0	\$0	\$0	\$28,000

CIP PROJECT REQUEST: 2013/14 - 2017/2018							
Requesting Department:		School Board					
Category:		School System					
Title:		Waddell Elementary School Replacement					
Status:		Ongoing					
<p>Description: The Lexington School Board requests that the Waddell Elementary School be replaced by Fall of 2018. The estimated cost for this project is \$15,000,000. The real estate tax rate is proposed to increase each year to be set aside for this project until FY18 when debt will need to be issued for construction. City Council is investigating the possibility of implementing this project at an earlier date.</p>							
<p>Justification: The original school was built in 1927 and has numerous issues that make it less than optimal as an educational environment. It has been determined that, unlike LDMS, this building is not conducive to renovation.</p>							
Estimated Annual Operating Costs:		Unknown					
Work Performed:		Contract					
Funding Summary							
Funding Source	Carryover 2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	Total
General Fund Bonds	\$555,000	\$110,000	\$165,000	\$220,000	\$275,000	\$13,675,000	\$15,000,000
TOTAL	\$555,000	\$110,000	\$165,000	\$220,000	\$275,000	\$13,675,000	\$15,000,000

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SUPPLEMENTAL INFORMATION

CITY OF LEXINGTON, VIRGINIA: 2013-14 ANNUAL BUDGET

Employee Classifications - Grouped by Salary Grades		
Grade	Salary Range	Positions
A	\$16,134 - \$23,951	Summer Youth Program Aide
B	\$16,941 - \$25,149	Assistant Registrar I
C	\$17,788 - \$26,406	Laborer Summer Youth Program Assistant Travel Counselor/Tour Guide
E	\$19,611 - \$29,113	Travel Counselor Supervisor Youth Program Assistant
G	\$21,621 - \$32,097	Office Assistant Police Records Clerk
H	\$22,702 - \$33,702	Custodian Maintenance/Construction Worker I/Custodian Sanitation Worker I
I	\$23,837 - \$35,387	Account Clerk I Assistant Registrar II Sanitation Worker II Secretary Utility Service Technician
J	\$25,029 - \$37,157	Head Lifeguard/Pool Assistant Manager Maintenance/Construction Worker II Wastewater Plant Operator Trainee Water Plant Operator Trainee
K	\$26,281 - \$39,014	Motor Equipment Operator Special Enforcement Officer Telecommunicator Wastewater Maintenance Helper/Driver (Unlicensed) Wastewater Plant Operator 3 Water Plant Operator 3
L	\$27,595 - \$40,965	Account Clerk II Assistant Program Coordinator (RARO) Equipment Mechanic Executive Secretary Maintenance/Construction Technician Tourism Marketing Assistant Wastewater Maintenance Helper/Driver 3
M	\$28,975 - \$43,013	Deputy Treasurer Executive Secretary/Utility Clerk Special Enforcement Officer Supervisor Telecommunicator Supervisor Wastewater Plant Operator 2 Water Plant Operator 2
N	\$30,423 - \$45,163	Cemetery and Parks Maintenance Supervisor Crew Supervisor Master Deputy Commissioner of Revenue Wastewater Maintenance Helper/Driver 2

CITY OF LEXINGTON, VIRGINIA: 2013-14 ANNUAL BUDGET

O	\$31,944 - \$47,422	Accounting Technician Administrative Assistant/City Clerk Director of Aquatics Planner/Housing Coordinator Senior Program Coordinator (RARO) Wastewater Plant Specialist (Laboratory Technician) Wastewater Plant Specialist (Maintenance Mechanic) Water Plant Specialist Youth Services Coordinator
P	\$33,542 - \$49,793	Firefighter EMT Police Officer I
Q	\$35,219 - \$52,282	Engineering Technician Fire-Rescue Technician Firefighter Medic Human Resources Technician Master Patrolman
S	\$38,829 - \$57,641	Arborist Maintenance and Construction Superintendent Services and Facilities Superintendent Tourism Marketing Director Wastewater Plant Supervisor
T	\$40,770 - \$60,523	Central Dispatch Technician Emergency Management Coordinator/Fire Marshal Fire-Rescue Lieutenant Police Sergeant
U	\$42,809 - \$63,550	Chief Building Official/Building Inspector Police First Sergeant
V	\$44,949 - \$66,727	Information Technology Coordinator Police Lieutenant VJCCA Field Officer

Executive Pay Grades		
Staff Level	Salary Range	Positions
1	\$49,029 - \$71,024	Director of Tourism Executive Director (RARO) Police Captain
2	\$52,752 - \$76,374	Central Dispatch Director Director of Planning and Development Fire & Rescue Chief
3	\$56,741 - \$82,183	Chief of Police Director of Finance Director of Public Works Director of Utilities Processing

CITY OF LEXINGTON, VIRGINIA: 2013-14 ANNUAL BUDGET

TRACK 1 PAY PLAN FY 14 TRACK 2

Gr	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
A	\$16,134	\$16,537	\$16,951	\$17,375	\$17,809	\$18,254	\$18,711	\$19,178	\$19,658	\$20,149	\$20,653	\$21,169	\$21,699	\$22,241	\$22,797	\$23,367	\$23,951
	7.7568	7.9507	8.1495	8.3532	8.5620	8.7761	8.9955	9.2204	9.4509	9.6871	9.9293	10.1776	10.4320	10.6928	10.9601	11.2341	11.5150
B	\$16,941	\$17,364	\$17,798	\$18,243	\$18,699	\$19,167	\$19,646	\$20,137	\$20,641	\$21,157	\$21,686	\$22,228	\$22,783	\$23,353	\$23,937	\$24,535	\$25,149
	8.1446	8.3482	8.5569	8.7709	8.9901	9.2149	9.4453	9.6814	9.9234	10.1715	10.4258	10.6864	10.9536	11.2274	11.5081	11.7958	12.0907
C	\$17,788	\$18,233	\$18,688	\$19,156	\$19,634	\$20,125	\$20,628	\$21,144	\$21,673	\$22,215	\$22,770	\$23,339	\$23,923	\$24,521	\$25,134	\$25,762	\$26,406
	8.5518	8.7656	8.9848	9.2094	9.4396	9.6756	9.9175	10.1655	10.4196	10.6801	10.9471	11.2208	11.5013	11.7888	12.0835	12.3856	12.6953
D	\$18,677	\$19,144	\$19,623	\$20,113	\$20,616	\$21,132	\$21,660	\$22,201	\$22,756	\$23,325	\$23,908	\$24,506	\$25,119	\$25,747	\$26,390	\$27,050	\$27,726
	8.9794	9.2039	9.4340	9.6699	9.9116	10.1594	10.4134	10.6737	10.9406	11.2141	11.4944	11.7818	12.0763	12.3782	12.6877	13.0049	13.3300
E	\$19,611	\$20,101	\$20,604	\$21,119	\$21,647	\$22,188	\$22,743	\$23,311	\$23,894	\$24,492	\$25,104	\$25,731	\$26,375	\$27,034	\$27,710	\$28,403	\$29,113
	9.4284	9.6641	9.9057	10.1534	10.4072	10.6674	10.9341	11.2074	11.4876	11.7748	12.0692	12.3709	12.6802	12.9972	13.3221	13.6551	13.9965
F	\$20,592	\$21,106	\$21,634	\$22,175	\$22,729	\$23,298	\$23,880	\$24,477	\$25,089	\$25,716	\$26,359	\$27,018	\$27,693	\$28,386	\$29,095	\$29,823	\$30,568
	9.8998	10.1473	10.4010	10.6610	10.9276	11.2007	11.4808	11.7678	12.0620	12.3635	12.6726	12.9894	13.3142	13.6470	13.9882	14.3379	14.6963
G	\$21,621	\$22,162	\$22,716	\$23,284	\$23,866	\$24,462	\$25,074	\$25,701	\$26,343	\$27,002	\$27,677	\$28,369	\$29,078	\$29,805	\$30,550	\$31,314	\$32,097
	10.3948	10.6547	10.9211	11.1941	11.4739	11.7608	12.0548	12.3562	12.6651	12.9817	13.3062	13.6389	13.9799	14.3294	14.6876	15.0548	15.4312
H	\$22,702	\$23,270	\$23,852	\$24,448	\$25,059	\$25,686	\$26,328	\$26,986	\$27,661	\$28,352	\$29,061	\$29,787	\$30,532	\$31,295	\$32,078	\$32,880	\$33,702
	10.9146	11.1874	11.4671	11.7538	12.0476	12.3488	12.6575	12.9740	13.2983	13.6308	13.9716	14.3208	14.6789	15.0458	15.4220	15.8075	16.2027
I	\$23,837	\$24,433	\$25,044	\$25,670	\$26,312	\$26,970	\$27,644	\$28,335	\$29,044	\$29,770	\$30,514	\$31,277	\$32,059	\$32,860	\$33,682	\$34,524	\$35,387
	11.4603	11.7468	12.0405	12.3415	12.6500	12.9663	13.2904	13.6227	13.9632	14.3123	14.6701	15.0369	15.4128	15.7981	16.1931	16.5979	17.0129
J	\$25,029	\$25,655	\$26,296	\$26,954	\$27,628	\$28,318	\$29,026	\$29,752	\$30,496	\$31,258	\$32,040	\$32,841	\$33,662	\$34,503	\$35,366	\$36,250	\$37,156
	12.0333	12.3341	12.6425	12.9585	13.2825	13.6146	13.9549	14.3038	14.6614	15.0279	15.4036	15.7887	16.1835	16.5880	17.0027	17.4278	17.8635
K	\$26,281	\$26,938	\$27,611	\$28,301	\$29,009	\$29,734	\$30,478	\$31,240	\$32,021	\$32,821	\$33,642	\$34,483	\$35,345	\$36,228	\$37,134	\$38,062	\$39,014
	12.6350	12.9508	13.2746	13.6065	13.9466	14.2953	14.6527	15.0190	15.3945	15.7793	16.1738	16.5782	16.9926	17.4174	17.8529	18.2992	18.7567
L	\$27,595	\$28,285	\$28,992	\$29,717	\$30,459	\$31,221	\$32,001	\$32,802	\$33,622	\$34,462	\$35,324	\$36,207	\$37,112	\$38,040	\$38,991	\$39,965	\$40,965
	13.2667	13.5984	13.9383	14.2868	14.6440	15.0101	15.3853	15.7700	16.1642	16.5683	16.9825	17.4071	17.8423	18.2883	18.7455	19.2142	19.6945
M	\$28,975	\$29,699	\$30,441	\$31,202	\$31,982	\$32,782	\$33,602	\$34,442	\$35,303	\$36,185	\$37,090	\$38,017	\$38,967	\$39,942	\$40,940	\$41,964	\$43,013
	13.9300	14.2783	14.6353	15.0011	15.3762	15.7606	16.1546	16.5585	16.9724	17.3967	17.8316	18.2774	18.7344	19.2027	19.6828	20.1749	20.6792
N	\$30,423	\$31,184	\$31,963	\$32,762	\$33,582	\$34,421	\$35,282	\$36,164	\$37,068	\$37,994	\$38,944	\$39,918	\$40,916	\$41,939	\$42,987	\$44,062	\$45,163
	14.6266	14.9922	15.3670	15.7512	16.1450	16.5486	16.9623	17.3864	17.8210	18.2666	18.7232	19.1913	19.6711	20.1629	20.6669	21.1836	21.7132
O	\$31,944	\$32,743	\$33,562	\$34,401	\$35,261	\$36,142	\$37,046	\$37,972	\$38,921	\$39,894	\$40,892	\$41,914	\$42,962	\$44,036	\$45,137	\$46,265	\$47,422
	15.3579	15.7418	16.1354	16.5388	16.9522	17.3760	17.8104	18.2557	18.7121	19.1799	19.6594	20.1509	20.6546	21.1710	21.7003	22.2428	22.7989
P	\$33,542	\$34,380	\$35,240	\$36,121	\$37,024	\$37,949	\$38,898	\$39,870	\$40,867	\$41,889	\$42,936	\$44,009	\$45,110	\$46,237	\$47,393	\$48,578	\$49,793
	16.1258	16.5289	16.9421	17.3657	17.7998	18.2448	18.7010	19.1685	19.6477	20.1389	20.6424	21.1584	21.6874	22.2296	22.7853	23.3549	23.9388
Q	\$35,219	\$36,099	\$37,002	\$37,927	\$38,875	\$39,847	\$40,843	\$41,864	\$42,911	\$43,983	\$45,083	\$46,210	\$47,365	\$48,549	\$49,763	\$51,007	\$52,282
	16.9321	17.3554	17.7892	18.2340	18.6898	19.1571	19.6360	20.1269	20.6301	21.1458	21.6745	22.2163	22.7717	23.3410	23.9246	24.5227	25.1357
R	\$36,980	\$37,904	\$38,852	\$39,823	\$40,819	\$41,839	\$42,885	\$43,957	\$45,056	\$46,182	\$47,337	\$48,520	\$49,733	\$50,977	\$52,251	\$53,558	\$54,896
	17.7787	18.2231	18.6787	19.1457	19.6243	20.1149	20.6178	21.1332	21.6616	22.2031	22.7582	23.3272	23.9103	24.5081	25.1208	25.7488	26.3925
S	\$38,829	\$39,799	\$40,794	\$41,814	\$42,860	\$43,931	\$45,029	\$46,155	\$47,309	\$48,492	\$49,704	\$50,946	\$52,220	\$53,526	\$54,864	\$56,235	\$57,641
	18.6676	19.1343	19.6126	20.1030	20.6055	21.1207	21.6487	22.1899	22.7447	23.3133	23.8961	24.4935	25.1058	25.7335	26.3768	27.0362	27.7122
T	\$40,770	\$41,789	\$42,834	\$43,905	\$45,002	\$46,128	\$47,281	\$48,463	\$49,674	\$50,916	\$52,189	\$53,494	\$54,831	\$56,202	\$57,607	\$59,047	\$60,523
	19.6010	20.0910	20.5933	21.1081	21.6358	22.1767	22.7311	23.2994	23.8819	24.4789	25.0909	25.7182	26.3611	27.0202	27.6957	28.3881	29.0978
U	\$42,809	\$43,879	\$44,976	\$46,100	\$47,253	\$48,434	\$49,645	\$50,886	\$52,158	\$53,462	\$54,799	\$56,169	\$57,573	\$59,012	\$60,487	\$62,000	\$63,550
	20.5810	21.0956	21.6229	22.1635	22.7176	23.2855	23.8677	24.4644	25.0760	25.7029	26.3455	27.0041	27.6792	28.3712	29.0805	29.8075	30.5527
V	\$44,949	\$46,073	\$47,225	\$48,405	\$49,615	\$50,856	\$52,127	\$53,430	\$54,766	\$56,135	\$57,538	\$58,977	\$60,451	\$61,963	\$63,512	\$65,100	\$66,727
	21.6101	22.1503	22.7041	23.2717	23.8535	24.4498	25.0611	25.6876	26.3298	26.9880	27.6627	28.3543	29.0632	29.7897	30.5345	31.2978	32.0803

Personnel Summary FY14: General Government & Administration

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY12	FY13	FY14	FY12	FY13	FY14
City Manager (1-1201)							
City Manager	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant/Clerk of Council	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Total City Manager		2.00	2.00	2.00	2.00	2.00	2.00
Human Resources (01-1205)							
Human Resource Technician	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Total Human Resources		1.00	1.00	1.00	1.00	1.00	1.00
Commissioner of Revenue (1-1209)							
Commissioner of Revenue	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Master Deputy Commissioner	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Account Clerk II	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Total Commissioner of Revenue		3.00	3.00	3.00	3.00	3.00	3.00
Treasurer (1-1213)							
Treasurer	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Treasurer	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Account Clerk II	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Account Clerk II	Part-time	1.00	1.00	1.00	0.63	0.63	0.63
Total Treasurer		4.00	4.00	4.00	3.63	3.63	3.63
Finance (1-1214)							
Director of Finance	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Accounting Technician	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Account Clerk II	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Total Finance		3.00	3.00	3.00	3.00	3.00	3.00
Information Technology Office (1-1251)							
Information Technology Coordinator	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Total Information Technology Office		1.00	1.00	1.00	1.00	1.00	1.00
Electoral Board/Registrar (1-1310)							
Registrar	Part-time	1.00	1.00	1.00	0.65	0.65	0.65
Assistant Registrar II	Part-time	1.00	2.00	2.00	0.11	0.17	0.13
Total Electoral Board/Registrar		2.00	3.00	3.00	0.76	0.82	0.78
Total General Government & Administration		<u>16.00</u>	<u>17.00</u>	<u>17.00</u>	<u>14.39</u>	<u>14.45</u>	<u>14.41</u>

Personnel Summary FY14: Judicial Administration

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY12	FY13	FY14	FY12	FY13	FY14
VJCCA Services (1-2901)							
Probation Officer	Part-time	1.00	1.00	1.00	0.80	0.80	0.90
Total VJCCA Services		1.00	1.00	1.00	0.80	0.80	0.90
Total Judicial Administration		<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.80</u>	<u>0.80</u>	<u>0.90</u>

Personnel Summary FY14: Public Safety

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY12	FY13	FY14	FY12	FY13	FY14
Police Department (1-3101)							
Chief	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Captain	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
First Sergeant	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Sergeant	Full-time	3.00	3.00	3.00	3.00	3.00	3.00
Officer I	Full-time	6.00	6.00	6.00	6.00	6.00	6.00
Master Patrolman (PO II)	Full-time	4.00	4.00	4.00	4.00	4.00	4.00
Master Patrolman	Part-time	0.00	0.00	1.00	0.00	0.00	0.40
Executive Secretary	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Police Records Secretary	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Crossing Guard	Part-time	3.00	3.00	3.00	0.51	0.51	0.51
Total Police Department		21.00	21.00	22.00	18.51	18.51	18.91
Fire Department (01-3202)							
Fire-Rescue Chief	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Fire-Rescue Lieutenant	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Fire-Rescue Technician	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Firefighter Medic	Full-time	3.00	3.00	3.00	3.00	3.00	3.00
Firefighter EMT	Full-time	3.00	3.00	3.00	3.00	3.00	3.00
Firefighter EMT	Part-time	0.00	0.00	1.00	0.00	0.00	0.30
Emergency Management Coordinator/Fire Marshal	Full-time	0.00	0.00	1.00	0.00	0.00	1.00
Total Fire Department		9.00	9.00	11.00	9.00	9.00	10.30
Parking Enforcement/Animal Control (1-3501)							
Supervisor Special Enforcement	Part-time	0.00	1.00	1.00	0.63	0.63	0.63
Special Enforcement Officer	Part-time	0.00	1.00	1.00	0.50	0.50	0.50
Total Parking Enforcement/Animal Control		0.00	2.00	2.00	1.13	1.13	1.13
Total Public Safety		<u>30.00</u>	<u>32.00</u>	<u>35.00</u>	<u>28.64</u>	<u>28.64</u>	<u>30.34</u>

Personnel Summary FY14: Public Works

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY12	FY13	FY14	FY12	FY13	FY14
PW Labor Pool (1-4050 & 5-4050)							
Director of Public Works	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Services & Facilities Superintendent	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance & Construction Superintendent	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Engineer Technician	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Crew Supervisor	Full-time	3.00	4.00	5.00	3.00	4.00	5.00
Cemetery & Parks Maintenance Supervisor	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance/Construction Technician	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Executive Secretary	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Equipment Mechanic	Full-time	2.00	2.00	2.00	2.00	2.00	2.00
Motor Equipment Operator	Full-time	4.00	4.00	5.00	4.00	4.00	5.00
Maintenance/Construction Worker I/Custodian	Full-time	7.00	10.00	8.00	7.00	10.00	8.00
Maintenance/Construction Worker II	Full-time	7.00	7.00	6.00	7.00	7.00	6.00
Utility Service Technician	Full-time	2.00	2.00	3.00	2.00	2.00	3.00
Maintenance/Construction Worker II	Part-time	1.00	1.00	0.00	0.43	0.43	0.00
Laborer	Part-time	5.00	5.00	5.00	1.26	1.26	1.69
Secretary	Full-time	1.00	1.00	1.00	0.80	0.80	1.00
Total Public Works Labor Pool		39.00	43.00	42.00	34.49	38.49	38.69
Solid Waste Management (1-4200)							
Sanitation Worker I	Full-time	4.00	4.00	4.00	4.00	4.00	4.00
Sanitation Worker II	Full-time	6.00	6.00	6.00	6.00	6.00	6.00
Total Solid Waste Management		10.00	10.00	10.00	10.00	10.00	10.00
Total Public Works		49.00	53.00	52.00	44.49	48.49	48.69

Personnel Summary FY14: Health, Education and Welfare

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY12	FY13	FY14	FY12	FY13	F Y14
Youth Services Administration (1-5900)							
Youth Services Coordinator	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Youth Program Assistant	Part-time	1.00	1.00	1.00	0.39	0.39	0.39
Summer Youth Program Assistant	Part-time	1.00	1.00	1.00	0.15	0.15	0.15
Summer Youth Program Aide	Part-time	0.00	0.00	0.00	0.15	0.15	0.15
Total Youth Services Administration		3.00	3.00	3.00	1.69	1.69	1.69
Total Health, Education, and Welfare		3.00	3.00	3.00	1.69	1.69	1.69

Personnel Summary FY14: Leisure Services

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY12	FY13	FY14	FY12	FY13	F Y14
Municipal Swimming Pool (1-7250)							
Director of Aquatics	Full-time	1.00	1.00	1.00	0.29	0.29	0.35
Pools-Assistant Manager	Part-time	0.00	0.00	1.00	0.00	0.22	0.22
Total Municipal Swimming Pool		1.00	1.00	2.00	0.29	0.51	0.57
Total Leisure Services		1.00	1.00	2.00	0.29	0.51	0.57

Personnel Summary FY14: Community Development

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY12	FY13	FY14	FY12	FY13	FY14
Planning & Development (1-8110)							
Director of Planning & Development	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Housing Coordinator	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer/Housing Rehab.	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Executive Secretary	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Total Planning & Development		4.00	4.00	4.00	4.00	4.00	4.00
Arborist (1-8140)							
City Arborist	Part-time	1.00	1.00	1.00	0.50	0.50	0.50
Total Arborist		1.00	1.00	1.00	0.50	0.50	0.50
Total Community Development		<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>4.50</u>	<u>4.50</u>	<u>4.50</u>

Personnel Summary FY14: Utilities Processing

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY12	FY13	FY14	FY12	FY13	F Y14
Water Treatment (5-1140)							
Director of Utilities Processing	Full-time	0.50	0.50	0.50	0.50	0.50	0.50
WTP Specialist	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
WTP Operator Trainee	Full-time	1.00	1.00	0.00	1.00	0.00	0.00
WTP Operator Trainee	Part-time	0.00	0.00	0.00	0.00	0.80	0.00
WTP Operator 2	Full-time	4.00	4.00	3.00	4.00	4.00	3.00
Executive Secretary	Full-time	0.50	0.50	0.50	0.50	0.50	0.50
Total Water Treatment		7.00	7.00	5.00	7.00	6.80	5.00
Wastewater Treatment (5-1175)							
Director of Utilities Processing	Full-time	0.50	0.50	0.50	0.50	0.50	0.50
WWTP Supervisor	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
WWTP Specialist	Full-time	2.00	2.00	2.00	2.00	2.00	2.00
WWTP Operator Trainee	Full-time	1.00	1.00	2.00	1.00	1.00	2.00
WWTP Operator Trainee	Part-time	0.00	1.00	0.00	0.00	0.80	0.00
WWTP Operator 3	Full-time	1.00	1.00	0.00	1.00	1.00	0.00
WWTP Maintenance/Helper/Driver (unlicensed)	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
WWTP Operator 2	Full-time	3.00	3.00	3.00	3.00	3.00	3.00
WWTP Maintenance/Helper/Driver 2	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Executive Secretary	Full-time	0.50	0.50	0.50	0.50	0.50	0.50
Total Wastewater Treatment		11.00	12.00	11.00	11.00	11.80	11.00
Total Utilities Processing		<u>18.00</u>	<u>19.00</u>	<u>16.00</u>	<u>18.00</u>	<u>18.60</u>	<u>16.00</u>
Grand Total City Personnel		<u>114.00</u>	<u>125.00</u>	<u>131.00</u>	<u>112.80</u>	<u>117.68</u>	<u>117.10</u>

Object Code Dictionary

1000 PERSONNEL SERVICE	
1001	Full time wages: Wages paid to full time employees who are currently on the position control register.
1002	Overtime wages: Payment to eligible employees who work more hours than provided in a normal work period. (40 hours per week for all City employees except fire workers subject to 50 hour work shifts, or 24 hour shifts subject to 106 hours on a bi-weekly basis prior to earning an overtime pay rate).
1003	Part time wages: Wages paid to part-time and/or temporary employees as currently listed on the position control register.
1004	Miscellaneous Fees Overtime: Overtime billable to other agencies for police services for VMI or W&L football games and events, temporary holiday security for businesses, etc.
1041	Public Works Regular Wages: Wages allocated from Public Works Labor Pool for full-time and part-time employees.
1042	Public Works Overtime Wages: Overtime wages allocated from Public Works Labor Pool.
1099	Call out pay: Compensation for volunteer fire fighters and rescue squad personnel for service calls.
1520	Wages - Substitutes: Wages paid for a substitute employee of a regular full-time or part-time position while such employee is out on paid leave time.
2000 FRINGE BENEFITS	
2001	Federal Old-Age Insurance (FICA): Payments into the Contribution Fund for payment to the U. S. Treasury on behalf of old-age survivor's benefits (social security).
2002	Retirement: Payments into the Trust Fund of the Virginia Supplemental Retirement System on behalf of eligible employees (full-time).
2005	Medical Insurance: Payments on behalf of employees in a group insurance program providing hospital, medical and surgical coverage.
2006	Life Insurance: Payments on behalf of employees for life insurance plans.
2009	Unemployment Insurance: Contingency for the payment of unemployment claims for employees released from service to the city.
2011	Worker's Compensation Insurance: Payments on behalf of employees for worker's compensation insurance coverage.
3000 CONTRACTUAL SERVICES	
3001	Temporary Labor: Fees paid to outside vendors for providing temporary personnel services.
3002	Professional Services: Payments for such services typically provided by professional and/or technical private sources. Examples of professional services generally are accounting and auditing, management consultants, engineering and architectural, computer programming, and other non-labor intensive services.
3004	Repairs and Maintenance: Payments for repairs to structure or equipment. Does not include extensive repairs to fixed assets defined under Capital Outlays, work done by the City's Public Works crews, or vehicle maintenance done by Public Works.
3005	Maintenance Service Contracts: Contracts for regular maintenance, inspection, and service of equipment covered under outside agreements.
3006	Printing and Binding: Printing and binding provided by outside sources.
3007	Advertising: Payments to radio, television, newspapers or other media for such purposes as to seek employment applicants; announce public hearings, notice or ordinances; public service announcements; and public relations for the locality.
3008	Laundry and Dry Cleaning: Commercial service provided by a qualified establishment.
3009	Services of Other Government Entities: Payments for services purchased from other governmental entities on a contract or fee basis.
3010	Printing Brochures: Payments made to outside vendors for brochure printing.

- 3012 Brochure Distribution:** Payments for distribution of marketing materials used in tourism promotion efforts.
- 3015 Lagoon Maintenance:** The cost for maintaining or cleaning lagoons at the WWTP.
- 3016 Wholesale Water:** The cost of raw water purchased from the Maury Service Authority.
- 3017 Wholesale Sewer:** The cost of sewage disposal by the Maury Service Authority.
- 3018 Bank Activity Charge:** Cost of services provided by banking institutions conducting credit, checking, or investment services to the City.
- 3019 MSA Facility Fee:** Debt service and other billable expenses from the MSA for the regional water or wastewater plants. This line of expense excludes MSA wholesale water and sewer charges.
- 3021 Victim-Witness Coordinator:** Contribution to the Victim-Witness Coordinator office for services to the City.
- 3022 Probation Office:** Contribution towards City share of Probation Office expenses shared with Rockbridge County.
- 3023 Court Offices:** Contribution towards City share of costs of Circuit Court, Clerk of Circuit Court, and Commonwealth Attorney office expenses shared with Rockbridge County. Also, the court facility and magistrate expenses shared with the County are included under this account.
- 3024 Landfill Contract:** Payments made to Rockbridge County to reflect the cost for use of the county landfill.
- 3025 Recycling Center:** Payments made to Rockbridge County to reflect the cost for use of the County Recycling Center.
- 3028 Computer Software:** Fees paid to outside vendors for providing computer software applications and/or services.
- 3029 VJCCCA Services:** Payments made to meet VJCCCA services costs.
- 3030 Janitorial Services:** Contract payments for building janitorial services.
- 3077 Franchise Utility Installations:** Contract payments for electrical, telecommunication, cable, broadband, and other underground utility services to the City and Rockbridge County area.
- 3099 Outside Data Processing:** Data processing services provided by outside agencies.
- 3112 Safe and Sound Services:** Payments made for Safe and Sound services approved by Threshold for City low and moderate income households.
- 3116 Ground Maintenance:** Payments for outside ground repair and maintenance services to include aeration, seeding, resodding, fertilization applications, etc. of City managed properties.
- 3117 Lot Cleaning:** Clean-up of lots using outside services to enforce City ordinances. This includes mowing of overgrown lots.
- 3118 Excavating Services:** Contracts for excavating services.
- 3121 VDOT Charges:** Charges netted against City ICETEA-21 grant drawdowns for environment impact fees, project reviews, etc.
- 3137 Waterline A/E Design:** Architecture and engineer (A/E) service for waterline construction/improvement projects to serve a CDBG project.
- 3138 Sewer and Storm Drainage A/E Design:** A/E service for sewer and storm drainage construction/improvement projects to serve a CDBG project.
- 3141 Streets and Sidewalks A/E Design:** A/E services for streets and sidewalks construction/improvement projects to serve a CDBG project.
- 3147 Flood Drainage Facilities A/E Design:** A/E services for flood drainage facilities construction/improvement projects to serve a CDBG project.
- 3181 Landscaping A/E Design:** A/E services for landscaping construction/improvement projects to serve a CDBG project.
- 3182 Erosion and Sediment Control A/E Design:** A/E services for erosion and sediment control construction/improvement projects to serve a CDBG project.
- 3199 Final Survey/Record Plat A/E Design:** A/E service to provide a final survey with plat to serve a CDBG project.

3200	Special Promotions: Cost of special activities to promote Lexington as a tourist attraction. Also, costs to solicit community participation and/or volunteer support for grant or City sponsored special events and programs.
3203	Contractual Response Services: Payments to private enterprise for life and rescue services to the Lexington area residents.
3302	Jail Contract: Payments made to Rockbridge County to reflect the cost for use of the Regional Jail.
3406	Generator Services: Payments for technical labor services to a generator for repair and maintenance.
4000 INTERNAL SERVICES	
4002	Vehicle Maintenance and Operation - Inside: The costs associated with vehicle maintenance and operation by the Public Works Department.
4004	Photocopying Services: Charges for the use of the central copier located in the Finance Department and the public safety copier located in the Police Department.
4010	Special Projects - Public Works: Cost of non-routine repairs, maintenance and construction provided by Public Works.
4025	Services of Public Works - Equipment: Equipment replacement costs associated with services provided by the Public Works labor pool.
5000 OTHER CHARGES	
5100 UTILITIES	
5101	Electrical Service: Cost of electricity used.
5102	Heating Services: Including gas, coal and oil.
5103	Water and Sewer Services: Cost of water and sewer services.
5104	Street Lighting: Payments made to provide lighting of city streets.
5200 COMMUNICATIONS	
5201	Postal and Messenger Services: Payments for transmitting mail by the United States Postal Service including stamps, stamped envelopes, postage meter rent, and permit fees or payments for transmitting messages and packages by private courier organizations.
5202	Electronic Data Services: Line costs for transmitting or providing electronic data services such as internet, T1 lines, cable TV, etc.
5203	Telephone: Payments for telephone service including teletype, cable or related service. Also includes charges for installation of telephone equipment. Excludes cell phone service costs. Cell phone service costs are to be recorded under line 5204.
5204	Cellular Telephone Services: Payments for cell telephone service to include email service cost. Also, marginal costs for equipment can be added expense unless its such a cost to be deemed a durable good for inventory purposes.
5300 INSURANCE	
5306	Surety Bonds: Payments for surety insurance providing coverage for public officials in positions of trust to guarantee the performance of their lawful obligations.
5308	General Liability Insurance: Payments for insurance for bodily injury and property damage that the locality may be liable for that is not covered by other policies.
5310	Umbrella Policy: Insurance applied as excess to other forms of liability insurance.
5312	Self Insurance Program: Payments made by the City on claims not paid by insurer if thought to be remotely liable in some form.

5399 Insurance Allocations: Charges for insurance to departments based upon estimates prepared by City's Finance Department. The percentage allocation process uses prior fiscal year personnel services costs to determine a departmental percentage allocation for spreading overall general insurance costs.

5400 MATERIALS AND SUPPLIES

- 5401 Office Supplies:** Office stationery, forms, and other miscellaneous office items not considered to be a durable good as defined under line 5477.
- 5403 Agricultural Services and Supplies:** Items used in the production and care and treatment of plants and animals, and in landscaping. Includes small tools which are used in these activities and require frequent replacement.
- 5404 Safety, Medical, and Laboratory Supplies:** Specialty items used by Emergency Services or chemical processes other than treatment procedures. Also, safety supplies purchased by the City to support the City's safety program needs.
- 5405 Janitorial Supplies:** Includes soaps and other cleaning preparations, waxes, disinfectants, building insecticides, mops, brooms, electric light bulbs, toilet tissue, paper cups and towels, and other disposable items.
- 5406 Generator Supplies:** Diesel fuel, gasoline, or such other fuel as is used in the operation of a generator including lubricating oils and any other materials and supplies needed to maintain and operate a generator.
- 5407 Repair and Maintenance Supplies:** Includes building materials and supplies, paints and painting supplies, plumbing supplies and electrical supplies.
- 5408 Vehicle/Equipment Maintenance Supplies:** Gasoline or such other fuel as is used in the operation of vehicles and powered equipment (e.g., lawn mower), lubricating oils, tires, spark plugs, batteries and chains.
- 5409 Police Supplies:** Includes guns, ammunition, night sticks, etc.
- 5410 Uniforms and Wearing Apparel:** Clothing or apparel purchased by the locality for employees. Includes boots, shoes, belts, shields, badges, safety equipment, etc.
- 5411 Books and Subscriptions:** Books, microfilm, periodicals, newspapers, magazines and technical literature.
- 5413 Other Operating Supplies:** Manufacturing supplies, electronic supplies, communication supplies, and other operating supplies not provided for in the foregoing accounts.
- 5414 Merchandise for Resale:** Supplies, materials or equipment purchased for resale in substantially the same form as purchased.
- 5415 Recreation Supplies:** Items needed to provide recreational activities.
- 5417 Photocopying Supplies:** Cost of paper, toner, etc. needed to operate departmental copiers.
- 5419 Flag Supplies:** To purchase flags, flag poles, and repair supplies for downtown and other roads and bridges designated to have flags under the City's flag program.
- 5420 Skateboard Park Supplies:** To purchase materials and contributions for Skateboard Park.
- 5421 Kids Playce:** To purchase materials and supplies from contributions for Kids Playce playground.
- 5426 Chemical Supplies:** Chlorine, polymers, etc.
- 5428 Data Processing Supplies:** Storage disks, printer ribbons, printer forms and paper, ink jet cartridges, etc., associated with the operation of data processing equipment. Also, any repair and maintenance parts for data processing equipment.
- 5430 Asphaltting Materials:** Materials needed for asphaltting and blacktopping.
- 5431 Asphalt Overlays:** Cost of asphaltting construction and repairs.
- 5432 Bridge Repair and Maintenance:** Cost of major repairs and maintenance of bridges other than minor Public Works labor charges.
- 5449 Fire Prevention Supplies:** Supplies for an ongoing fire prevention and fire safety program.

- 5450 Crime Prevention Supplies:** Supplies for an ongoing crime prevention program.
- 5451 Dare Training:** Costs associated to train officers to run an efficient Dare Program.
- 5452 Photography Supplies:** Costs of photographic supplies used in City services.
- 5477 Durable Goods:** Inventory items purchased that are under \$5,000 and have an estimated life of more than one year. Examples of such items would be miscellaneous office furniture and equipment such as a file cabinet, calculator, chair, etc., that needs departmental accountability on an annual basis to allow good internal control procedures. Each respective City department should keep an on-going listing of such items to include location, original cost, date of purchase, and a brief description of item. A listing of description details should include any serial number (S/N), brand name, and any other means to verify items such as weight, color, shape, size, material, etc.

5500 TRAVEL AND TRAINING

- 5501 Travel and Training:** Includes costs of training conferences and seminars as well as food, transportation and lodging necessary to attend.
- 5502 Travel - Business and Promotions:** Includes travel expenses relating to trips made for City business for reasons other than training conferences and seminars. Also, includes allowance of \$0.38 per mile for use of personal vehicle for City business.
- 5506 Travel - Vehicle Allowance:** Lump sum payment to an employee for daily usage of personal vehicle that does not receive reimbursement on a per mile basis as charged under line 5502 of expense.

5600 CONTRIBUTIONS TO OTHER ENTITIES

- 5601 State Health Department:** Payment to the State Department of Health for the City's portion of the cooperative budget of the Local Health Department.
- 5602 Community Services Board:** Contributions made to support the Rockbridge Area Community Services Board.
- 5603 C.S.B. - PEP Grant:** Contributions made as a local match to State funds for the Parent Empowerment Program (PEP).
- 5604 Payments to Other Civic and Community Organizations:** Includes contributions to civic and cultural activities such as symphonies, museums, etc. Also, includes contributions to local groups such as SADD.
- 5605 Regional Library Services:** Contributions made to support the Rockbridge Regional Library services.
- 5606 Permits to State Regulatory Agencies:** Payments to State Water Control Board and other government regulatory agencies for various permits.
- 5607 Payments to MSA:** Contributions made to support new regional wastewater treatment operations.
- 5608 Payment to Juvenile Detention Home:** City's share of costs of operation of Shenandoah Valley Juvenile Detention Home.
- 5609 Rockbridge SPCA:** Contribution made to support Rockbridge SPCA services.
- 5610 Property Tax Payments:** Taxes paid on houses owned by City Housing Fund until sold.
- 5611 State & Local Hospitalization:** Contribution to State and Local Hospitalization (SLH) Program administered by the State Department of Medical Assistant Services.
- 5612 Stonewall Jackson Hospital:** Contributions made to support local community hospital operations.
- 5613 Project Horizon:** Contributions made to support the Project Horizon Agency, an outreach program for battered and abused spouses.
- 5614 Rockbridge Area Free Clinic:** Contributions made to support the Rockbridge Area Free Clinic, a service of medical care from physician services, pharmaceuticals, laboratory and X-ray, to reduced price or free surgeries to eligible local residents.
- 5615 RATS:** Contributions made to support the Rockbridge Area Transportation System (RATS) in providing transportation services to persons with disabilities.

- 5616 Regional Transit System:** Contributions made to support the Regional Transit System operations.
- 5617 Drug Task Force Account:** Contributions made by the City to support the Police special drug task force account.
- 5618 Forfeited Assets Reserve Account:** The forfeited assets are received as funds seized by local, state and federal courts to be used for eligible police drug enforcement activities and expenditures.
- 5620 DSLCC:** Contributions made to supplement the general administration and site improvement needs of the local Dabney S. Lancaster Community College (DSLCC).
- 5621 DSLCC - Rockbridge Center:** Contributions made to support operating expenses related to a local area office representing DSLCC.
- 5622 WVPT:** Contributions made to the Shenandoah Valley Educational Television Corporation (SVETC) to support educational and public program services to the local area.
- 5630 Social Services Administration:** Contributions made to the local social services program to support administration costs.
- 5632 Tax Relief for the Elderly and Disabled:** Tax relief provided to qualified elderly and disabled property owners who are not less than sixty-five years of age or are permanently and totally disabled as defined by the City code under Section 366-4.
- 5633 TAP:** Contributions made to support the programs and services of the Total Action Against Poverty (TAP) Program in the Roanoke Valley Area.
- 5634 VPAS:** Contributions made to the Valley Program For Aging Services, Inc. (VPAS) to supplement Federal and State funds established under the Older Americans Act. This funding provides a cross-section of services to frail homebound senior citizens.
- 5635 Rockbridge Area Occupation Center (RAOC):** Contributions made to the Rockbridge Area Occupation Center to provide job-training skills for local employment opportunities.
- 5636 Hospice:** Contributions made to support the Hospice Program.
- 5637 Blue Ridge Legal:** Contributions made to support Blue Ridge Legal services.
- 5638 Senior Center:** Contributions made to support the programs and services of the Senior Center.
- 5639 Yellow Brick Road:** Contributions made to support Yellow Brick Road services.
- 5645 Horse Center Foundation:** Payment of transient occupancy taxes collected for the Virginia Horse Center Foundation. These payments are dedicated to help pay Virginia Horse Center debt service costs.
- 5650 Payments for Cultural Activities:** Contributions to local recreational and cultural organizations which provide activities for citizens and tourists in Lexington.
- 5651 FAIR:** Contributions made from Arts Challenge grant funds and local matching funds in support of the Fine Arts in Rockbridge (FAIR) organization.
- 5652 Lime Kiln Arts:** Contributions made from Arts Challenge grant funds and local matching funds in support of the Lime Kiln Arts organization.
- 5653 Rockbridge Fair:** Contributions made to annual Rockbridge County Fair.
- 5654 Indoor Swimming Pool:** Contribution made to support a new indoor swimming pool.
- 5657 Regional Tourism:** Payments made by the City to support the regional tourism program.
- 5658 RANA:** Contributions made to support grants or operational costs of the Rockbridge Area Network Authority (RANA).
- 5659 Regional IDA:** Contributions made to support the Regional Industrial Development Authority (IDA).
- 5661 LDDA:** Contributions made to support the Lexington Downtown Development Association (LDDA).
- 5662 Chamber of Commerce:** Contributions made to support the local Chamber of Commerce.

- 5663 Soil & Water Conservation District:** Contribution made to support the Natural Bridge Soil and Water Conservation District.
- 5664 SVP - District IV:** Contributions made to support the Shenandoah Valley Partnership (SVP) consisting of all jurisdictions in District IV to foster a cohesive and cooperative regional economic development marketing effort.
- 5667 HLF - Grant:** Contribution made to Historic Lexington Foundation for facade improvement grant program.
- 5670 Cooperative Extension Service:** Payment to joint service with Rockbridge County to support the State Cooperative Extension Service available for agricultural and horticultural needs of the local area.
- 5677 Habitat for Humanity:** Contributions made to support Habitat for Humanity housing projects.
- 5678 RARA:** Contributions made to support Rockbridge Area Relief Association (RARA).
- 5679 Rockbridge Area Rental Assistance:** Contribution made to support Rockbridge Area Rental Assistance program.
- 5681 SVTA:** Contributions made to Shenandoah Valley Travel Association (SVTA).
- 5685 CSPDC:** Payments to Central Shenandoah Planning District Commission (CSPDC) for support functions.
- 5691 Payments to Joint Dispatch Center:** Payments for City share of operational and capital costs related to the consolidated E-911 Center with the City of Buena Vista and Rockbridge County.
- 5699 Payments to RARO:** Payments to Rockbridge Area Recreation Organization (RARO) to support community development and recreation activities on an area basis.

5800 MISCELLANEOUS

- 5801 Dues and Memberships:** Fees and charges for organizations dues and memberships.
- 5802 Police Accreditation:** Charges related to requirements needed to obtain state and federal accreditation of the police department.
- 5803 Employee Relations:** Cost of programs to foster employee morale.
- 5805 Relocation:** Costs related to the temporary relocation of homeowners during rehabilitation.
- 5807 Down Payment Assistance:** CDBG expenditures for any down payment assistance on a housing project.
- 5813 Bad Debt Expense:** Charges related to bad debt.
- 5816 RSIF Grant Purchases:** Items purchased with grant monies from the Rehabilitative Services Incentive Fund. The City serves as fiscal agent for RSIF grant awards.
- 5820 Farmer's Market Service:** Purchases and expenses for the farmer's market program.
- 5854 Rehabilitation Building Tax Abatement:** Tax reduction given for rehabilitated buildings. Also, payments made to Sprint as partial reimbursement for use of Visitor Center.
- 5864 Smoke House:** Support of training facility for Lexington volunteer fire fighters.
- 5865 Property Tax Payments:** Payments made by the City for real property taxes due on homes still owned by Threshold when tax assessment is due.
- 5886 Building Permit Surcharge:** 1% surcharge from Commonwealth for building permits sold in a locality.
- 5887 Water Surcharge:** Mandated surcharge per water customer to reimburse the State for maintaining various regulatory agencies.
- 5891 DOF Improvement Grants:** Costs related to eligible expenses for rain gardens supported by Department of Forestry grant funds.
- 5892 National Fish and Wildlife Foundation:** Costs related to eligible expenses supported by grant funds from the National Fish and Wildlife Foundation.

- 5893 DMV Grant Purchases:** Items purchased with grant monies from the State Department of Motor Vehicles. This includes Federal pass-thru funds from the Federal Highway Administration.
- 5894 DOES Grant Purchases:** Items purchased with grant monies from the State Department of Emergency Services to support local public safety needs.
- 5895 DOJ Grant Purchases:** Items purchased with grant monies received from the Federal Department of Justice to support local public safety needs.
- 5897 DCJS Grant Purchases:** Items purchased with grant monies received from the State Department of Criminal Justice Services to support local public safety needs.
- 5898 Miscellaneous:** Any miscellaneous expenses not chargeable under other miscellaneous lines as listed above.
- 5899 State Grant Purchases:** Items procured from funds awarded by the Commonwealth with restrictions for specific purposes. Includes items procured with Federal pass-thru funds.
- 5901 NFW Improvement Grants:** Grant costs for items purchased using monies received from the National Fish and Wildlife Foundation.
- 5902 Miller House Project:** Costs to renovate and improve the Miller House at Jordan's Point Park.
- 5903 Overlook Project:** Costs to improve an overlook site at Jordan's Point Park.
- 5904 DCR Improvement Grants:** Items purchased with grant monies received from the Federal Department of Conservation and Recreation.
- 5905 EPA Improvement Grants:** Items purchased with grant monies received from the Federal Environmental Protection Agency.
- 5906 Restrooms Project:** Costs to construct new restroom facilities at Jordan's Point Park.
- 5907 DOF - Invasive Plant Removal:** Items purchased with grant funds for a Tree Board invasive plant removal project provided through the Virginia Department of Forestry.
- 5908 DOF - Sustainable Canopy:** Items purchased with grant funds for a Tree Board sustainable canopy project provided through the Virginia Department of Forestry.
- 5909 DOF - Tomorrow's Shade:** Items purchased with grant funds for a Tree Board tomorrow's shade project provided through the Virginia Department of Forestry.
- 5910 DEQ Improvement Grants:** Items purchased with grant monies received from the Department of Environmental Quality.
- 5999 Photography Supplies:** Items needed to allow photographs to be taken such as film and batteries. This includes the cost of film development.
- 6012 VPA - Client Services -** Payments made to support Virginia Public Assistance client services.
- 6013 Special Welfare - Client Services -** Payments made to support special welfare expenses.
- 6014 Security Deposits:** Security deposits made on behalf of providing rental assistance and utility services for natural gas, electric, water, etc.

7000 CAPITAL OUTLAY

- 7001 Machinery and Equipment -** Includes items costing more than \$5,000 per item for household equipment (e.g., beds, refrigerators), medical and laboratory equipment, educational and recreational equipment, photographic equipment, meter reading equipment, farm vehicles and equipment, and miscellaneous equipment items.
- 7002 Furniture and Fixtures -** Office furniture, machines and appurtenances including desks, file cabinets, lamps, typewriters, calculators, duplicating and photocopying machines, draperies, carpets, etc., for items costing more than \$5,000 per item.
- 7003 Communications Equipment -** Radios, televisions, radar, intercoms, teletype and other communications equipment that cost more than \$5,000 per item.

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7005	Motor Vehicles and Equipment: Automobiles, trucks, buses, motorcycles, etc.
7006	Construction Vehicles and Equipment: Bulldozers, cranes, graders, backhoes and other vehicles and associated equipment used in construction.
7007	ADP Equipment/Software: Purchase of Automated Data Processing equipment (hardware) or new original software purchases that are deemed to be a general fixed asset record.
7008	Building Improvements: Existing building renovations and major maintenance projects such as roof replacement, heating, and/or air-conditioning replacement, etc.
7009	Infrastructure Projects: Cost of bridges, sidewalks, storm drains, and street additions or improvements not capitalized under the Capital Projects Fund.
7010	New Building Construction: Cost of capital outlay for new building projects including contents needed to open the new facility to include phone system, computers, cabling, utilities, etc. This line of expense does not include architectural/engineering costs reported under line 3002.
7012	Public Safety Equipment: Radar Unit, Cameras, Video Units, Weapons, and other miscellaneous equipment needs of Police, Fire, and Rescue services. This account excludes communications equipment, motor vehicles and equipment, and ADP equipment reported under expense lines 7003, 7005, and 7007 respectively. Only items costing more than \$5,000 per item are under this line of expense.
7137	Waterline Construction/Improvements: CDBG eligible costs to install water lines and other water distribution needs to serve a CDBG project.
7138	Sewer and Storm Drainage Construction/Improvements: CDBG eligible costs to install sewer and storm drainage systems to serve a CDBG project.
7141	Street Construction/Improvements: CDBG eligible costs to install streets and sidewalks to serve a CDBG project.
7147	Flood Drainage Facilities Construction/Improvements: CDBG eligible costs to install flood drainage facilities to serve a CDBG project.
7181	Landscaping Construction/Improvements: CDBG eligible costs to provide landscaping construction/improvements to serve a CDBG project.
7182	Erosion and Sediment Control Construction/Improvements: CDBG eligible costs to provide erosion and sediment control construction/improvement to serve a CDBG project.
7199	Construction Contingency: CDBG eligible costs contingency for construction/improvement needs to serve a CDBG project.
7900	Property Acquisition: Cost of acquiring real property.
7995	Renovation Projects: Building improvements that extend the useful life and value of City-owned properties.
8000 LEASES AND RENTALS	
8001	Lease/Rent of Equipment: Non capitalized rental of equipment not made under a lease purchase agreement.
8002	Lease/Rent of Buildings: Non capitalized rental of buildings not made under a lease purchase agreement.
8003	Parking Lot Rent: Non capitalized rental of parking lots not made under a lease purchase agreement.
9000 DEBT SERVICE COSTS	
9001	Debt Service - Principle: Payments made to retire the principle on the City's outstanding bond issues.
9002	Debt Service - Interest: Payments made on interest of the principal amount of the City's outstanding bond issues.
9006	Mortgage Debt Service: Cost incurred in the event a buyer for rehabilitated City owned housing cannot be found within six months after purchase by the City.

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9009	2009 LDMS Bonds Principal: Payments made to retire the principal on the QSCB federally subsidized zero percent interest bonds issued to renovate and add an addition to the Lylburn Downing Middle School.
9010	2010 LDMS Bonds Principal: Payments made to retire principal on the QSCB federally subsidized zero percent interest bonds issued to renovate and add an addition to the Lylburn Downing Middle School.
9013	Debt Service - Jail: Payments made for principle and interest on the City's outstanding bonds issued to support the Rockbridge Regional Jail renovation.
9100 INTERFUND AND INTERDEPARTMENTAL SERVICE CHARGES	
9100	Equipment Replacement Contribution: Charges made to City departments to compensate for vehicles and equipment purchased from the General Fund equipment replacement reserve account.
9101	Services of City Manager's Office: Charges for services of City Manager's office for water and wastewater operations.
9102	Services of Public Works - Stores: Charges for services of Public Works Department for water and wastewater operations.
9103	Services of Treasurer's Office: Charges for services of City Treasurer's office for water and wastewater operations.
9104	Services of Finance Department: Charges for services of Finance Department for services for water and wastewater operations.
9105	Services of Public Works - Streets: Charges for services of Public Works for street maintenance and administration.
9107	Services to Water and Wastewater: Services of the General Fund charged to Utility Fund.
9108	Services of Human Resource's Office: Charges for services of Human Resource's Office for water and wastewater operations.
9109	Services of Youth Services Administration: Charges for services of Youth Services Administration Office for VJCCCA services.
9112	Services to VJCCCA Services: Services of Youth Services Administration charged to Virginia Juvenile Community Crime Control Act Services.
9130	Services of Public Works - Schools: Charges for services of Public Works to Lexington Schools for janitorial services.
9151	Services of Technology: Services of the School Fund charged to the General Fund and Central Dispatch Fund for a cost share of a network administrator position.
9200 TRANSFERS OUT	
9201	To General Fund: Transfer from other funds to support activities of the General Fund.
9202	To School Fund: Transfer from General Fund to provide support for operation of Lexington School System.
9205	To Utility Fund: Transfer from General Fund to the Utility Fund.
9207	To Cemetery Fund: Transfer from General Fund to the Cemetery Fund restricted investment account.
9208	To Capital Projects Fund: Transfer from other funds to support Capital Projects Fund.
9600 HOUSING PROJECTS	
9646	311 Massie Street: Rehabilitation Vacant Unit - Local Funds.
9647	313 Massie Street: Rehabilitation Vacant Unit - Local Funds.
9700 HOUSING RESERVE	
9799	Housing Funding: Reserve funds for future housing projects awaiting City Council appropriation for a specific project.
9900 OTHER USES OF FUND	

- 9901 Services To Water/Wastewater:** General Fund departmental charges to the Utility Fund for services rendered.
- 9913 State Grant Refunds:** Grant funds that do not get deferred until the next fiscal year that lapse into fund balance of the General Fund. These funds later are requested back from the grant agency due to not meeting expenditure requirements or the funds are simply not fully expended upon closure of the grant program.
- 9957 Property Acquisition:** Expenditures to acquire property for the City's housing program or other City housing projects.
- 9959 Contingency:** Funds set aside for use in case of unforeseen expenditure needs.
- 9960 Depreciation:** Provides for a means to effectively represent the total replacement costs of City equipment and fixed assets.
- 9961 Loss on Disposal of General Fixed Assets:** Losses on the disposition of any general fixed assets traded, stolen, or salvaged by the City.
- 9962 G A Additions:** Expense reimbursement for the recordation of a general fixed asset addition. This line item will allow a record purchased within a respective department to be established in the general fixed asset general ledger account.
- 9990 Rehabilitation Services:** Payments made for construction services incurred Community Development Block Grant rehabilitation projects.
- 9991 Demolition:** Costs of building demolition related to rehabilitation of dilapidated dwellings.
- 9992 Infrastructure Improvements:** Miscellaneous infrastructure improvements to support properties under the City's housing program.

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

**All Issues Combined
Original Principal \$33,067,209
GENERAL FUND**

At 7/1/13	TOTAL ISSUE		
Fiscal Year	Principal	Interest	Total
2013-14	987,297	443,913	1,431,210
2014-15	964,867	468,629	1,433,496
2015-16	977,072	454,623	1,431,695
2016-17	984,531	443,100	1,427,631
2017-18	1,001,953	429,886	1,431,839
2018-19	1,019,438	412,592	1,432,030
2019-20	1,036,915	394,588	1,431,503
2020-21	1,054,598	374,658	1,429,256
2021-22	1,072,278	357,987	1,430,265
2022-23	1,090,026	340,529	1,430,555
2023-24	1,112,803	318,195	1,430,998
2024-25	1,130,735	296,008	1,426,743
2025-26	1,153,699	274,078	1,427,777
2026-27	1,176,739	251,062	1,427,801
2027-28	615,142	226,666	841,808
2028-29	515,000	200,757	715,757
2029-30	540,000	176,923	716,923
2030-31	555,000	152,163	707,163
2031-32	585,000	126,241	711,241
2032-33	615,000	98,797	713,797
2033-34	640,000	71,121	711,121
2034-35	660,000	43,496	703,496
2035-36	690,000	14,726	704,726
TOTALS:	\$20,178,093	\$6,370,738	\$26,548,831

CITY OF LEXINGTON, VIRGINIA: 2013-14 ANNUAL BUDGET

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

**2006 ISSUE
Original Principal \$12,000,000
GENERAL FUND (100%)**

At 7/1/13

Fiscal Year	Principal	Interest	Total
2013-14	275,000	29,100	304,100
2014-15	290,000	17,800	307,800
2015-16	300,000	6,000	306,000
TOTALS	\$865,000	\$52,900	\$917,900

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

**2013 ISSUE
Original Principal \$9,545,000
GENERAL FUND (100%)**

At 7/1/13

Fiscal Year	Principal	Interest	Total
2013-14	40,000	374,055	414,055
2014-15	0	412,641	412,641
2015-16	0	412,641	412,641
2016-17	305,000	409,576	714,576
2017-18	320,000	398,785	718,785
2018-19	335,000	383,976	718,976
2019-20	350,000	368,448	718,448
2020-21	365,000	351,201	716,201
2021-22	380,000	337,210	717,210
2022-23	395,000	322,501	717,501
2023-24	415,000	302,944	717,944
2024-25	430,000	283,688	713,688
2025-26	450,000	264,722	714,722
2026-27	470,000	244,747	714,747
2027-28	490,000	223,460	713,460
2028-29	515,000	200,757	715,757
2029-30	540,000	176,923	716,923
2030-31	555,000	152,163	707,163
2031-32	585,000	126,241	711,241
2032-33	615,000	98,797	713,797
2033-34	640,000	71,121	711,121
2034-35	660,000	43,496	703,496
2035-36	690,000	14,726	704,726
TOTALS:	\$9,545,000	\$5,974,819	\$15,519,819

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 (100%)**

At 7/1/13

Fiscal Year	Principal	Interest	Total
2013-14	494,706	0	494,706
2014-15	494,706	0	494,706
2015-16	494,706	0	494,706
2016-17	494,706	0	494,706
2017-18	494,706	0	494,706
2018-19	494,706	0	494,706
2019-20	494,706	0	494,706
2020-21	494,706	0	494,706
2021-22	494,706	0	494,706
2022-23	494,706	0	494,706
2023-24	494,706	0	494,706
2024-25	494,706	0	494,706
2025-26	494,706	0	494,706
2026-27	494,706	0	494,706
TOTALS	<u>\$6,925,884</u>	\$0	<u>\$6,925,884</u>

Note: The City received \$7,508,309.82 at closing for bonds sold at a premium that will be subsidized by Federal stimulus funds to provide a zero percent loan to the City. The City's annual debt service payments will be escrowed in an interest bearing account to retire the debt principal in 2027. The City will recover a good portion of the extra principal amount borrowed as the interest earnings on the escrowed account is forwarded to the City on a yet to be determined payout schedule. Hopefully, the City will recover the additional \$901,690.18 of principal borrowed under this debt issuance.

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

**2010 ISSUE
Qualified School Construction Bonds
Original Principal \$1,530,000
GENERAL FUND
(100%)**

At 7/1/13

Fiscal Year	Principal	Interest	Total
2013-14	90,000	0	90,000
2014-15	90,000	0	90,000
2015-16	90,000	0	90,000
2016-17	90,000	0	90,000
2017-18	90,000	0	90,000
2018-19	90,000	0	90,000
2019-20	90,000	0	90,000
2020-21	90,000	0	90,000
2021-22	90,000	0	90,000
2022-23	90,000	0	90,000
2023-24	90,000	0	90,000
2024-25	90,000	0	90,000
2025-26	90,000	0	90,000
2026-27	90,000	0	90,000
TOTALS	<u>\$1,260,000</u>	<u>\$0</u>	<u>\$1,260,000</u>

Note: The interest on these bonds (\$81,243 annually) has been 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 Principle \$1,582,209
GENERAL FUND**

At 7/1/13

Fiscal Year	Principal	Interest	Total
2013-14	87,591	40,758	128,349
2014-15	90,161	38,188	128,349
2015-16	92,366	35,982	128,348
2016-17	94,825	33,524	128,349
2017-18	97,247	31,101	128,348
2018-19	99,732	28,616	128,348
2019-20	102,209	26,140	128,349
2020-21	104,892	23,457	128,349
2021-22	107,572	20,777	128,349
2022-23	110,320	18,028	128,348
2023-24	113,097	15,251	128,348
2024-25	116,029	12,320	128,349
2025-26	118,993	9,356	128,349
2026-27	122,033	6,315	128,348
2027-28	125,142	3,206	128,348
TOTALS	\$1,582,209	\$343,019	\$1,925,228

CITY OF LEXINGTON, VIRGINIA: 2013-14 ANNUAL BUDGET

Principal Executive Officials

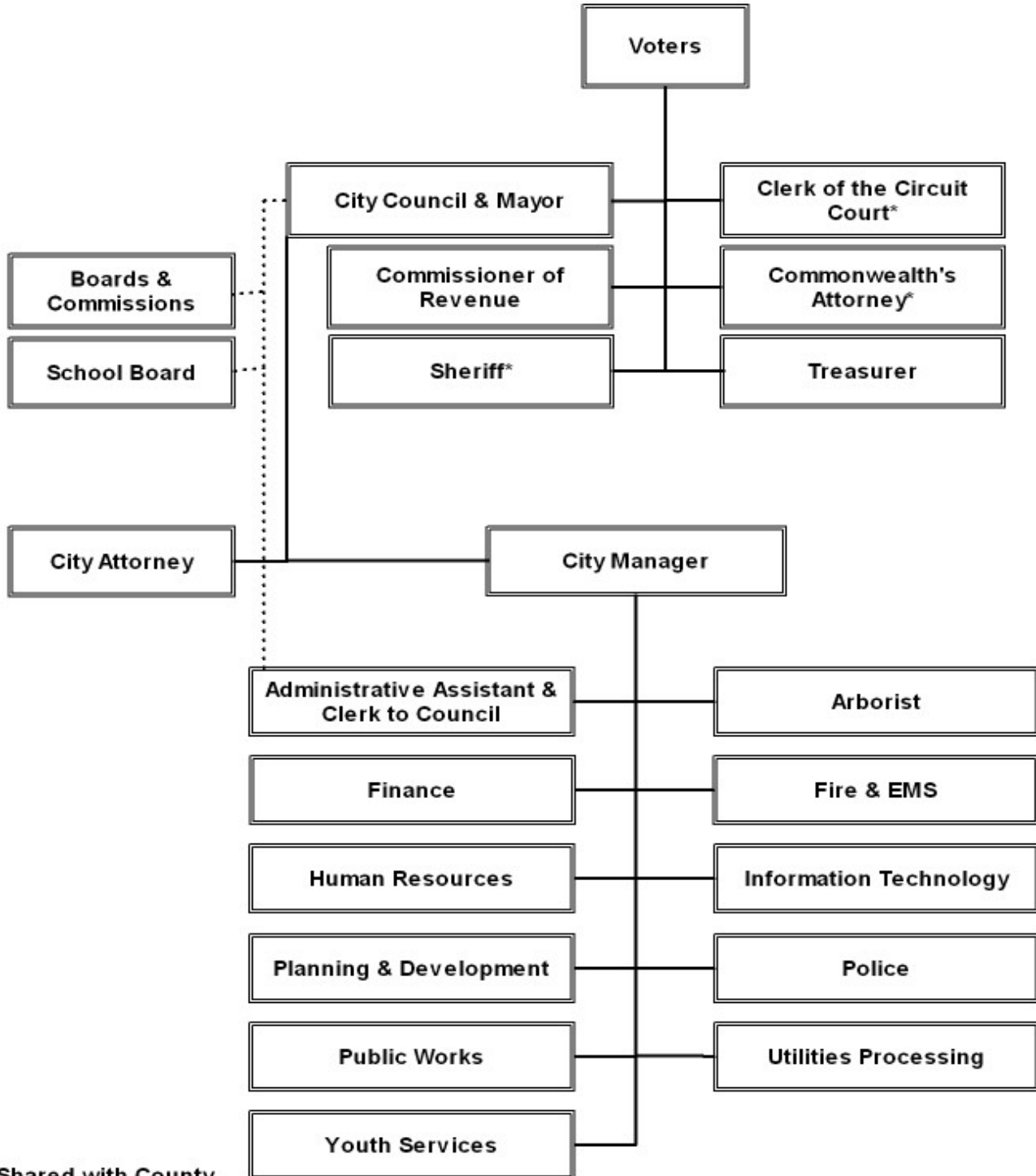
Official	Name	Term & Manner of Selection	Length of Service With City	Expiration of Term
Mayor	Mimi Elrod	4 years (Elected)	10 years	12/31/2016
Vice-Mayor & Council member	George Pryde	4 years (Elected)	2 years	12/31/2014
Council member	Marylin E. Alexander	4 years (Elected)	4 years	12/31/2016
Council member	Frank Friedman	4 years (Elected)	4 years	12/31/2016
Council member	Mary Harvey-Halseth	4 years (Elected)	2 years	12/31/2014
Council member	Camille Miller	4 years (Elected)	New	12/31/2016
Council member	Charles "Chuck" Smith	4 years (Elected)	2 years	12/31/2014
City Attorney	Laurence A. Mann	Appointed by Council	21 years	Pleasure of Council
City Clerk	Brenda Doyle	Appointed by Council	New	Pleasure of Council
City Manager	T. Jon Ellestad	Appointed by Council	22 years	Pleasure of Council

Non-Council Positions

Chief of Police	Al Thomas	Employed by City Manager	3 years	
Commissioner of Revenue	Karen Roundy	4 years (Elected)	11 years	12/31/2013
Director of Finance	Gary Swink	Employed by City Manager	New	
Fire & EMS Chief	Ty Dickerson	Employed City Manager	3 years	
Director of Planning and Development	Michael Zehner	Employed by City Manager	New	
Director of Public Works	Michael Kennedy	Employed by City Manager	1 year	
Director of Utilities Processing	Rick Allen	Employed by City Manager	10 years	
Registrar	Janet Beebe	Appointed by Board of Elections	1 year	Pleasure of Board
Treasurer	Patricia DeLaney	4 years (Elected)	38 years	12/31/2013

Organizational Chart

CITY OF LEXINGTON Organizational Chart



Shared with County

..... Appointing authority only