

# **CITY OF LEXINGTON, VIRGINIA**

## **APPROVED BUDGET FY17**



**CITY OF LEXINGTON, VIRGINIA**

**ANNUAL BUDGET FOR THE**

**FISCAL YEAR 2016-17**

**CITY COUNCIL**

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**Noah Simon, City Manager**



Office of the City Manager

**To:** Honorable Mayor and Lexington City Council  
**From:** Noah A. Simon, City Manager  
**Date:** March 28, 2016  
**Subject:** Proposed FY17 Annual Budget

It is my pleasure to transmit to you the City Manager's proposed budget and executive summary for Fiscal Year 17. This budget is a culmination of countless hours and meetings with staff as we focus our efforts on further reducing costs and improving operational efficiency. City staff continues to innovate and embrace technology while focusing on critical needs – general fund capital projects and the water and sewer infrastructure needs.

In FY17, I am not proposing a real estate, meals or lodging tax increase. The FY17 budget does include a nine percent (9%) increase in revenues for water and sewer and changes to the rate structure, reflective of the ongoing conversation on City infrastructure needs. In FY16, we embarked on a journey to create a sustainable financial road map and rate plan to comprehensively address the City's infrastructure. The proposed changes to the rate structure, if adopted, will enable the City to begin to meet those infrastructure needs. The proposed changes to the rate structure provides the necessary nine percent (9%) of additional revenues needed for repairing, replacing and sustaining the water and sewer infrastructure in the first grouping of projects. Additionally, the FY17 budget includes the use of the FY15 surplus for capital projects, among other proposed expenditures.

The FY17 budget, including all funds, totals \$25,838,442. This is a decrease of \$773,552 from the FY16 budget. General Fund expenditures total \$17,428,156.

A list of major increases and decreases in the General Fund and Utility Fund is included in the respective sections of the budget document.

### **Budget Process**

As staff began the budget process, our conversations centered on the request for each department to closely examine their operations and overall expenditures. I shared with staff two budget objectives: continued operational reform/improvements and employee compensation. I am pleased that departments rose to the challenge. Modest increases in individual department budgets represent the need for additional tools and technology to provide exceptional internal and external customer services.

### **General Fund**

#### **Revenues**

The proposed FY17 General Fund revenues are \$17,564,620, an increase of \$555,008 or 3.3% more than the adopted FY16 budget of \$17,009,612.

The FY17 proposed budget does not include any changes to the real estate, meals or lodging tax. General fund revenues will fund overall operating costs, capital improvements and debt service payments for the Waddell Elementary School project among other expenditures. Overall, revenues were higher than expected and, hopefully, this trend continues. State funding continues to be an issue and is likely to decline in future years. Meals and Lodging taxes continue to excel and are projected to grow by a modest three percent (3%) next year over the current year.

Over the next twelve (12) months, staff will continue to explore new sources of revenue, continued operational efficiency and new economic development initiatives to increase the tax base while reducing expenditures. The City must be aggressive in improving and replacing infrastructure. We need to closely look at employee compensation and be conservative while controlling expenditures. Additionally, we continue to look forward to ensure that future budgets can meet our current and long-term needs, and we will adjust and adapt appropriately.

## **Expenditures**

### **Operations**

Overall, General Fund operations expenditures and transfers increased by \$564,414. Considering that an additional \$500,000 is planned as a transfer for capital projects, other operational costs are almost equal to FY16 expenditures.

#### **Public Works**

Public Works saw a decrease in total budget of over \$40,000. This is primarily due to the reduction of two (2) positions, a meter reader and maintenance/construction worker. Additional cost savings comes from the ongoing effort to eliminate unnecessary equipment and vehicles from the City's fleet along with fuel savings and anticipated reductions in solid waste and recycling costs. The City's tonnage is expected to remain level. However, the budget decrease is due to the expected reduction in tonnage from contractors associated with the large construction projects at Washington & Lee and VMI. With the pending Solid Waste Agreement, the City's costs for recycling will decrease and residents and businesses alike should be pleased that the City will resume glass collection if the Solid Waste Agreement is finalized.

#### **Fire Department**

In FY16, the Fire Department was unsuccessful in obtaining a Staffing for Adequate Fire and Emergency Response (SAFER) grant. The City is modifying the FY16 grant submission and reapplying for funding for additional firefighters. Given the City's mutual aid agreements and low volunteer support, there are too many occasions when the City has insufficient manpower for fire and EMS calls. Insufficient staffing and/or responding to mutual aid calls impacts the City's ability to safely and quickly address the fire and/or medical emergency when there are few precious life saving minutes.

A successful SAFER grant application will enable the City to add additional staff to ensure adequate fire and EMS coverages. Our calculations project that two (2) additional positions will cost the City \$164,000 in future dollars. A large portion of this additional cost would be reimbursed by the County under the Joint Services Agreement.

In FY17, I am proposing two (2) additional positions in the City's Fire Department budget. These are the only staff increases in the City's budget. The two (2) additional positions are lieutenants. The two (2) lieutenants will provide a minimum of three (3) people per shift (3 shifts): a lieutenant, firefighter/medic and firefighter/EMT. The increased costs to

the department budget were partially absorbed by other reductions, resulting in a \$44,979, or a 3% increase.

### **Information Technology**

The Information Technology (IT) FY17 budget increased by \$12,715 primarily due to professional services, repairs and maintenance and electronic data services. This year, we centralized our computer replacement and software process under IT. There is now a set schedule of when equipment is replaced and the centralized administration and support of software. Additionally, the City's website contract expires at the end of FY16. IT staff have already started the process for a new web site that is more functional and user friendly. The long term costs of the new web site will be less than in previous years. The City continues to dramatically improve from a technological perspective and these efforts and initiatives are ongoing.

### **Community Development**

In the Community Development budget, the City's contract with the Berkley Group is reflected, representing a full fiscal year, \$200,000. The Community Development budget increases are due to the addition of funds for Geographic Information System (GIS) services (\$10,500) and match money for the Lexington Historic District survey and nomination (\$20,000). There are funds from excess FY15 revenues that would be used to pay the Department of Housing and Community Development for the Thompson's Knoll reimbursement. That amount would be offset by the proceeds from the sale of Thompson's Knoll lots and two (2) Massie Street houses and the \$50,000 budgeted in FY16.

Enhanced GIS services will provide City staff increased mapping abilities and provide the public access to mapping and property information accessible online. In future years, the City will tie the GIS database with information from the Commissioner of Revenue office containing tax and other data.

Work is underway to update the Lexington Historic District survey. The completed project will assist the Architectural Review Board with their review and approval and facilitate historic rehabilitation tax credit projects. The FY17 budget contains an additional \$20,000 as match funds for a complete update of the historic district nomination.

### **City Manager**

Included in the City Manager's budget are funds in the amount of \$4,000 for economic development related initiatives. In the current fiscal year, I have worked with the other jurisdictions, the Chamber of Commerce and Main Street Lexington on issues surrounding local work force challenges. As this effort continues, there is a need for funding for meetings, workshops, surveys, and other associated costs. Additionally, this line item will offset expenses for other economic development activities, preparation of marketing materials and other regional and collaborative initiatives to expand economic activity in Lexington.

### **Central Dispatch**

There is a 52% increase in costs for the City's share of Central Dispatch totaling more than \$147,000. The largest items include funding for the City's share of the replacement of the Computer Aided Dispatch (CAD) software (estimated at \$75,000), and increased costs associated with the region-wide radio system. There is an increase of more than \$13,000 over FY16 costs excluding the equipment costs. The City's share is now estimated to be

almost \$1.5 million over the next fifteen (15) years excluding maintenance and replacement costs.

### **Police Department**

In the Police Department budget there was a modest decrease in overall totals. The decrease is partially due to one full time Special Enforcement officer instead of the 1.5 positions budgeted in FY16. Items of note include the proposed purchase of the Geofeedia software. Geofeedia is a software platform that analytically monitors location-based social media in real time for law enforcement. By adding location-based intelligence potential threats can be eliminated before they start, improving overall situational awareness in real time and increasing response times.

### **Municipal Swimming Pool**

Costs continue to increase for the municipal swimming pool. The FY17 pool budget is \$7,455 more than FY16. The FY17 budget reflects modest increases in user fees to offset costs for maintenance, electricity and labor. Additionally, I am exploring the feasibility of a study in partnership with FORSwimming to look at the long-term operation, maintenance, revenues and expenditures of this important community asset.

### **Human Resources**

In the Human Resources budget, slight increases reflect the continued effort to focus on reforming personnel policies and procedures, wellness, a new orientation process and performance evaluations. This past fiscal year, department heads came together to collaboratively develop a new organization-wide performance evaluation system. Training and implementation will begin shortly. Efforts continue on improving employee morale and employee relations functions.

### **Tourism and the Virginia Horse Center**

The City's contribution to Tourism increased \$33,317 and the contribution to the Virginia Horse Center increased \$38,625. Both increases are reflective of the overall increase in revenues, specifically meals and lodging taxes in FY16.

### **Registrar**

With the FY15 surplus, funds in the amount of \$63,460 have been set aside for the purchase (or future purchase) of four (4) new optical scan election equipment. This cost includes training, support, ballot stock for the first year, and licensing. These voting machines will be required by the State (General Assembly), although the exact implementation date has not yet been determined.

## **Compensation**

In FY17, overall costs for wages and benefits decreased by \$18,918 even after factoring in the proposed increase for staff and the addition of the Berkley Group. As City Manager, I am extremely proud of the men and women of the organization and the work they perform each and every day. I am grateful that City employees have embraced the idea of innovation and constantly look for new, better and more cost effective ways to provide City services. In FY17, I am recommending that employees be granted an additional 1.5 percent increase over FY16.

For the second year in a row, the City's cost for health insurance did not increase. This is fantastic news for employees and their families. If approved, the proposed increase for employees will not be offset by any increases in health insurance. Step increases are not budgeted in the next fiscal year.

### **Equipment Replacement Fund**

In FY16, City Staff reduced the overall fleet by more than twelve (12) vehicles and pieces of equipment. Staff continues to evaluate the current inventory of vehicles and equipment and developed a city-wide spreadsheet that tracks critical information. That information helps guide decisions on when to replace vehicles and equipment. The FY16 reductions resulted in a future replacement savings of more than \$400,000. In FY17, the transfer to the Equipment Replacement Fund remains level at \$513,350. Budgeted purchases in FY17 amount to \$466,925. Included are three (3) police vehicles, three (3) dump trucks, a pickup, a tractor, a compact sweeper, and an asphalt hot box trailer for Public Works.

### **Debt Service**

The proposed FY17 budget includes the second full year of debt service on the Waddell School bonds. A debt service table is included in the budget document.

### **Surplus**

\$120,000 is included in the General Fund revenues as a loan repayment from the Utility Fund. Since the loan was made from fund balance, the repayment should result in a surplus of revenues over expenses; thereby, reverting back to fund balance. Until the FY16 budget, the repayments were used to offset expenditures. These funds need to be used to replenish the fund balance, not to subsidize current operations. There are more than six (6) years remaining on the loan.

### **Capital Projects**

In the Capital Improvement Plan for FY17, there are proposed expenditures totaling \$1,505,315. That figure includes spending of more than \$1.1 million in the General Fund and \$386,165 in the Utility Fund. These figures represent an increase of more than \$900,000 in the General Fund and \$70,000 in the Utility Fund over FY16. More than \$625,000 comes from the FY15 surplus.

Key projects included in FY17 General Fund capital budget include Fire and EMS rescue equipment, engineering work for bridge repairs, design and engineering work, construction for streets and parking improvements, funding for high school capital projects, City facilities (Public Works building and City Hall repairs), and the development of a cemetery master plan, to name a few.

### **School Fund**

In FY17, the proposed budget includes level funding for the Lexington City Schools. While the total dollar amount has not changed, the budget reflects changes to the Composite Index and other state funding differences that resulted in additional school funding totaling \$197,640. Those funds offset costs for a school nurse, a special education assistant position and an additional 1.5 cafeteria employees (operating 2 cafeterias in FY17). Additional funds were allocated for professional

development, school supplies, and increased operational costs for two (2) buildings – Waddell Elementary will open in the fall of 16. The School budget includes a two percent (2%) increase for teachers plus a step increase.

### **Utility Fund**

Two significant changes impact the FY17 Utility Fund budget. As of July 1, the City will no longer operate the water and wastewater plants. The current water and wastewater treatment staff will transfer to the MSA. The City will no longer collect the administrative fee for the numerous services City government provided to the MSA. Additionally, the cost allocation for time and services in various department budgets has been adjusted through the FY17 budget.

The second significant change in FY17 are the proposed changes to the water and sewer rate structure that will generate an additional nine percent (9%) in revenue. This additional revenue will fund the first series of capital projects to improve the City's water and sewer infrastructure. These projects will address critical points within the system that have considerable inflow and infiltration and other issues negatively impacting costs and service delivery. The work should tighten up the system preventing significant water loss and allow the City to recover revenue.

### **Future Budgets**

The City's financial difficulties continue. The City has a long list of infrastructure (water and sewer lines, roads, facilities, athletic fields and parks, playgrounds, and equipment, etc.) projects. The City's percentage of tax exempt properties continues to rise and approaches 64%. There are additional strains on the City's limited funds: external agencies, unfunded mandates, regional projects, and high school capital needs. The City's economy is largely visitor based and revenues derived from meals and lodging taxes fluctuate and are impacted by the overall economy. The City must concentrate and redouble efforts to increase the tax base, promote tourism and economic development locally and in the region, and continue to improve on overall operational expenditures. The City needs to be efficient and creative to overcome these challenges.

### **Budget Timetable**

The FY17 Budget calendar follows the transmittal letter. FY17 Budget adoption is scheduled for Thursday, May 5<sup>th</sup> and on Thursday, June 2<sup>nd</sup>, Council is scheduled to adopt the FY17 Appropriation Resolution.

### **Acknowledgements**

This budget represents significant time and effort by the City staff. We started preparing the FY17 budget last fall developing internal objectives, the corner pieces of the budget puzzle that began to take shape on my office white board. Gary Swink, Finance Director and I met often, usually at 7:30 a.m. for a couple of hours once or twice a week. Those conversations increased as the months progressed. There were numerous meetings and conversations with department heads, long days, late nights, and many weekends. There were a lot of budget sheets to read and review, proposed scenarios and alternatives and outside agency submittals.

I'd like to thank the senior staff for being open minded to a budget philosophy which addresses operational efficiencies, innovation, employee compensation and tackling critical needs. Each



department had to do their part and come together to complete the budget puzzle. I am also appreciative of the assistance provided by Debbie Desjardins, Brenda Doyle and Marci Lawhorne.

I'd especially like to thank Mike Kennedy, John Smith and Scott Dameron for their work on reducing equipment and vehicles. Mike Kennedy and Jeff Martone worked many long hours preparing the bulk of the general and utility fund capital projects and worked with the consultants over the past year to address our utility fund infrastructure needs. Brenda and Jeff worked tirelessly on preparing the CIP, thank you.

Teresa Hartless and Tommy Roberts deserve recognition. They assisted Gary in pulling this document together and kept the department running while Gary worked on the budget. Tommy worked very hard on the school budget with Superintendent Scott Jefferies. I am grateful for Scott's willingness to work with us on managing school expenditures. Scott is an important member of the team and an asset to our community.

Finally, I'd like to thank and acknowledge Gary Swink. He is a budget wizard. He was able to weave together a complex budget based on creative ideas and approaches and crafted a workable budget. Gary worked long hours, kept me focused and helped make this happen. He carried the lion's share of preparing this year's budget. Thank you.

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## FY 2017 Budget Calendar

23-Mar	Wednesday	Notification of Public Hearing on 3/31	City Manager
24-Mar	Thursday	Review of CIP by Planning Commission	City Manager
28-Mar	Monday	Proposed budget document sent to Council	Finance Director
30-Mar	Wednesday	Notification of Public Hearing on 4/7	Finance Director
<b>31-Mar</b>	<b>Thursday</b>	<b>Presentation of Budget to Council</b>	<b>City Manager</b>
<b>31-Mar</b>	<b>Thursday</b>	<b>Public Hearing &amp; Adoption of CIP</b>	<b>Council</b>
<b>5-Apr</b>	<b>Tuesday</b>	<b>Work session- overview</b>	<b>Council</b>
6-Apr	Wednesday	2nd notification of Public Hearing on 4/7	Finance Director
<b>7-Apr</b>	<b>Thursday</b>	<b>Public Hearing at Council meeting (agency presentations)</b>	<b>Council</b>
<b>13-Apr</b>	<b>Wednesday</b>	<b>Work session (as needed)</b>	<b>Council</b>
<b>21-Apr</b>	<b>Thursday</b>	<b>Work session (as needed)</b>	<b>Council</b>
<b>26-Apr</b>	<b>Tuesday</b>	<b>Work session (as needed)</b>	<b>Council</b>
<b>5-May</b>	<b>Thursday</b>	<b>Adoption of FY 2017 Budget</b>	<b>Council</b>
<b>2-Jun</b>	<b>Thursday</b>	<b>Adoption of FY 2017 Appropriation Resolution</b>	<b>Council</b>

# **7yV) SUMMARIES**

City of Lexington

**All Funds Summary**

	General Fund	School Fund	Utilities Fund	Equipment Replacement	Capital Projects	Total All Funds
<b>REVENUES</b>						
Property Taxes	\$ 6,787,000	\$ -	\$ -	\$ -	\$ -	\$ 6,787,000
Other Local Taxes	\$ 4,154,600	\$ -	\$ -	\$ -	\$ -	\$ 4,154,600
Charges For Services	\$ 1,065,180	\$ 240,000	\$ 4,644,100	\$ -	\$ -	\$ 5,949,280
State Support	\$ 2,306,740	\$ 3,203,278	\$ -	\$ -	\$ 6,500	\$ 5,516,518
Federal Support	\$ 3,000	\$ 243,000	\$ -	\$ -	\$ -	\$ 246,000
Other Local Support	\$ 3,128,100	\$ 15,600	\$ 30,000	\$ 11,344	\$ -	\$ 3,185,044
<b>TOTAL REVENUE</b>	<b>\$ 17,444,620</b>	<b>\$ 3,701,878</b>	<b>\$ 4,674,100</b>	<b>\$ 11,344</b>	<b>\$ 6,500</b>	<b>\$ 25,838,442</b>
<b>EXPENSES</b>						
Administration	\$ 1,245,198	\$ 414,304	\$ 284,023	\$ -	\$ -	\$ 1,943,525
Operations	\$ 9,496,619	\$ 6,343,227	\$ 3,674,734	\$ -	\$ -	\$ 19,514,580
Debt Service	\$ 2,166,836	\$ -	\$ 50,600	\$ -	\$ -	\$ 2,217,436
Capital Outlay	\$ -	\$ -	\$ 368,165	\$ 466,925	\$ 1,137,150	\$ 1,972,240
<b>TOTAL EXPENSES</b>	<b>\$ 12,908,653</b>	<b>\$ 6,757,531</b>	<b>\$ 4,377,522</b>	<b>\$ 466,925</b>	<b>\$ 1,137,150</b>	<b>\$ 25,647,781</b>
<b>TRANSFERS (IN) OUT</b>						
General Fund	\$ -	\$(3,055,653)	\$ 120,000	\$ (455,350)	\$(1,000,000)	\$ (4,391,003)
School Fund	\$ 3,055,653	\$ -	\$ -	\$ -	\$ -	\$ 3,055,653
Utility Fund	\$ (120,000)	\$ -	\$ -	\$ (58,000)	\$ -	\$ (178,000)
Cemetery Fund	\$ 12,500	\$ -	\$ -	\$ -	\$ (25,000)	\$ (12,500)
Equipment Replacement Fund	\$ 455,350	\$ -	\$ 58,000	\$ -	\$ -	\$ 513,350
Capital Projects Fund	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
<b>TOTAL TRANSFERS</b>	<b>\$ 4,403,503</b>	<b>\$(3,055,653)</b>	<b>\$ 178,000</b>	<b>\$ (513,350)</b>	<b>\$(1,025,000)</b>	<b>\$ (12,500)</b>
<b>EXCESS (DEFICIENCY) OF REV.</b>						
<b>OVER EXP. &amp; TRANSFERS</b>	<b>\$ 132,464</b>	<b>\$ -</b>	<b>\$ 118,578</b>	<b>\$ 57,769</b>	<b>\$ (105,650)</b>	<b>\$ 203,161</b>

City of Lexington

**General Fund Summary**

		2016	City Manager		
	2015	Adopted	Requested		
	Actual	Budget	FY 17	\$ Change	% Change
<b>REVENUES</b>					
Property Taxes	\$ 6,351,335	\$ 6,581,500	\$ 6,787,000	\$ 205,500	3%
Other Local Taxes	\$ 3,600,847	\$ 3,642,000	\$ 4,154,600	\$ 512,600	14%
Permits & Licenses	\$ 82,094	\$ 36,200	\$ 36,000	\$ (200)	-1%
Fines & Forfeitures	\$ 82,296	\$ 75,000	\$ 66,200	\$ (8,800)	-12%
Use of Money & Property	\$ 106,765	\$ 94,690	\$ 85,150	\$ (9,540)	-10%
Charges For Services	\$ 1,095,787	\$ 1,167,945	\$ 1,065,180	\$ (102,765)	-9%
Miscellaneous	\$ 2,414,467	\$ 2,414,380	\$ 2,400,000	\$ (14,380)	-1%
Recovered Costs	\$ 433,538	\$ 429,710	\$ 540,750	\$ 111,040	26%
State Non-Categorical	\$ 1,258,452	\$ 1,272,147	\$ 1,257,974	\$ (14,173)	-1%
State Categorical	\$ 1,043,691	\$ 1,027,040	\$ 1,048,766	\$ 21,726	2%
Federal Categorical	\$ 82,090	\$ 149,000	\$ 3,000	\$ (146,000)	-98%
Transfers In	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	0%
<b>TOTAL REVENUES</b>	<b>\$ 16,671,362</b>	<b>\$ 17,009,612</b>	<b>\$ 17,564,620</b>	<b>\$ 555,008</b>	<b>3%</b>
<b>EXPENDITURES</b>					
General Government Admin	\$ 1,296,515	\$ 1,261,294	\$ 1,245,198	\$ (16,096)	-1%
Judicial Administration	\$ 309,948	\$ 322,514	\$ 325,772	\$ 3,258	1%
Public Safety	\$ 3,444,431	\$ 3,894,001	\$ 4,026,269	\$ 132,268	3%
Public Works	\$ 3,276,079	\$ 3,555,726	\$ 3,514,225	\$ (41,501)	-1%
Health, Education, & Welfare	\$ 666,546	\$ 739,484	\$ 715,191	\$ (24,293)	-3%
Leisure Services	\$ 512,754	\$ 508,700	\$ 537,321	\$ 28,621	6%
Community Development	\$ 662,603	\$ 743,608	\$ 776,471	\$ 32,863	4%
Non-departmental	\$ 1,495,676	\$ 1,814,912	\$ 1,768,206	\$ (46,706)	-3%
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,664,552</b>	<b>\$ 12,840,239</b>	<b>\$ 12,908,653</b>	<b>\$ 68,414</b>	<b>1%</b>
<b>TRANSFERS OUT</b>					
To School Fund	\$ 3,011,590	\$ 3,055,653	\$ 3,055,653	\$ -	0%
To Equipment Replacement Fund	\$ 268,755	\$ 455,350	\$ 455,350	\$ -	0%
To Cemetery Fund	\$ 7,400	\$ 12,500	\$ 12,500	\$ -	0%
To Capital Projects Fund	\$ 853,457	\$ 500,000	\$ 1,000,000	\$ 500,000	100%
<b>TOTAL TRANSFERS</b>	<b>\$ 4,141,202</b>	<b>\$ 4,023,503</b>	<b>\$ 4,523,503</b>	<b>\$ 500,000</b>	<b>12%</b>
<b>EXCESS (DEFICIENCY) OF REV. OVER EXP. AND TRANSFERS</b>					
	<b>\$ 865,608</b>	<b>\$ 145,870</b>	<b>\$ 132,464</b>	<b>\$ (13,406)</b>	<b>-9%</b>



City of Lexington

## School Fund Summary

	2015 Actual	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
<b>REVENUES</b>					
Use of Money & Property	\$ 3,865	\$ 4,600	\$ 4,600	\$ -	0%
Charges For Services	\$ 227,891	\$ 240,000	\$ 240,000	\$ -	0%
Miscellaneous	\$ 7,449	\$ 1,000	\$ 1,000	\$ -	0%
Recovered Costs	\$ 14,427	\$ 10,000	\$ 10,000	\$ -	0%
State Categorical	\$ 2,917,775	\$ 3,005,638	\$ 3,203,278	\$ 197,640	7%
Federal Categorical	\$ 247,407	\$ 243,704	\$ 243,000	\$ (704)	0%
<b>TOTAL REVENUES</b>	<b>\$ 3,418,814</b>	<b>\$ 3,504,942</b>	<b>\$ 3,701,878</b>	<b>\$ 196,936</b>	<b>6%</b>
<b>EXPENDITURES</b>					
Instruction	\$ 4,721,459	\$ 4,999,465	\$ 5,117,529	\$ 118,064	2%
Adm., Attendance, & Health	\$ 388,377	\$ 383,614	\$ 414,304	\$ 30,690	8%
Operation & Maintenance	\$ 463,990	\$ 534,141	\$ 543,566	\$ 9,425	2%
Cafeteria	\$ 156,486	\$ 174,084	\$ 196,223	\$ 22,139	13%
Non-departmental	\$ (568)	\$ 900	\$ -	\$ (900)	-100%
Federal Programs	\$ 188,936	\$ 179,404	\$ 189,229	\$ 9,825	5%
Technology	\$ 278,503	\$ 288,987	\$ 296,680	\$ 7,693	3%
Capital Projects	\$ 41,816	\$ -	\$ -	\$ -	0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,238,999</b>	<b>\$ 6,560,595</b>	<b>\$ 6,757,531</b>	<b>\$ 196,936</b>	<b>3%</b>
<b>TRANSFERS (IN) OUT</b>					
Capital Fund	\$ 148,626	\$ -	\$ -	\$ -	0%
General Fund	\$ (3,011,590)	\$ (3,055,653)	\$ (3,055,653)	\$ -	0%
<b>TOTAL TRANSFERS</b>	<b>\$ (2,862,964)</b>	<b>\$ (3,055,653)</b>	<b>\$ (3,055,653)</b>	<b>\$ -</b>	<b>0%</b>
<b>EXCESS (DEFICIENCY) OF REV. OVER EXP. AND TRANSFERS</b>	<b>\$ 42,779</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

City of Lexington

**Utility Fund Summary**

		2016	City Manager		
	2015	Adopted	Requested		
	Actual	Budget	FY 17	\$ Change	% Change
<b>REVENUES</b>					
Charges For Services	\$ 5,723,468	\$ 6,062,230	\$ 4,644,100	\$ (1,418,130)	-23%
Miscellaneous	\$ 66,345	\$ 145,000	\$ 30,000	\$ (115,000)	-79%
<b>TOTAL REVENUES</b>	<b>\$ 5,789,813</b>	<b>\$ 6,207,230</b>	<b>\$ 4,674,100</b>	<b>\$ (1,533,130)</b>	<b>-25%</b>
<b>EXPENDITURES</b>					
Administration	\$ 181,737	\$ 334,230	\$ 342,023	\$ 7,793	2%
Water Operations	\$ 1,737,019	\$ 1,768,074	\$ 1,120,614	\$ (647,460)	-37%
Wastewater Operations	\$ 2,990,236	\$ 3,214,342	\$ 2,123,556	\$ (1,090,786)	-34%
Non-departmental	\$ 543,478	\$ 582,689	\$ 601,164	\$ 18,475	3%
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,452,470</b>	<b>\$ 5,899,335</b>	<b>\$ 4,187,357</b>	<b>\$ (1,711,978)</b>	<b>-29%</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>\$ 337,343</b>	<b>\$ 307,895</b>	<b>\$ 486,743</b>	<b>\$ 178,848</b>	<b>58%</b>
<b>ADJUSTMENTS TO RECONCILE</b>					
<b>NET INCOME (LOSS) TO NET CASH FOR:</b>					
Depreciation Expense	\$ 155,361	\$ 200,000	\$ 200,000	\$ -	0%
Investment In Fixed Assets	\$ (519,402)	\$ (286,855)	\$ (368,165)	\$ (81,310)	28%
<b>(DECREASE)</b>	<b>\$ (26,698)</b>	<b>\$ 221,040</b>	<b>\$ 318,578</b>	<b>\$ 97,538</b>	<b>44%</b>
<p>Note: The Utility Fund will have a balance of \$600,000 due to the General Fund on 6/30/2017.</p>					

## Equipment Replacement Fund Summary

	2015 Actual	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
<b>Revenues</b>					
Miscellaneous	\$ 46,193	\$ 10,200	\$ 11,344	\$ 1,144	11%
<b>Transfers (In) Out</b>					
From General Fund	\$ (271,105)	\$ (455,350)	\$ (455,350)	\$ -	0%
From Utility Fund	\$ (18,500)	\$ (58,000)	\$ (58,000)	\$ -	0%
<b>Total Transfers</b>	\$ (289,605)	\$ (513,350)	\$ (513,350)	\$ -	0%
<b>Fund Balance</b>					
From First Aid Reserve	\$ -	\$ -	\$ -	\$ -	0%
<b>Expenditures</b>					
Capital Outlays	\$ -	\$ 432,800	\$ 466,925	\$ 34,125	8%
<b>Excess (Deficiency) of Rev. &amp; Transfers</b>					
Over Exp.	\$ 335,798	\$ 90,750	\$ 57,769	\$ (32,981)	-36%

## Capital Projects Fund Summary

	2015 Actual	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
<b>REVENUES</b>					
Contributions-General	\$ 3,000	\$ -	\$ -	\$ -	0%
Rockbridge County	\$ -	\$ -	\$ -	\$ -	0%
Grants & Other Revenue	\$ 10,632	\$ -	\$ -	\$ -	0%
State Categorical	\$ -	\$ -	\$ 6,500	\$ 6,500	100%
Federal Categorical	\$ 149,455	\$ -	\$ -	\$ -	0%
<b>TOTAL REVENUES</b>	<b>\$ 163,087</b>	<b>\$ -</b>	<b>\$ 6,500</b>	<b>\$ 6,500</b>	<b>100%</b>
<b>EXPENDITURES</b>					
Parks, Recreation, & Cemeteries	\$ 15,395	\$ 12,500	\$ 32,500	\$ 20,000	160%
Streets, Parking, & Sidewalks	\$ 191,716	\$ 90,275	\$ 145,000	\$ 54,725	61%
Municipal Facilities	\$ 2,926,972	\$ 116,580	\$ 112,500	\$ (4,080)	-3%
Housing & Development	\$ 16,674	\$ -	\$ -	\$ -	0%
Public Safety	\$ -	\$ -	\$ 87,600	\$ 87,600	100%
Stormwater Management	\$ -	\$ -	\$ 759,550	\$ 759,550	100%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,150,757</b>	<b>\$ 219,355</b>	<b>\$ 1,137,150</b>	<b>\$ 917,795</b>	<b>418%</b>
<b>TRANSFERS (IN) OUT</b>					
From Cemetery Fund	\$ -	\$ -	\$ (25,000)	\$ (25,000)	100%
From School Fund	\$ 148,626	\$ -	\$ -	\$ -	0%
From General Fund	\$ 853,457	\$ (500,000)	\$ (1,000,000)	\$ (500,000)	100%
<b>TOTAL TRANSFERS</b>	<b>\$ 1,002,083</b>	<b>\$ (500,000)</b>	<b>\$ (1,025,000)</b>	<b>\$ (525,000)</b>	<b>105%</b>
<b>EXCESS (DEFICIENCY) OF REV. OVER EXP. AND TRANSFERS</b>					
	\$ (3,989,753)	\$ 280,645	\$ (105,650)	\$ (386,295)	-100%

City of Lexington

**General Fund Revenue Budget**

Account Number	Description	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
<b>Property Taxes</b>						
1011-0101	Real Property-Current	\$ 5,230,534	\$ 5,510,000	\$ 5,735,000	\$ 225,000	4%
1011-0102	Real Property-Delinquent	\$ 124,554	\$ 125,000	\$ 60,000	\$ (65,000)	-52%
1011-0201	Public Service Corp.	\$ 167,087	\$ 190,500	\$ 208,000	\$ 17,500	9%
1011-0301	Personal Prop.-Current	\$ 709,127	\$ 670,000	\$ 708,000	\$ 38,000	6%
1011-0302	Personal Prop.-Delinquent	\$ 32,067	\$ 11,000	\$ 14,000	\$ 3,000	27%
1011-0601	Penalties (All)	\$ 43,982	\$ 38,000	\$ 40,000	\$ 2,000	5%
1011-0602	Interest (All)	\$ 43,984	\$ 37,000	\$ 22,000	\$ (15,000)	-41%
<b>Total Property Taxes</b>		\$ 6,351,335	\$ 6,581,500	\$ 6,787,000	\$ 205,500	3%
<b>Other Local Taxes</b>						
1012-0101	Local Sales Tax	\$ 1,008,580	\$ 975,000	\$ 1,110,000	\$ 135,000	14%
1012-0201	Consumers Utility Tax	\$ 314,963	\$ 305,000	\$ 290,000	\$ (15,000)	-5%
1012-0204	Business Consumption Tax	\$ 26,913	\$ 22,000	\$ 26,000	\$ 4,000	18%
1012-0306	Business License Tax	\$ 640,124	\$ 600,000	\$ 620,000	\$ 20,000	3%
1012-0601	Bank Stock Tax	\$ 124,082	\$ 100,000	\$ 125,000	\$ 25,000	25%
1012-0701	Recordation Taxes	\$ 30,455	\$ 32,000	\$ 43,600	\$ 11,600	36%
1012-1001	Transient Occupancy Tax	\$ 381,953	\$ 383,000	\$ 485,000	\$ 102,000	27%
1012-1101	Meals Tax	\$ 1,073,777	\$ 1,225,000	\$ 1,455,000	\$ 230,000	19%
<b>Total Other Local Taxes</b>		\$ 3,600,847	\$ 3,642,000	\$ 4,154,600	\$ 512,600	14%
<b>Permits &amp; Licenses</b>						
1013-0101	Dog License	\$ 5,401	\$ 5,200	\$ 5,500	\$ 300	6%
1013-0308	Building Permits	\$ 70,243	\$ 25,000	\$ 25,000	\$ -	0%
1013-0309	Zoning & Planning Applications	\$ 4,350	\$ 5,000	\$ 4,500	\$ (500)	-10%
1013-0331	Excavation Permits	\$ 2,100	\$ 1,000	\$ 1,000	\$ -	0%
<b>Total Permits &amp; Licenses</b>		\$ 82,094	\$ 36,200	\$ 36,000	\$ (200)	-1%
<b>Fines &amp; Forfeitures</b>						
1014-0101	Court Fines	\$ 29,764	\$ 25,000	\$ 29,000	\$ 4,000	16%
1014-0102	Parking Fines	\$ 41,905	\$ 40,000	\$ 31,000	\$ (9,000)	-23%
1014-0104	Courthouse Construction Fees	\$ 10,447	\$ 10,000	\$ 6,200	\$ (3,800)	-38%
1014-0802	Forfeited Assets (Local)	\$ 180	\$ -	\$ -	\$ -	0%
<b>Total Fines &amp; Forfeitures</b>		\$ 82,296	\$ 75,000	\$ 66,200	\$ (8,800)	-12%
<b>Revenue From Use of Money &amp; Property</b>						
1015-0102	Interest- General	\$ 24,195	\$ 24,000	\$ 30,000	\$ 6,000	25%
1015-0104	Interest- Cemetery	\$ 15,082	\$ 17,000	\$ 15,000	\$ (2,000)	-12%
1015-0117	Interest- Bond Account	\$ 16,425	\$ -	\$ -	\$ -	0%
1015-0201	Rents & Rebates	\$ 37,412	\$ 40,000	\$ 37,000	\$ (3,000)	-8%
1015-3201	Interest-Fire Reserve Acct.	\$ 96	\$ 90	\$ 250	\$ 160	178%
1015-3204	Interest- First Aid Reserve Acct.	\$ 4,120	\$ 3,600	\$ 2,900	\$ (700)	-19%
1015-811	Threshold Housing Rents	\$ 9,435	\$ 10,000	\$ -	\$ (10,000)	-100%
<b>Total Rev. Use of Money &amp; Property</b>		\$ 106,765	\$ 94,690	\$ 85,150	\$ (9,540)	-10%
<b>Charges for Services</b>						
1016-0706	Community Activity Support	\$ 7,300	\$ 7,000	\$ 8,500	\$ 1,500	21%
1016-0805	Refuse Fees	\$ 141,119	\$ 166,375	\$ 160,000	\$ (6,375)	-4%
1016-0806	Landfill Fees	\$ 286,120	\$ 330,000	\$ 279,500	\$ (50,500)	-15%
1016-1302	Swimming Pool Admissions	\$ 53,172	\$ 52,000	\$ 52,000	\$ -	0%
1016-1303	Swimming Pool Concessions	\$ 10,040	\$ 7,200	\$ 10,000	\$ 2,800	39%
1016-1309	Burial Spaces	\$ 14,800	\$ 27,500	\$ 24,500	\$ (3,000)	-11%
1016-1310	Grave Opening/Closing	\$ 36,550	\$ 37,300	\$ 41,200	\$ 3,900	10%
1016-2500	Misc. Fees- Finance	\$ 69,027	\$ 68,000	\$ 73,260	\$ 5,260	8%

City of Lexington

**General Fund Revenue Budget**

Account Number	Description	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
1016-2901	Misc. Fees- VJCCCA	\$ 7,971	\$ 7,970	\$ 7,970	\$ -	0%
1016-3000	Misc. Fees- Police	\$ 4,396	\$ 4,500	\$ 10,000	\$ 5,500	122%
1016-3202	Misc. Fees- Fire	\$ 1,885	\$ 2,600	\$ -	\$ (2,600)	-100%
1016-3203	Rescue Service Fees	\$ 403,864	\$ 400,000	\$ 350,000	\$ (50,000)	-13%
1016-4000	Misc. Fees- Public Works	\$ 11,848	\$ 10,000	\$ 13,000	\$ 3,000	30%
1016-4001	Misc. Fees- Maury Express	\$ 29,009	\$ 36,000	\$ 22,850	\$ (13,150)	-37%
1016-5820	Farmer's Market	\$ 5,199	\$ 3,000	\$ 5,400	\$ 2,400	80%
1016-5821	Farmer's Market- SNAP	\$ 4,680	\$ -	\$ (2,000)	\$ (2,000)	-100%
1016-5000	Misc. Fees- Youth Services	\$ 8,707	\$ 8,500	\$ 9,000	\$ 500	6%
1016-9999	Misc. User Fees	\$ 100	\$ -	\$ -	\$ -	0%
<b>Total Charges for Services</b>		<b>\$ 1,095,787</b>	<b>\$ 1,167,945</b>	<b>\$ 1,065,180</b>	<b>\$ (102,765)</b>	<b>-9%</b>
<u>Misc. Revenues</u>						
1018-0200	Contributions- General	\$ 518,482	\$ 516,480	\$ 540,000	\$ 23,520	5%
1018-0201	County Revenue Sharing	\$ 1,754,823	\$ 1,763,600	\$ 1,775,000	\$ 11,400	1%
1018-0450	VML Grant	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	100%
1018-3201	Contributions- Fire	\$ 4,035	\$ 3,300	\$ 3,500	\$ 200	6%
1018-3204	Contributions- First Aid	\$ -	\$ -	\$ 1,000	\$ 1,000	100%
1018-5900	Contributions- Youth Services	\$ 1,448	\$ 1,000	\$ 1,000	\$ -	0%
1018-9000	Salvaged Equipment	\$ 426	\$ 4,000	\$ -	\$ (4,000)	-100%
1018-9001	Gain on Disposal of Assets	\$ 36,103	\$ -	\$ -	\$ -	0%
1018-9902	Charges in Lieu of Taxes	\$ 70,958	\$ 75,000	\$ 75,000	\$ -	0%
1018-9907	Sale of Real Estate	\$ 13,411	\$ 50,000	\$ -	\$ (50,000)	-100%
1018-9912	Misc. Revenue	\$ 10,781	\$ 1,000	\$ 500	\$ (500)	-50%
<b>Total Misc. Revenue</b>		<b>\$ 2,414,467</b>	<b>\$ 2,414,380</b>	<b>\$ 2,400,000</b>	<b>\$ (14,380)</b>	<b>-1%</b>
<u>Recovered Costs</u>						
1019-0102	Joint Services- Fire	\$ 293,858	\$ 300,000	\$ 406,000	\$ 106,000	35%
1019-0105	Joint Services- Jail Debt	\$ 128,349	\$ 128,350	\$ 128,350	\$ -	0%
1019-0125	Insurance Recovery	\$ 10,174	\$ -	\$ 5,000	\$ 5,000	100%
1019-4103	Joint Services-Parking Garage	\$ 1,157	\$ 1,360	\$ 1,400	\$ 40	3%
<b>Total Recovered Costs</b>		<b>\$ 433,538</b>	<b>\$ 429,710</b>	<b>\$ 540,750</b>	<b>\$ 111,040</b>	<b>26%</b>
<u>State- Noncategorical</u>						
1022-0103	Motor Vehicle Carrier Tax	\$ 45	\$ 50	\$ 250	\$ 200	400%
1022-0104	Motor Vehicle Rental Tax	\$ 2,505	\$ 4,400	\$ 2,500	\$ (1,900)	-43%
1022-0105	Mobile Home Title Tax	\$ 75	\$ 100	\$ 75	\$ (25)	-25%
1022-0106	Recordation Taxes	\$ 9,060	\$ 10,800	\$ 15,000	\$ 4,200	39%
1022-0303	State PPTRA	\$ 581,419	\$ 581,419	\$ 581,419	\$ -	0%
1022-0307	Short Term Rental Tax	\$ 770	\$ 750	\$ 650	\$ (100)	-13%
1022-0403	Communications Tax	\$ 320,572	\$ 322,000	\$ 302,000	\$ (20,000)	-6%
1023-0301	Commissioner of the Revenue	\$ 73,851	\$ 75,595	\$ 77,100	\$ 1,505	2%
1023-0401	Treasurer	\$ 58,221	\$ 59,533	\$ 60,700	\$ 1,167	2%
1023-0601	Electoral Board	\$ 26,474	\$ 26,500	\$ 27,000	\$ 500	2%
1023-0801	Law Enforcement	\$ 185,460	\$ 191,000	\$ 191,280	\$ 280	0%
<b>Total State Noncategorical</b>		<b>\$ 1,258,452</b>	<b>\$ 1,272,147</b>	<b>\$ 1,257,974</b>	<b>\$ (14,173)</b>	<b>-1%</b>
<u>State Categorical</u>						
1024-0102	Public Assistance	\$ 246,973	\$ 251,940	\$ 231,716	\$ (20,224)	-8%
1024-0113	DMV Grants	\$ 8,137	\$ 7,500	\$ 10,000	\$ 2,500	33%
1024-0405	State Fire Grant	\$ 22,813	\$ 20,000	\$ 22,300	\$ 2,300	12%
1024-0406	State Street Maintenance Rev.	\$ 664,977	\$ 667,000	\$ 694,000	\$ 27,000	4%
1024-0411	EMS- Four for Life	\$ 17,116	\$ 3,800	\$ 3,700	\$ (100)	-3%

City of Lexington

**General Fund Revenue Budget**

<b>Account Number</b>	<b>Description</b>	<b>2015 Actual Amount</b>	<b>2016 Adopted Budget</b>	<b>City Manager Requested FY 17</b>	<b>\$ Change</b>	<b>% Change</b>
1024-0412	VJCCCA Grant	\$ 66,374	\$ 72,050	\$ 72,050	\$ -	0%
1024-0416	Arts Challenge Grant	\$ 5,000	\$ 4,750	\$ 4,500	\$ (250)	-5%
1024-0417	Emergency Management Grant	\$ 7,500	\$ -	\$ 7,500	\$ 7,500	100%
1024-0420	Dept. of Forestry Grants	\$ 3,300	\$ -	\$ 3,000	\$ 3,000	100%
1024-0802	Forfeited Asset Sharing	\$ 1,501	\$ -	\$ -	\$ -	0%
<b>Total State Categorical</b>		\$ 1,043,691	\$ 1,027,040	\$ 1,048,766	\$ 21,726	2%
<b>Federal- Categorical</b>						
1033-0102	Federal Public Assistance	\$ 2,004	\$ -	\$ 2,000	\$ 2,000	100%
1033-0111	Dept. of Justice Grant	\$ -	\$ 500	\$ 1,000	\$ 500	100%
1033-0112	C. J. S. Grant	\$ 542	\$ 3,500	\$ -	\$ (3,500)	-100%
1033-0113	DMV Grants	\$ 2,607	\$ -	\$ -	\$ -	0%
1033-0401	FEMA Grant	\$ 76,937	\$ -	\$ -	\$ -	0%
1033-5000	SAFER Grant	\$ -	\$ 145,000		\$ (145,000)	-100%
<b>Total Federal</b>		\$ 82,090	\$ 149,000	\$ 3,000	\$ (146,000)	-98%
<b>Transfers In</b>						
1041-0515	From Utility Fund	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	0%
<b>Total Transfers</b>		\$ 120,000	\$ 120,000	\$ 120,000	\$ -	0%
<b>General Fund Total</b>		\$ 16,671,362	\$ 17,009,612	\$ 17,564,620	\$ 555,008	3%

City of Lexington

**General Fund Expenses by Function**

Account Number	Description	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
<u>General Government Administration</u>						
1101	City Council	\$ 42,370	\$ 47,904	\$ 47,444	\$ (460)	-1%
1201	City Manager	\$ 197,992	\$ 186,724	\$ 202,357	\$ 15,633	8%
1204	City Attorney	\$ 105,144	\$ 94,064	\$ 97,410	\$ 3,346	4%
1205	Human Resources	\$ 67,413	\$ 74,057	\$ 75,129	\$ 1,072	1%
1209	Commissioner of Revenue	\$ 239,356	\$ 245,460	\$ 246,461	\$ 1,001	0%
1210	Reassessment	\$ 5,178	\$ 2,500	\$ 2,500	\$ -	0%
1213	Treasurer	\$ 169,486	\$ 179,808	\$ 129,815	\$ (49,993)	-28%
1214	Finance	\$ 246,355	\$ 240,652	\$ 241,113	\$ 461	0%
1251	Information Technology	\$ 170,964	\$ 134,115	\$ 146,830	\$ 12,715	9%
1310	Electoral Board	\$ 52,257	\$ 56,010	\$ 56,139	\$ 129	0%
<b>Total General Government Admin.</b>		\$ 1,296,515	\$ 1,261,294	\$ 1,245,198	\$ (16,096)	-1%
<u>Judicial Administration</u>						
2101	Judicial Services	\$ 232,861	\$ 243,480	\$ 245,580	\$ 2,100	1%
2901	VJCCA Services	\$ 77,087	\$ 79,034	\$ 80,192	\$ 1,158	1%
<b>Total Judicial Administration</b>		\$ 309,948	\$ 322,514	\$ 325,772	\$ 3,258	1%
<u>Public Safety</u>						
3011	Support of Central Dispatch	\$ 168,573	\$ 282,308	\$ 430,000	\$ 147,692	52%
3101	Police	\$ 1,756,039	\$ 1,729,348	\$ 1,713,678	\$ (15,670)	-1%
3201	Fire Reserve Funds	\$ 5,647	\$ 11,000	\$ 11,000	\$ -	0%
3202	Fire	\$ 1,322,480	\$ 1,630,191	\$ 1,675,170	\$ 44,979	3%
3204	First Aid Reserve	\$ -	\$ -	\$ -	\$ -	0%
3305	Juvenile & Adult Detention	\$ 99,511	\$ 112,703	\$ 106,312	\$ (6,391)	-6%
3501	Special Enforcement	\$ 92,181	\$ 128,451	\$ 90,109	\$ (38,342)	-30%
<b>Total Public Safety</b>		\$ 3,444,431	\$ 3,894,001	\$ 4,026,269	\$ 132,268	3%
<u>Public Works</u>						
various	State Street Maintenance	\$ 664,977	\$ 667,000	\$ 692,231	\$ 25,231	4%
various	all other	\$ 2,611,102	\$ 2,888,726	\$ 2,821,994	\$ (66,732)	-2%
<b>Total Public Works</b>		\$ 3,276,079	\$ 3,555,726	\$ 3,514,225	\$ (41,501)	-1%
<u>Health, Education &amp; Welfare</u>						
5101	Health, Education, Welfare	\$ 588,144	\$ 661,768	\$ 637,334	\$ (24,434)	-4%
5900	Youth Services	\$ 78,402	\$ 77,716	\$ 77,857	\$ 141	0%
<b>Total Health, Ed., &amp; Welfare</b>		\$ 666,546	\$ 739,484	\$ 715,191	\$ (24,293)	-3%
<u>Leisure Services</u>						
7200	Leisure Service Contributions	\$ 384,176	\$ 389,759	\$ 410,925	\$ 21,166	5%
7250	Municipal Swimming Pool	\$ 128,578	\$ 118,941	\$ 126,396	\$ 7,455	6%
<b>Total Leisure Services</b>		\$ 512,754	\$ 508,700	\$ 537,321	\$ 28,621	6%
<u>Community Development</u>						
8110	Planning & Development	\$ 309,596	\$ 355,848	\$ 389,894	\$ 34,046	10%
8111	Housing Program	\$ 3,330	\$ 53,950	\$ 3,950	\$ (50,000)	-93%
8200	Community Dev. Contributions	\$ 349,677	\$ 333,810	\$ 382,627	\$ 48,817	15%
<b>Total Community Development</b>		\$ 662,603	\$ 743,608	\$ 776,471	\$ 32,863	4%
<u>Nondepartmental</u>						
9103	Insurance (less allocations)	\$ 5,495	\$ 2,200	\$ 2,200	\$ -	0%
9105	Photocopying (less allocations)	\$ 466	\$ (1,005)	\$ 1,300	\$ 2,305	229%
9106	Postage (less allocations)	\$ -	\$ -	\$ 2,620	\$ 2,620	100%
9301	Contingency/Bad Debt	\$ 1,083	\$ 51,000	\$ 50,000	\$ (1,000)	-2%
9310	Nondepartmental	\$ -	\$ -	\$ 600	\$ 600	100%
9350	Interfund Transfers	\$ 3,872,447	\$ 3,568,153	\$ 4,068,153	\$ 500,000	14%
9401	Debt Service	\$ 1,757,387	\$ 2,218,067	\$ 2,166,836	\$ (51,231)	-2%
<b>Total Nondepartmental</b>		\$ 5,636,878	\$ 5,838,415	\$ 6,291,709	\$ 453,294	8%
<b>General Fund Total</b>		\$ 15,805,754	\$ 16,863,742	\$ 17,432,156	\$ 568,414	3%



City of Lexington

**General Fund Expense Budget by Account Classification**

Account Number	Description	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
<b>Personnel Services</b>						
1001/1041	Full-time Wages	\$ 3,459,851	\$ 3,562,656	\$ 3,551,352	\$ (11,304)	0%
1002/1042	Overtime Wages	\$ 228,787	\$ 209,235	\$ 221,815	\$ 12,580	6%
1003	Part-time Wages	\$ 322,289	\$ 302,858	\$ 242,447	\$ (60,411)	-20%
1005	Shift Differential	\$ 10,505	\$ 11,223	\$ 11,500	\$ 277	2%
1099	Call Out Pay	\$ 46,152	\$ 45,000	\$ 45,000	\$ -	0%
1100	Standby Stipend	\$ 63,698	\$ 67,400	\$ 78,400	\$ 11,000	16%
1520	Wages- Substitues	\$ 2,492	\$ 3,195	\$ 963	\$ (2,232)	-70%
<b>Total Personnel Services</b>		\$ 4,133,774	\$ 4,201,567	\$ 4,151,477	\$ (50,090)	-1%
<b>Fringe Benefits</b>						
2001	FICA	\$ 296,053	\$ 306,134	\$ 297,977	\$ (8,157)	-3%
2002	Retirement	\$ 446,576	\$ 499,882	\$ 442,961	\$ (56,921)	-11%
2005	Health Insurance	\$ 752,579	\$ 875,602	\$ 788,420	\$ (87,182)	-10%
2006	Life Insurance	\$ 38,942	\$ 47,986	\$ 45,906	\$ (2,080)	-4%
2009	Unemployment Insurance	\$ 3,377	\$ 5,551	\$ -	\$ (5,551)	-100%
2011	Worker's Comp Insurance	\$ 132,559	\$ 128,450	\$ 123,985	\$ (4,465)	-3%
2013	Short-term Disability Insurance	\$ 752	\$ 2,968	\$ 3,486	\$ 518	17%
2019	Line of Duty Insurance	\$ 18,704	\$ 20,560	\$ 19,570	\$ (990)	-5%
<b>Total Fringe Benefits</b>		\$ 1,689,542	\$ 1,887,133	\$ 1,722,305	\$ (164,828)	-9%
<b>Contractual Services</b>						
3002	Professional Services	\$ 168,815	\$ 287,055	\$ 453,355	\$ 166,300	58%
3004	Repairs & Maintenance	\$ 320,637	\$ 308,481	\$ 356,800	\$ 48,319	16%
3005	Maintenance Service Contracts	\$ 88,584	\$ 100,060	\$ 106,692	\$ 6,632	7%
3006	Printing & Binding	\$ 7,298	\$ 9,584	\$ 9,275	\$ (309)	-3%
3007	Advertising	\$ 12,883	\$ 12,310	\$ 13,230	\$ 920	7%
3008	Laundry & Dry Cleaning	\$ 8,012	\$ 8,300	\$ 8,300	\$ -	0%
3009	Services of Other Governments	\$ 3,310	\$ 3,299	\$ 3,299	\$ -	0%
3018	Bank Activty Charge	\$ 8,414	\$ 12,350	\$ 12,000	\$ (350)	-3%
3021	Victim Witness Coordinator	\$ 6,480	\$ 6,480	\$ 6,480	\$ -	0%
3023	Court Offices	\$ 226,382	\$ 237,000	\$ 239,100	\$ 2,100	1%
3024	Landfill Contract	\$ 403,411	\$ 482,950	\$ 426,400	\$ (56,550)	-12%
3025	Recycling Center	\$ 1,752	\$ -	\$ -	\$ -	0%
3028	Computer Software	\$ 37,066	\$ 24,730	\$ 16,550	\$ (8,180)	-33%
3029	VJCCCA Services	\$ 850	\$ 1,250	\$ 1,250	\$ -	0%
3099	Outside Data Processing	\$ 7,100	\$ 8,100	\$ 8,100	\$ -	0%
3117	Lot Clearing	\$ 1,225	\$ 1,800	\$ 1,800	\$ -	0%
3203	Contractual Response Services	\$ 33,538	\$ 35,000	\$ 30,000	\$ (5,000)	-14%
3302	Jail Contract	\$ 98,279	\$ 110,620	\$ 104,767	\$ (5,853)	-5%
<b>Total Contractual Services</b>		\$ 1,434,036	\$ 1,649,369	\$ 1,797,398	\$ 148,029	9%
<b>Internal Services</b>						
4002	Vehicle Maintnenance & Operation	\$ (74,136)	\$ (106,672)	\$ (108,172)	\$ (1,500)	1%
4004	Photocopying Services	\$ (7)	\$ -	\$ 1,155	\$ 1,155	100%
4010	Special Projects- Public Works	\$ 6,362	\$ 9,500	\$ 9,500	\$ -	0%
<b>Total Internal Services</b>		\$ (67,781)	\$ (97,172)	\$ (97,517)	\$ (345)	0%
<b>Other Charges</b>						
5101	Electrical Service	\$ 78,519	\$ 82,431	\$ 82,575	\$ 144	0%

City of Lexington

**General Fund Expense Budget by Account Classification**

Account Number	Description	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
5102	Heating Service	\$ 24,456	\$ 27,400	\$ 25,850	\$ (1,550)	-6%
5103	Water & Sewer Service	\$ 18,737	\$ 25,510	\$ 29,550	\$ 4,040	16%
5104	Street Lighting	\$ 73,273	\$ 73,000	\$ 74,000	\$ 1,000	1%
5201	Postal & Messenger Services	\$ 15,713	\$ 17,400	\$ 19,980	\$ 2,580	15%
5202	Electronic Data Services	\$ 10,438	\$ 12,275	\$ 18,700	\$ 6,425	52%
5203	Telephone Service	\$ 20,274	\$ 22,440	\$ 22,377	\$ (63)	0%
5204	Cellular Telephone Service	\$ 29,040	\$ 29,020	\$ 27,700	\$ (1,320)	-5%
5306	Surety Bonds	\$ -	\$ 530	\$ 530	\$ -	0%
5308	General Liability Insurance	\$ 186,041	\$ 160,873	\$ 153,593	\$ (7,280)	-5%
5310	Umbrella Insurance	\$ 24,034	\$ 20,422	\$ 20,422	\$ -	0%
5312	Self Insurance Program	\$ -	\$ 1,000	\$ 1,000	\$ -	0%
5399	Insurance Allocation	\$ (115,565)	\$ (101,280)	\$ (94,830)	\$ 6,450	-6%
5401	Office Supplies	\$ 12,351	\$ 13,985	\$ 14,435	\$ 450	3%
5403	Agricultural Supplies	\$ 332	\$ 400	\$ 370	\$ (30)	-8%
5404	Medical Supplies	\$ 15,260	\$ 16,200	\$ 18,700	\$ 2,500	15%
5405	Janitorial Supplies	\$ 10,946	\$ 11,850	\$ 14,550	\$ 2,700	23%
5406	Generator Supplies	\$ -	\$ 500	\$ 300	\$ (200)	-40%
5407	Repair & Maintenance Supplies	\$ 60,456	\$ 38,500	\$ 47,500	\$ 9,000	23%
5408	Vehicle/ Equipment Supplies	\$ 361,734	\$ 414,960	\$ 397,200	\$ (17,760)	-4%
5409	Police Supplies	\$ 37,270	\$ -	\$ 12,500	\$ 12,500	100%
5410	Uniform & Wearing Apparel	\$ 45,682	\$ 41,900	\$ 41,000	\$ (900)	-2%
5411	Books & Subscriptions	\$ 2,582	\$ 6,027	\$ 7,775	\$ 1,748	29%
5413	Other Operating Supplies	\$ 199,285	\$ 227,948	\$ 218,150	\$ (9,798)	-4%
5414	Merchandise for Resale	\$ 4,915	\$ 3,600	\$ 5,450	\$ 1,850	51%
5415	Recreation Supplies	\$ 6,498	\$ 5,200	\$ 5,100	\$ (100)	-2%
5417	Photocopying Supplies	\$ 1,146	\$ 1,905	\$ 1,300	\$ (605)	-32%
5419	Flag Supplies	\$ 2,047	\$ 1,000	\$ 1,000	\$ -	0%
5420	Skateboard Park Supplies	\$ -	\$ 750	\$ -	\$ (750)	-100%
5426	Chemical Supplies	\$ 13,494	\$ 11,300	\$ 11,300	\$ -	0%
5428	Data Processing Supplies	\$ 11,890	\$ 9,860	\$ 11,910	\$ 2,050	21%
5430	Asphalting Materials	\$ 1,518	\$ 14,850	\$ 22,600	\$ 7,750	52%
5449	Fire Prevention Supplies	\$ 1,493	\$ 4,500	\$ 3,500	\$ (1,000)	-22%
5450	Crime Prevention Supplies	\$ 2,427	\$ 3,000	\$ 3,000	\$ -	0%
5477	Durable Goods	\$ 76,054	\$ 74,100	\$ 76,750	\$ 2,650	4%
5501	Travel & Training	\$ 48,504	\$ 80,414	\$ 76,711	\$ (3,703)	-5%
5502	Travel- Business/Promotions	\$ 11,401	\$ 11,900	\$ 11,500	\$ (400)	-3%
5506	Vehicle Allowance	\$ 4,333	\$ 4,800	\$ 4,800	\$ -	0%
5640	Let's Move! Lexington	\$ 450	\$ 450	\$ -	\$ (450)	-100%
<b>Total Other Charges</b>		\$ 1,297,028	\$ 1,370,920	\$ 1,388,848	\$ 17,928	1%
<u>Agency Contributions</u>						
5601	State Health Department	\$ 51,348	\$ 59,697	\$ 60,347	\$ 650	1%
5602	Community Services Board	\$ 47,667	\$ 48,465	\$ 48,465	\$ -	0%
5605	Regional Library Services	\$ 144,102	\$ 148,644	\$ 148,618	\$ (26)	0%
5606	Permits to State Agencies	\$ -	\$ 300	\$ 485	\$ 185	62%
5608	Payments to Juvenile Detention	\$ 1,232	\$ 2,083	\$ 1,545	\$ (538)	-26%
5609	Rockbridge SPCA	\$ 15,645	\$ 12,123	\$ 11,704	\$ (419)	-3%

City of Lexington

**General Fund Expense Budget by Account Classification**

Account Number	Description	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
5610	Property Tax Payments	\$ 2,450	\$ 2,450	\$ 2,450	\$ -	0%
5613	Project Horizon	\$ 2,050	\$ 1,500	\$ 1,750	\$ 250	17%
5614	Rockbridge Area Health Center	\$ 6,000	\$ 6,825	\$ 6,825	\$ -	0%
5615	R.A.T.S.	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0%
5616	Regional Transit System	\$ (3,292)	\$ 18,000	\$ 18,000	\$ -	0%
5617	Drug Task Force	\$ 5,406	\$ 4,500	\$ 4,500	\$ -	0%
5621	Dabney S Lancaster CC	\$ 22,472	\$ 22,472	\$ 22,472	\$ -	0%
5630	Social Services Administration	\$ 34,457	\$ 38,947	\$ 43,200	\$ 4,253	11%
5632	Tax Relief- Ederly/Disabled	\$ 45,508	\$ 53,000	\$ 49,000	\$ (4,000)	-8%
5633	TAP	\$ 8,075	\$ 2,000	\$ 2,000	\$ -	0%
5634	VPAS	\$ 22,753	\$ 22,753	\$ 22,753	\$ -	0%
5635	Rockbridge Area Occupation Center	\$ 5,000	\$ 4,500	\$ 4,200	\$ (300)	-7%
5637	Blue Ridge Legal Services	\$ 959	\$ 959	\$ 959	\$ -	0%
5639	Yellow Brick Road	\$ 2,500	\$ 1,000	\$ 1,000	\$ -	0%
5645	Horse Center Foundation	\$ 151,401	\$ 147,000	\$ 185,625	\$ 38,625	26%
5650	YMCA/Talking Books	\$ 7,770	\$ 3,422	\$ 3,588	\$ 166	5%
5651	Fine Arts in Rockbridge	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0%
5652	Lime Kiln	\$ 5,000	\$ 4,500	\$ 4,000	\$ (500)	-11%
5654	Indoor Swimming Pool	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	0%
5657	Regional Tourism	\$ 204,722	\$ 212,765	\$ 246,082	\$ 33,317	16%
5661	Main Street Lexington	\$ 70,000	\$ 70,000	\$ 80,000	\$ 10,000	14%
5662	Chamber of Commerce	\$ 15,385	\$ 2,500	\$ 2,500	\$ -	0%
5663	Soil & Water Conservation District	\$ 500	\$ 500	\$ 500	\$ -	0%
5664	Shenandoah Valley Partnership	\$ 8,945	\$ 8,945	\$ 8,945	\$ -	0%
5665	HLF- Façade Grant Program	\$ 10,000	\$ -	\$ -	\$ -	0%
5666	Shenandoah Valley Small Business Dev	\$ -	\$ 3,000	\$ 3,000	\$ -	0%
5670	Cooperative Extension Service	\$ 21,486	\$ 22,500	\$ 21,000	\$ (1,500)	-7%
5677	Habitat for Humanity	\$ 2,000	\$ 1,000	\$ 1,000	\$ -	0%
5678	RARA	\$ 2,000	\$ 4,000	\$ 4,000	\$ -	0%
5679	Rockbridge Area Rental Assistance	\$ 5,000	\$ 4,500	\$ 3,718	\$ (782)	-17%
5685	Central Shen. Planning District	\$ 13,230	\$ 13,279	\$ 13,279	\$ -	0%
5691	Central Dispatch	\$ 168,573	\$ 282,308	\$ 430,000	\$ 147,692	52%
8699	RARO	\$ 66,903	\$ 73,693	\$ 56,594	\$ (17,099)	-23%
<b>Total Agency Contributions</b>		\$ 1,187,747	\$ 1,324,630	\$ 1,534,604	\$ 209,974	16%
<u>Miscellaneous</u>						
5505	Relocation Costs	\$ 5,000	\$ -	\$ -	\$ -	0%
5801	Dues & Memembrships	\$ 9,912	\$ 13,000	\$ 12,770	\$ (230)	-2%
5802	Police Accreditation	\$ 1,467	\$ 400	\$ 400	\$ -	0%
5803	Employee Relations	\$ 14,975	\$ 17,700	\$ 18,460	\$ 760	4%
5804	Employee Wellness	\$ -	\$ 3,500	\$ 3,500	\$ -	0%
5813	Bad Debt Expense	\$ 1,082	\$ 1,000	\$ -	\$ (1,000)	-100%
5820	Farmer's Market Services	\$ 4,427	\$ 3,000	\$ 3,400	\$ 400	13%
5854	Rehab. Building Tax Abatement	\$ 8,712	\$ 9,600	\$ 16,200	\$ 6,600	69%
5864	Smoke House	\$ 100	\$ 100	\$ 100	\$ -	0%
5870	Sales Tax Payment	\$ 245	\$ -	\$ 550	\$ 550	100%
5875	Meals Tax Expense	\$ 154	\$ -	\$ 300	\$ 300	100%

City of Lexington

**General Fund Expense Budget by Account Classification**

Account Number	Description	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
5880	Emergency Serv. Grant Purchases	\$ -	\$ 7,500	\$ 7,500	\$ -	0%
5886	Building Permit Surcharge	\$ 147	\$ 1,600	\$ 2,000	\$ 400	25%
5893	DMV Grant Purchases	\$ -	\$ 7,500	\$ 7,500	\$ -	0%
5897	DCJS Grant Purchases	\$ -	\$ 3,500	\$ 3,500	\$ -	0%
5898	Miscellaneous	\$ -	\$ 500	\$ 500	\$ -	0%
5899	State Grant Purchases	\$ 85,037	\$ 21,149	\$ 21,149	\$ -	0%
5900	Four for Life Grant Purchases	\$ 5,144	\$ -	\$ 3,664	\$ 3,664	100%
5902	Miller House Project	\$ 5,000	\$ -	\$ 500	\$ 500	100%
5920	City Matching Funds	\$ -	\$ 20,000	\$ 20,000	\$ -	0%
5930	Economic Development	\$ -	\$ -	\$ 4,000	\$ 4,000	100%
6012	VPA Client Servies	\$ 327,646	\$ 365,150	\$ 340,645	\$ (24,505)	-7%
<b>Total Miscellaneous Expenses</b>		\$ 469,048	\$ 475,199	\$ 466,638	\$ (8,561)	-2%
<u>Capital Outlay</u>						
7007	EDP Equipment	\$ 9,574	\$ -	\$ -	\$ -	0%
7012	Public Safety Equipment	\$ -	\$ 500	\$ 500	\$ -	0%
<b>Total Capital Outlay</b>		\$ 9,574	\$ 500	\$ 500	\$ -	0%
<u>Leases &amp; Rentals</u>						
8001	Lease of Equipment	\$ 16,237	\$ 17,550	\$ 16,400	\$ (1,150)	-7%
8002	Rental of Buildings	\$ 540	\$ 550	\$ 550	\$ -	0%
8003	Parking Lot Rental	\$ 6,306	\$ 6,325	\$ 6,325	\$ -	0%
<b>Total Leases &amp; Rentals</b>		\$ 23,083	\$ 24,425	\$ 23,275	\$ (1,150)	-5%
<u>Debt Service Costs</u>						
9001	Courthouse- Principal	\$ 290,000	\$ 300,000	\$ 305,000	\$ 5,000	2%
9002	Courthouse- Interest	\$ 430,441	\$ 424,572	\$ 436,576	\$ 12,004	3%
9009	LDMS 2009 Bonds	\$ 494,706	\$ 494,706	\$ 494,706	\$ -	0%
9010	LDMS 2010 Bonds	\$ 95,931	\$ 90,000	\$ 95,525	\$ 5,525	6%
9013	Jail Bonds	\$ 128,348	\$ 128,348	\$ 128,349	\$ 1	0%
9014	Waddell Bonds	\$ 317,961	\$ 705,441	\$ 706,680	\$ 1,239	0%
9050	Reserve for Debt Service	\$ -	\$ 75,000	\$ -	\$ (75,000)	-100%
<b>Total Debt Service</b>		\$ 1,757,387	\$ 2,218,067	\$ 2,166,836	\$ (51,231)	-2%
<u>Interfund Charges</u>						
9105	Services of Public Works to Streets	\$ 16,231	\$ 16,231	\$ 17,529	\$ 1,298	8%
9109	Services of Youth Services	\$ 19,605	\$ 19,605	\$ 19,605	\$ -	0%
9112	Services to VJCCCA	\$ (19,605)	\$ (19,605)	\$ (19,605)	\$ -	0%
9130	Services of Public Works to Schools	\$ (127,360)	\$ (127,360)	\$ (132,450)	\$ (5,090)	4%
9151	Services of Technology	\$ 51,088	\$ 114,040	\$ 116,320	\$ 2,280	2%
9901	Services to Utility Fund	\$ (211,195)	\$ (199,910)	\$ (229,710)	\$ (29,800)	15%
9902	Finance Services to Schools	\$ -	\$ (67,400)	\$ (67,400)	\$ -	0%
<b>Total Interfund Charges</b>		\$ (271,236)	\$ (264,399)	\$ (295,711)	\$ (31,312)	12%
<u>Interfund Transfers</u>						
9100	To Equipment Fund	\$ 271,105	\$ 455,350	\$ 455,350	\$ -	0%
9202	To School Fund	\$ 3,011,590	\$ 3,055,653	\$ 3,055,653	\$ -	0%
9027	To Cemetery Fund	\$ 7,400	\$ 12,500	\$ 12,500	\$ -	0%
9208	To Capital Projects Fund	\$ 853,457	\$ 500,000	\$ 1,000,000	\$ 500,000	100%
<b>Total Interfund Transfers</b>		\$ 4,143,552	\$ 4,023,503	\$ 4,523,503	\$ 500,000	12%
<b>Contingency</b>		\$ -	\$ 50,000	\$ 50,000	\$ -	0%
<b>Total Expenditures &amp; Transfers</b>		\$ 15,805,754	\$ 16,863,742	\$ 17,432,156	\$ 568,414	3%

City of Lexington

**School Fund Revenue Budget**

Account Number	Description	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
<b>Revenue From Use of Money &amp; Property</b>						
1015-0110	Interest- Textbook Funds	\$ 240	\$ 300	\$ 300	\$ -	0%
1015-0201	Rents & Rebates	\$ 3,625	\$ 4,300	\$ 4,300	\$ -	0%
<b>Total Rev. From Use of Money &amp; Property</b>		\$ 3,865	\$ 4,600	\$ 4,600	\$ -	0%
<b>Charges for Services</b>						
1016-1201	School Tuition	\$ 181,621	\$ 180,000	\$ 180,000	\$ -	0%
1016-1204	Cafeteria Services	\$ 46,270	\$ 60,000	\$ 60,000	\$ -	0%
<b>Total Charges for Services</b>		\$ 227,891	\$ 240,000	\$ 240,000	\$ -	0%
<b>Misc. Revenue</b>						
1018-9912	Misc. Revenue	\$ 7,449	\$ 1,000	\$ 1,000	\$ -	0%
<b>Total Misc. Revenue</b>		\$ 7,449	\$ 1,000	\$ 1,000	\$ -	0%
<b>Recovered Costs</b>						
1019-0110	E-rate Reimbursement	\$ 14,427	\$ 10,000	\$ 10,000	\$ -	0%
<b>Total Recovered Costs</b>		\$ 14,427	\$ 10,000	\$ 10,000	\$ -	0%
<b>State- Categorical</b>						
1024-0201	State Sales Tax	\$ 501,782	\$ 571,856	\$ 651,413	\$ 79,557	14%
1024-0202	Basic School Aid	\$ 1,651,367	\$ 1,647,760	\$ 1,747,254	\$ 99,494	6%
1024-0204	Remedial Summer School	\$ 2,287	\$ -	\$ -	\$ -	0%
1024-0207	Gifted & Talented	\$ 16,448	\$ 16,668	\$ 18,165	\$ 1,497	9%
1024-0208	Remedial Education	\$ 29,678	\$ 30,074	\$ 34,398	\$ 4,324	14%
1024-0211	Compensation Supplement	\$ -	\$ 27,438	\$ -	\$ (27,438)	-100%
1024-0212	Special Education SOQ	\$ 190,584	\$ 193,127	\$ 166,191	\$ (26,936)	-14%
1024-0214	Textbook Payments	\$ 17,694	\$ 11,428	\$ 42,429	\$ 31,001	271%
1024-0215	State School Lunch	\$ 1,231	\$ 1,353	\$ 1,231	\$ (122)	-9%
1024-0217	Vocational Education	\$ 34,327	\$ 34,785	\$ 27,441	\$ (7,344)	-21%
1024-0218	Technology Grant	\$ 102,000	\$ 102,000	\$ 102,000	\$ -	0%
1024-0221	Social Security	\$ 100,119	\$ 101,455	\$ 105,512	\$ 4,057	4%
1024-0223	Teacher Retirement	\$ 203,457	\$ 200,374	\$ 217,594	\$ 17,220	9%
1024-0228	Early Intervention	\$ 5,222	\$ 5,222	\$ 5,824	\$ 602	12%
1024-0241	Group Life	\$ 6,436	\$ 6,522	\$ 6,570	\$ 48	1%
1024-0246	Homebound Instruction	\$ 66	\$ 67	\$ 70	\$ 3	4%
1024-0248	Regional Programs	\$ 8,200	\$ -	\$ -	\$ -	0%
1024-0265	At Risk	\$ 8,692	\$ 8,765	\$ 21,421	\$ 12,656	144%
1024-0291	Mentor Teacher Program	\$ 678	\$ 678	\$ 678	\$ -	0%
1024-0309	English Second Language	\$ 14,705	\$ 16,360	\$ 13,838	\$ (2,522)	-15%
1024-0347	State School Breakfast	\$ 22	\$ 201	\$ -	\$ (201)	-100%
1024-0348	Textbook Lottery	\$ 16,711	\$ 23,436	\$ -	\$ (23,436)	-100%
1024-0399	National Board Certified	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0%
1024-0400	Other State Funds	\$ 3,569	\$ 3,569	\$ 38,749	\$ 35,180	986%
<b>Total State Categorical</b>		\$ 2,917,775	\$ 3,005,638	\$ 3,203,278	\$ 197,640	7%
<b>Federal- Categorical</b>						
1033-0202	Title I	\$ 41,844	\$ 45,404	\$ 46,105	\$ 701	2%
1033-0203	Title IIIA	\$ 1,471	\$ -	\$ -	\$ -	0%
1033-0213	National School Lunch/Breakfast	\$ 46,476	\$ 49,000	\$ 38,771	\$ (10,229)	-21%
1033-0214	Headstart	\$ 16,383	\$ 15,300	\$ 15,000	\$ (300)	-2%
1033-0219	Title VIB Special Ed	\$ 114,343	\$ 134,000	\$ 143,124	\$ 9,124	7%
1033-0226	Title II	\$ 26,890	\$ -	\$ -	\$ -	0%
<b>Total Federal Categorical</b>		\$ 247,407	\$ 243,704	\$ 243,000	\$ (704)	0%
<b>Transfers In</b>						
1041-0511	From General Fund	\$ 3,011,590	\$ 3,055,653	\$ 3,055,653	\$ -	0%
<b>Total Transfers In</b>		\$ 3,011,590	\$ 3,055,653	\$ 3,055,653	\$ -	0%
<b>Appropriated Fund Balance</b>		\$ 148,626	\$ -	\$ -	\$ -	0%
<b>School Fund Total</b>		\$ 6,579,030	\$ 6,560,595	\$ 6,757,531	\$ 196,936	3%

City of Lexington

**School Fund Expense Budget by Function**

Account Number	Description	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
<b>Instruction</b>						
02-6110	Instruction- Elementary/Middle	\$ 2,330,270	\$ 2,531,052	\$ 2,573,865	\$ 42,813	2%
02-6111	Instruction- Secondary	\$ 1,390,116	\$ 1,430,000	\$ 1,474,000	\$ 44,000	3%
02-6114	Instruction- Special Ed	\$ 327,484	\$ 347,011	\$ 366,886	\$ 19,875	6%
02-6121	Guidance	\$ 145,201	\$ 147,712	\$ 148,547	\$ 835	1%
02-6122	Social Worker	\$ 22,672	\$ 21,944	\$ 22,078	\$ 134	1%
02-6123	Homebound Instruction	\$ 121	\$ 708	\$ 708	\$ -	0%
02-6131	Improvement- Instruction	\$ 78,884	\$ 90,649	\$ 89,334	\$ (1,315)	-1%
02-6132	Media Services	\$ 142,774	\$ 142,574	\$ 148,110	\$ 5,536	4%
02-6141	Principals	\$ 283,937	\$ 287,815	\$ 294,001	\$ 6,186	2%
<b>Total Instruction</b>		\$ 4,721,459	\$ 4,999,465	\$ 5,117,529	\$ 118,064	2%
<b>Administartion, Attendance, &amp; Health</b>						
02-6210	Administration	\$ 359,707	\$ 354,318	\$ 347,205	\$ (7,113)	-2%
02-6220	Attendance & Health	\$ 28,670	\$ 29,296	\$ 67,099	\$ 37,803	129%
<b>Total Admin, Attend., &amp; Health</b>		\$ 388,377	\$ 383,614	\$ 414,304	\$ 30,690	8%
<b>Cafeteria</b>						
02-6510	Food Service	\$ 156,486	\$ 174,084	\$ 196,223	\$ 22,139	13%
<b>Operations &amp; Maintenance</b>						
02-6400	Operations & Maintenance	\$ 463,990	\$ 534,141	\$ 543,566	\$ 9,425	2%
<b>Capital Improvements</b>						
02-6661	Waddell School	\$ 41,816	\$ -	\$ -	\$ -	0%
<b>Nondepartmental</b>						
02-6730	Nondepartmental	\$ (568)	\$ 900	\$ -	\$ (900)	0%
<b>Federal Programs</b>						
02-6800	Title I	\$ 46,232	\$ 45,404	\$ 46,105	\$ 701	2%
02-6801	Title VIB	\$ 114,343	\$ 134,000	\$ 143,124	\$ 9,124	7%
02-6803	Title II	\$ 26,890	\$ -	\$ -	\$ -	0%
02-6804	Title IIIA	\$ 1,471	\$ -	\$ -	\$ -	0%
<b>Total Federal</b>		\$ 188,936	\$ 179,404	\$ 189,229	\$ 9,825	5%
<b>Technology</b>						
02-6805	Technology	\$ 278,503	\$ 288,987	\$ 296,680	\$ 7,693	3%
<b>Transfers</b>						
	To Capital Fund	\$ 148,626	\$ -	\$ -	\$ -	0%
<b>School Fund Total</b>		\$ 6,387,625	\$ 6,560,595	\$ 6,757,531	\$ 196,936	3%

City of Lexington

**School Expense Budget by Account Classification**

Account Number	Description	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
<b>Personnel Services</b>						
1000	Wages- Other	\$ 4,500	\$ 24,000	\$ 27,000	\$ 3,000	13%
1041	Wages- Public Works Regular	\$ 4,013	\$ 7,500	\$ 7,500	\$ -	0%
1042	Wages- Public Works OT	\$ 25	\$ 200	\$ 200	\$ -	0%
1110	Wages- Administrative	\$ 110,313	\$ 97,365	\$ 102,264	\$ 4,899	5%
1111	Wages- School Board	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0%
1112	Wages- Superintendent	\$ 106,695	\$ 98,500	\$ 101,474	\$ 2,974	3%
1113	Wages- Asst. Superintendent	\$ 86,999	\$ -	\$ -	\$ -	0%
1120	Wages- Teachers	\$ 1,885,275	\$ 1,940,605	\$ 1,968,963	\$ 28,358	1%
1121	Wages- Chapter I	\$ 43,183	\$ 42,175	\$ 42,596	\$ 421	1%
1122	Wages- Librarian	\$ 101,757	\$ 103,410	\$ 105,921	\$ 2,511	2%
1123	Wages- Gifted Teacher	\$ 47,773	\$ 48,975	\$ 24,000	\$ (24,975)	-51%
1125	Wages- ESL	\$ 18,746	\$ 19,122	\$ 23,758	\$ 4,636	24%
1126	Wages- Principals	\$ 48,227	\$ 141,050	\$ 147,800	\$ 6,750	5%
1127	Wages- Summer School	\$ -	\$ 17,000	\$ 17,000	\$ -	0%
1131	Wages- School Nurse	\$ 21,375	\$ 21,697	\$ 44,048	\$ 22,351	103%
1133	Wages- Technical Development	\$ 61,176	\$ 80,000	\$ 81,600	\$ 1,600	2%
1150	Wages- Clerical	\$ 175,412	\$ 128,496	\$ 132,200	\$ 3,704	3%
1151	Wages- Aides	\$ 72,060	\$ 77,312	\$ 92,163	\$ 14,851	19%
1180	Wages- Laborer	\$ 25,930	\$ 6,715	\$ 6,715	\$ -	0%
1190	Wages- Service	\$ 33,773	\$ 34,735	\$ 49,985	\$ 15,250	44%
1520	Wages- Substitutes	\$ 23,988	\$ 30,320	\$ 30,320	\$ -	0%
1522	Wages- ESY	\$ -	\$ 500	\$ 500	\$ -	0%
1620	Salary Supplements	\$ 132,618	\$ 107,960	\$ 102,031	\$ (5,929)	-5%
1650	Supplement- National Board	\$ 2,322	\$ 2,322	\$ 2,322	\$ -	0%
<b>Total Personnel Services</b>		<b>\$ 3,009,160</b>	<b>\$ 3,032,959</b>	<b>\$ 3,113,360</b>	<b>\$ 80,401</b>	<b>3%</b>
<b>Fringe Benefits</b>						
2001	FICA	\$ 225,686	\$ 234,203	\$ 236,459	\$ 2,256	1%
2002	Retirement	\$ 501	\$ 760	\$ 900	\$ 140	18%
2005	Health Insurance	\$ 1,454	\$ 1,440	\$ 1,700	\$ 260	18%
2006	Life Insurance	\$ 44	\$ 82	\$ 90	\$ 8	10%
2009	Unemployment Insurance	\$ -	\$ 22	\$ -	\$ (22)	-100%
2011	Worker's Comp Insurance	\$ 105	\$ 149	\$ 200	\$ 51	34%
2012	OPEB Liability	\$ (568)	\$ 900	\$ -	\$ (900)	-100%
2210	VRS	\$ 361,921	\$ 364,852	\$ 364,278	\$ (574)	0%
2220	VRS- Hybrid	\$ 11,309	\$ 14,431	\$ 38,172	\$ 23,741	165%
2300	Health Insurance	\$ 312,042	\$ 276,304	\$ 285,489	\$ 9,185	3%
2400	Life Insurance	\$ 31,240	\$ 33,553	\$ 37,159	\$ 3,606	11%
2501	Disability Ins.- Plans 1 & 2	\$ -	\$ 1,234	\$ 1,000	\$ (234)	-19%
2510	VACORP Disability- Hybrid	\$ 264	\$ 400	\$ 795	\$ 395	99%
2600	Unemployment Insurance	\$ 1,102	\$ 1,100	\$ 1,000	\$ (100)	-9%
2700	Worker's Comp Insurance	\$ 9,380	\$ 11,711	\$ 12,030	\$ 319	3%
2750	Retiree Health Care Credit	\$ 27,376	\$ 28,332	\$ 30,991	\$ 2,659	9%
2800	Other Benefits	\$ 43,662	\$ 102,861	\$ 61,373	\$ (41,488)	-40%
2820	Inservice	\$ 2,391	\$ 7,000	\$ 12,000	\$ 5,000	71%
<b>Total Fringe Benefits</b>		<b>\$ 1,027,909</b>	<b>\$ 1,079,334</b>	<b>\$ 1,083,636</b>	<b>\$ 4,302</b>	<b>0%</b>
<b>Contractual Services</b>						

City of Lexington

**School Expense Budget by Account Classification**

Account Number	Description	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
3000	Purchased Services	\$ 189,904	\$ 260,565	\$ 272,860	\$ 12,295	5%
3002	Professional Services	\$ -	\$ 7,519	\$ 7,600	\$ 81	1%
3400	Field Trips	\$ 479	\$ 2,962	\$ 10,000	\$ 7,038	238%
3810	Tuition to County High School	\$ 1,390,116	\$ 1,430,000	\$ 1,474,000	\$ 44,000	3%
<b>Total Contractual Services</b>		<b>\$ 1,580,499</b>	<b>\$ 1,701,046</b>	<b>\$ 1,764,460</b>	<b>\$ 63,414</b>	<b>4%</b>
<u>Other Charges</u>						
5000	Other Charges	\$ -	\$ 100	\$ 100	\$ -	0%
5001	Telecommunications	\$ 10,266	\$ 16,800	\$ 16,800	\$ -	0%
5100	Utilities	\$ 115,796	\$ 145,600	\$ 165,000	\$ 19,400	13%
5200	Telephone/Communications	\$ 13,170	\$ 13,810	\$ 14,100	\$ 290	2%
5300	Insurance	\$ 96,350	\$ 84,000	\$ 84,000	\$ -	0%
5400	Leases & Rentals	\$ 10,085	\$ 13,100	\$ 13,500	\$ 400	3%
5413	Other Operating Supplies	\$ -	\$ 300	\$ 300	\$ -	0%
5500	Travel	\$ 13,793	\$ 15,401	\$ 22,050	\$ 6,649	43%
5800	Miscellaneous	\$ 9,002	\$ 14,134	\$ 15,700	\$ 1,566	11%
6000	Materials & Supplies	\$ 67,288	\$ 82,292	\$ 110,565	\$ 28,273	34%
6002	Food Supplies	\$ 66,409	\$ 75,000	\$ 77,000	\$ 2,000	3%
6004	Material & Supplies- Psychological	\$ 76	\$ 500	\$ 500	\$ -	0%
6005	Materials & Supplies- Gifted Prog.	\$ 712	\$ 1,000	\$ 1,694	\$ 694	69%
6006	Materials & Supplies- Preschool	\$ 2,793	\$ 2,793	\$ 2,800	\$ 7	0%
6020	Textbooks	\$ 29,161	\$ 63,505	\$ 71,728	\$ 8,223	13%
6022	Materials & Supplies- Medical	\$ 1,001	\$ 1,000	\$ 2,500	\$ 1,500	150%
6031	Instructional Materials	\$ 533	\$ 2,000	\$ 3,900	\$ 1,900	95%
6040	Technology- Software	\$ 6,813	\$ 11,800	\$ 11,800	\$ -	0%
6050	Hardware- Technology Grant	\$ 100,966	\$ 102,000	\$ 102,000	\$ -	0%
6060	Non-capitalized Infrastructure	\$ 7,945	\$ 1,000	\$ 3,200	\$ 2,200	220%
8110	Hardware Replacement	\$ -	\$ 10,400	\$ 11,000	\$ 600	6%
8120	Infrastructure Replacement	\$ -	\$ 5,000	\$ 5,000	\$ -	0%
8220	Infrastructure Additions	\$ -	\$ 5,000	\$ 5,000	\$ -	0%
<b>Total Other Charges</b>		<b>\$ 552,159</b>	<b>\$ 666,535</b>	<b>\$ 740,237</b>	<b>\$ 73,702</b>	<b>11%</b>
<u>Interfund Charges</u>						
9104	Services of Finance	\$ -	\$ 67,400	\$ 67,400	\$ -	0%
9130	Services of Public Works	\$ 127,360	\$ 127,360	\$ 104,758	\$ (22,602)	-18%
9151	Services of IT	\$ (58,088)	\$ (114,039)	\$ (116,320)	\$ (2,281)	2%
<b>Total Interfund Charges</b>		<b>\$ 69,272</b>	<b>\$ 80,721</b>	<b>\$ 55,838</b>	<b>\$ (24,883)</b>	<b>-31%</b>
<u>Interfund Transfers</u>						
9208	To Capital Projects Fund	\$ 148,626	\$ -	\$ -	\$ -	0%
<b>Grand Total</b>		<b>\$ 6,387,625</b>	<b>\$ 6,560,595</b>	<b>\$ 6,757,531</b>	<b>\$ 196,936</b>	<b>3%</b>



City of Lexington

**Utility Fund Revenue Budget**

<b>Account Number</b>	<b>Description</b>	<b>2015 Actual Amount</b>	<b>2016 Adopted Budget</b>	<b>City Manager Requested FY 17</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Charges for Services</b>						
1016-1901	Water & Sewer Fees	\$ 3,868,844	\$ 4,200,000	\$ 4,624,100	\$ 424,100	10%
1016-1905	Late Payment Penalties	\$ 12,803	\$ 11,000	\$ 20,000	\$ 9,000	82%
1016-1903	Fees for Operating Water Treatment Plant	\$ 666,252	\$ 660,430	\$ -	\$ (660,430)	-100%
1016-1911	Fees for Operating Wastewater Treatment Plant	\$ 1,175,569	\$ 1,190,800	\$ -	\$ (1,190,800)	-100%
<b>Total Charges for Services</b>		\$ 5,723,468	\$ 6,062,230	\$ 4,644,100	\$ (1,418,130)	-23%
<b>Miscellaneous Revenue</b>						
1016-1906	Non-Operating Revenues	\$ 66,166	\$ 20,000	\$ 30,000	\$ 10,000	50%
1018-0200	Contributions- General	\$ -	\$ 125,000	\$ -	\$ (125,000)	-100%
1018-9912	Misc. Revenue	\$ 179	\$ -	\$ -	\$ -	0%
<b>Total Misc. Revenue</b>		\$ 66,345	\$ 145,000	\$ 30,000	\$ (115,000)	-79%
<b>Utility Fund Total</b>						
<b>Utility Fund Total</b>		\$ 5,789,813	\$ 6,207,230	\$ 4,674,100	\$ (1,533,130)	-25%

City of Lexington

**Utility Fund Expense Budget by Function**

Account Number	Description	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
<u>Administration</u>						
05-1110	Administration	\$ 181,737	\$ 334,230	\$ 342,023	\$ 7,793	2%
<u>Water Operations</u>						
05-1140	Water Treatment Plant	\$ 634,525	\$ 628,985	\$ -	\$ (628,985)	-100%
05-1150	Water Treatment- Brushy Hill	\$ 7,019	\$ 7,051	\$ -	\$ (7,051)	-100%
05-1160	Water Distribution	\$ 1,053,055	\$ 1,108,861	\$ 1,093,422	\$ (15,439)	-1%
05-1161	Water Storage	\$ 12,952	\$ 3,526	\$ 2,908	\$ (618)	-18%
05-1165	New Water Service Connections	\$ 24,098	\$ 14,651	\$ 19,284	\$ 4,633	32%
05-1167	Minor Water System Improvements	\$ 5,370	\$ 5,000	\$ 5,000	\$ -	0%
<b>Total Water Operations</b>		\$ 1,737,019	\$ 1,768,074	\$ 1,120,614	\$ (647,460)	-37%
<u>Wastewater Operations</u>						
05-1170	Wastewater Collections	\$ 1,857,744	\$ 2,039,938	\$ 2,064,993	\$ 25,055	1%
05-1171	New Wastewater Connections	\$ 2,123	\$ 7,226	\$ -	\$ (7,226)	-100%
05-1175	Wastewater Treatment Plant	\$ 1,119,589	\$ 1,134,091	\$ -	\$ (1,134,091)	-100%
05-1177	Minor Wastewater Improvements	\$ -	\$ 5,000	\$ 5,000	\$ -	0%
05-1185	Services to MSA	\$ 140	\$ -	\$ 20,781	\$ 20,781	100%
05-1190	Inflow & Infiltration- Non-capitalized	\$ 10,640	\$ 28,087	\$ 32,782	\$ 4,695	17%
<b>Total Wastewater Operations</b>		\$ 2,990,236	\$ 3,214,342	\$ 2,123,556	\$ (1,090,786)	-34%
<u>Nondepartmental</u>						
05-4050	Public Works Labor Pool	\$ 56,922	\$ 62,779	\$ 51,454	\$ (11,325)	-18%
05-9310	Nondepartmental	\$ 366,556	\$ 399,910	\$ 429,710	\$ 29,800	7%
05-9350	Interfund Transfers	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	0%
<b>Total Nondepartmental</b>		\$ 543,478	\$ 582,689	\$ 601,164	\$ 18,475	3%
<u>Capital Projects</u>						
	Utilities Project Development	\$ -	\$ 100,000		\$ (100,000)	-100%
	I & I Reduction Projects	\$ 29,088	\$ 15,000	\$ 40,000	\$ 25,000	167%
	Water Line Replacement	\$ 1,557	\$ 60,000		\$ (60,000)	-100%
	Meter Reading System	\$ 473,682	\$ -	\$ -	\$ -	0%
	Thornridge Water Line	\$ 8,967	\$ -		\$ -	0%
	Sarah's Run Sewer Main	\$ 6,108	\$ -		\$ -	0%
	Marshall Street Wastewater Line	\$ -	\$ 20,000		\$ (20,000)	-100%
	Woods Creek Interceptor	\$ -	\$ 91,855		\$ (91,855)	-100%
	Water Line- Randolph St.Preston to Washington	\$ -	\$ -	\$ 66,100	\$ 66,100	100%
	Enfield Pump Station	\$ -	\$ -	\$ 68,200	\$ 68,200	100%
	Campbell Lane Pump Station Replacement	\$ -	\$ -	\$ 193,865	\$ 193,865	100%
<b>Total Capital Projects</b>		\$ 519,402	\$ 286,855	\$ 368,165	\$ 81,310	28%

## Utility Fund Expense Budget by Account Classification

Account Number	Description	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
<b>Personnel Services</b>						
1001	Full-time Wages	\$ 669,955	\$ 673,248	\$ 34,165	\$ (639,083)	-95%
1002	Overtime	\$ 65,298	\$ 60,254	\$ -	\$ (60,254)	-100%
1003	Part-time Wages	\$ -	\$ -	\$ -	\$ -	0%
1041	Public Works Wages	\$ 310,363	\$ 359,272	\$ 366,021	\$ 6,749	2%
1042	Public Works Overtime	\$ 22,146	\$ 23,430	\$ 22,900	\$ (530)	-2%
<b>Total Personnel Services</b>		\$ 1,067,762	\$ 1,116,204	\$ 423,086	\$ (693,118)	-62%
<b>Fringe Benefits</b>						
2001	FICA	\$ 75,648	\$ 76,423	\$ 29,603	\$ (46,820)	-61%
2002	Retirement	\$ 130,357	\$ 134,025	\$ 50,263	\$ (83,762)	-62%
2005	Health Insurance	\$ 220,943	\$ 201,865	\$ 92,947	\$ (108,918)	-54%
2006	Life Insurance	\$ 11,365	\$ 13,084	\$ 5,318	\$ (7,766)	-59%
2011	Worker's Comp Insurance	\$ 26,740	\$ 29,821	\$ 14,064	\$ (15,757)	-53%
2013	Short-term Disability Insurance	\$ -	\$ -	\$ 487	\$ 487	100%
<b>Total Fringe Benefits</b>		\$ 465,053	\$ 455,218	\$ 192,682	\$ (262,536)	-58%
<b>Contractual Services</b>						
3002	Professional Services	\$ 77,709	\$ 353,355	\$ 350,465	\$ (2,890)	-1%
3004	Repairs & Maintenance	\$ 45,547	\$ 43,200	\$ 100,700	\$ 57,500	133%
3005	Maintenance Service Contracts	\$ 2,969	\$ 4,000	\$ 3,200	\$ (800)	-20%
3006	Printing & Binding	\$ -	\$ 600	\$ 400	\$ (200)	-33%
3007	Advertising	\$ 1,455	\$ 5,100	\$ 2,500	\$ (2,600)	-51%
3016	Wholesale Water	\$ 724,375	\$ 828,300	\$ 777,600	\$ (50,700)	-6%
3017	Wholesale Sewer	\$ 993,071	\$ 1,176,840	\$ 1,178,400	\$ 1,560	0%
3019	MSA Debt Service	\$ 704,330	\$ 704,330	\$ 704,330	\$ -	0%
3024	Landfill Contract	\$ 3,956	\$ 5,000	\$ -	\$ (5,000)	-100%
3028	Computer Software	\$ 19,456	\$ 21,556	\$ 21,600	\$ 44	0%
3406	Generator Services	\$ 3,934	\$ 3,800	\$ -	\$ (3,800)	-100%
<b>Total Contractual Services</b>		\$ 2,576,802	\$ 3,146,081	\$ 3,139,195	\$ (6,886)	0%
<b>Internal Services</b>						
4402	Inside Vehicle Operation	\$ 17,428	\$ 29,550	\$ 16,500	\$ (13,050)	-44%
4004	Photocopying Services	\$ -	\$ 50	\$ -	\$ (50)	-100%
4010	Special Projects- Public Works	\$ 979	\$ 2,500	\$ -	\$ (2,500)	-100%
<b>Total Internal Services</b>		\$ 18,407	\$ 32,100	\$ 16,500	\$ (15,600)	-49%
<b>Other Charges</b>						
5101	Electrical Service	\$ 419,838	\$ 437,900	\$ 5,200	\$ (432,700)	-99%
5102	Heating Services	\$ 7,281	\$ 8,500	\$ 500	\$ (8,000)	-94%
5103	Water & Sewer Services	\$ 907	\$ 1,050	\$ 450	\$ (600)	-57%
5201	Postal & Messenger Services	\$ 10,157	\$ 9,000	\$ 8,700	\$ (300)	-3%
5202	Electronic Data Services	\$ 2,818	\$ 3,606	\$ 1,650	\$ (1,956)	-54%
5203	Telephone	\$ 3,947	\$ 4,450	\$ 750	\$ (3,700)	-83%
5204	Cellular Telephone Service	\$ 8,160	\$ 7,150	\$ 4,300	\$ (2,850)	-40%
5399	Insurance Allocation	\$ 19,840	\$ 17,280	\$ 9,980	\$ (7,300)	-42%
5401	Office Supplies	\$ 2,771	\$ 3,900	\$ 2,400	\$ (1,500)	-38%
5403	Agricultural Supplies	\$ 69	\$ 250	\$ -	\$ (250)	-100%
5404	Laboratory Supplies	\$ 15,042	\$ 18,000	\$ -	\$ (18,000)	-100%
5405	Janitorial Supplies	\$ 2,468	\$ 2,500	\$ -	\$ (2,500)	-100%

City of Lexington

**Utility Fund Expense Budget by Account Classification**

Account Number	Description	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
5406	Generator Supplies	\$ 2,497	\$ 5,900	\$ -	\$ (5,900)	-100%
5407	Maintenance Supplies	\$ 59,776	\$ 55,500	\$ -	\$ (55,500)	-100%
5408	Vehicle Supplies	\$ 5,142	\$ 8,400	\$ -	\$ (8,400)	-100%
5410	Uniform & Wearing Apparel	\$ 2,035	\$ 1,500	\$ -	\$ (1,500)	-100%
5411	Books & Subscriptions	\$ 50	\$ 1,150	\$ 750	\$ (400)	-35%
5413	Other Operating Supplies	\$ 586,646	\$ 106,250	\$ 119,000	\$ 12,750	12%
5426	Chemicals	\$ 155,576	\$ 131,400	\$ -	\$ (131,400)	-100%
5428	Data Processing Supplies	\$ 1,833	\$ 1,500	\$ -	\$ (1,500)	-100%
5430	Asphalting Supplies	\$ 7,874	\$ 7,200	\$ 6,600	\$ (600)	-8%
5460	Expansion Tank- Financial Assistance	350	1000	1000	\$ -	0%
5477	Durable Goods	9454	10500	8500	\$ (2,000)	-19%
5501	Travel & Training	1072	5000	3000	\$ (2,000)	-40%
<b>Total Other Charges</b>		\$ 1,325,603	\$ 848,886	\$ 172,780	\$ (676,106)	-80%
<u>Miscellaneous</u>						
5606	Permits to State Agencies	\$ 13,397	\$ 15,112	\$ -	\$ (15,112)	-100%
5801	Dues & Memberships	\$ 858	\$ 1,450	\$ 750	\$ (700)	-48%
5803	Employee Relations	\$ 750	\$ 600	\$ -	\$ (600)	-100%
5887	Waterworks Operation Fee	\$ 8,410	\$ 8,860	\$ 8,900	\$ 40	0%
5898	Miscellaneous	\$ 5	\$ -	\$ 250	\$ 250	100%
<b>Total Miscellaneous</b>		\$ 23,420	\$ 26,022	\$ 9,900	\$ (16,122)	-62%
<u>Capital Outlay</u>						
7002	Furniture & Fixtures	\$ -	\$ -	\$ 9,900	\$ 9,900	100%
7007	ADP Equipment/Software	\$ 6,000	\$ -	\$ -	\$ -	0%
<b>Total Capital Outlay</b>		\$ 6,000	\$ -	\$ 9,900	\$ 9,900	100%
<u>Debt Service</u>						
9002	Interest	\$ -	\$ -	\$ 50,600	\$ 50,600	100%
<u>Interfund Charges</u>						
9101	Services of City Manager	\$ 37,680	\$ 33,020	\$ 21,800	\$ (11,220)	-34%
9102	Services of Public Works	\$ 3,125	\$ 6,070	\$ 6,070	\$ -	0%
9103	Services of Treasurer	\$ 76,490	\$ 77,370	\$ 131,755	\$ 54,385	70%
9104	Services of Finance	\$ 66,190	\$ 60,500	\$ 45,375	\$ (15,125)	-25%
9105	Services of Public Works- Streets	\$ (16,231)	\$ (16,231)	\$ (16,231)	\$ -	0%
9108	Services of Human Resources	\$ 7,500	\$ 8,250	\$ 8,410	\$ 160	2%
9151	Services of Technology	\$ 20,210	\$ 14,700	\$ 16,300	\$ 1,600	11%
<b>Interfund Charges</b>		\$ 194,964	\$ 183,679	\$ 213,479	\$ 29,800	16%
<u>Interfund Transfers</u>						
9100	To Equipment Replacement Fund	\$ 18,500	\$ 58,000	\$ 58,000	\$ -	0%
8201	To General Fund	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	0%
<b>Total Transfers Out</b>		\$ 138,500	\$ 178,000	\$ 178,000	\$ -	0%
<b>Depreciation</b>		\$ 155,362	\$ 200,000	\$ 200,000	\$ -	0%
<b>Grand Total</b>		\$ 5,971,873	\$ 6,186,190	\$ 4,555,522	\$ (1,630,668)	-26%

## City of Lexington

**Equipment Replacement Fund Revenue Budget**

<b>Account Number</b>	<b>Description</b>	<b>2015 Actual Amount</b>	<b>2016 Adopted Budget</b>	<b>City Manager Requested FY 17</b>	<b>\$ Change</b>	<b>% Change</b>
<u>Misc. Revenue</u>						
1018-0200	Contributions	\$ 36,000	\$ -	\$ -	\$ -	0%
1018-0209	Rockbridge County- Emergency Equip.	\$ 10,193	\$ 10,200	\$ 11,344	\$ 1,144	11%
<b>Total Misc. Revenue</b>		\$ 46,193	\$ 10,200	\$ 11,344	\$ 1,144	11%
<u>Transfers In</u>						
1041-0511	From General Fund	\$ 271,105	\$ 455,350	\$ 455,350	\$ -	0%
1041-0515	From Utility Fund	\$ 18,500	\$ 58,000	\$ 58,000	\$ -	0%
<b>Total Transfers In</b>		\$ 289,605	\$ 513,350	\$ 513,350	\$ -	0%
<b>Total</b>		\$ 335,798	\$ 523,550	\$ 524,694	\$ 1,144	0%

City of Lexington

## Equipment Fund Expense by Account

Account Number	Description	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY	\$ Change	% Change
<u>Capital Outlay</u>						
7001	Machinery & Equipment	\$ -	\$ 70,000	\$ 157,075	\$ 87,075	124%
7005	Motor Vehicles	\$ 237,053	\$ 177,800	\$ 309,850	\$ 132,050	74%
7006	Construction Equipment	\$ 141,250	\$ 185,000	\$ -	\$ (185,000)	-100%
<b>Total Capital Outlays</b>		<b>\$ 378,303</b>	<b>\$ 432,800</b>	<b>\$ 466,925</b>	<b>\$ 34,125</b>	<b>8%</b>

Dept.	Budgeted Item	Equipment to be Replaced	Mileage	Condition	Budget
Police	Ford Focus	2008 Cushman			\$ 16,000
Police	Ford Interceptor SUV	2011 Dodge Charger #7	78,000	poor service	\$ 27,500
Police	Ford Interceptor Sedan	2003 SUV #12	130,000	high mileage	\$ 26,500
PW	Dump Truck 2 1/2 ton	1991 Dump Truck PW #57	34,666	poor	\$ 99,850
PW	Snow plow, chemical spreader, leaf collection box for PW #61	similar old equipment			\$ 30,325
PW	Dump Truck, 1 ton/ plow/spreader	1993 Truck PW #45	22,146	poor	\$ 56,800
PW	Dump Truck, 1 ton/ plow/spreader	1998 Truck PW #53	26,661	poor	\$ 56,800
PW	Pickup 1/2 ton 4WD	2005 Pickup PW #15	125,412	poor	\$ 26,400
PW	Mowing Tractor	T2 & T9 Tractors due for replacement in 1995 & 2000		poor	\$ 25,750
PW	Multipurpose Compact Sweeper				\$ 51,000
PW	Asphalt Hot Box Trailer				\$ 50,000
					<u>\$ 466,925</u>

## Capital Projects Fund Revenue Budget

Account Number	Description	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
<u>Contributions</u>						
1018-200	General Contributions	\$ 3,000	\$ -	\$ -	\$ -	0%
<u>State</u>						
1024-0448	Other Categorical (VDOT)	\$ -	\$ -	\$ 6,500	\$ 6,500	100%
<u>Federal</u>						
1018-0500	Fish & Wildlife Grant	\$ 10,632	\$ -	\$ -	\$ -	0%
1033-8196	TEA Grant	\$ 149,455	\$ -	\$ -	\$ -	0%
<b>Total Federal</b>		\$ 160,087	\$ -	\$ -	\$ -	0%
<u>Transfers In</u>						
1041-0502	From School Fund	\$ 148,626	\$ -	\$ -	\$ -	0%
1041-0507	From Cemetery Fund	\$ -	\$ -	\$ 25,000	\$ 25,000	100%
1041-0511	From General Fund	\$ 853,457	\$ 500,000	\$ 1,000,000	\$ 500,000	100%
<b>Total Transfers In</b>		\$ 1,002,083	\$ 500,000	\$ 1,025,000	\$ 525,000	105%
1042-9999	Appropriated Fund Balance	\$ -	\$ -	\$ 105,650	\$ 105,650	100%
<b>Grand Total</b>		\$ 1,165,170	\$ 500,000	\$ 1,137,150	\$ 637,150	127%

## Capital Projects Fund Expense Budget by Function

Account Number	Description	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
<u>Municipal Facilities</u>						
08-4103	Courthouse Parking Garage	\$ -	\$ 106,580	\$ -	\$ (106,580)	-100%
08-6662	Lylburn Downing	\$ -	\$ 10,000	\$ 10,000	\$ -	0%
08-6664	Waddell	\$ 2,898,432	\$ -	\$ -	\$ -	0%
08-7400	Security System	\$ 28,540	\$ -	\$ -	\$ -	0%
08-7440	City Hall Improvements	\$ -	\$ -	\$ 35,000	\$ 35,000	100%
08-8117	Thompson's Knoll	\$ 16,674	\$ -	\$ -	\$ -	0%
08-6663	High School	\$ -	\$ -	\$ 30,000	\$ 30,000	100%
08-7000	Public Works Complex	\$ -	\$ -	\$ 25,000	\$ 25,000	100%
08-7100	Police Firing Range	\$ -	\$ -	\$ 12,500	\$ 12,500	100%
<b>Total Municipal Facilities</b>		\$ 2,943,646	\$ 116,580	\$ 112,500	\$ (4,080)	-3%
<u>Parks &amp; Cemeteries</u>						
08-1304	Hopkins Green	\$ 2,900	\$ -	\$ -	\$ -	0%
08-1309	Chessie Trail Connection	\$ -	\$ -	\$ -	\$ -	0%
08-1800	Brewbaker Field Annex	\$ 3,349	\$ 12,500	\$ -	\$ (12,500)	-100%
08-1817	Skateboard Park	\$ 9,146	\$ -	\$ -	\$ -	0%
08-1910	Cemetery Master Plan	\$ -	\$ -	\$ 25,000	\$ 25,000	0%
08-1301	Playground Upgrades	\$ -	\$ -	\$ 7,500	\$ 7,500	100%
<b>Total Parks &amp; Cemeteries</b>		\$ 15,395	\$ 12,500	\$ 32,500	\$ 20,000	160%
<u>Streets, Parking, Sidewalks</u>						
08-2148	Randolph St. Underground Utilities	\$ 156,336	\$ -	\$ -	\$ -	0%
08-2114	Market St. Signal Upgrade	\$ 1,457	\$ -	\$ -	\$ -	0%
08-2150	Bridge Repairs	\$ -	\$ 25,000	\$ 20,000	\$ (5,000)	-20%
08-2399	Stormwater Drainage Improvements	\$ -	\$ -	\$ 759,550	\$ 759,550	100%
08-2501	Downtown Improvements	\$ 31,101	\$ 25,000	\$ 25,000	\$ -	0%
08-2650	Sidewalk Improvements	\$ 2,822	\$ 40,275	\$ 20,000	\$ (20,275)	-50%
08-7432	Fire Parking Lot	\$ -	\$ -	\$ 67,000	\$ 67,000	100%
08-2700	Taylot St. Reconstruction	\$ -	\$ -	\$ 13,000	\$ 13,000	100%
<b>Total Streets, Sidewalks, Bridges</b>		\$ 191,716	\$ 90,275	\$ 904,550	\$ 814,275	902%
<u>Software</u>						
08-7501	Parking Enforcement	\$ -	\$ -	\$ 60,000	\$ 60,000	100%
<u>Fire Equipment</u>						
		\$ -	\$ -	\$ 27,600	\$ 27,600	100%
<b>Total</b>		\$ 3,150,757	\$ 219,355	\$ 1,137,150	\$ 917,795	418%

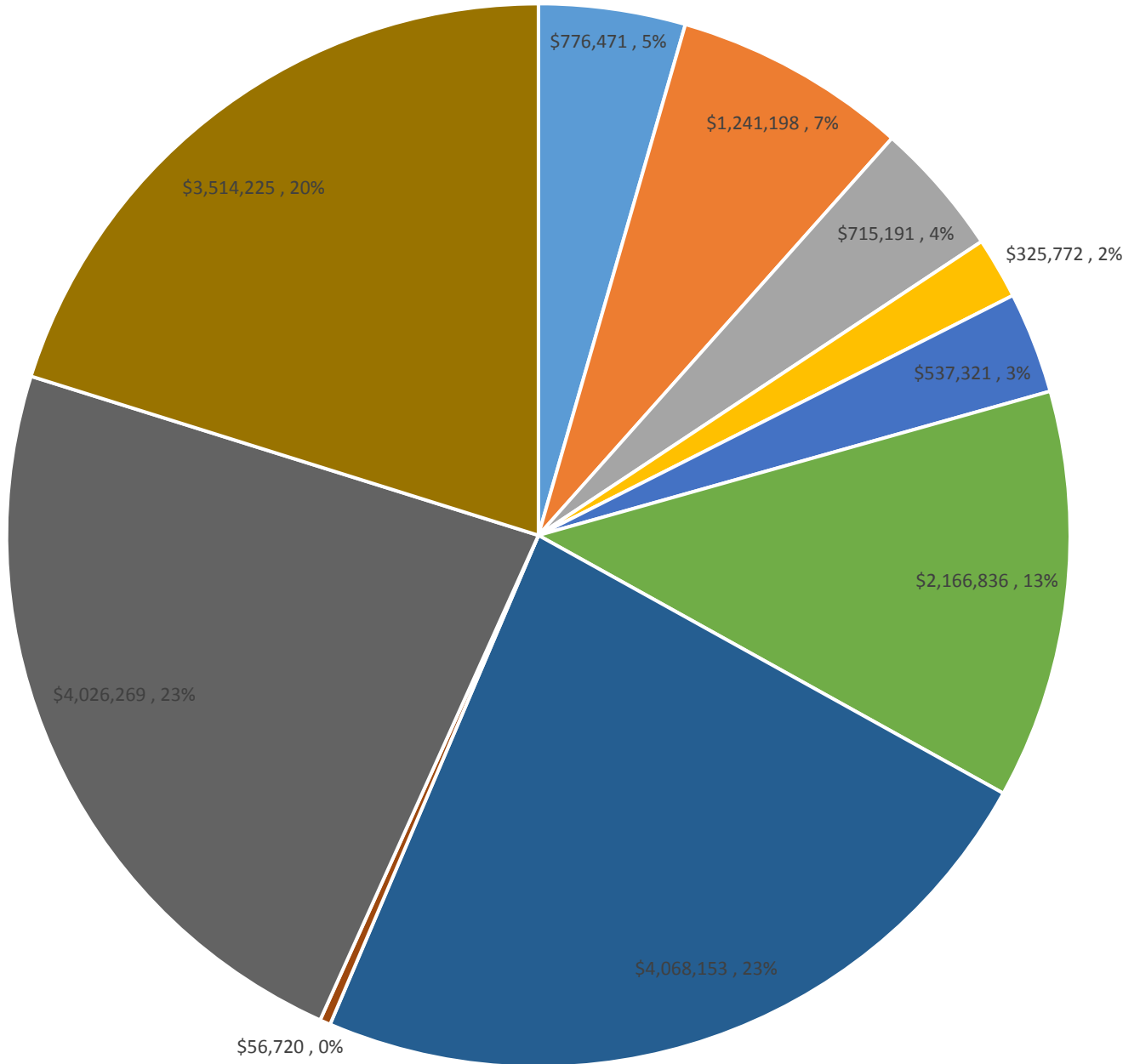


# **GENERAL FUND**

**Significant General Fund Expense Changes  
FY 17 Budget**

<u>Description of Change</u>	<u>Change</u>
Transfer to Capital Projects Fund	\$ 500,000
<u>Wages &amp; Benefits</u>	\$ (218,918)
Wage increases	\$ 53,930
Fringe benefits on wage increases	\$ 13,171
Decrease in VRS contribution rate	\$ (44,898)
Planning Dept. staffing changes	\$ (144,521)
Special Enforcement staffing change	\$ (30,569)
Fire Dept. staffing change	\$ 21,808
Public Works staffing changes	\$ (43,181)
other wage & benefit changes from turnover, etc.	\$ (44,658)
<u>Professional services</u>	\$ 166,300
Planning Dept.- Berkley Group	\$ 200,000
Thompson Knoll	\$ (50,000)
other	\$ 16,300
<u>Repairs &amp; Maintenance</u>	\$ 48,319
Public Works	\$ 47,219
other	\$ 1,100
<u>Landfill Contract</u>	\$ (56,550)
<u>Payment to Regional Tourism</u>	\$ 33,317
<u>Payment to RARO</u>	\$ (17,099)
<u>Central Dispatch Costs</u>	\$ 147,692
<u>Lodging Taxes to VHC</u>	\$ 38,625
<u>VPA Client Services</u>	\$ (24,505)
<u>Debt Service</u>	\$ (51,231)
all other changes	\$ (1,536)
FY 17 Budget less FY 16 Budget	<u>\$ 564,414</u>

## Uses of Funds



- Comm. Development   ■ Gov. Administration   ■ HEW   ■ Judicial   ■ Leisure
- Debt Service   ■ To other funds   ■ Other   ■ Public Safety   ■ Public Works

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

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17		\$ Change	% Change
Personnel Services	\$ 25,080	\$ 26,400	\$ 26,400	\$ -		0%
Fringe Benefits	\$ 1,947	\$ 2,045	\$ 2,044	\$ (1)		0%
Contractual Services	\$ 3,963	\$ 5,884	\$ 4,400	\$ (1,484)		-25%
Internal Services	\$ 1,573	\$ 2,000	\$ 1,500	\$ (500)		-25%
Other Charges	\$ 4,289	\$ 5,680	\$ 7,700	\$ 2,020		36%
Miscellaneous	\$ 5,518	\$ 5,895	\$ 5,400	\$ (495)		-8%
	\$ 42,370	\$ 47,904	\$ 47,444	\$ (460)		-1%

**Definition:**

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

The responsibilities of the City Council include:

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

City Council conducts its business in public sessions held in the Board Room of the Rockbridge County Administrative Offices (150 South Main Street) on the first and third Thursdays of each month.

City of Lexington

## City Manager (01-1201)

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
Personnel Services	\$ 150,813	\$ 143,159	\$ 140,964	\$ (2,195)	-2%
Fringe Benefits	\$ 46,733	\$ 49,210	\$ 52,293	\$ 3,083	6%
Contractual Services	\$ 8,734	\$ 6,750	\$ 6,500	\$ (250)	-4%
Internal Services	\$ 2,381	\$ 2,300	\$ 1,750	\$ (550)	-24%
Other Charges	\$ 18,712	\$ 16,475	\$ 16,450	\$ (25)	0%
Miscellaneous	\$ 5,174	\$ 1,850	\$ 6,200	\$ 4,350	235%
Interfund Charges	\$ (34,555)	\$ (33,020)	\$ (21,800)	\$ 11,220	-34%
	\$ 197,992	\$ 186,724	\$ 202,357	\$ 15,633	8%

**Definition:**

The City Charter establishes the City Manager as the chief administrative officer of the City who serves at the will of the City Council. He is responsible for planning, organizing, directing and evaluating the activities of the municipal government so that policies of City Council are carried out in an efficient and economical manner.

In carrying out these responsibilities, the Manager interprets and implements policy determined by Council; oversees the enforcement of all laws and ordinances; appoints and evaluates department heads and employees on the basis of merit; provides administrative and policy direction to all departments; prepares and recommends annual operating and capital improvement budgets; prepares agenda materials; recommends legislation that appears necessary and desirable; keeps the Council advised of financial conditions and future needs of the City; keeps the public informed regarding the operation of City government through reports to Council; represents the City in its relations with the public, the press, and other governmental and private agencies; and performs such other duties as may be described by the City Charter or required of him by ordinance or resolution of Council.

City of Lexington

**City attorney (01-1204)**

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 17			
Personnel Services	\$ 50,192	\$ 50,000	\$ -	\$ (50,000)	-100%	
Fringe Benefits	\$ 8,047	\$ 8,154	\$ -	\$ (8,154)	-100%	
Contractual Services	\$ 45,994	\$ 35,000	\$ 96,500	\$ 61,500	176%	
Internal Services	\$ -	\$ -	\$ -	\$ -	0%	
Other Charges	\$ 911	\$ 910	\$ 910	\$ -	0%	
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%	
	\$ 105,144	\$ 94,064	\$ 97,410	\$ 3,346	4%	

**Definition:**

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

City of Lexington

**Human Resources (01-1205)**

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
Personnel Services	\$ 44,598	\$ 45,617	\$ 46,214	\$ 597	1%
Fringe Benefits	\$ 19,395	\$ 20,096	\$ 19,689	\$ (407)	-2%
Contractual Services	\$ 457	\$ 500	\$ 870	\$ 370	74%
Internal Services	\$ 1,081	\$ 900	\$ 1,000	\$ 100	11%
Other Charges	\$ 4,473	\$ 5,474	\$ 5,686	\$ 212	4%
Miscellaneous	\$ 4,909	\$ 9,720	\$ 10,080	\$ 360	4%
Interfund Charges	\$ (7,500)	\$ (8,250)	\$ (8,410)	\$ (160)	2%
	\$ 67,413	\$ 74,057	\$ 75,129	\$ 1,072	1%

**Definition:**

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

City of Lexington

**Commission of Revenue (01-1209)**

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 17			
Personnel Services	\$ 150,233	\$ 151,959	\$ 155,220	\$ 3,261	2%	
Fringe Benefits	\$ 56,433	\$ 59,564	\$ 58,401	\$ (1,163)	-2%	
Contractual Services	\$ 17,458	\$ 18,465	\$ 18,565	\$ 100	1%	
Internal Services	\$ 474	\$ 550	\$ 550	\$ -	0%	
Other Charges	\$ 14,353	\$ 14,487	\$ 13,290	\$ (1,197)	-8%	
Miscellaneous	\$ 405	\$ 435	\$ 435	\$ -	0%	
	\$ 239,356	\$ 245,460	\$ 246,461	\$ 1,001	0%	

***Definition:***

The Commissioner of Revenue is a constitutional officer of the Commonwealth of Virginia, elected to a term of office of four years.

The Commissioner prepares real estate and personal property tax assessments, issues business licenses, determines the local levy on food and lodging, and calculates payments made by local non-profit institutions paid to the City in lieu of property taxes. The Commissioner is also responsible for the collection of State-assessed taxes on public service corporations and bank stock.

The Commissioner administers real estate tax relief for the elderly and disabled and tax exemption on rehabilitated commercial or industrial buildings. She also audits and transmits State income tax and estimated tax and helps local taxpayers resolve problems concerning State assessments.

The Commissioner's office is jointly financed by the City and Commonwealth, with the City providing office space, insurance and supplies.



City of Lexington  
**Reassessment (01-1210)**

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 17			
Personnel Services	\$ 1,042	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ 81	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 4,035	\$ 2,500	\$ 2,500	\$ -	\$ -	0%
Internal Services	\$ 6	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 14	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	<b>\$ 5,178</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

**Definition:**

The cost of periodic reassessment of real property values is charged to this activity. Reassessment operations are provided by a contract which is overseen by the Commissioner of Revenue.

City of Lexington  
**Treasurer (01-1213)**

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
Personnel Services	\$ 151,596	\$ 153,278	\$ 157,097	\$ 3,819	2%
Fringe Benefits	\$ 50,182	\$ 51,905	\$ 50,913	\$ (992)	-2%
Contractual Services	\$ 28,658	\$ 33,685	\$ 36,000	\$ 2,315	7%
Internal Services	\$ 110	\$ 200	\$ 200	\$ -	0%
Other Charges	\$ 13,662	\$ 16,310	\$ 15,560	\$ (750)	-5%
Miscellaneous	\$ 1,767	\$ 1,800	\$ 1,800	\$ -	0%
Interfund Charges	\$ (76,490)	\$ (77,370)	\$ (131,755)	\$ (54,385)	70%
	<u>\$ 169,485</u>	<u>\$ 179,808</u>	<u>\$ 129,815</u>	<u>\$ 4,392</u>	<u>2%</u>

***Definition:***

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

The Treasurer is responsible for the collection, custody and disbursement of City and State funds. The Treasurer is also responsible for the maintenance of the related records for these funds.

The City shares with the State the responsibility of funding the Treasurer's office. The City is solely responsible for providing insurance, office space, and most supplies for this activity.

City of Lexington  
**Finance (01-1214)**

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested			
			FY 17		\$ Change	% Change
Personnel Services	\$ 160,419	\$ 186,678	\$ 186,916	\$ 238		0%
Fringe Benefits	\$ 67,226	\$ 88,214	\$ 73,665	\$ (14,549)		-16%
Contractual Services	\$ 74,011	\$ 81,375	\$ 80,772	\$ (603)		-1%
Internal Services	\$ 588	\$ 600	\$ 500	\$ (100)		-17%
Other Charges	\$ 10,096	\$ 11,480	\$ 11,830	\$ 350		3%
Miscellaneous	\$ 205	\$ 205	\$ 205	\$ -		0%
Interfund Charges	\$ (66,190)	\$ (127,900)	\$ (112,775)	\$ 15,125		-12%
	<u>\$ 246,355</u>	<u>\$ 240,652</u>	<u>\$ 241,113</u>	<u>\$ 461</u>		<u>0%</u>

**Definition:**

This activity provides accounting, budgeting and data processing services for the City. Functions include maintaining a fund accounting system, paying City obligations, accounts receivable, billings, setting internal controls to protect assets, conducting financial analysis, and providing timely reports of financial information for management purposes.

Data processing support is provided for revenue collection, central accounting, and City and School payroll activities. Also, debt management, cash management, budget preparation, fixed asset accounting, and annual audit activities are supported from this department.

Support for a decentralized purchasing system is provided in this activity, as well as administrative oversight for the City's general insurance program.

City of Lexington

**Information Technology (01-1251)**

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested			
			FY 17		\$ Change	% Change
Personnel Services	\$ 54,105	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ 19,031	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 32,259	\$ 18,400	\$ 22,470	\$ 4,070	\$ 4,070	22%
Internal Services	\$ 50	\$ 75	\$ 20	\$ (55)	\$ (55)	-73%
Other Charges	\$ 24,966	\$ 16,200	\$ 24,320	\$ 8,120	\$ 8,120	50%
Miscellaneous	\$ 9,675	\$ 100	\$ -	\$ (100)	\$ (100)	-100%
Interfund Charges	\$ 30,878	\$ 99,340	\$ 100,020	\$ 680	\$ 680	1%
	<u>\$ 170,964</u>	<u>\$ 134,115</u>	<u>\$ 146,830</u>	<u>\$ 12,715</u>	<u>\$ 12,715</u>	<u>9%</u>

***Definition:***

The Office of Information Technology assists all other departments in making optimum usage of computer technology. This entails: the development of a City wide plan for networking information systems; review and approval for all computer hardware and software purchases; installation and maintenance of hardware and software; and training of City employees in the more effective use of computers. This office also provides oversight for the City's telephone needs and electronic records management system. This service is shared with the School System.

City of Lexington

**Electoral Board/Registrar (01-1310)**

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 17			
Personnel Services	\$ 40,985	\$ 41,571	\$ 40,730	\$ (841)	-2%	
Fringe Benefits	\$ 3,180	\$ 3,221	\$ 3,154	\$ (67)	-2%	
Contractual Services	\$ 3,229	\$ 5,745	\$ 6,960	\$ 1,215	21%	
Internal Services	\$ 230	\$ 325	\$ 325	\$ -	0%	
Other Charges	\$ 4,367	\$ 4,863	\$ 4,670	\$ (193)	-4%	
Miscellaneous	\$ 265	\$ 285	\$ 300	\$ 15	5%	
	\$ 52,256	\$ 56,010	\$ 56,139	\$ 129	0%	

***Definition:***

The Registrar and the Electoral Board are both partially funded by the Commonwealth. The City of Lexington funds operating expenses and supplies for the G/R office, annual training, and provides office space. The City is entirely responsible for expenses related to Officers of Election and the Assistant Registrars.

The General Registrar's responsibilities are directed by the Code of Virginia as it relates to registering eligible voters, conducting Absentee Voting and maintaining records and lists. Additionally, the General Registrar is responsible to the Electoral Board in the conduct of fair and accurate elections and is expected to interact with the Virginia Department of Elections, other agencies, and the general public.

City of Lexington

**Judicial Services (01-2101)**

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 17			
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 232,862	\$ 243,840	\$ 245,580	\$ 1,740	\$ 1,740	1%
Internal Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	\$ 232,862	\$ 243,840	\$ 245,580	\$ 1,740	\$ 1,740	1%

**Definition:**

The Judicial Services activity includes expenditures for the Circuit Court, Commonwealth Attorney, Victim Witness Program, General District and Juvenile and Domestic Relations Court, the Probation Office, and juvenile diversion programs.

General District and Juvenile and Domestic Relations Courts are provided with office space and supplies by the County, with the City paying it's proportionate share. The Commonwealth Attorney, Victim Witness Program, and Circuit Court are jointly funded by the City and Rockbridge County. Juvenile diversion funds come directly from the State to fund local programs administered by the Probation Office.

City of Lexington  
**VJCCCA Services (01-2901)**

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested			
			FY 17		\$ Change	% Change
Personnel Services	\$ 46,554	\$ 48,111	\$ 49,554	\$ 1,443	3%	
Fringe Benefits	\$ 4,162	\$ 4,238	\$ 4,286	\$ 48	1%	
Contractual Services	\$ 850	\$ 1,250	\$ 1,250	\$ -	0%	
Internal Services	\$ -	\$ -	\$ -	\$ -	0%	
Other Charges	\$ 5,915	\$ 5,830	\$ 5,497	\$ (333)	-6%	
Interfund Charges	\$ 19,605	\$ 19,605	\$ 19,605	\$ -	0%	
	\$ 77,086	\$ 79,034	\$ 80,192	\$ 1,158	1%	

**Definition:**

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

City of Lexington  
**Central Dispatch (01-3011)**

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 17			
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Agency Contributions	\$ 168,573	\$ 282,308	\$ 430,000	\$ 430,000	\$ 147,692	52%
	\$ 168,573	\$ 282,308	\$ 430,000	\$ 430,000	\$ 147,692	52%

**Definition:**

The Central Dispatch function provides emergency dispatch services to all the Police, Fire, and Rescue agencies in the Rockbridge region. It is managed by a Board consisting of representation from each of the three funding jurisdictions. The City is the fiscal agent for this service.



City of Lexington  
**Police (01-3101)**

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
Personnel Services	\$ 971,319	\$ 995,300	\$ 993,572	\$ (1,728)	0%
Fringe Benefits	\$ 399,229	\$ 419,098	\$ 383,456	\$ (35,642)	-9%
Contractual Services	\$ 25,918	\$ 35,800	\$ 36,700	\$ 900	3%
Internal Services	\$ 2,193	\$ 4,520	\$ 4,520	\$ -	0%
Other Charges	\$ 230,425	\$ 199,730	\$ 220,330	\$ 20,600	10%
Agency Contributions	\$ 5,406	\$ 4,500	\$ 4,500	\$ -	0%
Miscellaneous	\$ 67,549	\$ 16,400	\$ 16,600	\$ 200	1%
Interfund Transfers	\$ 54,000	\$ 54,000	\$ 54,000	\$ -	0%
	<u>\$ 1,756,039</u>	<u>\$ 1,729,348</u>	<u>\$ 1,713,678</u>	<u>\$ (15,670)</u>	<u>-1%</u>

***Definition:***

The 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.

City of Lexington  
**Fire Reserve (01-3201)**

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 17			
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	0%
Miscellaneous	\$ 5,647	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	0%
	\$ 5,647	\$ 11,000	\$ 11,000	\$ 11,000	\$ -	0%

**Definition:**

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

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

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
Personnel Services	\$ 632,933	\$ 764,301	\$ 802,981	\$ 38,680	5%
Fringe Benefits	\$ 232,148	\$ 296,447	\$ 306,382	\$ 9,935	3%
Contractual Services	\$ 106,110	\$ 114,174	\$ 108,174	\$ (6,000)	-5%
Internal Services	\$ 4,093	\$ 5,050	\$ 5,050	\$ -	0%
Other Charges	\$ 225,043	\$ 248,570	\$ 247,270	\$ (1,300)	-1%
Miscellaneous	\$ 35,453	\$ 36,649	\$ 40,313	\$ 3,664	10%
Interfund Transfers	\$ 86,700	\$ 165,000	\$ 165,000	\$ -	0%
	<u>\$ 1,322,480</u>	<u>\$ 1,630,191</u>	<u>\$ 1,675,170</u>	<u>\$ 44,979</u>	<u>3%</u>

***Definition:***

The Lexington Fire and Rescue Departments were consolidated to include emergency medical services in addition to fire protection services in March of 2011. It consists of both paid and volunteer members who serve the entire City as well as over 50 square miles of Rockbridge County as their first due area. They operate out of the City owned Fire Station on South Main Street and have a fleet of 14 vehicles that offer both fire and EMS protection.

There are over 50 active volunteers serving the community who receive token compensation (\$8 per call) by the City and are covered under the City's insurance policies (not health insurance). They are complimented by a paid Chief and full-time staff of 8 who provide a basic fire & EMS coverage 24 hours a day, seven days a week. The Emergency Management Coordinator/Fire Marshal also works out of the Department. The costs of operating this regional service are shared by Rockbridge County through a Joint Services Agreement, and billing for emergency medical services.

City of Lexington

**Juvenile & Adult Detention (01-3305)**

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 98,279	\$ 110,620	\$ 104,767	\$ (5,853)	-5%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Agency Contributions	\$ 1,232	\$ 2,083	\$ 1,545	\$ (538)	-26%
	<u>\$ 99,511</u>	<u>\$ 112,703</u>	<u>\$ 106,312</u>	<u>\$ (6,391)</u>	<u>-6%</u>

***Definition:***

Adults taken into custody are housed at Rockbridge Regional Jail; the City is charged for those prisoners on the basis of prisoner days at the facility.

Juveniles taken into custody are housed at Shenandoah Valley Juvenile Detention Home. The City shares the cost of operating this home with surrounding jurisdictions. The amount which each jurisdiction contributes is based on the number of detention days utilized in the previous year.

City of Lexington

**Special Enforcement Services(01-3501)**

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
Personnel Services	\$ 45,302	\$ 57,027	\$ 34,742	\$ (22,285)	-39%
Fringe Benefits	\$ 8,374	\$ 29,381	\$ 13,343	\$ (16,038)	-55%
Contractual Services	\$ 7,586	\$ 10,950	\$ 11,950	\$ 1,000	9%
Other Charges	\$ 9,464	\$ 10,970	\$ 10,370	\$ (600)	-5%
Agency Contributions	\$ 15,645	\$ 12,123	\$ 11,704	\$ (419)	-3%
Miscellaneous	\$ 1,111	\$ 2,000	\$ 2,000	\$ -	0%
Interfund Transfers	\$ 4,700	\$ 6,000	\$ 6,000	\$ -	0%
	<u>\$ 92,182</u>	<u>\$ 128,451</u>	<u>\$ 90,109</u>	<u>\$ (38,342)</u>	<u>-30%</u>

**Definition:**

In FY 09, Council created a full time position responsible for enforcing parking regulations in the downtown area. This individual also is responsible for animal control throughout the City and the enforcement of weed violations.

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

City of Lexington

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

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
Personnel Services	\$ 72,865	\$ 107,412	\$ 133,998	\$ 26,586	25%
Fringe Benefits	\$ 29,786	\$ 45,758	\$ 59,796	\$ 14,038	31%
Contractual Services	\$ 11,528	\$ 7,600	\$ 9,000	\$ 1,400	18%
Internal Services	\$ 1,321	\$ 1,450	\$ 1,450	\$ -	0%
Other Charges	\$ 56,289	\$ 62,635	\$ 61,310	\$ (1,325)	-2%
Miscellaneous	\$ -	\$ 400	\$ 600	\$ 200	50%
Interfund Transfers	\$ (20,131)	\$ (17,951)	\$ (17,951)	\$ -	0%
	<u>\$ 151,658</u>	<u>\$ 207,304</u>	<u>\$ 248,203</u>	<u>\$ 40,899</u>	<u>20%</u>

***Definition:***

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

City of Lexington

**Public Works Labor Pool (01-4050)**

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
Personnel Services	\$ 181,726	\$ 170,123	\$ 208,060	\$ 37,937	22%
Fringe Benefits	\$ 98,080	\$ 131,469	\$ 105,286	\$ (26,183)	-20%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 279,806</u>	<u>\$ 301,592</u>	<u>\$ 313,346</u>	<u>\$ 11,754</u>	<u>4%</u>

***Definition:***

The Public Works Labor Pool furnishes supervision, labor and equipment for construction and maintenance of City-owned facilities, including streets, sidewalks, storm sewers, traffic controllers, parks, cemeteries, the water distribution system, the sewer collection system and municipal buildings. Services and equipment provided by the labor pool are charged to the other City activities listed above and to other departments on a request basis. Charges are based on the actual amount of time and material required to deliver the service. All employee hours charged to sick leave, annual leave, and workers compensation leave are left as a cost to the labor pool.

City of Lexington

**Streets & Sidewalk Maintenance (01-4102)**

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
Personnel Services	\$ 97,161	\$ 94,428	\$ 83,053	\$ (11,375)	-12%
Fringe Benefits	\$ 50,565	\$ 54,240	\$ 42,028	\$ (12,212)	-23%
Contractual Services	\$ 5,006	\$ 15,000	\$ 10,000	\$ (5,000)	-33%
Internal Services	\$ (75,662)	\$ 8,200	\$ 8,200	\$ -	0%
Other Charges	\$ 68,859	\$ 83,910	\$ 84,910	\$ 1,000	1%
Miscellaneous	\$ 6,306	\$ 6,325	\$ 6,325	\$ -	0%
Interfund Transfers	\$ 58,300	\$ 107,850	\$ 107,850	\$ -	0%
	<u>\$ 210,535</u>	<u>\$ 369,953</u>	<u>\$ 342,366</u>	<u>\$ (27,587)</u>	<u>-7%</u>

***Definition:***

Repair and maintenance of streets and sidewalks which are not eligible for State funding assistance as well as public parking areas, are budgeted in this activity. Approximately 9.56 lane miles of streets in Lexington fall into this category.

Maintenance of streets which are eligible for State funding are budgeted separately in the Street Fund.

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



City of Lexington

## Courthouse Parking Deck (01-4103)

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
Personnel Services	\$ 2,924	\$ 500	\$ 1,945	\$ 1,445	289%
Fringe Benefits	\$ 1,658	\$ 1,406	\$ 984	\$ (422)	-30%
Contractual Services	\$ -	\$ 2,500	\$ 5,000	\$ 2,500	100%
Internal Services	\$ 217	\$ 200	\$ 200	\$ -	0%
Other Charges	\$ 6,891	\$ 9,740	\$ 9,840	\$ 100	1%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 11,690</u>	<u>\$ 14,346</u>	<u>\$ 17,969</u>	<u>\$ 3,623</u>	<u>25%</u>

**Definition:**

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

City of Lexington

## Equipment Operations (01-4104)

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
Personnel Services	\$ 76,579	\$ 77,691	\$ 84,598	\$ 6,907	9%
Fringe Benefits	\$ 38,814	\$ 43,702	\$ 42,810	\$ (892)	-2%
Contractual Services	\$ 30,549	\$ 18,000	\$ 25,000	\$ 7,000	39%
Internal Services	\$ (76,590)	\$ (210,000)	\$ (210,000)	\$ -	0%
Other Charges	\$ 310,685	\$ 340,700	\$ 324,700	\$ (16,000)	-5%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ 2,700	\$ 5,000	\$ 5,000	\$ -	0%
	<u>\$ 382,737</u>	<u>\$ 275,093</u>	<u>\$ 272,108</u>	<u>\$ (2,985)</u>	<u>-1%</u>

**Definition:**

The garage operated by Public Works labor pool maintains equipment vehicles used by Public Works, Water, and Wastewater Departments. This account also provides for the fuel and supplies to operate these vehicles.

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

City of Lexington

## Right of Way Improvements (01-4107)

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
Personnel Services	\$ 9,869	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ 6,335	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ 5,000	\$ 5,000	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 7,251	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 23,455	\$ 5,000	\$ 5,000	\$ -	0%

**Definition:**

This account has been established for the cost for small projects, typically less than \$5,000, to improve vehicular use and pedestrian access in the Right of Way. Typical projects could include road widening, shoulders, curb & gutter, sidewalk, accessible curb ramps, signage, landscaping, traffic signals, etc.

City of Lexington

**General Admin., Misc. Street Maintenance (01-4110)**

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ 32,462	\$ 32,462	\$ 33,760	\$ 1,298	4%
	<u>\$ 32,462</u>	<u>\$ 32,462</u>	<u>\$ 33,760</u>	<u>\$ 1,298</u>	<u>4%</u>

**Definition:**

Under the State street maintenance reporting requirements, this department includes administration, engineering, and miscellaneous general expenses. Site plan engineering (traffic impact studies) for access to eligible facilities is reported under this category of expense. Also, overhead/indirect costs not separable from other State street maintenance categories of expense are included under this department of expenditure.

City of Lexington

## Structures & Bridges Maintenance (01-4120)

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
Personnel Services	\$ 53	\$ 525	\$ -	\$ (525)	-100%
Fringe Benefits	\$ 37	\$ 296	\$ -	\$ (296)	-100%
Contractual Services	\$ 238,526	\$ 10,000	\$ 12,000	\$ 2,000	20%
Internal Services	\$ 1	\$ 2,500	\$ 2,500	\$ -	0%
Other Charges	\$ -	\$ 3,500	\$ 4,000	\$ 500	14%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 238,617</u>	<u>\$ 16,821</u>	<u>\$ 18,500</u>	<u>\$ 1,679</u>	<u>10%</u>

**Definition:**

Under the State street maintenance reporting requirements, this department includes bridge inspection, repair of substructure or superstructure, repairs to large drainage pipelines, and large box culvert expenses.

City of Lexington

## Pavement Maintenance (01-4130)

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
Personnel Services	\$ 27,026	\$ 21,000	\$ 9,191	\$ (11,809)	-56%
Fringe Benefits	\$ 15,489	\$ 11,813	\$ 4,650	\$ (7,163)	-61%
Contractual Services	\$ 5,408	\$ 201,881	\$ 215,300	\$ 13,419	7%
Internal Services	\$ 2,306	\$ 1,200	\$ 1,200	\$ -	0%
Other Charges	\$ 7,857	\$ 24,000	\$ 30,000	\$ 6,000	25%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 58,086</u>	<u>\$ 259,894</u>	<u>\$ 260,341</u>	<u>\$ 447</u>	<u>0%</u>

**Definition:**

Under the State street maintenance reporting requirements, this department includes pavement surface repair and replacement, as well as expenses for maintenance of shoulders and roadside.

City of Lexington

## Drainage Maintenance (01-4131)

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
Personnel Services	\$ 13,320	\$ 20,656	\$ 18,724	\$ (1,932)	-9%
Fringe Benefits	\$ 8,311	\$ 11,618	\$ 9,475	\$ (2,143)	-18%
Contractual Services	\$ 2	\$ 7,500	\$ 5,000	\$ (2,500)	-33%
Internal Services	\$ 924	\$ 1,600	\$ 1,600	\$ -	0%
Other Charges	\$ 1,016	\$ 5,750	\$ 7,000	\$ 1,250	22%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 23,573</u>	<u>\$ 47,124</u>	<u>\$ 41,799</u>	<u>\$ (5,325)</u>	<u>-11%</u>

**Definition:**

Under the State street maintenance reporting requirements, this department includes maintenance expenses for the cleaning and reshaping of ditches, for cleaning curb and gutter and drop inlets, and the replacement of drainage structures with equivalent dimensions.

City of Lexington

## Snow & Ice Removal (01-4133)

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
Personnel Services	\$ 28,921	\$ 25,000	\$ 27,800	\$ 2,800	11%
Fringe Benefits	\$ 13,404	\$ 14,062	\$ 14,067	\$ 5	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ 4,675	\$ 5,800	\$ 5,800	\$ -	0%
Other Charges	\$ 21,403	\$ 33,750	\$ 36,000	\$ 2,250	7%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 68,403</u>	<u>\$ 78,612</u>	<u>\$ 83,667</u>	<u>\$ 5,055</u>	<u>6%</u>

***Definition:***

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



City of Lexington

## Traffic Control Device Maintenance (01-4140)

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
Personnel Services	\$ 29,451	\$ 29,625	\$ 38,312	\$ 8,687	29%
Fringe Benefits	\$ 15,017	\$ 16,664	\$ 19,388	\$ 2,724	16%
Contractual Services	\$ 132	\$ 7,500	\$ 7,500	\$ -	0%
Internal Services	\$ 1,312	\$ 1,500	\$ -	\$ (1,500)	-100%
Other Charges	\$ 51,214	\$ 45,000	\$ 45,000	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 97,126</u>	<u>\$ 100,289</u>	<u>\$ 110,200</u>	<u>\$ 9,911</u>	<u>10%</u>

**Definition:**

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

City of Lexington

**Other Traffic Services (01-4141)**

	<b>2015 Actual Amount</b>	<b>2016 Adopted Budget</b>	<b>City Manager Requested FY 17</b>	<b>\$ Change</b>	<b>% Change</b>
Personnel Services	\$ 82,041	\$ 71,000	\$ 83,068	\$ 12,068	17%
Fringe Benefits	\$ 47,127	\$ 39,938	\$ 42,036	\$ 2,098	5%
Contractual Services	\$ -	\$ 4,000	\$ 2,000	\$ (2,000)	-50%
Internal Services	\$ 11,817	\$ 13,260	\$ 13,260	\$ -	0%
Other Charges	\$ 5,724	\$ 3,600	\$ 3,600	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<b>\$ 146,709</b>	<b>\$ 131,798</b>	<b>\$ 143,964</b>	<b>\$ 12,166</b>	<b>9%</b>

**Definition:**

Under the State street maintenance reporting requirements, this department includes maintenance expenses for highway beautification, junkyard control, control of outdoor advertising, litter pickup and mowing, vegetation management, and erosion control programs. Leaf removal and mosquito mitigation are included (prorated for eligibility within right-of-way).

City of Lexington

**Community Activity Support (01-4150)**

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
Personnel Services	\$ 30,550	\$ 32,836	\$ 38,560	\$ 5,724	17%
Fringe Benefits	\$ 13,529	\$ 19,033	\$ 19,513	\$ 480	3%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ 1,879	\$ 2,000	\$ 2,000	\$ -	0%
Other Charges	\$ 5,913	\$ 5,210	\$ 4,210	\$ (1,000)	-19%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ 2,815	\$ 5,200	\$ 5,200	\$ -	0%
	<u>\$ 54,686</u>	<u>\$ 64,279</u>	<u>\$ 69,483</u>	<u>\$ 5,204</u>	<u>8%</u>

**Definition:**

The Public Works Department, as a service to the citizens of Lexington, is responsible for providing the labor for setting up various community activities such as the annual Christmas parade and community festival. In addition to this, the labor pool also hangs, for an established fee, banners in the Central Business District for various organizations, and installs and removes flags in the Central Business District on selected holidays.

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

City of Lexington

**Solid Waste Management (01-4200)**

	<b>2015 Actual Amount</b>	<b>2016 Adopted Budget</b>	<b>City Manager Requested FY 17</b>	<b>\$ Change</b>	<b>% Change</b>
Personnel Services	\$ 309,730	\$ 238,217	\$ 283,277	\$ 45,060	19%
Fringe Benefits	\$ 169,009	\$ 182,768	\$ 175,256	\$ (7,512)	-4%
Contractual Services	\$ 422,123	\$ 501,450	\$ 468,500	\$ (32,950)	-7%
Internal Services	\$ 39,805	\$ 50,000	\$ 50,000	\$ -	0%
Other Charges	\$ 10,067	\$ 13,900	\$ 11,400	\$ (2,500)	-18%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ 37,300	\$ 69,000	\$ 69,000	\$ -	0%
	<b>\$ 988,034</b>	<b>\$ 1,055,335</b>	<b>\$ 1,057,433</b>	<b>\$ 2,098</b>	<b>0%</b>

**Definition:**

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

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

City of Lexington

**Building Maintenance (01-4301)**

	<b>2015 Actual Amount</b>	<b>2016 Adopted Budget</b>	<b>City Manager Requested FY 17</b>	<b>\$ Change</b>	<b>% Change</b>
Personnel Services	\$ 129,348	\$ 136,140	\$ 113,441	\$ (22,699)	-17%
Fringe Benefits	\$ 59,734	\$ 65,443	\$ 50,857	\$ (14,586)	-22%
Contractual Services	\$ 7,026	\$ 9,300	\$ 8,500	\$ (800)	-9%
Internal Services	\$ 1,621	\$ 1,200	\$ 1,200	\$ -	0%
Other Charges	\$ 57,344	\$ 63,891	\$ 62,475	\$ (1,416)	-2%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ (124,710)	\$ (122,460)	\$ (127,550)	\$ (5,090)	4%
	<b>\$ 130,363</b>	<b>\$ 153,514</b>	<b>\$ 108,923</b>	<b>\$ (44,591)</b>	<b>-29%</b>

**Definition:**

The cost of providing maintenance and custodial services to City Hall, the Police Department, the two schools and the Community Center are included in this activity.

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

The Interfund Charges reflect the charge made to the School Board for custodial services and the transfer to the Equipment Replacement Fund.

City of Lexington

**Park Maintenance (01-4410)**

	<b>2015 Actual Amount</b>	<b>2016 Adopted Budget</b>	<b>City Manager Requested FY 17</b>	<b>\$ Change</b>	<b>% Change</b>
Personnel Services	\$ 96,639	\$ 95,864	\$ 88,315	\$ (7,549)	-8%
Fringe Benefits	\$ 48,837	\$ 53,923	\$ 44,689	\$ (9,234)	-17%
Contractual Services	\$ 652	\$ 2,000	\$ 2,000	\$ -	0%
Internal Services	\$ 6,855	\$ 8,118	\$ 8,118	\$ -	0%
Other Charges	\$ 35,449	\$ 33,450	\$ 35,450	\$ 2,000	6%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ 8,570	\$ 15,850	\$ 15,850	\$ -	0%
	<b>\$ 197,002</b>	<b>\$ 209,205</b>	<b>\$ 194,422</b>	<b>\$ (14,783)</b>	<b>-7%</b>

**Definition:**

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

City of Lexington

**Cemeteries Maintenance (01-4420)**

	<b>2015 Actual Amount</b>	<b>2016 Adopted Budget</b>	<b>City Manager Requested FY 17</b>	<b>\$ Change</b>	<b>% Change</b>
Personnel Services	\$ 67,998	\$ 76,541	\$ 65,245	\$ (11,296)	-15%
Fringe Benefits	\$ 35,657	\$ 43,056	\$ 33,017	\$ (10,039)	-23%
Contractual Services	\$ 6,048	\$ 4,000	\$ 2,500	\$ (1,500)	-38%
Internal Services	\$ 4,335	\$ 5,000	\$ 5,000	\$ -	0%
Other Charges	\$ 5,492	\$ 8,915	\$ 7,955	\$ (960)	-11%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ 7,570	\$ 14,000	\$ 14,000	\$ -	0%
	<b>\$ 127,100</b>	<b>\$ 151,512</b>	<b>\$ 127,717</b>	<b>\$ (23,795)</b>	<b>-16%</b>

**Definition:**

There are two cemeteries in the City currently maintained and operated by the Public Works Department: Evergreen and Stonewall Jackson. Both cemeteries are currently operational, but Stonewall Jackson Cemetery has historical significance, as its namesake is interred there. Wages for this and other Public Works activities are charged to activities on the basis of actual services delivered.

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

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
Personnel Services	\$ 22,920	\$ 25,843	\$ 26,361	\$ 518	2%
Fringe Benefits	\$ 2,382	\$ 2,540	\$ 2,670	\$ 130	5%
Contractual Services	\$ 4,420	\$ 6,500	\$ 6,600	\$ 100	2%
Internal Services	\$ 594	\$ 600	\$ 600	-	0%
Other Charges	\$ 7,513	\$ 2,505	\$ 2,505	-	0%
Miscellaneous	\$ 390	\$ 360	\$ 360	-	0%
Interfund Transfers	\$ -	\$ -	\$ -	-	0%
	<u>\$ 38,219</u>	<u>\$ 38,348</u>	<u>\$ 39,096</u>	<u>\$ 748</u>	<u>2%</u>

***Definition:***

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



City of Lexington

**Dam Maintenance (01-4450)**

	<b>2015 Actual Amount</b>	<b>2016 Adopted Budget</b>	<b>City Manager Requested FY 17</b>	<b>\$ Change</b>	<b>% Change</b>
Personnel Services	\$ 5,509	\$ 8,189	\$ 6,958	\$ (1,231)	-15%
Fringe Benefits	\$ 3,403	\$ 4,606	\$ 3,520	\$ (1,086)	-24%
Contractual Services	\$ 5,249	\$ 25,500	\$ 11,000	\$ (14,500)	-57%
Internal Services	\$ 455	\$ 800	\$ 800	\$ -	0%
Other Charges	\$ 302	\$ 2,500	\$ 2,000	\$ (500)	-20%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ 900	\$ 1,650	\$ 1,650	\$ -	0%
	<b>\$ 15,818</b>	<b>\$ 43,245</b>	<b>\$ 25,928</b>	<b>\$ (17,317)</b>	<b>-40%</b>

**Definition:**

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

City of Lexington

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

	<b>2015 Actual Amount</b>	<b>2016 Adopted Budget</b>	<b>City Manager Requested FY 17</b>	<b>\$ Change</b>	<b>% Change</b>
Personnel Services	\$ 63,634	\$ 63,581	\$ 64,106	\$ 525	1%
Fringe Benefits	\$ 26,100	\$ 26,860	\$ 26,366	\$ (494)	-2%
Contractual Services	\$ 83	\$ 40	\$ 40	\$ -	0%
Internal Services	\$ 170	\$ 140	\$ 140	\$ -	0%
Other Charges	\$ 8,020	\$ 6,700	\$ 6,810	\$ 110	2%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ (19,605)	\$ (19,605)	\$ (19,605)	\$ -	0%
	<b>\$ 78,402</b>	<b>\$ 77,716</b>	<b>\$ 77,857</b>	<b>\$ 141</b>	<b>0%</b>

**Definition:**

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

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

City of Lexington

**Municipal Swimming Pool (01-7250)**

	<b>2015 Actual Amount</b>	<b>2016 Adopted Budget</b>	<b>City Manager Requested FY 17</b>	<b>\$ Change</b>	<b>% Change</b>
Personnel Services	\$ 66,864	\$ 64,664	\$ 66,538	\$ 1,874	3%
Fringe Benefits	\$ 13,932	\$ 14,377	\$ 13,653	\$ (724)	-5%
Contractual Services	\$ 832	\$ 1,720	\$ 3,200	\$ 1,480	86%
Internal Services	\$ 412	\$ 300	\$ 300	\$ -	0%
Other Charges	\$ 46,139	\$ 37,780	\$ 41,570	\$ 3,790	10%
Miscellaneous	\$ 399	\$ 100	\$ 1,135	\$ 1,035	1035%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<b>\$ 128,578</b>	<b>\$ 118,941</b>	<b>\$ 126,396</b>	<b>\$ 7,455</b>	<b>6%</b>

***Definition:***

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 on Labor Day.

City of Lexington

Planning & Development (01-8110)

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
Personnel Services	\$ 193,472	\$ 178,331	\$ 75,537	\$ (102,794)	-58%
Fringe Benefits	\$ 73,926	\$ 69,788	\$ 41,818	\$ (27,970)	-40%
Contractual Services	\$ 5,448	\$ 43,800	\$ 213,800	\$ 170,000	388%
Internal Services	\$ 2,993	\$ 4,800	\$ 3,000	\$ (1,800)	-38%
Other Charges	\$ 12,233	\$ 21,100	\$ 16,810	\$ (4,290)	-20%
Agency Contributions	\$ 13,230	\$ 13,279	\$ 13,279	\$ -	0%
Miscellaneous	\$ 5,745	\$ 22,200	\$ 23,100	\$ 900	4%
Interfund Transfers	\$ 2,550	\$ 2,550	\$ 2,550	\$ -	0%
	\$ 309,597	\$ 355,848	\$ 389,894	\$ 34,046	10%

**Definition:**

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

City of Lexington  
**Housing Program (01-8111)**

	<b>2015 Actual Amount</b>	<b>2016 Adopted Budget</b>	<b>City Manager Requested FY 17</b>	<b>\$ Change</b>	<b>% Change</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 600	\$ 51,500	\$ 1,500	\$ (50,000)	-97%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 280	\$ -	\$ -	\$ -	0%
Agency Contributions	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ 2,450	\$ 2,450	\$ 2,450	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<b>\$ 3,330</b>	<b>\$ 53,950</b>	<b>\$ 3,950</b>	<b>\$ (50,000)</b>	<b>-93%</b>

***Definition:***

The housing program is designed to purchase dilapidated housing or vacant lots and either rehabilitate the house or construct a new house on the site. The rehabilitated or new house is then sold to low income persons through a forgivable loan. This program reports to the Threshold Board. Costs associated with the Thompson's Knoll Housing development are also included in this cost center.

City of Lexington  
**General Insurance (01-9103)**

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
Fringe Benefits	\$ 5,495	\$ 2,200	\$ 2,200	\$ -	0%
	<u>\$ 5,495</u>	<u>\$ 2,200</u>	<u>\$ 2,200</u>	<u>\$ -</u>	<u>0%</u>

***Definition:***

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

Charges are based on the personnel services costs for each department in the prior fiscal year. Each City activity receives its percentage allocation on a quarterly basis. This account also includes worker's compensation costs not covered by insurance.

City of Lexington  
**Photocopying Services (01-9105)**

	<b>2015 Actual Amount</b>		<b>2016 Adopted Budget</b>		<b>City Manager Requested FY 17</b>		<b>\$ Change</b>		<b>% Change</b>
Internal Services	\$ (10,000)	\$	(12,360)	\$	(8,300)	\$	4,060		-33%
Other Charges	\$ 10,466	\$	11,355	\$	9,600	\$	(1,755)		-15%
	\$ 466	\$	(1,005)	\$	1,300	\$	2,305		-229%

***Definition:***

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

City of Lexington  
Postage (01-9106)

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
Other Charges	\$ -	\$ -	\$ 2,620	\$ 2,620	100%
	\$ -	\$ -	\$ 2,620	\$ 2,620	100%

**Definition:**

This is a new account set up to track the cost of postal equipment in City Hall. Postage costs are charged to using departments based upon usage.



City of Lexington  
**Contingency & Bad Debts (01-9301)**

	<b>2015 Actual Amount</b>	<b>2016 Adopted Budget</b>	<b>City Manager Requested FY 17</b>	<b>\$ Change</b>	<b>% Change</b>
Contingency	\$ -	\$ 50,000	\$ 50,000	\$ -	0%
Bad Debts	\$ 1,082	\$ 1,000	\$ -	\$ (1,000)	-100%
	<u>\$ 1,082</u>	<u>\$ 51,000</u>	<u>\$ 50,000</u>	<u>\$ (1,000)</u>	<u>-2%</u>

***Definition:***

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

City of Lexington  
**Nondepartmental (01-9310)**

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
Fringe Benefits	\$ -	\$ -	\$ 600	\$ 600	100%
	\$ -	\$ -	\$ 600	\$ 600	100%

***Definition:***

This activity account provides for expenditures that don't readily fall in any other account, including fees payable to the IRS associated with the employee health plan. It is used to record the payment of the annual required contribution for Other Post Employment Benefits (OPEB) liability. In years prior to FY 15, equipment purchases were budgeted in this cost center. Those purchases are now reflected in the Fund 6 Equipment Replacement budget.

City of Lexington

Interfund Transfers (01-9350)

	<b>2015 Actual Amount</b>	<b>2016 Adopted Budget</b>	<b>City Manager Requested FY 17</b>	<b>\$ Change</b>	<b>% Change</b>
To School Fund	\$ 3,011,590	\$ 3,055,653	\$ 3,055,653	\$ -	0%
To Cemetery Fund	\$ 7,400	\$ 12,500	\$ 12,500	\$ -	0%
To Capital Projects Fund	\$ 853,457	\$ 500,000	\$ 1,000,000	\$ 500,000	100%
	<b>\$ 3,872,447</b>	<b>\$ 3,568,153</b>	<b>\$ 4,068,153</b>	<b>\$ 500,000</b>	<b>14%</b>

This activity provides for transfers from the General Fund to other funds. Transfers are budgeted for School, Capital Projects and Cemetery Funds. Within various departments, transfer to the Equipment Replacement Fund are also budgeted. A more detailed discussion of the use for these funds can be found in the respective fund sections of this document.

**City of Lexington**  
**Debt Service (01-9401)**

	<b>2015 Actual Amount</b>	<b>2016 Adopted Budget</b>	<b>City Manager Requested FY 17</b>	<b>\$ Change</b>	<b>% Change</b>
Principal Courthouse	\$ 290,000	\$ 300,000	\$ 305,000	\$ 5,000	2%
Interest Courthouse	\$ 430,441	\$ 424,572	\$ 436,576	\$ 12,004	3%
2009 LDMS Bonds	\$ 494,706	\$ 494,706	\$ 494,706	\$ -	0%
2010 LDMS Bonds	\$ 95,931	\$ 90,000	\$ 95,525	\$ 5,525	6%
Jail Debt Service	\$ 128,348	\$ 128,348	\$ 128,349	\$ 1	0%
Waddell Bonds	\$ 317,961	\$ 705,441	\$ 706,680	\$ 1,239	0%
Reserve for Debt Service	\$ -	\$ 75,000	\$ -	\$ (75,000)	-100%
	<b>\$ 1,757,387</b>	<b>\$ 2,218,067</b>	<b>\$ 2,166,836</b>	<b>\$ (51,231)</b>	<b>-2%</b>

The City's bonded indebtedness produces an annual requirement for payment of principal and interest on the outstanding General Obligation Bonds. This requirement is met by annually budgeting a previously established amount in this activity for retirement of that debt. The amount budgeted in this activity reflects the General Fund's portion of that debt. In FY11, the City began budgeting School debt service costs under the General Fund as recommended by the Governmental Accounting Standards Board. A reserve for funding future debt dservice has been established within this cost center for FY 16. A detailed overview of the City's total debt obligation can be found in the Supplemental Information section of this document.

City of Lexington

# Health, Education, Welfare Contributions (01-5101)

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
<u>Agency Contributions</u>					
State Health Department	\$ 51,348	\$ 59,697	\$ 60,347	\$ 650	1%
Community Services Board	\$ 47,667	\$ 48,465	\$ 48,465	\$ -	0%
Project Horizon	\$ 2,050	\$ 1,500	\$ 1,750	\$ 250	17%
Rockbridge Area Health Center	\$ 6,000	\$ 6,825	\$ 6,825	\$ -	0%
R. A. T. S.	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0%
Regional Transit System	\$ (3,292)	\$ 18,000	\$ 18,000	\$ -	0%
D. S. L. C. C.	\$ 22,472	\$ 22,472	\$ 22,472	\$ -	0%
Social Service Administration	\$ 34,457	\$ 38,947	\$ 43,200	\$ 4,253	11%
TAP	\$ 8,075	\$ 2,000	\$ 2,000	\$ -	0%
VPAS	\$ 22,753	\$ 22,753	\$ 22,753	\$ -	0%
Rockbridge Area Occupational Center	\$ 5,000	\$ 4,500	\$ 4,200	\$ (300)	-7%
Blue Ridge Legal Services	\$ 959	\$ 959	\$ 959	\$ -	0%
Senior Center	\$ -	\$ -	\$ -	\$ -	0%
Yellow Brick Road	\$ 2,500	\$ 1,000	\$ 1,000	\$ -	0%
RARA	\$ 2,000	\$ 4,000	\$ 4,000	\$ -	0%
Rockbridge Area Rental Assistance	\$ 5,000	\$ 4,500	\$ 3,718	\$ (782)	-17%
<b>Total Agency Contributions</b>	<b>\$ 214,989</b>	<b>\$ 243,618</b>	<b>\$ 247,689</b>	<b>\$ 4,071</b>	<b>2%</b>
<u>Miscellaneous</u>					
Tax Relief- Ederly/Disabled	\$ 45,508	\$ 53,000	\$ 49,000	\$ (4,000)	-8%
VPA-Client services	\$ 327,646	\$ 365,150	\$ 340,645	\$ (24,505)	-7%
<b>Total Miscellaneous</b>	<b>\$ 373,154</b>	<b>\$ 418,150</b>	<b>\$ 389,645</b>	<b>\$ (28,505)</b>	<b>-7%</b>
<b>Grand Total</b>	<b>\$ 588,143</b>	<b>\$ 661,768</b>	<b>\$ 637,334</b>	<b>\$ (24,434)</b>	<b>-4%</b>

## Leisure Services Contributions (01-7200)

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
Regional Library Services	\$ 144,102	\$ 148,644	\$ 148,618	\$ (26)	0%
To IDA for Horse Center Foundation	\$ 151,401	\$ 147,000	\$ 185,625	\$ 38,625	26%
Talking Books	\$ 1,770	\$ 1,172	\$ 1,338	\$ 166	14%
YMCA	\$ 2,500	\$ 2,250	\$ 2,250	\$ -	0%
Fine Arts in Rockbridge	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0%
Theater at Lime Kiln	\$ 5,000	\$ 4,500	\$ 4,000	\$ (500)	-11%
Indoor Swimming Pool	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	0%
RARO	\$ 66,903	\$ 73,693	\$ 56,594	\$ (17,099)	-23%
	<u>\$ 384,176</u>	<u>\$ 389,759</u>	<u>\$ 410,925</u>	<u>\$ 21,166</u>	<u>5%</u>

City of Lexington

**Community Development Contributions (01-8200)**

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
<u>Agency Contributions</u>					
Rockbridge Historical Society	\$ 1,000	\$ -	\$ -	\$ -	0%
Regional Tourism	\$ 204,722	\$ 212,765	\$ 246,082	\$ 33,317	16%
Main Street Lexington	\$ 70,000	\$ 70,000	\$ 80,000	\$ 10,000	14%
Chamber of Commerce	\$ 15,385	\$ 2,500	\$ 2,500	\$ -	0%
Soil & Water Conservation District	\$ 500	\$ 500	\$ 500	\$ -	0%
Shenandoah Valley Partnership	\$ 8,945	\$ 8,945	\$ 8,945	\$ -	0%
HLF- Façade Grant Program	\$ 10,000	\$ -	\$ -	\$ -	0%
Shen. Valley Small Business Devel.	\$ 2,500	\$ 3,000	\$ 3,000	\$ -	0%
Cooperative Extension Service	\$ 21,486	\$ 22,500	\$ 21,000	\$ (1,500)	-7%
Habitat for Humanity	\$ 2,000	\$ 1,000	\$ 1,000	\$ -	0%
<b>Total Agency Contributions</b>	<b>\$ 336,538</b>	<b>\$ 321,210</b>	<b>\$ 363,027</b>	<b>\$ 41,817</b>	<b>13%</b>
<u>Miscellaneous</u>					
Farmer's Market	\$ 4,427	\$ 3,000	\$ 3,400	\$ 400	13%
Rehab Building Tax Abatement	\$ 8,712	\$ 9,600	\$ 16,200	\$ 6,600	69%
<b>Total Miscellaneous</b>	<b>\$ 13,139</b>	<b>\$ 12,600</b>	<b>\$ 19,600</b>	<b>\$ 7,000</b>	<b>56%</b>
<b>Grand Total</b>	<b>\$ 349,677</b>	<b>\$ 333,810</b>	<b>\$ 382,627</b>	<b>\$ 48,817</b>	<b>15%</b>

# **SCHOOL FUND**



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

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$Change	% Change
Personnel Services	\$ 1,690,794	\$ 1,784,588	\$ 1,780,869	\$ (3,719)	0%
Fringe Benefits	\$ 546,649	\$ 603,297	\$ 613,074	\$ 9,777	2%
Contractual Services	\$ 11,748	\$ 15,362	\$ 23,000	\$ 7,638	50%
Other Charges	\$ 81,079	\$ 127,805	\$ 156,922	\$ 29,117	23%
	\$ 2,330,270	\$ 2,531,052	\$ 2,573,865	\$ 42,813	2%

**Definition:**

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

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

## Classroom Instruction-Secondary (02-6111)

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$Change	% Change
Personnel Services	\$ -			\$ -	0%
Fringe Benefits	\$ -			\$ -	0%
Contractual Services	\$ 1,390,116	\$ 1,430,000	\$ 1,474,000	\$ 44,000	3%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 1,390,116</u>	<u>\$ 1,430,000</u>	<u>\$ 1,474,000</u>	<u>\$ 44,000</u>	<u>3%</u>

***Definition:***

Expenditures in this department are contractual tuition payments to the Rockbridge County Schools for students attending Rockbridge County High School, including the Floyd S. Kay Technical Center.

## Instruction-Special Education (02-6114)

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$Change	% Change
Personnel Services	\$ 235,370	\$ 243,778	\$ 261,084	\$ 17,306	7%
Fringe Benefits	\$ 59,053	\$ 61,473	\$ 63,673	\$ 2,200	4%
Contractual Services	\$ 31,980	\$ 40,260	\$ 40,260	\$ -	0%
Other Charges	\$ 1,081	\$ 1,500	\$ 1,869	\$ 369	25%
	\$ 327,484	\$ 347,011	\$ 366,886	\$ 19,875	6%

**Definition:**

Listed are all expenditures for special needs students, other than those listed under Federal Program Title VI-B. Included are salaries, Master's Degree Supplements, fringe benefits, and travel and training expenses for special education teachers and instructional aides.

## Guidance (02-6121)

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$Change	% Change
Personnel Services	\$ 102,387	\$ 104,459	\$ 108,058	\$ 3,599	3%
Fringe Benefits	\$ 42,549	\$ 42,903	\$ 39,643	\$ (3,260)	-8%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 265	\$ 350	\$ 846	\$ 496	142%
	\$ 145,201	\$ 147,712	\$ 148,547	\$ 835	1%

***Definition:***

Included are the salaries, Master's Degree supplements, and fringe benefits for 2 guidance counselors. Virginia Standards of Quality dictate one counselor for each of the Lexington City Schools.

## Social Worker (02-6122)

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$Change	% Change
Personnel Services	\$ 17,200	\$ 17,500	\$ 17,500	\$ -	0%
Fringe Benefits	\$ 5,219	\$ 4,194	\$ 4,328	\$ 134	3%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 253	\$ 250	\$ 250	\$ -	0%
	\$ 22,672	\$ 21,944	\$ 22,078	\$ 134	1%

***Definition:***

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

## Homebound Instruction (02-6123)

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$Change	% Change
Personnel Services	\$ 112	\$ 658	\$ 658	\$ -	0%
Fringe Benefits	\$ 9	\$ 50	\$ 50	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
	\$ 121	\$ 708	\$ 708	\$ -	0%

***Definition:***

Each year there are a limited number of cases where students are unable to attend in the regular school setting due to illness, emotional disturbance, pregnancy, or accidental injuries. In this department, funds are allocated to compensate, on an hourly basis, certified teachers who provide instruction in the home or hospital settings. It is virtually impossible to accurately predict the expenditures in this budget area. Also, State reimbursements are based on prior year actual expenditures, subject to the availability of funds.

## Improvement of Instruction (02-6131)

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$Change	% Change
Personnel Services	\$ 54,818	\$ 56,678	\$ 61,308	\$ 4,630	8%
Fringe Benefits	\$ 24,066	\$ 33,971	\$ 28,026	\$ (5,945)	-18%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 78,884</u>	<u>\$ 90,649</u>	<u>\$ 89,334</u>	<u>\$ (1,315)</u>	<u>-1%</u>

***Definition:***

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

## Media Services (02-6132)

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$Change	% Change
Personnel Services	\$ 106,184	\$ 107,155	\$ 109,718	\$ 2,563	2%
Fringe Benefits	\$ 32,140	\$ 32,219	\$ 33,892	\$ 1,673	5%
Contractual Services	\$ -	\$ 500	\$ 500	\$ -	0%
Other Charges	\$ 4,450	\$ 2,700	\$ 4,000	\$ 1,300	48%
	\$ 142,774	\$ 142,574	\$ 148,110	\$ 5,536	4%

***Definition:***

Media Services provides the library media and materials as well as the learning technology, which supports the classroom instruction in the Lexington City Schools. This department includes the salaries and fringe benefits for 2 librarian positions at the two Lexington City Schools.

Additionally included are the funds necessary to provide for the maintenance and repair of classroom and library audio-visual equipment.



## Principals (02-6141)

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$Change	% Change
Personnel Services	\$ 203,086	\$ 205,390	\$ 214,027	\$ 8,637	4%
Fringe Benefits	\$ 80,809	\$ 81,925	\$ 78,974	\$ (2,951)	-4%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 41	\$ 500	\$ 1,000	\$ 500	100%
	\$ 283,936	\$ 287,815	\$ 294,001	\$ 6,186	2%

**Definition:**

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

## Administration (02-6210)

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$Change	% Change
Personnel Services	\$ 198,277	\$ 133,500	\$ 137,420	\$ 3,920	3%
Fringe Benefits	\$ 111,990	\$ 92,694	\$ 69,785	\$ (22,909)	-25%
Contractual Services	\$ 43,319	\$ 50,324	\$ 58,200	\$ 7,876	16%
Other Charges	\$ 6,120	\$ 10,400	\$ 14,400	\$ 4,000	38%
Interfund Charges	\$ -	\$ 67,400	\$ 67,400		
	<u>\$ 359,706</u>	<u>\$ 354,318</u>	<u>\$ 347,205</u>	<u>\$ (7,113)</u>	<u>-2%</u>

***Definition:***

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

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

## Attendance and Health (02-6220)

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$Change	% Change
Personnel Services	\$ 21,375	\$ 21,697	\$ 44,048	\$ 22,351	103%
Fringe Benefits	\$ 5,124	\$ 5,399	\$ 18,451	\$ 13,052	242%
Contractual Services	\$ 1,008	\$ 300	\$ 600	\$ 300	100%
Other Charges	\$ 1,163	\$ 1,900	\$ 4,000	\$ 2,100	111%
	\$ 28,670	\$ 29,296	\$ 67,099	\$ 37,803	129%

***Definition:***

As the title implies, funds are included in State Basic Aid to provide for attendance and health services in support of instruction. The personnel services and fringe benefits expenditures reflect the employment of a School Nurse to satisfy Standards of Quality requirements. Funds are included also, to reflect the materials and supplies necessary for clinic operations.

## Operations and Maintenance (02-6400)

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$Change	% Change
Personnel Services	\$ 7,877	\$ 14,415	\$ 14,415	\$ -	0%
Fringe Benefits	\$ 2,679	\$ 3,656	\$ 3,993	\$ 337	9%
Contractual Services	\$ 89,621	\$ 127,000	\$ 129,000	\$ 2,000	2%
Other Charges	\$ 236,453	\$ 261,710	\$ 291,400	\$ 29,690	11%
Interfund Charges	\$ 127,360	\$ 127,360	\$ 104,758		
	\$ 463,990	\$ 534,141	\$ 543,566	\$ 9,425	2%

***Definition:***

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

## School Food Service (02-6510)

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$Change	% Change
Personnel Services	\$ 60,051	\$ 61,616	\$ 77,665	\$ 16,049	26%
Fringe Benefits	\$ 27,924	\$ 28,568	\$ 32,158	\$ 3,590	13%
Contractual Services	\$ 694	\$ 4,500	\$ 5,000	\$ 500	11%
Other Charges	\$ 67,817	\$ 79,400	\$ 81,400	\$ 2,000	3%
	\$ 156,486	\$ 174,084	\$ 196,223	\$ 22,139	13%

***Definition:***

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

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

## Building Improvement- Waddell (02-6661)

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$Change	% Change
Personnel Services	\$ 36,631	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ 2,742	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 2,442	\$ -	\$ -	\$ -	0%
	<b>\$ 41,815</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

This category includes the non-capitalized costs associated with the Waddell School project.

## Nondepartmental (02-6730)

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ (568)	\$ 900	\$ -	\$ (900)	-100%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Transfer to Capital Fund	\$ 148,626	\$ -	\$ -	\$ -	0%
	\$ 148,058	\$ 900	\$ -	\$ (900)	-100%

***Definition:***

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

City of Lexington

**Title I (02-6800)**

	<b>2015 Actual Amount</b>	<b>2016 Adopted Budget</b>	<b>City Manager Requested FY 17</b>	<b>\$Change</b>	<b>% Change</b>
Personnel Services	\$ 43,182	\$ 42,175	\$ 42,596	\$ 421	1%
Fringe Benefits	\$ 2,725	\$ 3,229	\$ 3,259	\$ 30	1%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 325	\$ -	\$ 250	\$ 250	100%
	<b>\$ 46,232</b>	<b>\$ 45,404</b>	<b>\$ 46,105</b>	<b>\$ 701</b>	<b>2%</b>

***Definition:***

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



## Title VI-B (02-6801)

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$Change	% Change
Personnel Services	\$ 82,455	\$ 87,379	\$ 88,994	\$ 1,615	2%
Fringe Benefits	\$ 24,669	\$ 20,459	\$ 27,730	\$ 7,271	36%
Contractual Services	\$ 2,380	\$ 13,800	\$ 13,900	\$ 100	1%
Other Charges	\$ 4,839	\$ 12,362	\$ 12,500	\$ 138	1%
	\$ 114,343	\$ 134,000	\$ 143,124	\$ 9,124	7%

***Definition:***

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

## Title II Teacher Quality (02-6803)

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$Change	% Change
Personnel Services	\$ 16,012	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ 1,225	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 9,653	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
	<b>\$ 26,890</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

***Definition:***

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

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

## Title IIA LEP (02-6804)

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$Change	% Change
Personnel Services	\$ 195	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ 15	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 934	\$ -	\$ -	\$ -	0%
Other Charges	\$ 327	\$ -	\$ -	\$ -	0%
	\$ 1,471	\$ -	\$ -	\$ -	0%

***Definition:***

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

**Technology (02-6805)**

	2015 Actual Amount	2016 Adopted Budget	Requested FY 17	\$Change	% Change
Personnel Services	\$ 133,152	\$ 151,971	\$ 155,010	\$ 3,039	2%
Fringe Benefits	\$ 56,469	\$ 64,397	\$ 66,590	\$ 2,193	3%
Contractual Services	\$ 1,467	\$ 19,000	\$ 20,000	\$ 1,000	5%
Other Charges	\$ 145,503	\$ 167,658	\$ 171,400	\$ 3,742	2%
Interfund Charges	\$ (58,088)	\$ (114,039)	\$ (116,320)	\$ (2,281)	2%
	\$ 278,503	\$ 288,987	\$ 296,680	\$ 7,693	3%

***Definition:***

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

# UTILITY FUND

**Significant Utility Fund Expense Changes  
FY 17 Budget**

<u>Description of Change</u>	<u>Change</u>
Elimination of Water Treatment Plant Expenses	\$ (628,985)
Elimination of Wastewater Treatment Plant Expenses	\$ (1,134,091)
<u>Capital Projects</u>	\$ 81,310
<u>Wages &amp; Benefits</u>	\$ 46,631
Wage increases	\$ 29,809
Fringe benefits on wage increases	\$ 7,692
Other factors	\$ 9,130
<u>Wholesale water</u>	\$ (50,700)
<u>Interfund charges</u>	\$ 29,800
<u>Other factors</u>	\$ 25,367
	<u><u>\$ (1,630,668)</u></u>

## Administration (05-1110)

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
Personnel Services	\$ 86,920	\$ 151,845	\$ 168,260	\$ 16,415	11%
Fringe Benefits	\$ 38,476	\$ 77,250	\$ 63,734	\$ (13,516)	-17%
Contractual Services	\$ 23,263	\$ 31,156	\$ 27,700	\$ (3,456)	-11%
Internal Services	\$ 2,524	\$ 2,850	\$ 2,800	\$ (50)	-2%
Other Charges	\$ 28,280	\$ 28,610	\$ 26,860	\$ (1,750)	-6%
Miscellaneous	\$ 5	\$ 750	\$ 10,900	\$ 10,150	1353%
Interfund Charges	\$ (16,231)	\$ (16,231)	\$ (16,231)	-	0%
Interfund Transfers	\$ 18,500	\$ 58,000	\$ 58,000	-	0%
	<u>\$ 181,737</u>	<u>\$ 334,230</u>	<u>\$ 342,023</u>	<u>\$ 7,793</u>	<u>2%</u>

***Definition:***

Utility Administration provides for labor, expenses and overhead associated with the maintenance of water and wastewater lines which are not directly attributable to one of the two utilities, the utility billing system, or customer accounting. There are approximately 2,000 utility bills handled by this section. Billing is bi-monthly with half of the City billed each month.

Wages for this and other Public Works activities are charged to activities on the basis of actual services delivered. Object codes 1041 and 1042 are used for labor expenses, and equipment is charged to object code 4025.

City of Lexington

## Water Distribution (05-1160)

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
Personnel Services	\$ 135,933	\$ 125,858	\$ 121,964	\$ (3,894)	-3%
Fringe Benefits	\$ 69,978	\$ 40,997	\$ 61,718	\$ 20,721	51%
Contractual Services	\$ 729,198	\$ 850,300	\$ 805,100	\$ (45,200)	-5%
Internal Services	\$ 4,088	\$ 6,300	\$ 6,300	\$ -	0%
Other Charges	\$ 105,447	\$ 76,546	\$ 89,440	\$ 12,894	17%
Miscellaneous	\$ 8,411	\$ 8,860	\$ 8,900	\$ 40	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 1,053,055</u>	<u>\$ 1,108,861</u>	<u>\$ 1,093,422</u>	<u>\$ (15,439)</u>	<u>-1%</u>

***Definition:***

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



## Water Storage (05-1161)

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
Personnel Services	\$ 578	\$ 1,000	\$ 1,000	\$ -	0%
Fringe Benefits	\$ 336	\$ 326	\$ 508	\$ 182	56%
Contractual Services	\$ 11,460	\$ 500	\$ 500	\$ -	0%
Internal Services	\$ 63	\$ 500	\$ 200	\$ (300)	-60%
Other Charges	\$ 515	\$ 1,200	\$ 700	\$ (500)	-42%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 12,952</u>	<u>\$ 3,526</u>	<u>\$ 2,908</u>	<u>\$ (618)</u>	<u>-18%</u>

***Definition:***

This account was created to track the cost to operate and maintain the City's water system storage tanks more precisely, and includes costs for all types of services necessary. This was previously accounted for in the 1160 account.

## Water Service Connections New (05-1165)

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
Personnel Services	\$ 9,063	\$ 9,505	\$ 12,805	\$ 3,300	35%
Fringe Benefits	\$ 4,849	\$ 3,096	\$ 6,479	\$ 3,383	109%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ 316	\$ 50	\$ -	\$ (50)	-100%
Other Charges	\$ 9,870	\$ 2,000	\$ -	\$ (2,000)	-100%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 24,098</u>	<u>\$ 14,651</u>	<u>\$ 19,284</u>	<u>\$ 4,633</u>	<u>32%</u>

**Definition**

Cost to connect new customers to the water distribution system from the main to the property boundary, including the cost of any necessary main line extension. Also includes the cost to connect a fire service line to the property boundary and any associated main line extension.

## Minor Water System Improvements (05-1167)

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
Personnel Services	\$ 2,931	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ 1,885	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ 5,000	\$ 5,000	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 554	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 5,370</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>0%</u>

**Definition:**

This account budgets for small water line improvements (typically less than \$5,000) to improve the water distribution system . Typical projects could include replacing undersized main and service lines, installing new valves, installing new hydrants, etc.

## Wastewater Collections (05-1170)

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
Personnel Services	\$ 71,897	\$ 65,011	\$ 67,583	\$ 2,572	4%
Fringe Benefits	\$ 38,443	\$ 21,177	\$ 34,200	\$ 13,023	61%
Contractual Services	\$ 1,718,516	\$ 1,919,170	\$ 1,927,730	\$ 8,560	0%
Internal Services	\$ 4,168	\$ 7,200	\$ 7,200	\$ -	0%
Other Charges	\$ 24,720	\$ 27,380	\$ 28,280	\$ 900	3%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	\$ 1,857,744	\$ 2,039,938	\$ 2,064,993	\$ 25,055	1%

**Definition:**

The majority of Lexington's sewer lines, approximately 37 miles, lie within the City limits; however, 3 miles of sewer line extend beyond the City limits to accommodate some customers in Rockbridge County. All lines are maintained by the Public Works labor pool.

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

The debt service payments for the City's share of the MSA Treatment Plant and the monthly usage charges are billed to this account.

## Wastewater Service Connections (05-1171)

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
Personnel Services	\$ 86	\$ 3,500	\$ -	\$ (3,500)	-100%
Fringe Benefits	\$ 54	\$ 2,176	\$ -	\$ (2,176)	-100%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ 3	\$ 50	\$ -	\$ (50)	-100%
Other Charges	\$ 1,980	\$ 1,500	\$ -	\$ (1,500)	-100%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	\$ 2,123	\$ 7,226	\$ -	\$ (7,226)	-100%

**Definition**

Cost to connect new customers to the wastewater collection system from the main to the property boundary, including the cost of any necessary main line extension.

## Wastewater Improvements (05-1177)

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ 5,000	\$ 5,000	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	\$ -	\$ 5,000	\$ 5,000	\$ -	0%

**Definition:**

This account will provide for cost for small projects, typically less than \$5,000, to improve the wastewater collection system. Typical projects could include replacing undersized main and service lines, installing new manholes, installing new cleanouts, installing new backwater prevention valves, etc.

## MSA Other Service Costs (05-1185)

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
Personnel Services	\$ 71	\$ -	\$ 13,809	\$ 13,809	100%
Fringe Benefits	\$ 55	\$ -	\$ 6,972	\$ 6,972	100%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ (772)	\$ -	\$ -	\$ -	0%
Other Charges	\$ 786	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	\$ 140	\$ -	\$ 20,781	\$ 20,781	100%

**Definition:**

Periodically Public Works 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.

## Inflow & Infiltration Program (05-1190)

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
Personnel Services	\$ 2,469	\$ 3,483	\$ 3,500	\$ 17	0%
Fringe Benefits	\$ 512	\$ 1,134	\$ 1,782	\$ 648	57%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ 5	\$ 650	\$ -	\$ (650)	-100%
Other Charges	\$ 7,654	\$ 22,820	\$ 27,500	\$ 4,680	21%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 10,640</u>	<u>\$ 28,087</u>	<u>\$ 32,782</u>	<u>\$ 4,695</u>	<u>17%</u>

***Definition:***

The inflow and infiltration program has proceeded along with the Correction Compliance Plan phases which were approved by the State Water Control Board.

Metering manholes were constructed and installed in order to more readily monitor flows and assist in identifying areas where infiltration/inflow is more prevalent. Evaluations were made by consulting engineers on the data gathered from the metering manholes regarding areas and lines needing corrections in order to be in compliance with existing standards. This study, completed in FY 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 charged to activities on the basis of actual services delivered.



## Public Works Labor Pool (05-4050)

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
Personnel Services	\$ 37,668	\$ 40,190	\$ 34,165	\$ (6,025)	-15%
Fringe Benefits	\$ 19,254	\$ 22,589	\$ 17,289	\$ (5,300)	-23%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 56,922</u>	<u>\$ 62,779</u>	<u>\$ 51,454</u>	<u>\$ (11,325)</u>	<u>-18%</u>

**Definition:**

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

## Nondepartmental (05-9310)

	2015 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ 211,195	\$ 199,910	\$ 229,710	\$ 29,800	15%
Depreciation	\$ 155,361	\$ 200,000	\$ 200,000	\$ -	0%
Interfund Transfer	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	0%
Debt Service	\$ -	\$ -	\$ 50,600	\$ 50,600	100%
	<u>\$ 486,556</u>	<u>\$ 519,910</u>	<u>\$ 600,310</u>	<u>\$ 80,400</u>	<u>15%</u>

***Definition:***

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-13%, Treasurer-50%, Human Resources-10% and Information Technology-10%. These figures are based on various factors such as overall utility fund budget, number of employees and number of bills collected.




LEXINGTON, VIRGINIA  
CAPITAL IMPROVEMENTS PLAN  
FY2017 – FY2021



300 East Washington Street • Lexington, Virginia 24450

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

Office of the City Manager

**To:** Honorable Mayor and City Council  
**From:** Noah A. Simon, City Manager   
**Subject:** Five-Year Capital Improvements Plan  
**Date:** March 28, 2016

I am pleased to present to you the proposed FY17 five (5) year Capital Improvements Plan (CIP). This proposed CIP includes more than a million dollars in FY17 in general fund capital projects and represents a significant step towards addressing projects and issues in Lexington. FY16 included many planning projects to help identify and prioritize projects as well as the ongoing work and completion of outstanding projects. For example, in FY16, the City completed the Sarah's Run bridge replacement project and made significant progress on the Chessie Trail project.

FY17 and beyond includes funds for design and engineering work that will enable the City to maximize VDOT revenue sharing dollars for road and bridge improvements. Leveraging VDOT funds will propel City dollars over a larger number of projects. In addition to brick and mortar projects, funds have been allocated for operational needs. Finally, staff's ongoing effort to plan, budget and prioritize projects continues so that resources can be targeted and projects addressed and completed.

In FY16, the City budgeted \$219,355 from the General Fund and \$271,855 from the Utility Fund to support capital projects. In FY17, I am proposing to increase those figures by \$1,014,105 for totals of \$1,137,150 in the General Fund and \$368,165 in the Utility Fund. While our capital needs are significant, our focus is on a comprehensive strategy going forward so that funds are wisely allocated. If City Council accepts the financial road map and rate study, in addition to design work this summer, staff will begin work on the borrowing process called for in the road map/rate study to fund an estimated \$1,480,530 worth of water and sewer infrastructure in FY18 and almost \$2 million dollars' worth of projects in FY19 and FY20.

In the FY17 proposed CIP, General Fund projects include fire and EMS rescue equipment, design and engineering work for bridge repairs, repairs to streets, parking areas and sidewalks, implementation of the Downtown Enhancement Plan, facility improvements for schools and City Hall, design work for a new public works building, the creation of a cemetery master plan, and storm water and drainage improvements. The FY17 proposed Utility Fund CIP projects include water projects, master metering, improvements to water and wastewater pump stations and I&I work.

On March 31<sup>st</sup>, 2016, there will be a Public Hearing on the proposed FY17 CIP at 7:00 p.m. and adoption of the CIP by City Council that same night.

**City of Lexington**  
**FY 2017 -FY 2021 Capital Improvement Plan- General Fund**

Project Title	Carryover FY 2015	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	Unprogrammed >21	Total
<b>Fire Services</b>								
Mobile Data Terminals			\$ 43,000					\$ 43,000
Power Cot & Stair Chair	\$ 15,600							\$ 15,600
Confined Space Rescue Equipment	\$ 12,000							\$ 12,000
Cardiac Monitor			\$ 35,000					\$ 35,000
CPR Machines for each Ambulance			\$ 45,000					\$ 45,000
Self Contained Breathing Apparatus Replacement				\$ 285,000				\$ 285,000
Opticom Traffic Preemption & Control System							\$ 195,000	\$ 195,000
<b>Category Total</b>	<b>\$ -</b>	<b>\$ 27,600</b>	<b>\$ 123,000</b>	<b>\$ 285,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 195,000</b>	<b>\$ 630,600</b>

**Technology**

Phone System Replacement							(to become part of overall phone system replacement)	\$ -
Real Estate Software for Commissioner of the Revenue				\$ 175,000				\$ 175,000
<b>Category Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 175,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 175,000</b>

**Bridges**

Moses Mill Rd. (Woods Creek) Bridge Repairs		\$ 20,000	\$ 100,420					\$ 120,420
Jordan St. Bridge Repairs			\$ 114,010		\$ -	\$ -		\$ 114,010
Lime Kiln Rd. Bridge Repairs					\$ 148,500			\$ 148,500
Lime Kiln Rd. Bridge Replacement							\$ 1,272,200	\$ 1,272,200
Route 11 Bridge Replacement						\$ 4,240,000		\$ 4,240,000
Diamond St. Bridge Repairs					\$ 39,700			\$ 39,700
Barger Lane Bridge Repairs				\$ 134,600			\$ -	\$ 134,600
Moses Mill Rd. (Mill Race) Bridge Repairs							\$ 163,600	\$ 163,600
Rebel Ridge Rd. Bridge Repairs							\$ 190,000	\$ 190,000
Ross Rd. Bridge Repairs							\$ 292,500	\$ 292,500
Route 60 (Woods Creek) Bridge Replacement							\$ 5,816,300	\$ 5,816,300
Ruffner Place Bridge Repairs & Superstructure Replacement							\$ 546,400	\$ 546,400
Thornhill Rd. (Sarah's Run) Bridge Repairs							\$ 178,800	\$ 178,800
Thornhill Rd. (Unnamed Tributary) Bridge Repairs							\$ 175,000	\$ 175,000
Welch Park Rd. Bridge Replacement							\$ 745,600	\$ 745,600
<b>Sub-total</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ 214,430</b>	<b>\$ 134,600</b>	<b>\$ 188,200</b>	<b>\$ 4,240,000</b>	<b>\$ 9,380,400</b>	<b>\$ 14,177,630</b>
Less: VDOT Funding		\$ -	\$ (97,215)	\$ (67,300)	\$ (94,100)	\$ (4,240,000)	\$ (8,880,450)	\$ (13,379,065)
<b>Category Total</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ 117,215</b>	<b>\$ 67,300</b>	<b>\$ 94,100</b>	<b>\$ -</b>	<b>\$ 499,950</b>	<b>\$ 798,565</b>

**City of Lexington  
FY 2017 -FY 2021 Capital Improvement Plan- General Fund**

Project Title	Carryover FY 2015	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	Unprogrammed >21	Total
<b><u>Streets, Parking, and Sidewalks</u></b>								
Repair Firehouse Parking Lot		\$ 67,000						\$ 67,000
Downtown Enhancement Plan	\$ 5,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000		\$ 130,000
Sidewalk Repairs- City-wide		\$ 20,000	\$ 15,000	\$ 10,000				\$ 45,000
Street Resurfacing- City-wide			\$ 300,000	\$ 300,000	\$ 400,000	\$ 400,000		\$ 1,400,000
McLaughlin St. Sidewalk & Drainage			\$ 27,500					\$ 27,500
McCrum's Parking Lot							\$ 241,000	\$ 241,000
Thompson's Knoll Streets Surface				\$ 36,000				\$ 36,000
Swimming Pool Parking Lot Repairs					\$ 3,500	\$ 177,500		\$ 181,000
Taylor St. Reconstruction- phase 1		\$ 13,000	\$ 374,500					\$ 387,500
Taylor St. Reconstruction- phase 2		\$ -	\$ -				\$ 300,000	\$ 300,000
Estill St. Improvements							\$ 166,500	\$ 166,500
Wayfinding Signage Program							\$ 360,000	\$ 360,000
<b>Sub-total</b>	\$ 5,000	\$ 125,000	\$ 742,000	\$ 371,000	\$ 428,500	\$ 602,500	\$ 1,067,500	\$ 3,341,500
Less: VDOT Funding		\$ (6,500)	\$ (337,250)	\$ (150,000)	\$ (200,000)	\$ (200,000)	\$ (150,000)	\$ (1,043,750)
<b>Category Total</b>	<b>\$ 5,000</b>	<b>\$ 118,500</b>	<b>\$ 404,750</b>	<b>\$ 221,000</b>	<b>\$ 228,500</b>	<b>\$ 402,500</b>	<b>\$ 917,500</b>	<b>\$ 2,297,750</b>

<b><u>Municipal Facilities</u></b>								
Painting LDMS (16/17- also restoring fields)		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000		\$ 50,000
High School Capital Projects		\$ 30,000						\$ 30,000
City Hall Renovations & Improvements	\$ 406,500	\$ 35,000			\$ 203,455	\$ 2,481,360	\$ -	\$ 3,126,315
Public Works Complex		\$ 25,000					\$ 6,679,520	\$ 6,704,520
<b>Category Total</b>	<b>\$ 406,500</b>	<b>\$ 100,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 213,455</b>	<b>\$ 2,491,360</b>	<b>\$ 6,679,520</b>	<b>\$ 9,910,835</b>

<b><u>Parks &amp; Cemeteries</u></b>								
Cemetery Master Plan		\$ 25,000						\$ 25,000
Stonewall Jackson Cemetery Office Improvements			\$ 16,990	\$ 61,800				\$ 78,790
Parks & Playgrounds Upgrades		\$ 7,500	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ 67,500
<b>Sub-total</b>	\$ -	\$ 32,500	\$ 31,990	\$ 76,800	\$ 15,000	\$ 15,000	\$ -	\$ 171,290
Less: From Cemetery Fund	\$ -	\$ (25,000)	\$ (16,990)	\$ (61,800)				\$ (103,790)
<b>Category Total</b>	<b>\$ -</b>	<b>\$ 7,500</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ 67,500</b>

<b><u>Stormwater</u></b>								
Stormwater Improvements	\$ 12,400							\$ 12,400
Drainage Improvements East Nelson St.	\$ 24,900	\$ 293,600	\$ -					\$ 318,500

**City of Lexington**  
**FY 2017 -FY 2021 Capital Improvement Plan- General Fund**

Project Title	Carryover FY					FY 19/20	FY 20/21	Unprogrammed >21	Total
	2015	FY 16/17	FY 17/18	FY 18/19					
Enfield Rd. Drainage & Pedestrian Improvements	\$ 42,700	\$ 371,400							\$ 414,100
Moore St. Drainage Improvements		\$ 94,550	\$ -	\$ -					\$ 94,550
Walker St. Drainage Improvements			\$ -	\$ -			\$ 236,000		\$ 236,000
Alum Springs Rd. Drainage Improvements				\$ -	\$ -		\$ 223,000		\$ 223,000
<b>Category Total</b>	<b>\$ 80,000</b>	<b>\$ 759,550</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 459,000</b>	<b>\$ 1,298,550</b>

**Police**

Electricity- Range Building		\$ 12,500							\$ 12,500
Electronic Door Locks (to become part of PD/City Hall project)			TBD						\$ -
Parking Enforcement System		\$ 60,000							\$ 60,000
<b>Category Total</b>	<b>\$ -</b>	<b>\$ 72,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 72,500</b>

**Funding Sources**

VDOT	\$ -	\$ 6,500	\$ 434,465	\$ 217,300	\$ 294,100	\$ 4,440,000	\$ 9,030,450	\$ 14,422,815
Cemetery Fund	\$ -	\$ 25,000	\$ 16,990	\$ 61,800	\$ -	\$ -	\$ -	\$ 103,790
General Fund	\$ 491,500	\$ 1,105,650	\$ 669,965	\$ 773,300	\$ 551,055	\$ 2,908,860	\$ 8,750,970	\$ 14,526,605
<b>Total</b>	<b>\$ 491,500</b>	<b>\$ 1,137,150</b>	<b>\$ 1,121,420</b>	<b>\$ 1,052,400</b>	<b>\$ 845,155</b>	<b>\$ 7,348,860</b>	<b>\$ 17,781,420</b>	<b>\$ 29,777,905</b>



**City of Lexington**  
**FY 2017 -FY 2021 Capital Improvement Plan- UtilityFund**

Project Title	Carryover FY					FY 19/20	FY 20/21	Unprogrammed >21	Total
	2015	FY 16/17	FY 17/18	FY 18/19	FY 19/20				
<b><u>Water Projects</u></b>									
Taylor (Wallace to Houston)			\$ 183,000					\$ 183,000	\$ 183,000
Washington, Massie, Randolph							\$ 1,301,600	\$ 1,301,600	\$ 1,301,600
Randolph (Preston to Washington)		\$ 66,100	\$ 254,000					\$ 320,100	\$ 320,100
Main (Houston to Washington)					\$ 91,400	\$ 782,000		\$ 873,400	\$ 873,400
Jackson & Lee							\$ 107,700	\$ 107,700	\$ 107,700
Jackson/Whitmore (Jordan to Plunkett)							\$ 610,900	\$ 610,900	\$ 610,900
Sellers/Edmondson & Westside Ct.							\$ 751,200	\$ 751,200	\$ 751,200
Stonewall & Marshall				\$ 97,300	\$ 696,000			\$ 793,300	\$ 793,300
Route 60 Improvements(includes W&L Master Metering)			\$ 135,000	\$ 1,219,000				\$ 1,354,000	\$ 1,354,000
Barclay Drive							\$ 177,300	\$ 177,300	\$ 177,300
Enfield Pump Station Modifications		\$ 68,200						\$ 68,200	\$ 68,200
Carruthers & Dorman							\$ 173,600	\$ 173,600	\$ 173,600
E. Preston & Varner					\$ 98,600	\$ 423,000		\$ 521,600	\$ 521,600
S. Main & Wallace							\$ 745,800	\$ 745,800	\$ 745,800
New Water Main- Jordan St. to Enfield Pump Station							\$ 1,279,700	\$ 1,279,700	\$ 1,279,700
Bell Rd.							\$ 543,000	\$ 543,000	\$ 543,000
Confederate Circle							\$ 225,700	\$ 225,700	\$ 225,700
Center St. & Summit St.							\$ 409,700	\$ 409,700	\$ 409,700
Maple Lane							\$ 360,400	\$ 360,400	\$ 360,400
Willow Lane & Lampe Circle							\$ 250,400	\$ 250,400	\$ 250,400
Stono Lane & N. Main St.							\$ 284,000	\$ 284,000	\$ 284,000
Hook Lane & Graham Lane							\$ 169,800	\$ 169,800	\$ 169,800
Overhill Dr.							\$ 489,100	\$ 489,100	\$ 489,100
Providence Hill Neighborhood							\$ 880,900	\$ 880,900	\$ 880,900
Johnston & Oakview Neighborhoods							\$ 916,100	\$ 916,100	\$ 916,100
Paxton & Boyer Neighborhoods							\$ 1,059,300	\$ 1,059,300	\$ 1,059,300
N. Main(includes VMI Master Metering)				\$ 93,100	\$ 632,000			\$ 725,100	\$ 725,100
Estill St.							\$ 172,600	\$ 172,600	\$ 172,600
Diamond, Maury, Smith, Lewis							\$ 816,900	\$ 816,900	\$ 816,900
N. Lewis St.							\$ 223,300	\$ 223,300	\$ 223,300
McCorkle Dr. & Shop Rd.							\$ 1,049,100	\$ 1,049,100	\$ 1,049,100

**City of Lexington**  
**FY 2017 -FY 2021 Capital Improvement Plan- UtilityFund**

Project Title	Carryover FY					FY 19/20	FY 20/21	Unprogrammed >21	Total
	2015	FY 16/17	FY 17/18	FY 18/19					
Highland Dr.								\$ 251,400	\$ 251,400
Borden Rd.								\$ 207,100	\$ 207,100
Ross Rd.								\$ 614,200	\$ 614,200
Thornhill Rd.								\$ 950,400	\$ 950,400
<b>Category Total</b>		<b>\$ 134,300</b>	<b>\$ 572,000</b>	<b>\$ 1,409,400</b>	<b>\$ 1,518,000</b>	<b>\$ 1,205,000</b>		<b>\$ 15,021,200</b>	<b>\$ 19,859,900</b>

**Wastewater Projects**

Taylor (Wallace to Hoston)			\$ 151,000						\$ 151,000
White St. Area								\$ 642,160	\$ 642,160
McDowell St. Area								\$ 365,980	\$ 365,980
Myers St. Area								\$ 683,590	\$ 683,590
Highland Rd. Area								\$ 417,300	\$ 417,300
Spotswood Dr. Area								\$ 378,370	\$ 378,370
Taylor St. Area								\$ 538,760	\$ 538,760
Central Jackson Wastewater Collection Line Redesign								\$ 2,625,200	\$ 2,625,200
N. Jefferson Area								\$ 145,200	\$ 145,200
S. Jefferson Area								\$ 173,100	\$ 173,100
S. Jefferson St. Wastewater Collection Line								\$ 251,300	\$ 251,300
S. Main St.								\$ 187,600	\$ 187,600
Lee Highway								\$ 477,640	\$ 477,640
Graham & Hook Lane Area								\$ 465,960	\$ 465,960
Cambell Lane Area								\$ 275,200	\$ 275,200
Willis Rd. to N. Lewis St.								\$ 359,050	\$ 359,050
Morningside Dr. & Donald St.								\$ 410,800	\$ 410,800
E. Nelson St.								\$ 444,970	\$ 444,970
Campbell Lane Pump Station Replacement		\$ 193,865	\$ 562,705						\$ 756,570
McCorkle Interceptor								\$ 231,210	\$ 231,210
McCorkle Dr. Area								\$ 230,370	\$ 230,370
Allen Ave. & Mary Lane								\$ 302,280	\$ 302,280
Battery Lane, Confederate Circle, Pickett St.				\$ 90,950	\$ 249,590				\$ 340,540
Overhill Dr.								\$ 266,170	\$ 266,170

**City of Lexington**  
**FY 2017 -FY 2021 Capital Improvement Plan- UtilityFund**

Project Title	Carryover FY						Unprogrammed	Total
	2015	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	>21	
Lampe Circle & Willow Lane			\$ 53,875	\$ 136,895				\$ 190,770
Lime Kiln Rd.				\$ 103,100	\$ 307,100			\$ 410,200
McClung Place, Fairview, Denny, Colonnade						\$ 204,010		\$ 204,010
Taylor St. to E. Preston							\$ 458,600	\$ 458,600
Houston St.							\$ 325,060	\$ 325,060
Senseny Lane & Carruthers St.							\$ 441,950	\$ 441,950
Ruff Lane Area							\$ 151,510	\$ 151,510
N. Randolph St. & Parry Lane							\$ 294,340	\$ 294,340
S. Randolph St.							\$ 109,460	\$ 109,460
Tucker St.							\$ 289,730	\$ 289,730
Diamond St.							\$ 170,660	\$ 170,660
Massie St.							\$ 637,850	\$ 637,850
E. Washington St.							\$ 182,320	\$ 182,320
Arpia St.							\$ 199,710	\$ 199,710
Waddell St.							\$ 217,930	\$ 217,930
Morrison Dr., Link Rd., Welch Park Place							\$ 515,960	\$ 515,960
Shenandoah Rd.							\$ 334,530	\$ 334,530
McMath Circle							\$ 123,140	\$ 123,140
Colston St.							\$ 320,240	\$ 320,240
Hamric St. Area							\$ 301,780	\$ 301,780
Thornhill Rd.							\$ 460,130	\$ 460,130
Providence Place & McCormick St.							\$ 521,600	\$ 521,600
Ruffner Place							\$ 221,870	\$ 221,870
Master Meter Installation							\$ 210,370	\$ 210,370
Marshall St.					\$ 121,000			\$ 121,000
Infiltration & Inflow Reduction Projects	\$ 40,000	\$ 40,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000		\$ 280,000
<b>Category Total</b>	<b>\$ 40,000</b>	<b>\$ 233,865</b>	<b>\$ 908,530</b>	<b>\$ 539,585</b>	<b>\$ 478,100</b>	<b>\$ 254,010</b>	<b>\$ 16,360,950</b>	<b>\$ 18,815,040</b>
<b>Total Utility Fund</b>	<b>\$ 40,000</b>	<b>\$ 368,165</b>	<b>\$ 1,480,530</b>	<b>\$ 1,948,985</b>	<b>\$ 1,996,100</b>	<b>\$ 1,459,010</b>	<b>\$ 31,382,150</b>	<b>\$ 38,674,940</b>

# **SUPPLEMENTAL INFORMATION**

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

**All Issues Combined  
Original Principal \$44,682,209  
GENERAL FUND  
TOTAL ISSUE**

**At 7/1/16**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2016-17	1,264,531	869,780	2,134,311
2017-18	1,296,953	842,047	2,139,000
2018-19	1,329,438	809,477	2,138,915
2019-20	1,361,915	775,439	2,137,354
2020-21	1,394,598	738,718	2,133,316
2021-22	1,432,278	704,372	2,136,650
2022-23	1,470,026	668,229	2,138,255
2023-24	1,507,803	626,327	2,134,130
2024-25	1,550,735	583,561	2,134,296
2025-26	1,588,699	545,207	2,133,906
2026-27	1,626,739	510,074	2,136,813
2027-28	1,075,142	472,362	1,547,504
2028-29	990,000	432,195	1,422,195
2029-30	1,030,000	393,338	1,423,338
2030-31	1,060,000	352,782	1,412,782
2031-32	1,105,000	310,263	1,415,263
2032-33	1,155,000	264,992	1,419,992
2033-34	1,200,000	218,478	1,418,478
2034-35	1,240,000	170,969	1,410,969
2035-36	1,290,000	121,253	1,411,253
2036-37	620,000	84,872	704,872
2037-38	645,000	62,016	707,016
2038-39	670,000	37,853	707,853
2039-40	695,000	12,771	707,771
<b>TOTALS:</b>	<b>\$28,598,857</b>	<b>\$10,607,375</b>	<b>\$39,206,232</b>

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

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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
<b>TOTALS:</b>	<b>\$9,505,000</b>	<b>\$4,775,482</b>	<b>\$14,280,482</b>

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

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

**2009 ISSUE  
Qualified School Construction Bonds  
Original Principal \$8,410,000  
GENERAL FUND**

**At 7/1/16**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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
<b>TOTALS</b>	<b>\$5,441,766</b>	<b>\$0</b>	<b>\$5,441,766</b>

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

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

**At 7/1/16**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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
<b>TOTALS</b>	<b>\$990,000</b>	<b>\$0</b>	<b>\$990,000</b>

Note: The interest on these bonds (\$81,243 annually) was subsidized and paid by the US Government until 2013; however, sequestration is expected to reduce this subsidy by 8.7% beginning in 2013 for the duration of the sequestration period.



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

**2013 ISSUE  
Jail Renovation  
Original Principal \$1,582,209  
GENERAL FUND**

**At 7/1/16**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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
<b>TOTALS</b>	<b>\$1,312,091</b>	<b>\$228,091</b>	<b>\$1,540,182</b>

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

**2014 ISSUE  
Qualified School Construction Bonds  
Original Principal \$11,615,000  
GENERAL FUND**

At 7/1/16

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2016-17	280,000	426,680	706,680
2017-18	295,000	412,161	707,161
2018-19	310,000	396,885	706,885
2019-20	325,000	380,851	705,851
2020-21	340,000	364,060	704,060
2021-22	360,000	346,385	706,385
2022-23	380,000	327,700	707,700
2023-24	395,000	308,131	703,131
2024-25	420,000	287,553	707,553
2025-26	435,000	271,129	706,129
2026-27	450,000	259,011	709,011
2027-28	460,000	245,696	705,696
2028-29	475,000	231,438	706,438
2029-30	490,000	216,415	706,415
2030-31	505,000	200,619	705,619
2031-32	520,000	184,022	704,022
2032-33	540,000	166,195	706,195
2033-34	560,000	147,358	707,358
2034-35	580,000	127,473	707,473
2035-36	600,000	106,527	706,527
2036-37	620,000	84,873	704,873
2037-38	645,000	62,015	707,015
2038-39	670,000	37,853	707,853
2039-40	695,000	12,771	707,771
<b>TOTALS:</b>	<b>\$11,350,000</b>	<b>\$5,603,801</b>	<b>\$16,953,801</b>

**Employee Classifications-Grouped by Salary Grades**

<b>Grade</b>	<b>Salary Range</b>	<b>Positions</b>
A	\$16,952- \$25,165	Summer Youth Program Aide
B	\$17,799 - \$26,424	Assistant Registrar I
C	\$18,690 - \$27,746	Laborer Summer Youth Program Assistant Travel Counselor/Tour Guide
E	\$20,605 - \$30,588	Travel Counselor Supervisor Youth Program Assistant
G	\$22,717 - \$33,723	Office Assistant
H	\$23,852 - \$35,409	Maintenance/Construction Worker I/Custodian Sanitation Worker I
I	\$25,045 - \$37,180	Account Clerk I Assistant Registrar II Police Records Secretary Sanitation Worker II Planning/Finance Administrative Assistant Utility Service Technician
J	\$27,613 - \$40,991	Head Lifeguard/Pool Assistant Manager Maintenance/Construction Worker II
K	\$27,613 - \$40,992	Communications Officer I Motor Equipment Operator Special Enforcement Officer
L	\$28,994 - \$43,043	Account Clerk II Assistant Program Coordinator (RARO) Communications Officer II Equipment Mechanic Executive Secretary Maintenance/Construction Technician Tourism Marketing Assistant
M	\$30,445 - \$45,195	Deputy Treasurer Executive Secretary/Utility Clerk Special Enforcement Officer Supervisor Lead Communications Officer
N	\$31,965 - \$47,452	Cemetery and Parks Maintenance Supervisor Crew Supervisor Master Deputy Commissioner of Revenue
O	\$33,564 - \$49,825	Accounting Technician Administrative Assistant/City Clerk Director of Aquatics Senior Program Coordinator (RARO) Youth Services Coordinator
P	\$35,242 - \$52,318	Firefighter EMT Police Officer I

**Employee Classifications-Grouped by Salary Grades**

Q	\$37,005 - \$54,934	Corporal Engineering Technician Fire-Rescue Technician Firefighter Medic Human Resources Technician
S	\$40,797 - \$60,564	Arborist Maintenance and Construction Superintendent Services and Facilities Superintendent Tourism Marketing Director
T	\$42,838- \$63,593	Central Dispatch Technician Emergency Management Coordinator/Fire Marshal Fire-Rescue Lieutenant Police Sergeant
U	\$44,979 - \$66,772	Chief Building Official/Building Inspector Police First Sergeant
V	\$47,228 - \$70,110	Police Lieutenant Assistant Director of Finance VJCCCA Field Officer

**Executive Pay Grades**

<b>Level</b>	<b>Salary Range</b>	<b>Positions</b>
1	\$51,514 - \$74,626	Director of Tourism Executive Director (RARO) Engineer Police Captain
2	\$55,426 - \$80,246	Fire & Rescue Chief
3	\$59,617 - \$86,350	Chief of Police Director of Public Works Finance Director/Assistant City Manager

**Personnel Summary FY17: General Government & Administration**

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY15	FY16	FY17	FY15	FY16	FY17
<b>City Manager (1-1201)</b>							
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
<b>Total City Manger</b>		<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>Human Resources (1-1205)</b>							
Human Resource Technician	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total Human Resources</b>		<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Commissioner of Revenue (1-1209)</b>							
Commissioner of Revenue	Full-time	1.00	1.00	1.00	1.00	1.00	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
<b>Total Commissioner of Revenue</b>		<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Treasurer (1-1213)</b>							
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
<b>Total Treasurer</b>		<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>3.63</b>	<b>3.63</b>	<b>3.63</b>
<b>Finance (1-1214)</b>							
Director of Finance	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Accounting Technician	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	Full-time	0.00	1.00	1.00	0.00	0.50	0.25
<b>Total Finance</b>		<b>3.00</b>	<b>4.00</b>	<b>4.00</b>	<b>3.00</b>	<b>3.50</b>	<b>3.25</b>
<b>Information Technology Office (1-1251)</b>							
Information Technology Administrator	Full-time	1.00	0.00	0.00	1.00	0.00	0.00
<b>Total Information Technology Office</b>		<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Electoral Board/Registrar (1-1310)</b>							
Registrar	Part-time	1.00	1.00	1.00	0.77	0.77	0.77
Assistant Registrar II	Part-time	3.00	3.00	3.00	0.13	0.13	0.04
<b>Total Electoral Board/Registrar</b>		<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.90</b>	<b>0.90</b>	<b>0.81</b>
<b>Total General Government &amp; Administration</b>		<b>18.00</b>	<b>18.00</b>	<b>18.00</b>	<b>14.53</b>	<b>14.03</b>	<b>13.69</b>

**Personnel Summary FY17: Judicial Administration**

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY15	FY16	FY17	FY15	FY16	FY17
VJCCCA Services (1-2901)	Part-time	1.00	1.00	1.00	0.90	0.94	0.93
<b>Total VJCCCA Services</b>		<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.90</b>	<b>0.94</b>	<b>0.93</b>
<b>Total Judicial Administration</b>		<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.90</b>	<b>0.94</b>	<b>0.93</b>

**Personnel Summary FY17: Public Safety**

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY15	FY16	FY17	FY15	FY16	FY17
<b>Police Department (1-3101)</b>							
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
Lieutenant	Full-time	0.00	1.00	1.00	0.00	1.00	1.00
First Sergeant	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Sergeant	Full-time	3.00	3.00	3.00	3.00	3.00	3.00
Police Officer I	Full-time	6.00	5.00	5.00	6.00	5.00	5.00
Corporal	Full-time	4.00	5.00	5.00	4.00	5.00	5.00
Corporal	Part-time	1.00	0.00	0.00	0.31	0.00	0.00
Executive Secretary	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Police Records Secretary	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Crossing Guard	Part-time	3.00	3.00	3.00	0.51	0.51	0.51
<b>Total Police Department</b>		<b>22.00</b>	<b>22.00</b>	<b>22.00</b>	<b>18.82</b>	<b>19.51</b>	<b>19.51</b>
<b>Fire Department (1-3202)</b>							
Fire-Rescue Chief	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Fire-Rescue Lieutenant	Full-time	1.00	4.00	3.00	1.00	4.00	3.00
Fire-Rescue Technician	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Firefighter Medic	Full-time	3.00	4.00	3.00	3.00	4.00	3.00
Firefighter Medic	Part-time	4.00	3.00	3.00	0.77	0.77	0.77
Firefighter EMT	Full-time	3.00	3.00	3.00	3.00	3.00	3.00
Emergency Management Coordinator/Fire Marshal	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total Fire Department</b>		<b>14.00</b>	<b>17.00</b>	<b>15.00</b>	<b>10.77</b>	<b>14.77</b>	<b>12.77</b>
<b>Parking Enforcement/Animal Control (1-3501)</b>							
Special Enforcement Officer	Full-time	1.00	1.00	1.00	0.74	1.00	1.00
Special Enforcement Officer	Part-time	1.00	1.00	0.00	0.60	0.62	0.00
<b>Total Parking Enforcement/Animal Control</b>		<b>2.00</b>	<b>2.00</b>	<b>1.00</b>	<b>1.34</b>	<b>1.62</b>	<b>1.00</b>
<b>Total Public Safety</b>		<b>38.00</b>	<b>41.00</b>	<b>38.00</b>	<b>30.93</b>	<b>35.90</b>	<b>33.28</b>

**Personnel Summary FY17: Public Works**

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY15	FY16	FY17	FY15	FY16	FY17
<b>PW Labor Pool (1-4050 &amp; 5-4050)</b>							
Director of Public Works	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
City Engineer	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
Engineering Technician	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Crew Supervisor	Full-time	5.00	5.00	5.00	5.00	5.00	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/Utility Clerk	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Equipment Mechanic	Full-time	2.00	2.00	2.00	1.00	2.00	2.00
Motor Equipment Operator	Full-time	5.00	5.00	5.00	5.00	5.00	5.00
Maintenance/Construction Worker I/Custodian	Full-time	10.00	10.00	9.00	10.00	10.00	9.00
Maintenance/Construction Worker II	Full-time	7.00	7.00	7.00	7.00	7.00	7.00
Utility Service Technician	Full-time	2.00	2.00	1.00	2.00	2.00	1.00
Maintenance/Construction Worker II	Part-time	1.00	1.00	1.00	0.43	0.43	0.43
Laborer	Part-time	4.00	4.00	4.00	1.26	1.26	1.26
Secretary	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total Public Works Labor Pool</b>		<b>45.00</b>	<b>45.00</b>	<b>43.00</b>	<b>40.69</b>	<b>41.69</b>	<b>39.69</b>
<b>Solid Waste Management (1-4200)</b>							
Sanitation Worker I & II	Full-time	8.00	8.00	8.00	8.00	8.00	8.00
<b>Total Solid Waste Management</b>		<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>
<b>Arborist (1-4430)</b>							
City Arborist	Part-time	1.00	1.00	1.00	0.60	0.60	0.60
<b>Total Arborist</b>		<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.60</b>	<b>0.60</b>	<b>0.60</b>
<b>Total Public Works</b>		<b>54.00</b>	<b>54.00</b>	<b>52.00</b>	<b>49.29</b>	<b>50.29</b>	<b>48.29</b>

**Personnel Summary FY17: Health, Education and Welfare**

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY15	FY16	FY17	FY15	FY16	FY17
<b>Youth Services Administration (1-5900)</b>							
Youth Services Coordinator	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Youth Program Assistant	Part-time	1.00	1.00	1.00	0.39	0.39	0.39
Summer Youth Program Assistant	Part-time	1.00	1.00	1.00	0.15	0.15	0.15
Summer Youth Program Aide	Part-time	1.00	1.00	1.00	0.15	0.15	0.15
<b>Total Youth Services Administration</b>		<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>1.69</b>	<b>1.69</b>	<b>1.69</b>
<b>Total Health, Education and Welfare</b>		<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>1.69</b>	<b>1.69</b>	<b>1.69</b>

**Personnel Summary FY17: Leisure Services**

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY15	FY16	FY17	FY15	FY16	FY17
<b>Municipal Swimming Pool (1-7250)</b>							
Director of Aquatics	Full-time	1.00	1.00	1.00	0.33	0.33	0.33
Pools-Assistant Manager	Part-time	1.00	1.00	1.00	0.22	0.22	0.22
<b>Total Municipal Swimming Pool</b>		<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.55</b>	<b>0.55</b>	<b>0.55</b>
<b>Total Leisure Services</b>		<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.55</b>	<b>0.55</b>	<b>0.55</b>

**Personnel Summary FY17: Community Development**

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY15	FY16	FY17	FY15	FY16	FY17
<b>Planning &amp; Development (1-8110)</b>							
Director of Planning & Development	Full-time	1.00	1.00	0.00	1.00	1.00	0.00
Housing Coordinator	Full-time	1.00	1.00	0.00	1.00	1.00	0.00
Chief Building Official/Building Inspector	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	Full-time	1.00	0.50	0.75	1.00	0.50	0.75
<b>Total Planning &amp; Development</b>		<b>4.00</b>	<b>3.50</b>	<b>1.75</b>	<b>4.00</b>	<b>3.50</b>	<b>1.75</b>
<b>Total Community Development</b>		<b>4.00</b>	<b>3.50</b>	<b>1.75</b>	<b>4.00</b>	<b>3.50</b>	<b>1.75</b>

**Personnel Summary FY17: Utilities Processing**

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY15	FY16	FY17	FY15	FY16	FY17
<b>Water Treatment (5-1140)</b>							
Director of Utilities Processing	Full-time	0.50	0.50	0.00	0.50	0.50	0.00
WTP Specialist	Full-time	1.00	1.00	0.00	0.95	0.95	0.00
WTP Operator 2	Full-time	3.00	3.00	0.00	2.85	2.85	0.00
Executive Secretary	Full-time	0.50	0.50	0.00	0.50	0.50	0.00
<b>Total Water Treatment</b>		<b>5.00</b>	<b>5.00</b>	<b>0.00</b>	<b>4.80</b>	<b>4.80</b>	<b>0.00</b>
<b>Wastewater Treatment (5-1175)</b>							
Director of Utilities Processing	Full-time	0.50	0.50	0.00	0.50	0.50	0.00
WWTP Supervisor	Full-time	1.00	1.00	0.00	1.00	1.00	0.00
WWTP Specialist	Full-time	2.00	2.00	0.00	2.00	2.00	0.00
WWTP Operator Trainee	Full-time	2.00	2.00	0.00	1.90	2.00	0.00
WWTP Maintenance/Helper/Driver	Full-time	1.00	1.00	0.00	1.95	2.00	0.00
WWTP Operator 2	Full-time	3.00	3.00	0.00	1.90	1.00	0.00
WWTP Maintenance/Helper/Driver 2	Full-time	1.00	1.00	0.00	1.00	1.00	0.00
Executive Secretary	Full-time	0.50	0.50	0.00	0.50	0.50	0.00
<b>Total Wastewater Treatment</b>		<b>11.00</b>	<b>11.00</b>	<b>0.00</b>	<b>10.75</b>	<b>10.00</b>	<b>0.00</b>
<b>Total Utilities Processing</b>		<b>16.00</b>	<b>16.00</b>	<b>0.00</b>	<b>15.55</b>	<b>14.80</b>	<b>0.00</b>
<b>Grand Total City Personnel</b>		<b>137.00</b>	<b>139.50</b>	<b>116.75</b>	<b>117.44</b>	<b>121.70</b>	<b>100.18</b>



**Principal Executive  
Officials**

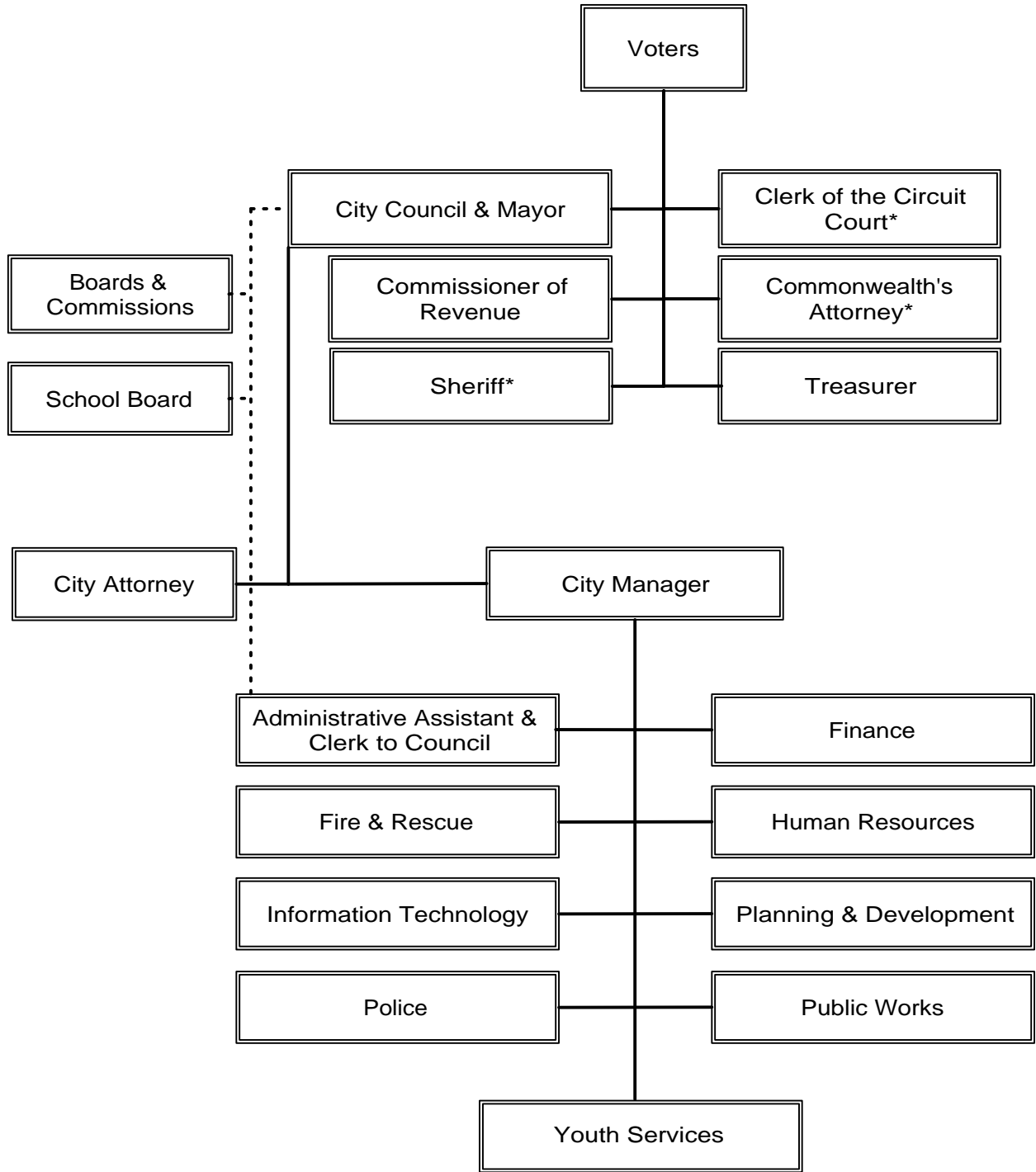
<b>Official</b>	<b>Name</b>	<b>Manner of Selection Term Length</b>	<b>Length of Service with City</b>	<b>Expiration of Term, if applicable</b>
Mayor	Mimi M. Elrod	Elected – 4 years	13 years	12/31/2016
Vice-Mayor and Council Member	Charles “Chuck” Smith	Elected – 4 years	8 years	12/31/2018
Council Member	Marylin E. Alexander	Elected – 4 years	8 years	12/31/2016
Council Member	Frank Friedman	Elected – 4 years	8 years	12/31/2016
Council Member	Camille Miller	Elected – 4 years	4 years	12/31/2016
Council Member	J. Patrick Rhamey	Elected – 4 years	2 years	12/31/2018
Council Member	David G. Sigler	Elected – 4 years	2 years	12/31/2018
City Attorney	Laurence A. Mann	Appointed by Council	24 years	Pleasure of Council
City Clerk	Brenda L. Doyle	Appointed by Council	3 years	Pleasure of Council
City Manager	Noah A. Simon	Appointed by Council	2 years	Pleasure of Council

**Non-Council Positions**

<b>Title</b>	<b>Name</b>	<b>Manner of Selection</b>	<b>Length of Service with City</b>	<b>Expiration of Term, if applicable</b>
Chief of Fire and Rescue	Ty Dickerson	Employed by City Manager	6 years	
Chief of Police	Al Thomas	Employed by City Manager	6 years	
Commissioner of Revenue	Karen Roundy	Elected to 4-year term	14 years	12/31/2017
Director of Finance	Gary Swink	Employed by City Manager	4 years	
Director of Planning	Arne Glaeser, The Berkley Group	City Manager	0 years	
Director of Public Works	Mike Kennedy	Employed by City Manager	3 years	
Registrar	Jan Yowell	Appointed by Board of Elections	1 year	Pleasure of Board
Treasurer	Patricia DeLaney	Elected to 4-year term	41 years	12/31/2017

# CITY OF LEXINGTON

## Organizational Chart



\*Shared with County

- - - - -Appointing authority only