

CITY OF LEXINGTON, VIRGINIA

APPROVED BUDGET FY18



CITY OF LEXINGTON, VIRGINIA

ANNUAL BUDGET FOR THE

FISCAL YEAR 2017-18

CITY COUNCIL

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Noah A. Simon, City Manager

To: Frank W. Friedman, Mayor and Lexington City Council
From: Noah A. Simon, City Manager
Date: March 24, 2016
Subject: Proposed FY18 Annual Budget

Introduction

It is my pleasure to transmit to you the City Manager's proposed budget and executive summary for Fiscal Year 18. The FY18 proposed budget (all funds) totals \$28,145,028. The FY17 Adopted Budget totaled \$25,838,442. The increase is largely attributable to increases in salaries, benefits, capital projects, and regional services such as court services, tourism, social services, the Virginia Horse Center, and the regional jail.

The FY18 proposed budget represents modest increases over the FY17 Budget, on average, three percent (3%). The FY18 proposed budget includes stable revenue projections and in the General Fund, fairly level expenditures. The FY18 proposed budget reflects a full year of the *Financial Road Map to a Successful and Sustainable Waterworks*, the continued prioritization of infrastructure and numerous initiatives including a second full year of the contract with the Berkley Group and the Staffing for Adequate Fire and Emergency Response (SAFER) grant, which began in FY17. The FY18 proposed budget includes funding for the implementation of the compensation study, overall staff compensation increases of 2.75% and the inclusion of a consultant to assist the City in reviewing overall benefits so smarter, more cost effective decisions can be made in the future.

FY17 saw the successful completion of the construction of the Waddell Elementary School. Students and teachers moved into the building last fall. The City made substantial progress on the update of the City's zoning code, sold all of the Thompson's Knoll lots, created a new City web site, launched a public GIS system, and began a strategic planning process.

As in past fiscal years, the City continues to move forward, innovate and embrace technology and look for more effective and efficient service delivery.

Budget Development

The FY18 proposed budget is influenced by many factors including Financial Management Policies, City Council policies and priorities, budget principles and budget preparation.

Financial Management Policies

Financial Management Policies address areas such as fund balances, debt management, investments, and contingency reserves to address unexpected circumstances.

City Council Policies and Priorities

In FY17, the City Council began a strategic planning process. The conclusion of the strategic planning process in FY18 will shape budget priorities in future fiscal years. Thus far, discussions indicate that Council priorities include increasing the tax base, developing the property at 626 Waddell Street, creating additional opportunities for development and redevelopment and strengthening regional partnerships. Success in these areas should yield the potential for higher revenues.

Budget Principles

There are a number of guiding principles important for sound fiscal management. They include:

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

Budget Preparation

The Budget process begins with City Staff. Conversations then center on how each department can closely examine their operations and overall expenditures. Budget objectives consists of continued organizational and operational efficiencies, taking steps for market-based staff compensation and benefits and the provision of smart, cost effective services for the City of Lexington. Once again, the City's directors rose to the challenge to meet organizational objectives, not just department needs.

General Fund

Revenues

The proposed FY18 General Fund revenues are \$17,963,614, an increase of \$398,994 or two percent (2%) more than the adopted FY17 budget of \$17,564,620.

In FY18, I am recommending a two (2) cent real estate tax increase. New revenues will be dedicated to debt service on the region-wide public safety radio system and General Fund capital. The FY18 proposed budget does not include any changes to the meals or lodging tax. General Fund revenues will fund overall operating costs, capital improvements and debt service payments among other expenditures. Overall, revenues were higher in FY16 than expected. That surplus has been allocated to future General Fund capital needs. It is predicted that in FY21, the City will need to transfer funds from surplus to General Fund Capital to make up an anticipated shortfall in capital project funding.

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 two and a half percent (2.5%) and five percent (5%) respectively.

Expenditures

The General Fund finances all government activities with the exception of the Utility Fund. In FY18, the proposed General Fund expenditures of \$17,849,038 represent an increase of approximately \$416,882, or just about two percent (2%) from the adopted FY17 Budget.

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

General Fund Highlights

Public Works

Public Works sees a decrease in the total budget of more than \$103,000. This is primarily due to the reduction in landfill costs (more than \$240,000) and the implementation of direct billing for third party users. Included in the FY18 Public Works budget is \$36,500 for the purchase of recycling containers for City residents. This particular issue, and solid waste in general, will be discussed with City Council during budget deliberations.

Fire Department

In FY17, the Fire Department was successful in obtaining a Staffing for Adequate Fire and Emergency Response (SAFER) grant. The FY18 budget reflects this increase and modest decreases to other line items. Recent changes in the bylaws for volunteers may result in long-term savings in insurance and other personnel line items. The total Fire Department budget increase is less than the amount of SAFER positions.

Information Technology

The Information Technology (IT) FY17 budget increased slightly by \$3,482. This budget reflects ongoing changes in software, hardware, and IT-related maintenance. The new, long awaited web site has launched. The City continues to make significant strides in technology by using more cloud-based applications, improving and enhancing network performance and security. Additionally, IT staff provide valuable training to City employees on software applications while supporting a myriad of departmental software packages.

Community Development

The Community Development budget reflects a second full fiscal year of the City's contract with the Berkley Group. The budget includes funds for the maintenance of the new GIS system and matching funds for grants. Key initiatives in FY18 are the Subdivision Ordinance, the early stages of the update to the City's Comprehensive Plan, obtaining Certified Local Government status, consideration of the next step of the Lexington Historic District nomination and the development of comprehensive design guidelines for the Architecture Review Board.

Reassessment

The proposed budget includes more than \$57,000 for the City' real estate reassessment which is conducted every three (3) to four (4) years. The City of Lexington's current real estate reassessment went into effect July 1, 2014. The next real estate reassessment will go into effect July 1, 2018. Once the FY18 Budget is approved, the Commissioner of the Revenue will send out request for bids to approved contracted assessors. Work is slated to begin in mid-to late fall of 2017.

Central Dispatch

There is a 10% decrease in the City's share of Central Dispatch totaling more than \$40,000. A large portion of the decrease comes from the City's share of the replacement of the Computer Aided Dispatch (CAD) software which was budgeted in FY17 and will be carried forward to offset the City's total CAD cost in FY18. Additionally, staff collaborated with the City of Buena Vista and Rockbridge County to review the proposed budget for Central Dispatch and collectively made recommendations to better manage the overall budget. The City's share of the debt service on mobile radios accounts for an increase of approximately \$50,000, or almost one penny on the real estate tax rate.

Police Department

The Police Department budget rose more than \$71,000 or four percent (4%) as a result of increases to wages, benefits and the addition of a new, non-sworn position. The new position shifts the accreditation functions, National Night Out and many other administrative duties from sworn positions, freeing up those personnel to focus on public safety in the community.

RARO

The City's contribution to RARO increased slightly, \$2,924. RARO has requested an additional fulltime position as a facilities manager position to accommodate growing participation in youth sports.

Swimming Pool

Recommended changes in the management of the outdoor municipal pool in FY18 include transferring the operations, programming and management of the outdoor pool to the YMCA beginning with the pool season in calendar year 2018. The City would continue to fund the outdoor pool at current levels and enter into an agreement with the YMCA. Additionally, the City would continue a relationship with FOR Swimming, Inc. for the operation of the indoor pool, under a 12-month annual pool season budget, to include operations, programming, and management. In the proposed FY18 budget, the annual contribution from the City to FOR Swimming, Inc. increases from \$7,500 to \$15,000. The City should tie those funds to maintenance items and to the accomplishment of performance goals established in the Community Pool Business Plan FY2017-2018 and progress in establishing a capital replacement fund for the Community pool. These matters will be taken up in upcoming conversations over the partnership between FOR Swimming, Inc. and the City.

Human Resources

In the Human Resources budget, the primary increase is in the consulting services line item for the proposed benefit services consultant. The consultant will perform a comprehensive plan assessment for the City including all employee health and welfare plans. The objective is to ensure the benefits program in the City reflects its goals and values, supports recruiting and retention objectives, and optimizes the value of the benefit expenditures for employees and the City.

Tourism and the Virginia Horse Center

The City's contribution to Tourism increased \$27,282 for a total of \$273,364 and the contribution to the Virginia Horse Center increased \$26,250 for a total of \$211,875. Both increases are reflective of the overall increase in revenues, specifically meals and lodging taxes in FY17.

Registrar

The significant change in FY18 is the additional amount needed for wages and benefits after the General Assembly required localities to go from a part-time registrar to a full-time registrar. The new voting machines, purchased in FY17, will go into effect with the June election.

Employee Compensation

The changes in the overall salaries and benefits come from items contained in the budget: a decrease in health insurance premiums of 4.9%; implementation of the compensation study and an overall proposed employee increase of 2.75%.

For the third year, the City did not receive an increase in health insurance premiums. For FY18, the City's premium declined 4.9%, resulting in a roughly \$71,000 savings to the City. That's great news for employees as they will also benefit from that reduction.

During the budget discussions in FY17, City Council agreed to do an in-house compensation study. That study determined the average minimum and maximum salary for position titles using available data. The data was further refined to determine ranges for similar size localities and communities within our region. Out of 117 positions, 17 positions required market adjustments. Staff met to discuss the results and possible implementation strategies using the following guiding factors – compression, budget constraints, and ensuring all employees the maximum annual increase possible within budget constraints. The result is the budget recommendation contained herein that the positions requiring a market adjustment would receive 75% of the adjustment in FY18 and the remaining 25% in FY19. This recommendation allows for the rest of the workforce to receive an increase of 2.75%. Staff will provide greater information on the compensation study to City Council during the budget process.

Equipment Replacement Fund

In FY18, the transfer to the Equipment Replacement Fund is proposed to change slightly from \$513,350 to \$510,200. Budgeted purchases in FY18 amount to \$447,750. Proposed purchases include: one (1) police car, four (4) pick-up trucks, one (1) load packer, one (1) dump truck, one (1) compact utility vehicle with a dump bed, one (1) bobcat, and a sewer line video camera for Public Works.

Debt Service

The proposed FY18 budget includes more than \$2.1 million dollars in General Fund debt service.

Capital Projects

In the Capital Improvement Plan for FY18, there are proposed General Fund expenditures totaling \$2,298,430. The FY18 General Fund amount is an increase of \$1,161,280 from FY17.

Key projects included in the FY18 General Fund Capital Improvements Plan include Fire and EMS equipment, engineering and maintenance work for bridge repairs, design and engineering work, construction and paving for streets, funding for City facilities and stormwater improvements, to name a few.

School Fund

In FY18, the budget for the Lexington City Schools increases \$207,912. The budget projects an Average Daily Membership of 670 students. The budget includes funding for salary increases for teachers and staff, a full time speech position at Waddell Elementary School (WES), a distance learning lab technician position at Lylburn Downing Middle School and absorbing full-time, the four custodian positions. The budget reflects increases for the operations and maintenance of WES. Finally, included in the school budget is \$25,000, to lease and maintain a bus (plus driver) for use between the two schools and for student activities, transportation for students from WES to the After School Program at the Community Center and availability for the Summer Program at the Community Center.

Utility Fund

The most significant change to the FY18 Utility Fund budget is the adoption of the *Financial Road Map to a Successful and Sustainable Waterworks* which established new tiers for water and sewer consumption. The *Financial Road Map to a Successful and Sustainable Waterworks* illustrates the needed revenues over a five-year period to meet the demand for utility related infrastructure and to have the necessary revenues to support the debt service. In FY18, the City will spend more than \$875,000 on utility infrastructure, an

increase of \$507,445 over FY17. In FY18, as proposed by the *Financial Road Map to a Successful and Sustainable Waterworks*, there will be a three percent (3%) increase in water and sewer rates. The debt service in FY18 associated with 2016 borrowing, is \$100,434.

Future Budgets

The City's financial challenges continue. The City has a long list of infrastructure projects (water and sewer lines, roads, facilities, athletic fields and parks, playgrounds, and equipment, etc.). The City's percentage of properties that are tax exempt continues to hover around 64%, despite the success of selling the Thompson's Knoll lots and Massie Street properties. Opportunities exist. The redevelopment of the property at 626 Waddell Street is one example, creating the Makerspace is another example. Other strains on the City's limited funds include: 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 continue to 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 FY18 Budget calendar follows the transmittal letter. FY18 Budget adoption is scheduled for Thursday, May 4th and on Thursday, June 1st, Council is scheduled to adopt the FY18 Appropriation Resolution.

Acknowledgements

This budget is a team effort. The process begins with the involvement of all staff. We begin each budget in the fall. Department Heads solicit input from staff and prepare their budgets with general guidance from the City Manager. Preparing the budget involves many people, countless hours and lots of space on the white board. Gary Swink, Assistant City Manager and Finance Director and I begin almost daily meetings around 7:30 a.m. to conceptualize, strategize and thoroughly vet ideas and make projections. The strategy sessions enable us to prepare the budget and make prudent fiscal decisions.

I'd like to thank the City's senior staff for being open minded toward my budget philosophy which addresses operational efficiencies, innovation, employee compensation while tackling critical needs. Each department has to do its part and come together to complete the budget puzzle. I am grateful for the overall support provided by Debbie Desjardins and Jani Hostetter.

I'd especially like to thank Mike Kennedy, Scott Dameron and Jeff Martone for their work on the Public Works budget and the Capital Improvements Plan. Jeff is the key player in preparing the CIP. His efforts, thoroughness and hard work are appreciated. Thank you to all.

Teresa Hartless and Tommy Roberts also deserve recognition for the support they provide. Tommy pulls double duty and is a key player in preparing the school budget with Scott Jefferies. Thank you.

Last year I referred to Gary as the budget wizard. He is. He shoulders the majority of the budget work and analysis. Gary listens to my ideas and makes them a reality, keeping them within our fiscal limitations. I am appreciative of his support, creativity and hard work and for keeping me in line. Thank you.

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FY 2018 Budget Calendar			
		<i>(revised)</i>	
27-Mar	Monday	Proposed budget document sent to Council	City Manager
29-Mar	Wednesday	Notification of Public Hearing on 4/6	Finance Director
5-Apr	Wednesday	2nd notification of Public Hearing on 4/6	Finance Director
5-Apr	Wednesday	Work session (presentation of budget)	Council
6-Apr	Thursday	Public Hearing at Council meeting (Agency Requests) and Public Hearing on the Budget	Council
12-Apr	Wednesday	Work session	Council
20-Apr	Thursday	Work session	Council
25-Apr	Tuesday	Work session (as needed)	Council
27-Apr	Thursday	Work session (as needed)	Council
4-May	Thursday	Adoption of FY 2018 Budget	Council
24-May	Wednesday	Notice of Public Hearing	Finance Director
31-May	Wednesday	Notice of Public Hearing	Finance Director
1-Jun	Thursday	Public Hearing on Budget Ordinance	Council
1-Jun	Thursday	Adoption of FY 2018 Appropriation Ordinance	Council

FUND SUMMARIES

City of Lexington

All Funds Summary

	General Fund	School Fund	Utilities Fund	Equipment Replacement	Capital Projects	Total All Funds
REVENUES						
Property Taxes	\$ 6,786,000	\$ -	\$ -	\$ -	\$ -	\$ 6,786,000
Other Local Taxes	\$ 4,260,900	\$ -	\$ -	\$ -	\$ -	\$ 4,260,900
Charges For Services	\$ 854,420	\$ 233,000	\$ 4,784,800	\$ -	\$ -	\$ 5,872,220
State Support	\$ 2,387,109	\$ 3,403,255	\$ -	\$ -	\$ 1,570,415	\$ 7,360,779
Federal Support	\$ 220,350	\$ 243,000	\$ -	\$ -	\$ -	\$ 463,350
Other Local Support	\$ 3,429,410	\$ 15,600	\$ 20,000	\$ 31,344	\$ -	\$ 3,496,354
TOTAL REVENUE	\$ 17,938,189	\$ 3,894,855	\$ 4,804,800	\$ 31,344	\$ 1,570,415	\$ 28,239,603
EXPENSES						
Administration	\$ 1,364,598	\$ 419,162	\$ 366,630	\$ -	\$ -	\$ 2,150,390
Operations	\$ 9,849,871	\$ 6,537,321	\$ 3,466,518	\$ -	\$ -	\$ 19,853,710
Debt Service	\$ 2,145,000	\$ -	\$ 100,434	\$ -	\$ -	\$ 2,245,434
Capital Outlay	\$ -	\$ -	\$ 875,610	\$ 447,750	\$ 2,298,430	\$ 3,621,790
TOTAL EXPENSES	\$ 13,359,469	\$ 6,956,483	\$ 4,809,192	\$ 447,750	\$ 2,298,430	\$ 27,871,324
TRANSFERS (IN) OUT						
General Fund	\$ -	\$(3,061,628)	\$ 120,000	\$ (455,200)	\$(1,050,000)	\$ (4,446,828)
School Fund	\$ 3,061,628	\$ -	\$ -	\$ -	\$ -	\$ 3,061,628
Utility Fund	\$ (120,000)	\$ -	\$ -	\$ (55,000)	\$ -	\$ (175,000)
Cemetery Fund	\$ 17,000	\$ -	\$ -	\$ -	\$ -	\$ 17,000
Fire Reserve	\$ -	\$ -	\$ -	\$ -	\$ (25,000)	\$ (25,000)
Equipment Replacement Fund	\$ 455,200	\$ -	\$ 55,000	\$ -	\$ -	\$ 510,200
Capital Projects Fund	\$ 1,050,000	\$ -	\$ -	\$ -	\$ -	\$ 1,050,000
TOTAL TRANSFERS	\$ 4,463,828	\$(3,061,628)	\$ 175,000	\$ (510,200)	\$(1,075,000)	\$ (8,000)
EXCESS (DEFICIENCY) OF REV. OVER EXP. & TRANSFERS						
	\$ 114,892	\$ -	\$ (179,392)	\$ 93,794	\$ 346,985	\$ 376,279

City of Lexington

General Fund Summary

	2016	2017	City Manager		
	Actual	Adopted Budget	Requested FY 18	\$ Change	% Change
REVENUES					
Property Taxes	\$ 6,680,922	\$ 6,787,000	\$ 6,786,000	\$ (1,000)	0%
Other Local Taxes	\$ 4,210,771	\$ 4,154,600	\$ 4,260,900	\$ 106,300	3%
Permits & Licenses	\$ 62,288	\$ 36,000	\$ 215,400	\$ 179,400	498%
Fines & Forfeitures	\$ 58,464	\$ 66,200	\$ 66,500	\$ 300	0%
Use of Money & Property	\$ 115,235	\$ 85,150	\$ 130,720	\$ 45,570	54%
Charges For Services	\$ 1,097,361	\$ 1,065,180	\$ 854,420	\$ (210,760)	-20%
Miscellaneous	\$ 2,433,309	\$ 2,400,000	\$ 2,454,040	\$ 54,040	2%
Recovered Costs	\$ 470,889	\$ 540,750	\$ 562,750	\$ 22,000	4%
State Non-Categorical	\$ 1,270,007	\$ 1,257,974	\$ 1,269,959	\$ 11,985	1%
State Categorical	\$ 652,835	\$ 1,048,766	\$ 1,117,150	\$ 68,384	7%
Federal Categorical	\$ 2,811	\$ 3,000	\$ 220,350	\$ 217,350	7245%
Transfers In	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	0%
TOTAL REVENUES	\$ 17,174,892	\$ 17,564,620	\$ 18,058,189	\$ 493,569	3%
EXPENDITURES					
General Government Admin	\$ 1,142,119	\$ 1,245,198	\$ 1,364,598	\$ 119,400	10%
Judicial Administration	\$ 353,110	\$ 325,772	\$ 371,176	\$ 45,404	14%
Public Safety	\$ 3,313,326	\$ 3,801,269	\$ 3,995,760	\$ 194,491	5%
Public Works	\$ 2,944,329	\$ 3,286,425	\$ 3,172,533	\$ (113,892)	-3%
Health, Education, & Welfare	\$ 509,789	\$ 715,191	\$ 877,655	\$ 162,464	23%
Leisure Services	\$ 547,823	\$ 537,321	\$ 567,345	\$ 30,024	6%
Community Development	\$ 687,284	\$ 773,921	\$ 780,922	\$ 7,001	1%
Non-departmental	\$ 2,127,573	\$ 2,223,556	\$ 2,229,480	\$ 5,924	0%
TOTAL EXPENDITURES	\$ 11,625,353	\$ 12,908,653	\$ 13,359,469	\$ 450,816	3%
TRANSFERS OUT					
To School Fund	\$ 3,032,922	\$ 3,055,653	\$ 3,061,628	\$ 5,975	0%
To Equipment Replacement Fund	\$ 544,551	\$ 455,350	\$ 455,200	\$ (150)	0%
To Cemetery Fund	\$ 17,625	\$ 12,500	\$ 17,000	\$ 4,500	36%
To Capital Projects Fund	\$ 500,000	\$ 1,000,000	\$ 1,050,000	\$ 50,000	5%
TOTAL TRANSFERS	\$ 4,095,098	\$ 4,523,503	\$ 4,583,828	\$ 60,325	1%
EXCESS (DEFICIENCY) OF REV.					
OVER EXP. AND TRANSFERS	\$ 1,454,441	\$ 132,464	\$ 114,892	\$ (17,572)	-13%

City of Lexington

School Fund Summary

		2017	City Manager		
	2016	Adopted	Requested		
	Actual	Budget	FY 18	\$ Change	% Change
REVENUES					
Use of Money & Property	\$ 4,531	\$ 4,600	\$ 4,600	\$ -	0%
Charges For Services	\$ 217,147	\$ 240,000	\$ 233,000	\$ (7,000)	-3%
Miscellaneous	\$ 4,097	\$ 1,000	\$ 1,000	\$ -	0%
Recovered Costs	\$ 13,106	\$ 10,000	\$ 10,000	\$ -	0%
State Categorical	\$ 2,979,003	\$ 3,203,278	\$ 3,403,255	\$ 199,977	6%
Federal Categorical	\$ 273,821	\$ 243,000	\$ 243,000	\$ -	0%
TOTAL REVENUES	\$ 3,491,705	\$ 3,701,878	\$ 3,894,855	\$ 192,977	5%
EXPENDITURES					
Instruction	\$ 4,768,290	\$ 5,117,529	\$ 5,260,422	\$ 142,893	3%
Adm., Attendance, & Health	\$ 388,587	\$ 414,304	\$ 419,612	\$ 5,308	1%
Operation & Maintenance	\$ 466,390	\$ 543,566	\$ 617,500	\$ 73,934	14%
Cafeteria	\$ 161,989	\$ 196,223	\$ 203,988	\$ 7,765	4%
Non-departmental	\$ -	\$ -	\$ -	\$ -	0%
Federal Programs	\$ 198,386	\$ 189,229	\$ 194,782	\$ 5,553	3%
Technology	\$ 235,875	\$ 296,680	\$ 260,179	\$ (36,501)	-12%
Capital Projects	\$ 98,925	\$ -	\$ -	\$ -	0%
TOTAL EXPENDITURES	\$ 6,318,442	\$ 6,757,531	\$ 6,956,483	\$ 198,952	3%
TRANSFERS (IN) OUT					
Capital Fund	\$ 75,000	\$ -	\$ -	\$ -	0%
General Fund	\$ (3,032,922)	\$ (3,055,653)	\$ (3,061,628)	\$ (5,975)	0%
TOTAL TRANSFERS	\$ (2,957,922)	\$ (3,055,653)	\$ (3,061,628)	\$ (5,975)	0%
EXCESS (DEFICIENCY) OF REV. OVER EXP. AND TRANSFERS					
	\$ 131,185	\$ -	\$ -	\$ -	0%

City of Lexington

Utility Fund Summary

		2017	City Manager		
	2016	Adopted	Requested		
	Actual	Budget	FY 18	\$ Change	% Change
REVENUES					
Charges For Services	\$ 6,332,904	\$ 4,644,100	\$ 4,784,800	\$ 140,700	3%
Miscellaneous	\$ 172,823	\$ 30,000	\$ 20,000	\$ (10,000)	-33%
TOTAL REVENUES	\$ 6,505,727	\$ 4,674,100	\$ 4,804,800	\$ 130,700	3%
EXPENDITURES					
Administration	\$ 343,336	\$ 342,023	\$ 366,630	\$ 24,607	7%
Water Operations	\$ 1,616,710	\$ 1,120,614	\$ 1,086,552	\$ (34,062)	-3%
Wastewater Operations	\$ 3,017,795	\$ 2,123,556	\$ 2,136,038	\$ 12,482	1%
Non-departmental	\$ 562,244	\$ 651,764	\$ 744,362	\$ 92,598	14%
TOTAL EXPENDITURES	\$ 5,540,085	\$ 4,237,957	\$ 4,333,582	\$ 95,625	2%
NET OPERATING INCOME (LOSS)	\$ 965,642	\$ 436,143	\$ 471,218	\$ 35,075	8%
ADJUSTMENTS TO RECONCILE					
NET INCOME (LOSS) TO NET CASH FOR:					
Depreciation Expense	\$ 196,910	\$ 200,000	\$ 225,000	\$ 25,000	13%
Investment In Fixed Assets	\$ (353,270)	\$ (368,165)	\$ (875,610)	\$ (507,445)	138%
(DECREASE)	\$ 809,282	\$ 267,978	\$ (179,392)	\$ (447,370)	-167%

Note: The Utility Fund will have a balance of \$480,000 due to the General Fund on 6/30/2018.

Equipment Replacement Fund Summary

	2016 Actual	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Revenues					
Miscellaneous	\$ 76,693	\$ 11,344	\$ 31,344	\$ 20,000	176%
Transfers (In) Out					
From General Fund	\$ (455,350)	\$ (455,350)	\$ (455,200)	\$ 150	0%
From Utility Fund	\$ (58,000)	\$ (58,000)	\$ (55,000)	\$ 3,000	-5%
Total Transfers	\$ (513,350)	\$ (513,350)	\$ (510,200)	\$ 3,150	-1%
Fund Balance					
From First Aid Reserve	\$ 89,201	\$ -	\$ -	\$ -	0%
Expenditures					
Capital Outlays	\$ 474,466	\$ 466,925	\$ 447,750	\$ (19,175)	-4%
Excess (Deficiency) of Rev. & Transfers					
Over Exp.	\$ 204,778	\$ 57,769	\$ 93,794	\$ 36,025	62%

Capital Projects Fund Summary

	2016 Actual	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
REVENUES					
Contributions-General	\$ 3,000	\$ -	\$ -	\$ -	0%
Rockbridge County	\$ -	\$ -	\$ -	\$ -	0%
Grants & Other Revenue	\$ 2,283	\$ -	\$ -	\$ -	0%
State Categorical	\$ 143,842	\$ 6,500	\$ 1,570,415	\$ 1,563,915	24060%
Federal Categorical	\$ 30,554	\$ -	\$ -	\$ -	0%
TOTAL REVENUES	\$ 179,679	\$ 6,500	\$ 1,570,415	\$ 1,563,915	100%
EXPENDITURES					
Parks, Recreation, & Cemeteries	\$ 40,043	\$ 32,500	\$ 15,000	\$ (17,500)	-54%
Streets, Parking, & Sidewalks	\$ 103,257	\$ 145,000	\$ 2,001,630	\$ 1,856,630	1280%
Municipal Facilities	\$ 9,044,901	\$ 112,500	\$ 104,800	\$ (7,700)	-7%
Public Safety	\$ -	\$ 87,600	\$ 93,000	\$ 5,400	6%
Stormwater Management	\$ 70,100	\$ 759,550	\$ 84,000	\$ (675,550)	-89%
TOTAL EXPENDITURES	\$ 9,258,301	\$ 1,137,150	\$ 2,298,430	\$ 1,161,280	102%
TRANSFERS (IN) OUT					
From Fire Reserve	\$ -	\$ -	\$ (25,000)	\$ (25,000)	100%
From Cemetery Fund	\$ -	\$ (25,000)	\$ -	\$ 25,000	-100%
From School Fund	\$ (75,000)	\$ -	\$ -	\$ -	0%
From General Fund & Bonds	\$ (7,874,286)	\$ (1,000,000)	\$ (1,050,000)	\$ (50,000)	5%
TOTAL TRANSFERS	\$ (7,949,286)	\$ (1,025,000)	\$ (1,075,000)	\$ (50,000)	5%
EXCESS (DEFICIENCY) OF REV. OVER EXP. AND TRANSFERS	\$ (1,129,336)	\$ (105,650)	\$ 346,985	\$ 452,635	-428%

City of Lexington

General Fund Revenue Budget

Account Number	Description	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
<u>Property Taxes</u>						
1011-0101	Real Property-Current	\$ 5,505,632	\$ 5,735,000	\$ 5,635,000	\$ (100,000)	-2%
1011-0102	Real Property-Delinquent	\$ 8,342	\$ 60,000	\$ 60,000	\$ -	0%
1011-0201	Public Service Corp.	\$ 202,451	\$ 208,000	\$ 211,000	\$ 3,000	1%
1011-0301	Personal Prop.-Current	\$ 827,747	\$ 708,000	\$ 800,000	\$ 92,000	13%
1011-0302	Personal Prop.-Delinquent	\$ 62,167	\$ 14,000	\$ 12,000	\$ (2,000)	-14%
1011-0601	Penalties (All)	\$ 41,036	\$ 40,000	\$ 43,000	\$ 3,000	8%
1011-0602	Interest (All)	\$ 33,547	\$ 22,000	\$ 25,000	\$ 3,000	14%
Total Property Taxes		\$ 6,680,922	\$ 6,787,000	\$ 6,786,000	\$ (1,000)	0%
<u>Other Local Taxes</u>						
1012-0101	Local Sales Tax	\$ 1,041,144	\$ 1,110,000	\$ 1,035,000	\$ (75,000)	-7%
1012-0201	Consumers Utility Tax	\$ 309,542	\$ 290,000	\$ 295,000	\$ 5,000	2%
1012-0204	Business Consumption Tax	\$ 25,420	\$ 26,000	\$ 22,900	\$ (3,100)	-12%
1012-0306	Business License Tax	\$ 716,749	\$ 620,000	\$ 625,000	\$ 5,000	1%
1012-0601	Bank Stock Tax	\$ 112,371	\$ 125,000	\$ 112,000	\$ (13,000)	-10%
1012-0701	Recordation Taxes	\$ 53,594	\$ 43,600	\$ 46,000	\$ 2,400	6%
1012-1001	Transient Occupancy Tax	\$ 490,754	\$ 485,000	\$ 565,000	\$ 80,000	16%
1012-1101	Meals Tax	\$ 1,461,197	\$ 1,455,000	\$ 1,560,000	\$ 105,000	7%
Total Other Local Taxes		\$ 4,210,771	\$ 4,154,600	\$ 4,260,900	\$ 106,300	3%
<u>Permits & Licenses</u>						
1013-0101	Dog License	\$ 6,647	\$ 5,500	\$ 6,600	\$ 1,100	20%
1013-0308	Building Permits	\$ 47,181	\$ 25,000	\$ 200,000	\$ 175,000	700%
1013-0309	Zoning & Planning Applications	\$ 7,135	\$ 4,500	\$ 6,500	\$ 2,000	44%
1013-0331	Excavation Permits	\$ 1,325	\$ 1,000	\$ 2,300	\$ 1,300	130%
Total Permits & Licenses		\$ 62,288	\$ 36,000	\$ 215,400	\$ 179,400	498%
<u>Fines & Forfeitures</u>						
1014-0101	Court Fines	\$ 26,134	\$ 29,000	\$ 31,500	\$ 2,500	9%
1014-0102	Parking Fines	\$ 24,570	\$ 31,000	\$ 25,000	\$ (6,000)	-19%
1014-0104	Courthouse Construction Fees	\$ 7,760	\$ 6,200	\$ 10,000	\$ 3,800	61%
1014-0802	Forfeited Assets (Local)	\$ -	\$ -	\$ -	\$ -	0%
Total Fines & Forfeitures		\$ 58,464	\$ 66,200	\$ 66,500	\$ 300	0%
<u>Revenue From Use of Money & Property</u>						
1015-0102	Interest- General	\$ 33,882	\$ 30,000	\$ 80,000	\$ 50,000	167%
1015-0104	Interest- Cemetery	\$ 13,636	\$ 15,000	\$ 12,000	\$ (3,000)	-20%
1015-0117	Interest- Bond Account	\$ 20,314	\$ -	\$ -	\$ -	0%
1015-0201	Rents & Rebates	\$ 38,144	\$ 37,000	\$ 35,000	\$ (2,000)	-5%
1015-3201	Interest-Fire Reserve Acct.	\$ 291	\$ 250	\$ 720	\$ 470	188%
1015-3204	Interest- First Aid Reserve Acct.	\$ 3,254	\$ 2,900	\$ 3,000	\$ 100	3%
1015-811	Threshold Housing Rents	\$ 5,714	\$ -	\$ -	\$ -	0%
Total Rev. Use of Money & Property		\$ 115,235	\$ 85,150	\$ 130,720	\$ 45,570	54%
<u>Charges for Services</u>						
1016-0706	Community Activity Support	\$ 8,215	\$ 8,500	\$ 11,400	\$ 2,900	34%
1016-0805	Refuse Fees	\$ 151,851	\$ 160,000	\$ 147,000	\$ (13,000)	-8%
1016-0806	Landfill Fees	\$ 318,618	\$ 279,500	\$ 31,500	\$ (248,000)	-89%
1016-1302	Swimming Pool Admissions	\$ 58,135	\$ 52,000	\$ 40,000	\$ (12,000)	-23%
1016-1303	Swimming Pool Concessions	\$ 10,029	\$ 10,000	\$ 10,000	\$ -	0%
1016-1309	Burial Spaces	\$ 35,250	\$ 24,500	\$ 34,600	\$ 10,100	41%
1016-1310	Grave Opening/Closing	\$ 38,855	\$ 41,200	\$ 46,300	\$ 5,100	12%
1016-2500	Misc. Fees- Finance	\$ 67,527	\$ 73,260	\$ 103,600	\$ 30,340	41%

City of Lexington

General Fund Revenue Budget

Account Number	Description	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
1016-2901	Misc. Fees- VJCCCA	\$ 7,971	\$ 7,970	\$ 7,970	\$ -	0%
1016-3000	Misc. Fees- Police	\$ 3,514	\$ 10,000	\$ 5,000	\$ (5,000)	-50%
1016-3202	Misc. Fees- Fire	\$ 3,100	\$ -	\$ -	\$ -	0%
1016-3203	Rescue Service Fees	\$ 338,717	\$ 350,000	\$ 373,000	\$ 23,000	7%
1016-4000	Misc. Fees- Public Works	\$ 19,123	\$ 13,000	\$ 23,000	\$ 10,000	77%
1016-4001	Misc. Fees- Maury Express	\$ 19,172	\$ 22,850	\$ -	\$ (22,850)	-100%
1016-5820	Farmer's Market	\$ 8,496	\$ 5,400	\$ 12,000	\$ 6,600	122%
1016-5821	Farmer's Market- SNAP	\$ (2,217)	\$ (2,000)	\$ (3,500)	\$ (1,500)	75%
1016-5000	Misc. Fees- Youth Services	\$ 11,005	\$ 9,000	\$ 12,300	\$ 3,300	37%
1016-9999	Misc. User Fees	\$ -	\$ -	\$ 250	\$ 250	1%
Total Charges for Services		\$ 1,097,361	\$ 1,065,180	\$ 854,420	\$ (210,760)	-20%
<u>Misc. Revenues</u>						
1018-0200	Contributions- General	\$ 540,743	\$ 540,000	\$ 540,740	\$ 740	0%
1018-0201	County Revenue Sharing	\$ 1,769,854	\$ 1,775,000	\$ 1,825,000	\$ 50,000	3%
1018-0450	VML Grant	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0%
1018-3201	Contributions- Fire	\$ 28,010	\$ 3,500	\$ 6,000	\$ 2,500	71%
1018-3204	Contributions- First Aid	\$ 953	\$ 1,000	\$ -	\$ (1,000)	-100%
1018-5900	Contributions- Youth Services	\$ 5,000	\$ 1,000	\$ 1,000	\$ -	0%
1018-9000	Salvaged Equipment	\$ 3,834	\$ -	\$ -	\$ -	0%
1018-9902	Charges in Lieu of Taxes	\$ 75,092	\$ 75,000	\$ 76,500	\$ 1,500	2%
1018-9907	Sale of Real Estate	\$ -	\$ -	\$ -	\$ -	0%
1018-9912	Misc. Revenue	\$ 5,823	\$ 500	\$ 800	\$ 300	60%
Total Misc. Revenue		\$ 2,433,309	\$ 2,400,000	\$ 2,454,040	\$ 54,040	2%
<u>Recovered Costs</u>						
1019-0102	Joint Services- Fire	\$ 315,000	\$ 406,000	\$ 428,000	\$ 22,000	5%
1019-0105	Joint Services- Jail Debt	\$ 128,711	\$ 128,350	\$ 128,350	\$ -	0%
1019-0125	Insurance Recovery	\$ 15,105	\$ 5,000	\$ 5,000	\$ -	100%
1019-4103	Joint Services-Parking Garage	\$ 12,073	\$ 1,400	\$ 1,400	\$ -	0%
Total Recovered Costs		\$ 470,889	\$ 540,750	\$ 562,750	\$ 22,000	4%
<u>State- Noncategorical</u>						
1022-0103	Motor Vehicle Carrier Tax	\$ 255	\$ 250	\$ 300	\$ 50	20%
1022-0104	Motor Vehicle Rental Tax	\$ 2,062	\$ 2,500	\$ 2,000	\$ (500)	-20%
1022-0105	Mobile Home Title Tax	\$ 75	\$ 75	\$ 100	\$ 25	33%
1022-0106	Recordation Taxes	\$ 14,430	\$ 15,000	\$ 12,500	\$ (2,500)	-17%
1022-0303	State PPTRA	\$ 581,419	\$ 581,419	\$ 581,419	\$ -	0%
1022-0307	Short Term Rental Tax	\$ 741	\$ 650	\$ 700	\$ 50	8%
1022-0403	Communications Tax	\$ 311,965	\$ 302,000	\$ 300,000	\$ (2,000)	-1%
1023-0301	Commissioner of the Revenue	\$ 75,609	\$ 77,100	\$ 78,450	\$ 1,350	2%
1023-0401	Treasurer	\$ 59,506	\$ 60,700	\$ 62,150	\$ 1,450	2%
1023-0601	Electoral Board	\$ 32,665	\$ 27,000	\$ 34,900	\$ 7,900	29%
1023-0801	Law Enforcement	\$ 191,280	\$ 191,280	\$ 197,440	\$ 6,160	3%
Total State Noncategorical		\$ 1,270,007	\$ 1,257,974	\$ 1,269,959	\$ 11,985	1%
<u>State Categorical</u>						
1024-0102	Public Assistance	\$ 120,713	\$ 231,716	\$ 300,475	\$ 68,759	30%
1024-0113	DMV Grants	\$ 11,968	\$ 10,000	\$ 10,000	\$ -	0%
1024-0405	State Fire Grant	\$ 17,384	\$ 22,300	\$ 22,300	\$ -	0%
1024-0406	State Street Maintenance Rev.	\$ 410,890	\$ 694,000	\$ 693,325	\$ (675)	0%
1024-0411	EMS- Four for Life	\$ 4,046	\$ 3,700	\$ 4,000	\$ 300	8%
1024-0412	VJCCCA Grant	\$ 72,054	\$ 72,050	\$ 72,050	\$ -	0%

City of Lexington

General Fund Revenue Budget

Account Number	Description	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
1024-0416	Arts Challenge Grant	\$ 4,750	\$ 4,500	\$ 4,500	\$ -	0%
1024-0417	Emergency Management Grant	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	0%
1024-0420	Dept. of Forestry Grants	\$ 3,530	\$ 3,000	\$ 3,000	\$ -	0%
1024-0802	Forfeited Asset Sharing	\$ -	\$ -	\$ -	\$ -	0%
Total State Categorical		\$ 652,835	\$ 1,048,766	\$ 1,117,150	\$ 68,384	7%
<u>Federal- Categorical</u>						
1033-0102	Federal Public Assistance	\$ 881	\$ 2,000	\$ 8,550	\$ 6,550	100%
1033-0111	Dept. of Justice Grant	\$ 1,930	\$ 1,000	\$ 4,500	\$ 3,500	350%
1033-0112	C. J. S. Grant	\$ -	\$ -	\$ 3,500	\$ 3,500	100%
1033-0113	DMV Grants	\$ -	\$ -	\$ -	\$ -	0%
1033-5000	SAFER Grant	\$ -	\$ -	\$ 203,800	\$ 203,800	100%
Total Federal		\$ 2,811	\$ 3,000	\$ 220,350	\$ 217,350	7245%
<u>Transfers In</u>						
1041-0515	From Utility Fund	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	0%
Total Transfers		\$ 120,000	\$ 120,000	\$ 120,000	\$ -	0%
General Fund Total		\$ 17,174,892	\$ 17,564,620	\$ 18,058,189	\$ 493,569	3%

City of Lexington

General Fund Expenses by Function

Account Number	Description	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
<u>General Government Administration</u>						
1101	City Council	\$ 46,745	\$ 47,444	\$ 48,019	\$ 575	1%
1201	City Manager	\$ 178,690	\$ 202,357	\$ 205,643	\$ 3,286	2%
1204	City Attorney	\$ 35,035	\$ 97,410	\$ 96,500	\$ (910)	-1%
1205	Human Resources	\$ 67,938	\$ 75,129	\$ 118,462	\$ 43,333	58%
1209	Commissioner of Revenue	\$ 239,573	\$ 246,461	\$ 247,130	\$ 669	0%
1210	Reassessment	\$ 2,497	\$ 2,500	\$ 59,520	\$ 57,020	2281%
1213	Treasurer	\$ 168,903	\$ 129,815	\$ 131,783	\$ 1,968	2%
1214	Finance	\$ 213,095	\$ 241,113	\$ 238,619	\$ (2,494)	-1%
1251	Information Technology	\$ 124,902	\$ 146,830	\$ 150,312	\$ 3,482	2%
1310	Electoral Board	\$ 64,741	\$ 56,139	\$ 68,610	\$ 12,471	22%
Total General Government Admin.		\$ 1,142,119	\$ 1,245,198	\$ 1,364,598	\$ 119,400	10%
<u>Judicial Administration</u>						
2101	Judicial Services	\$ 274,271	\$ 245,580	\$ 290,197	\$ 44,617	18%
2901	VJCCA Services	\$ 78,839	\$ 80,192	\$ 80,979	\$ 787	1%
Total Judicial Administration		\$ 353,110	\$ 325,772	\$ 371,176	\$ 45,404	14%
<u>Public Safety</u>						
3011	Support of Central Dispatch	\$ 279,727	\$ 430,000	\$ 389,023	\$ (40,977)	-10%
3101	Police	\$ 1,629,799	\$ 1,659,678	\$ 1,724,340	\$ 64,662	4%
3201	Fire Reserve Funds	\$ 4,751	\$ 11,000	\$ 11,000	\$ -	0%
3202	Fire	\$ 1,209,701	\$ 1,510,170	\$ 1,666,089	\$ 155,919	10%
3204	First Aid Reserve	\$ -	\$ -	\$ -	\$ -	0%
3305	Juvenile & Adult Detention	\$ 109,750	\$ 106,312	\$ 116,325	\$ 10,013	9%
3501	Special Enforcement	\$ 79,598	\$ 84,109	\$ 88,983	\$ 4,874	6%
Total Public Safety		\$ 3,313,326	\$ 3,801,269	\$ 3,995,760	\$ 194,491	5%
<u>Public Works</u>						
various	State Street Maintenance	\$ 397,210	\$ 692,231	\$ 691,462	\$ (769)	0%
various	all other	\$ 2,547,119	\$ 2,594,194	\$ 2,481,071	\$ (113,123)	-4%
Total Public Works		\$ 2,944,329	\$ 3,286,425	\$ 3,172,533	\$ (113,892)	-3%
<u>Health, Education & Welfare</u>						
5101	Health, Education, Welfare	\$ 433,906	\$ 637,334	\$ 796,030	\$ 158,696	25%
5900	Youth Services	\$ 75,883	\$ 77,857	\$ 81,625	\$ 3,768	5%
Total Health, Ed., & Welfare		\$ 509,789	\$ 715,191	\$ 877,655	\$ 162,464	23%
<u>Leisure Services</u>						
7200	Leisure Service Contributions	\$ 414,278	\$ 410,925	\$ 458,009	\$ 47,084	11%
7250	Municipal Swimming Pool	\$ 133,545	\$ 126,396	\$ 109,336	\$ (17,060)	-13%
Total Leisure Services		\$ 547,823	\$ 537,321	\$ 567,345	\$ 30,024	6%
<u>Community Development</u>						
8110	Planning & Development	\$ 337,413	\$ 387,344	\$ 375,760	\$ (11,584)	-3%
8111	Housing Program	\$ 5,429	\$ 3,950	\$ -	\$ (3,950)	-100%
8200	Community Dev. Contributions	\$ 344,442	\$ 382,627	\$ 405,162	\$ 22,535	6%
Total Community Development		\$ 687,284	\$ 773,921	\$ 780,922	\$ 7,001	1%
<u>Nondepartmental</u>						
9103	Insurance (less allocations)	\$ (19,286)	\$ 2,200	\$ 28,500	\$ 26,300	1195%
9105	Photocopying (less allocations)	\$ 450	\$ 1,300	\$ -	\$ (1,300)	229%
9106	Postage (less allocations)	\$ 4,487	\$ 2,620	\$ 3,280	\$ 660	100%
9301	Contingency/Bad Debt	\$ -	\$ 50,000	\$ 50,250	\$ 250	1%
9310	Nondepartmental	\$ (740)	\$ 600	\$ 2,450	\$ 1,850	100%
9350	Interfund Transfers	\$ 4,095,098	\$ 4,523,503	\$ 4,583,828	\$ 60,325	1%
9401	Debt Service	\$ 2,142,662	\$ 2,166,836	\$ 2,145,000	\$ (21,836)	-1%
Total Nondepartmental		\$ 6,222,671	\$ 6,747,059	\$ 6,813,308	\$ 66,249	1%
General Fund Total		\$ 15,720,451	\$ 17,432,156	\$ 17,943,297	\$ 511,141	3%

City of Lexington

General Fund Expense Budget by Account Classification

Account Number	Description	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Personnel Services						
1001/1041	Full-time Wages	\$ 3,504,393	\$ 3,551,352	\$ 3,770,937	\$ 219,585	6%
1002/1042	Overtime Wages	\$ 223,786	\$ 221,815	\$ 221,557	\$ (258)	0%
1003	Part-time Wages	\$ 223,086	\$ 242,447	\$ 200,212	\$ (42,235)	-17%
1005	Shift Differential	\$ 10,558	\$ 11,500	\$ 11,820	\$ 320	3%
1099	Call Out Pay	\$ 34,034	\$ 45,000	\$ 45,000	\$ -	0%
1100	Standby Stipend	\$ 58,137	\$ 78,400	\$ 78,400	\$ -	0%
1520	Wages- Substitutes	\$ 1,626	\$ 963	\$ 1,630	\$ 667	69%
Total Personnel Services		\$ 4,055,620	\$ 4,151,477	\$ 4,329,556	\$ 178,079	4%
Fringe Benefits						
2001	FICA	\$ 292,253	\$ 297,977	\$ 311,208	\$ 13,231	4%
2002	Retirement	\$ 459,048	\$ 442,961	\$ 460,624	\$ 17,663	4%
2005	Health Insurance	\$ 649,590	\$ 788,420	\$ 710,560	\$ (77,860)	-10%
2006	Life Insurance	\$ 40,076	\$ 45,906	\$ 48,185	\$ 2,279	5%
2009	Unemployment Insurance	\$ 6,930	\$ -	\$ -	\$ -	0%
2011	Worker's Comp Insurance	\$ 131,175	\$ 123,985	\$ 130,068	\$ 6,083	5%
2013	Short-term Disability Insurance	\$ 2,731	\$ 3,486	\$ 5,380	\$ 1,894	54%
2019	Line of Duty Insurance	\$ 15,762	\$ 19,570	\$ 24,000	\$ 4,430	23%
Total Fringe Benefits		\$ 1,597,565	\$ 1,722,305	\$ 1,690,025	\$ (32,280)	-2%
Contractual Services						
3002	Professional Services	\$ 214,162	\$ 453,355	\$ 521,669	\$ 68,314	15%
3004	Repairs & Maintenance	\$ 113,045	\$ 356,800	\$ 400,863	\$ 44,063	12%
3005	Maintenance Service Contracts	\$ 89,255	\$ 106,692	\$ 114,142	\$ 7,450	7%
3006	Printing & Binding	\$ 8,152	\$ 9,275	\$ 7,725	\$ (1,550)	-17%
3007	Advertising	\$ 11,424	\$ 13,230	\$ 13,730	\$ 500	4%
3008	Laundry & Dry Cleaning	\$ 7,903	\$ 8,300	\$ 8,300	\$ -	0%
3009	Services of Other Governments	\$ 3,299	\$ 3,299	\$ 3,300	\$ 1	0%
3018	Bank Activity Charge	\$ 11,148	\$ 12,000	\$ 12,000	\$ -	0%
3021	Victim Witness Coordinator	\$ 6,480	\$ 6,480	\$ 6,480	\$ -	0%
3023	Court Offices	\$ 267,791	\$ 239,100	\$ 283,717	\$ 44,617	19%
3024	Landfill Contract	\$ 442,747	\$ 426,400	\$ 185,600	\$ (240,800)	-56%
3025	Recycling Center	\$ -	\$ -	\$ -	\$ -	0%
3028	Computer Software	\$ 14,175	\$ 16,550	\$ 34,530	\$ 17,980	109%
3029	VJCCA Services	\$ 380	\$ 1,250	\$ 1,250	\$ -	0%
3099	Outside Data Processing	\$ 6,630	\$ 8,100	\$ 8,100	\$ -	0%
3117	Lot Clearing	\$ 1,130	\$ 1,800	\$ 1,500	\$ (300)	-17%
3203	Contractual Response Services	\$ 28,013	\$ 30,000	\$ 19,600	\$ (10,400)	-35%
3302	Jail Contract	\$ 107,742	\$ 104,767	\$ 115,137	\$ 10,370	10%
Total Contractual Services		\$ 1,333,476	\$ 1,797,398	\$ 1,737,643	\$ (59,755)	-3%
Internal Services						
4002	Vehicle Maintenance & Operation	\$ (45,776)	\$ (108,172)	\$ (63,700)	\$ 44,472	-41%
4004	Photocopying Services	\$ (13)	\$ 1,155	\$ (2,254)	\$ (3,409)	-295%
4010	Special Projects- Public Works	\$ 8,727	\$ 9,500	\$ 9,400	\$ (100)	-1%
Total Internal Services		\$ (37,062)	\$ (97,517)	\$ (56,554)	\$ 40,963	-42%
Other Charges						
5101	Electrical Service	\$ 72,065	\$ 82,575	\$ 77,802	\$ (4,773)	-6%
5102	Heating Service	\$ 21,628	\$ 25,850	\$ 24,650	\$ (1,200)	-5%
5103	Water & Sewer Service	\$ 25,283	\$ 29,550	\$ 26,439	\$ (3,111)	-11%
5104	Street Lighting	\$ 73,309	\$ 74,000	\$ 77,000	\$ 3,000	4%

City of Lexington

General Fund Expense Budget by Account Classification

Account Number	Description	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
5201	Postal & Messenger Services	\$ 17,743	\$ 19,980	\$ 20,770	\$ 790	4%
5202	Electronic Data Services	\$ 12,449	\$ 18,700	\$ 15,800	\$ (2,900)	-16%
5203	Telephone Service	\$ 20,110	\$ 22,377	\$ 22,866	\$ 489	2%
5204	Cellular Tellephone Service	\$ 31,092	\$ 27,700	\$ 30,600	\$ 2,900	10%
5306	Surety Bonds	\$ -	\$ 530	\$ 530	\$ -	0%
5308	General Liability Insurance	\$ 17,766	\$ 153,593	\$ 145,000	\$ (8,593)	-6%
5310	Umbrella Insurance	\$ 141,530	\$ 20,422	\$ 15,000	\$ (5,422)	-27%
5312	Self Insurance Program	\$ 637	\$ 1,000	\$ 1,500	\$ 500	50%
5399	Insurance Allocation	\$ (101,400)	\$ (94,830)	\$ (57,088)	\$ 37,742	-40%
5401	Office Supplies	\$ 11,915	\$ 14,435	\$ 25,421	\$ 10,986	76%
5403	Agricultural Supplies	\$ 46	\$ 370	\$ 400	\$ 30	8%
5404	Medical Supplies	\$ 16,768	\$ 18,700	\$ 17,800	\$ (900)	-5%
5405	Janitorial Supplies	\$ 16,028	\$ 14,550	\$ 12,959	\$ (1,591)	-11%
5406	Generator Supplies	\$ 2,003	\$ 300	\$ 300	\$ -	0%
5407	Repair & Maintenance Supplies	\$ 84,913	\$ 47,500	\$ 379,353	\$ 331,853	699%
5408	Vehicle/ Equipment Supplies	\$ 263,176	\$ 397,200	\$ 239,250	\$ (157,950)	-40%
5409	Police Supplies	\$ -	\$ 12,500	\$ 12,000	\$ (500)	-4%
5410	Uniform & Wearing Apparel	\$ 40,234	\$ 41,000	\$ 41,500	\$ 500	1%
5411	Books & Subscriptions	\$ 2,893	\$ 7,775	\$ 5,730	\$ (2,045)	-26%
5413	Other Operating Supplies	\$ 208,499	\$ 218,150	\$ 53,032	\$ (165,118)	-76%
5414	Merchandise for Resale	\$ 4,793	\$ 5,450	\$ 5,000	\$ (450)	-8%
5415	Recreation Supplies	\$ 5,660	\$ 5,100	\$ 6,100	\$ 1,000	20%
5417	Photocopying Supplies	\$ 1,233	\$ 1,300	\$ 1,400	\$ 100	8%
5419	Flag Supplies	\$ -	\$ 1,000	\$ -	\$ (1,000)	-100%
5420	Skateboard Park Supplies	\$ -	\$ -	\$ -	\$ -	0%
5426	Chemical Supplies	\$ 14,771	\$ 11,300	\$ 11,300	\$ -	0%
5428	Data Processing Supplies	\$ 9,425	\$ 11,910	\$ -	\$ (11,910)	-100%
5430	Asphalting Materials	\$ 4,940	\$ 22,600	\$ -	\$ (22,600)	-100%
5449	Fire Prevention Supplies	\$ 2,837	\$ 3,500	\$ 3,500	\$ -	0%
5450	Crime Prevention Supplies	\$ 1,703	\$ 3,000	\$ 3,000	\$ -	0%
5477	Durable Goods	\$ 73,836	\$ 76,750	\$ 114,516	\$ 37,766	49%
5501	Travel & Training	\$ 63,329	\$ 76,711	\$ 78,211	\$ 1,500	2%
5502	Travel- Business/Promotions	\$ 12,201	\$ 11,500	\$ 13,200	\$ 1,700	15%
5506	Vehicle Allowance	\$ 7,089	\$ 4,800	\$ 10,400	\$ 5,600	117%
5640	Let's Move! Lexington	\$ -	\$ -	\$ -	\$ -	0%
Total Other Charges		\$ 1,180,504	\$ 1,388,848	\$ 1,435,241	\$ 46,393	3%
Agency Contributions						
5601	State Health Department	\$ 43,747	\$ 60,347	\$ 59,338	\$ (1,009)	-2%
5602	Community Services Board	\$ 48,465	\$ 48,465	\$ 50,937	\$ 2,472	5%
5605	Regional Library Services	\$ 148,644	\$ 148,618	\$ 159,040	\$ 10,422	7%
5606	Permits to State Agencies	\$ -	\$ 485	\$ 485	\$ -	0%
5608	Payments to Juvenile Detention	\$ 2,008	\$ 1,545	\$ 1,188	\$ (357)	-23%
5609	Rockbridge SPCA	\$ 12,123	\$ 11,704	\$ 7,303	\$ (4,401)	-38%
5610	Property Tax Payments	\$ 2,593	\$ 2,450	\$ -	\$ (2,450)	-100%
5613	Project Horizon	\$ 1,500	\$ 1,750	\$ 1,750	\$ -	0%
5614	Rockbridge Area Health Center	\$ 6,825	\$ 6,825	\$ 6,825	\$ -	0%
5615	R.A.T.S.	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0%
5616	Regional Transit System	\$ 16,348	\$ 18,000	\$ 18,000	\$ -	0%
5617	Drug Task Force	\$ 2,100	\$ 4,500	\$ 4,500	\$ -	0%

City of Lexington

General Fund Expense Budget by Account Classification

Account Number	Description	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
5621	Dabney S Lancaster CC	\$ 22,472	\$ 22,472	\$ 22,472	\$ -	0%
5630	Social Services Administration	\$ 31,613	\$ 43,200	\$ 67,415	\$ 24,215	56%
5632	Tax Relief- Ederly/Disabled	\$ 46,290	\$ 49,000	\$ 49,000	\$ -	0%
5633	TAP	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0%
5634	VPAS	\$ 22,753	\$ 22,753	\$ 27,000	\$ 4,247	19%
5635	Rockbridge Area Occupation Center	\$ 4,500	\$ 4,200	\$ 4,200	\$ -	0%
5637	Blue Ridge Legal Services	\$ 959	\$ 959	\$ 959	\$ -	0%
5638	Senior Center	\$ 1,730	\$ -	\$ -	\$ -	0%
5639	Yellow Brick Road	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0%
5645	Horse Center Foundation	\$ 182,357	\$ 185,625	\$ 211,875	\$ 26,250	14%
5646	Talking Books	\$ 1,172	\$ 1,338	\$ 1,326	\$ (12)	-1%
5647	YMCA	\$ 2,250	\$ 2,250	\$ 2,250	\$ -	0%
5651	Fine Arts in Rockbridge	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0%
5652	Lime Kiln	\$ 4,500	\$ 4,000	\$ 4,000	\$ -	0%
5654	Indoor Swimming Pool	\$ 7,500	\$ 7,500	\$ 15,000	\$ 7,500	100%
5657	Regional Tourism	\$ 212,765	\$ 246,082	\$ 273,364	\$ 27,282	11%
5661	Main Street Lexington	\$ 72,000	\$ 80,000	\$ 80,000	\$ -	0%
5662	Chamber of Commerce	\$ 2,500	\$ 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%
5666	Shenandoah Valley Small Business Dev	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0%
5670	Cooperative Extension Service	\$ 20,796	\$ 21,000	\$ 13,353	\$ (7,647)	-36%
5677	Habitat for Humanity	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0%
5678	RARA	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0%
5679	Rockbridge Area Rental Assistance	\$ 4,500	\$ 3,718	\$ 4,816	\$ 1,098	30%
5680	Rockbridge Area Housing Corporation	\$ -	\$ -	\$ 12,000	\$ 12,000	100%
5685	Central Shen. Planning District	\$ 13,279	\$ 13,279	\$ 13,330	\$ 51	0%
5691	Central Dispatch	\$ 279,727	\$ 430,000	\$ 389,023	\$ (40,977)	-10%
8699	RARO	\$ 62,855	\$ 56,594	\$ 59,518	\$ 2,924	5%
Total Agency Contributions		\$ 1,314,316	\$ 1,534,604	\$ 1,596,212	\$ 61,608	4%
<u>Miscellaneous</u>						
5505	Relocation Costs	\$ -	\$ -	\$ -	\$ -	0%
5801	Dues & Memebrships	\$ 12,151	\$ 12,770	\$ 14,745	\$ 1,975	15%
5802	Police Accreditation	\$ -	\$ 400	\$ 800	\$ 400	100%
5803	Employee Relations	\$ 12,658	\$ 18,460	\$ 18,485	\$ 25	0%
5804	Employee Wellness	\$ 28	\$ 3,500	\$ 3,500	\$ -	0%
5813	Bad Debt Expense	\$ -	\$ -	\$ 250	\$ 250	100%
5820	Farmer's Market Services	\$ 7,041	\$ 3,400	\$ 8,500	\$ 5,100	150%
5854	Rehab. Building Tax Abatement	\$ 15,894	\$ 16,200	\$ 14,000	\$ (2,200)	-14%
5864	Smoke House	\$ 100	\$ 100	\$ 100	\$ -	0%
5870	Sales Tax Payment	\$ 445	\$ 550	\$ 550	\$ -	0%
5875	Meals Tax Expense	\$ 245	\$ 300	\$ 300	\$ -	0%
5880	Emergency Serv. Grant Purchases	\$ -	\$ 7,500	\$ 7,500	\$ -	0%
5886	Building Permit Surcharge	\$ 1,142	\$ 2,000	\$ 1,600	\$ (400)	-20%
5893	DMV Grant Purchases	\$ -	\$ 7,500	\$ 7,500	\$ -	0%
5897	DCJS Grant Purchases	\$ -	\$ 3,500	\$ 3,500	\$ -	0%
5898	Miscellaneous	\$ 1,244	\$ 500	\$ 500	\$ -	0%
5899	State Grant Purchases	\$ 19,828	\$ 21,149	\$ 22,000	\$ 851	4%
5900	Four for Life Grant Purchases	\$ -	\$ 3,664	\$ 3,664	\$ -	0%

City of Lexington

General Fund Expense Budget by Account Classification

Account Number	Description	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
5902	Miller House Project	\$ -	\$ 500	\$ 500	\$ -	0%
5920	City Matching Funds	\$ 12,810	\$ 20,000	\$ 20,000	\$ -	0%
5930	Economic Development	\$ -	\$ 4,000	\$ 5,000	\$ 1,000	25%
6012	VPA Client Servies	\$ 167,204	\$ 340,645	\$ 456,318	\$ 115,673	34%
Total Miscellaneous Expenses		\$ 250,790	\$ 466,638	\$ 589,312	\$ 122,674	26%
<u>Capital Outlay</u>						
7007	EDP Equipment	\$ -	\$ -	\$ -	\$ -	0%
7012	Public Safety Equipment	\$ 26,697	\$ 500	\$ 500	\$ -	0%
Total Capital Outlay		\$ 26,697	\$ 500	\$ 500	\$ -	0%
<u>Leases & Rentals</u>						
8001	Lease of Equipment	\$ 18,653	\$ 16,400	\$ 19,100	\$ 2,700	16%
8002	Rental of Buildings	\$ 225	\$ 550	\$ 550	\$ -	0%
8003	Parking Lot Rental	\$ 6,306	\$ 6,325	\$ 6,325	\$ -	0%
Total Leases & Rentals		\$ 25,184	\$ 23,275	\$ 25,975	\$ 2,700	12%
<u>Debt Service Costs</u>						
9001	Courthouse- Principal	\$ 300,000	\$ 305,000	\$ 320,000	\$ 15,000	5%
9002	Courthouse- Interest	\$ 462,026	\$ 436,576	\$ 398,785	\$ (37,791)	-9%
9009	LDMS 2009 Bonds	\$ 494,706	\$ 494,706	\$ 494,706	\$ -	0%
9010	LDMS 2010 Bonds	\$ 52,141	\$ 95,525	\$ 96,000	\$ 475	0%
9013	Jail Bonds	\$ 128,348	\$ 128,349	\$ 128,348	\$ (1)	0%
9014	Waddell Bonds	\$ 705,441	\$ 706,680	\$ 707,161	\$ 481	0%
9050	Reserve for Debt Service	\$ -	\$ -	\$ -	\$ -	0%
Total Debt Service		\$ 2,142,662	\$ 2,166,836	\$ 2,145,000	\$ (21,836)	-1%
<u>Interfund Charges</u>						
9105	Services of Public Works to Streets	\$ 16,231	\$ 17,529	\$ -	\$ (17,529)	-100%
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)	\$ (132,450)	\$ -	\$ 132,450	-100%
9151	Services of Technology	\$ 114,040	\$ 116,320	\$ 117,553	\$ 1,233	1%
9901	Services to Utility Fund	\$ (199,910)	\$ (229,710)	\$ (231,574)	\$ (1,864)	1%
9902	Finance Services to Schools	\$ (67,400)	\$ (67,400)	\$ (69,420)	\$ (2,020)	3%
Total Interfund Charges		\$ (264,399)	\$ (295,711)	\$ (183,441)	\$ 112,270	-38%
<u>Interfund Transfers</u>						
9100	To Equipment Fund	\$ 544,551	\$ 455,350	\$ 455,200	\$ (150)	0%
9202	To School Fund	\$ 3,032,922	\$ 3,055,653	\$ 3,061,628	\$ 5,975	0%
9027	To Cemetery Fund	\$ 17,625	\$ 12,500	\$ 17,000	\$ 4,500	36%
9208	To Capital Projects Fund	\$ 500,000	\$ 1,000,000	\$ 1,050,000	\$ 50,000	5%
Total Interfund Transfers		\$ 4,095,098	\$ 4,523,503	\$ 4,583,828	\$ 60,325	1%
<u>Contingency</u>						
Contingency		\$ -	\$ 50,000	\$ 50,000	\$ -	0%
Total Expenditures & Transfers		\$ 15,720,451	\$ 17,432,156	\$ 17,943,297	\$ 511,141	3%

City of Lexington

School Fund Revenue Budget

Account Number	Description	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
<u>Revenue From Use of Money & Property</u>						
1015-0110	Interest- Textbook Funds	\$ 836	\$ 300	\$ 300	\$ -	0%
1015-0201	Rents & Rebates	\$ 3,695	\$ 4,300	\$ 4,300	\$ -	0%
Total Rev. From Use of Money & Property		\$ 4,531	\$ 4,600	\$ 4,600	\$ -	0%
<u>Charges for Services</u>						
1016-1201	School Tuition	\$ 175,860	\$ 180,000	\$ 173,000	\$ (7,000)	-4%
1016-1204	Cafeteria Services	\$ 41,287	\$ 60,000	\$ 60,000	\$ -	0%
Total Charges for Services		\$ 217,147	\$ 240,000	\$ 233,000	\$ (7,000)	-3%
<u>Misc. Revenue</u>						
1018-9912	Misc. Revenue	\$ 4,096	\$ 1,000	\$ 1,000	\$ -	0%
Total Misc. Revenue		\$ 4,096	\$ 1,000	\$ 1,000	\$ -	0%
<u>Recovered Costs</u>						
1019-0110	E-rate Reimbursement	\$ 13,106	\$ 10,000	\$ 10,000	\$ -	0%
Total Recovered Costs		\$ 13,106	\$ 10,000	\$ 10,000	\$ -	0%
<u>State- Categorical</u>						
1024-0201	State Sales Tax	\$ 572,136	\$ 651,413	\$ 646,211	\$ (5,202)	-1%
1024-0202	Basic School Aid	\$ 1,623,163	\$ 1,747,254	\$ 1,823,596	\$ 76,342	4%
1024-0207	Gifted & Talented	\$ 16,488	\$ 18,165	\$ 18,724	\$ 559	3%
1024-0208	Remedial Education	\$ 29,751	\$ 34,398	\$ 35,854	\$ 1,456	4%
1024-0211	Compensation Supplement	\$ 27,096	\$ -	\$ 30,060	\$ 30,060	100%
1024-0212	Special Education SOQ	\$ 191,050	\$ 166,191	\$ 171,304	\$ 5,113	3%
1024-0214	Textbook Payments	\$ 24,901	\$ 42,429	\$ 43,734	\$ 1,305	3%
1024-0215	State School Lunch	\$ 1,140	\$ 1,231	\$ 1,131	\$ (100)	-8%
1024-0217	Vocational Education	\$ 34,410	\$ 27,441	\$ 28,285	\$ 844	3%
1024-0218	Technology Grant	\$ 102,000	\$ 102,000	\$ 102,000	\$ -	0%
1024-0221	Social Security	\$ 100,364	\$ 105,512	\$ 108,758	\$ 3,246	3%
1024-0223	Teacher Retirement	\$ 198,218	\$ 217,594	\$ 249,387	\$ 31,793	15%
1024-0228	Early Intervention	\$ 5,222	\$ 5,824	\$ 11,649	\$ 5,825	100%
1024-0241	Group Life	\$ 6,452	\$ 6,570	\$ 7,569	\$ 999	15%
1024-0246	Homebound Instruction	\$ 62	\$ 70	\$ 55	\$ (15)	-21%
1024-0265	At Risk	\$ 8,683	\$ 21,421	\$ 12,525	\$ (8,896)	-42%
1024-0291	Mentor Teacher Program	\$ 210	\$ 678	\$ 211	\$ (467)	-69%
1024-0309	English Second Language	\$ 12,611	\$ 13,838	\$ 12,080	\$ (1,758)	-13%
1024-0347	State School Breakfast	\$ 34	\$ -	\$ 397	\$ 397	100%
1024-0348	Textbook Lottery	\$ 9,588	\$ -	\$ -	\$ -	0%
1024-0399	National Board Certified	\$ 2,500	\$ 2,500	\$ -	\$ (2,500)	-100%
1024-0400	Other State Funds	\$ 12,924	\$ 38,749	\$ 99,725	\$ 60,976	157%
Total State Categorical		\$ 2,979,003	\$ 3,203,278	\$ 3,403,255	\$ 199,977	6%
<u>Federal- Categorical</u>						
1033-0202	Title I	\$ 68,037	\$ 46,105	\$ 45,000	\$ (1,105)	-2%
1033-0203	Title IIIA	\$ 1,386	\$ -	\$ -	\$ -	0%
1033-0213	National School Lunch/Breakfast	\$ 52,354	\$ 38,771	\$ 40,000	\$ 1,229	3%
1033-0214	Headstart	\$ 15,775	\$ 15,000	\$ 15,000	\$ -	0%
1033-0219	Title VIB Special Ed	\$ 117,220	\$ 143,124	\$ 143,000	\$ (124)	0%
1033-0226	Title II	\$ 19,049	\$ -	\$ -	\$ -	0%
Total Federal Categorical		\$ 273,821	\$ 243,000	\$ 243,000	\$ -	0%
<u>Transfers In</u>						
1041-0511	From General Fund	\$ 3,032,922	\$ 3,055,653	\$ 3,061,628	\$ 5,975	0%
Total Transfers In		\$ 3,032,922	\$ 3,055,653	\$ 3,061,628	\$ 5,975	0%
<u>Appropriated Fund Balance</u>						
		\$ -	\$ -	\$ -	\$ -	0%
School Fund Total		\$ 6,524,626	\$ 6,757,531	\$ 6,956,483	\$ 198,952	3%

City of Lexington

School Fund Expense Budget by Function

Account Number	Description	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
<u>Instruction</u>						
02-6110	Instruction- Elementary/Middle	\$ 2,321,847	\$ 2,573,865	\$ 2,640,740	\$ 66,875	3%
02-6111	Instruction- Secondary	\$ 1,412,909	\$ 1,474,000	\$ 1,480,000	\$ 6,000	0%
02-6114	Instruction- Special Ed	\$ 359,814	\$ 366,886	\$ 440,523	\$ 73,637	20%
02-6121	Guidance	\$ 141,480	\$ 148,547	\$ 150,329	\$ 1,782	1%
02-6122	Social Worker	\$ 21,269	\$ 22,078	\$ 22,389	\$ 311	1%
02-6123	Homebound Instruction	\$ 97	\$ 708	\$ 708	\$ -	0%
02-6131	Improvement- Instruction	\$ 82,110	\$ 89,334	\$ 88,257	\$ (1,077)	-1%
02-6132	Media Services	\$ 143,721	\$ 148,110	\$ 152,497	\$ 4,387	3%
02-6141	Principals	\$ 285,043	\$ 294,001	\$ 284,979	\$ (9,022)	-3%
Total Instruction		\$ 4,768,290	\$ 5,117,529	\$ 5,260,422	\$ 142,893	3%
<u>Administrartion, Attendance, & Health</u>						
02-6210	Administration	\$ 357,401	\$ 347,205	\$ 350,768	\$ 3,563	1%
02-6220	Attendance & Health	\$ 31,186	\$ 67,099	\$ 68,844	\$ 1,745	3%
Total Admin, Attend., & Health		\$ 388,587	\$ 414,304	\$ 419,612	\$ 5,308	1%
<u>Cafeteria</u>						
02-6510	Food Service	\$ 161,989	\$ 196,223	\$ 203,988	\$ 7,765	4%
<u>Operations & Maintenance</u>						
02-6400	Operations & Maintenance	\$ 466,390	\$ 543,566	\$ 617,500	\$ 73,934	14%
<u>Capital Improvements</u>						
02-6661	Waddell School	\$ 23,925	\$ -	\$ -	\$ -	0%
<u>Nondepartmental</u>						
02-6730	Nondepartmental	\$ -	\$ -	\$ -	\$ -	0%
<u>Federal Programs</u>						
02-6800	Title I	\$ 59,354	\$ 46,105	\$ 48,117	\$ 2,012	4%
02-6801	Title VIB	\$ 116,327	\$ 143,124	\$ 146,665	\$ 3,541	2%
02-6803	Title II	\$ 21,319	\$ -	\$ -	\$ -	0%
02-6804	Title IIIA	\$ 1,386	\$ -	\$ -	\$ -	0%
Total Federal		\$ 198,386	\$ 189,229	\$ 194,782	\$ 5,553	3%
<u>Technology</u>						
02-6805	Technology	\$ 235,875	\$ 296,680	\$ 260,179	\$ (36,501)	-12%
<u>Transfers</u>						
	To Capital Fund	\$ 75,000	\$ -	\$ -	\$ -	0%
School Fund Total		\$ 6,318,442	\$ 6,757,531	\$ 6,956,483	\$ 198,952	3%

City of Lexington

School Expense Budget by Account Classification

Account Number	Description	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Personnel Services						
1000	Wages- Other	\$ 21,500	\$ 27,000	\$ 29,000	\$ 2,000	7%
1001	Wages- Public Works Regular	\$ 6,681	\$ 7,500	\$ 9,000	\$ 1,500	20%
1002	Wages- Public Works OT	\$ 697	\$ 200	\$ 200	\$ -	0%
1110	Wages- Administrative	\$ 120,493	\$ 102,264	\$ 104,292	\$ 2,028	2%
1111	Wages- School Board	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0%
1112	Wages- Superintendent	\$ 99,004	\$ 101,474	\$ 103,503	\$ 2,029	2%
1120	Wages- Teachers	\$ 1,907,314	\$ 1,968,963	\$ 2,066,281	\$ 97,318	5%
1121	Wages- Chapter I	\$ 52,588	\$ 42,596	\$ 44,521	\$ 1,925	5%
1122	Wages- Librarian	\$ 104,410	\$ 105,921	\$ 107,874	\$ 1,953	2%
1123	Wages- Gifted Teacher	\$ 19,297	\$ 24,000	\$ 24,000	\$ -	0%
1125	Wages- ESL	\$ 19,122	\$ 23,758	\$ 23,758	\$ -	0%
1126	Wages- Principals	\$ 142,805	\$ 147,800	\$ 142,341	\$ (5,459)	-4%
1127	Wages- Summer School	\$ 6,000	\$ 17,000	\$ 6,000	\$ (11,000)	-65%
1131	Wages- School Nurse	\$ 21,980	\$ 44,048	\$ 44,929	\$ 881	2%
1133	Wages- Technical Development	\$ 80,505	\$ 81,600	\$ 84,064	\$ 2,464	3%
1150	Wages- Clerical	\$ 130,601	\$ 132,200	\$ 135,091	\$ 2,891	2%
1151	Wages- Aides	\$ 90,527	\$ 92,163	\$ 93,538	\$ 1,375	1%
1180	Wages- Laborer	\$ 1,483	\$ 6,715	\$ 115,773	\$ 109,058	1624%
1190	Wages- Service	\$ 35,347	\$ 49,985	\$ 51,342	\$ 1,357	3%
1520	Wages- Substitutes	\$ 31,582	\$ 30,320	\$ 30,620	\$ 300	1%
1522	Wages- ESY	\$ -	\$ 500	\$ 500	\$ -	0%
1620	Salary Supplements	\$ 94,673	\$ 102,031	\$ 105,951	\$ 3,920	4%
1650	Supplement- National Board	\$ 2,322	\$ 2,322	\$ 2,323	\$ 1	0%
Total Personnel Services		\$ 2,991,931	\$ 3,113,360	\$ 3,327,901	\$ 214,541	7%
Fringe Benefits						
2001	FICA	\$ 223,946	\$ 236,459	\$ 251,771	\$ 15,312	6%
2002	Retirement	\$ 904	\$ 900	\$ 19,600	\$ 18,700	2078%
2005	Health Insurance	\$ 2,031	\$ 1,700	\$ 2,303	\$ 603	35%
2006	Life Insurance	\$ 79	\$ 90	\$ 1,600	\$ 1,510	1678%
2009	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	0%
2011	Worker's Comp Insurance	\$ 232	\$ 200	\$ 400	\$ 200	100%
2012	OPEB Liability	\$ -	\$ -	\$ -	\$ -	0%
2210	VRS	\$ 328,228	\$ 364,278	\$ 418,643	\$ 54,365	15%
2220	VRS- Hybrid	\$ 41,501	\$ 38,172	\$ 61,094	\$ 22,922	60%
2300	Health Insurance	\$ 234,538	\$ 285,489	\$ 298,710	\$ 13,221	5%
2400	Life Insurance	\$ 31,420	\$ 37,159	\$ 39,291	\$ 2,132	6%
2501	Disability Ins.- Plans 1 & 2	\$ 947	\$ 1,000	\$ 1,000	\$ -	0%
2510	VACORP Disability- Hybrid	\$ 620	\$ 795	\$ 1,280	\$ 485	61%
2600	Unemployment Insurance	\$ -	\$ 1,000	\$ 1,000	\$ -	0%
2700	Worker's Comp Insurance	\$ 10,319	\$ 12,030	\$ 15,620	\$ 3,590	30%
2750	Retiree Health Care Credit	\$ 27,761	\$ 30,991	\$ 36,891	\$ 5,900	19%
2800	Other Benefits	\$ 115,225	\$ 61,373	\$ 46,431	\$ (14,942)	-24%
2820	Inservice	\$ 2,924	\$ 12,000	\$ 6,000	\$ (6,000)	-50%
Total Fringe Benefits		\$ 1,020,675	\$ 1,083,636	\$ 1,201,634	\$ 117,998	11%
Contractual Services						
3000	Purchased Services	\$ 238,214	\$ 272,860	\$ 260,300	\$ (12,560)	-5%

City of Lexington

School Expense Budget by Account Classification

Account Number	Description	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
3002	Professional Services	\$ -	\$ 7,600	\$ 7,600	\$ -	0%
3400	Field Trips	\$ 1,283	\$ 10,000	\$ 10,000	\$ -	0%
3810	Tuition to County High School	\$ 1,412,909	\$ 1,474,000	\$ 1,480,000	\$ 6,000	0%
Total Contractual Services		\$ 1,652,406	\$ 1,764,460	\$ 1,757,900	\$ (6,560)	0%
<u>Other Charges</u>						
5000	Other Charges	\$ -	\$ 100	\$ 100	\$ -	0%
5001	Telecommunications	\$ 9,596	\$ 16,800	\$ 17,000	\$ 200	1%
5100	Utilities	\$ 107,822	\$ 165,000	\$ 195,000	\$ 30,000	18%
5200	Telephone/Communications	\$ 14,633	\$ 14,100	\$ 14,100	\$ -	0%
5300	Insurance	\$ 84,000	\$ 84,000	\$ 44,000	\$ (40,000)	-48%
5400	Leases & Rentals	\$ 10,186	\$ 13,500	\$ 13,500	\$ -	0%
5413	Other Operating Supplies	\$ 231	\$ 300	\$ 367	\$ 67	22%
5500	Travel	\$ 8,915	\$ 22,050	\$ 19,597	\$ (2,453)	-11%
5800	Miscellaneous	\$ 3,255	\$ 15,700	\$ 14,600	\$ (1,100)	-7%
6000	Materials & Supplies	\$ 72,241	\$ 110,565	\$ 130,700	\$ 20,135	18%
6002	Food Supplies	\$ 67,868	\$ 77,000	\$ 77,000	\$ -	0%
6004	Material & Supplies- Psychological	\$ -	\$ 500	\$ 500	\$ -	0%
6005	Materials & Supplies- Gifted Prog.	\$ 895	\$ 1,694	\$ 1,694	\$ -	0%
6006	Materials & Supplies- Preschool	\$ 1,459	\$ 2,800	\$ 2,800	\$ -	0%
6020	Textbooks	\$ 10,880	\$ 71,728	\$ 71,723	\$ (5)	0%
6022	Materials & Supplies- Medical	\$ 3,395	\$ 2,500	\$ 2,500	\$ -	0%
6031	Instructional Materials	\$ 62	\$ 3,900	\$ 3,000	\$ (900)	-23%
6040	Technology- Software	\$ 7,002	\$ 11,800	\$ 11,000	\$ (800)	-7%
6050	Hardware- Technology Grant	\$ 83,717	\$ 102,000	\$ 102,000	\$ -	0%
6060	Non-capitalized Infrastructure	\$ 18,553	\$ 3,200	\$ 3,000	\$ (200)	-6%
8110	Hardware Replacement	\$ -	\$ 11,000	\$ -	\$ (11,000)	-100%
8120	Infrastructure Replacement	\$ -	\$ 5,000	\$ -	\$ (5,000)	-100%
8220	Infrastructure Additions	\$ -	\$ 5,000	\$ -	\$ (5,000)	-100%
Total Other Charges		\$ 504,710	\$ 740,237	\$ 724,181	\$ (16,056)	-2%
<u>Interfund Charges</u>						
9104	Services of Finance	\$ 67,400	\$ 67,400	\$ 69,420	\$ 2,020	3%
9130	Services of Public Works	\$ 127,360	\$ 104,758	\$ -	\$ (104,758)	-100%
9151	Services of IT	\$ (121,040)	\$ (116,320)	\$ (124,553)	\$ (8,233)	7%
Total Interfund Charges		\$ 73,720	\$ 55,838	\$ (55,133)	\$ (110,971)	-199%
<u>Interfund Transfers</u>						
9208	To Capital Projects Fund	\$ 75,000	\$ -	\$ -	\$ -	0%
Grand Total		\$ 6,318,442	\$ 6,757,531	\$ 6,956,483	\$ 198,952	3%

City of Lexington

Utility Fund Revenue Budget

Account Number	Description	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 87	\$ Change	% Change
<u>Charges for Services</u>						
1016-1901	Water & Sewer Fees	\$ 4,482,952	\$ 4,624,100	\$ 4,762,800	\$ 138,700	3%
1016-1905	Late Payment Penalties	\$ 22,528	\$ 20,000	\$ 22,000	\$ 2,000	10%
1016-1903	Fees for Operating Water Treatment Plant	\$ 614,912	\$ -	\$ -	\$ -	0%
1016-1911	Fees for Operating Wastewater Treatment Plant	\$ 1,212,512	\$ -	\$ -	\$ -	0%
Total Charges for Services		\$ 6,332,904	\$ 4,644,100	\$ 4,784,800	\$ 140,700	3%
<u>Miscellaneous Revenue</u>						
1016-1906	Non-Operating Revenues	\$ 42,760	\$ 30,000	\$ 20,000	\$ (10,000)	-33%
1018-0200	Contributions- General	\$ 130,000	\$ -	\$ -	\$ -	0%
1015-0201	Rents & Rebates	\$ 63	\$ -	\$ -	\$ -	0%
Total Misc. Revenue		\$ 172,823	\$ 30,000	\$ 20,000	\$ (10,000)	-33%
Utility Fund Total		\$ 6,505,727	\$ 4,674,100	\$ 4,804,800	\$ 130,700	3%

Utility Fund Expense Budget by Function

Account Number	Description	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Administration						
05-1110	Administration	\$ 343,336	\$ 342,023	\$ 366,630	\$ 24,607	7%
Water Operations						
05-1140	Water Treatment Plant	\$ 585,630	\$ -	\$ -	\$ -	0%
05-1150	Water Treatment- Conner Spring	\$ 5,927	\$ -	\$ 2,600	\$ 2,600	100%
05-1160	Water Distribution	\$ 989,783	\$ 1,093,422	\$ 1,068,830	\$ (24,592)	-2%
05-1161	Water Storage	\$ 79	\$ 2,908	\$ 2,600	\$ (308)	-11%
05-1165	New Water Service Connections	\$ 34,946	\$ 19,284	\$ 7,522	\$ (11,762)	-61%
05-1167	Minor Water System Improvements	\$ 345	\$ 5,000	\$ 5,000	\$ -	0%
Total Water Operations		\$ 1,616,710	\$ 1,120,614	\$ 1,086,552	\$ (34,062)	-3%
Wastewater Operations						
05-1170	Wastewater Collections	\$ 1,869,410	\$ 2,064,993	\$ 2,091,254	\$ 26,261	1%
05-1171	New Wastewater Connections	\$ 1,091	\$ -	\$ 2,009	\$ 2,009	100%
05-1175	Wastewater Treatment Plant	\$ 1,154,773	\$ -	\$ -	\$ -	0%
05-1177	Minor Wastewater Improvements	\$ 7,203	\$ 5,000	\$ 5,000	\$ -	0%
05-1185	Services to MSA	\$ (15,794)	\$ 20,781	\$ -	\$ (20,781)	-100%
05-1190	Inflow & Infiltration- Non-capitalized	\$ 1,112	\$ 32,782	\$ 37,775	\$ 4,993	15%
Total Wastewater Operations		\$ 3,017,795	\$ 2,123,556	\$ 2,136,038	\$ 12,482	1%
Nondepartmental						
05-4050	Public Works Labor Pool	\$ 45,424	\$ 51,454	\$ 68,290	\$ 16,836	33%
05-9310	Nondepartmental	\$ 396,820	\$ 480,310	\$ 556,072	\$ 75,762	16%
05-9350	Interfund Transfers	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	0%
Total Nondepartmental		\$ 562,244	\$ 651,764	\$ 744,362	\$ 92,598	14%
Capital Projects						
	Utilities Project Development	\$ 69,935	\$ -	\$ -	\$ -	0%
	I & I Reduction Projects	\$ 815	\$ 40,000	\$ 50,000	\$ 10,000	25%
	Waterline Replacement	\$ 90,211	\$ -	\$ -	\$ -	0%
	Meter Reading System	\$ 51,232	\$ -	\$ -	\$ -	0%
	Thornridge Water Line	\$ 45,299	\$ -	\$ -	\$ -	0%
	Taylor St. Waterline	\$ -	\$ -	\$ 183,000	\$ 183,000	100%
	Main St. Waterline (Wallace to Houston)	\$ -	\$ -	\$ 91,400	\$ 91,400	100%
	N. Main Waterline	\$ -	\$ -	\$ 93,100	\$ 93,100	100%
	Water Line- Randolph St.Preston to Washington	\$ -	\$ 66,100	\$ -	\$ (66,100)	-100%
	Sarah's Run Sewer Main	\$ 62,811	\$ -	\$ -	\$ -	0%
	Battery Lane Wastewater	\$ 8,881	\$ -	\$ -	\$ -	0%
	Woods Creek Interceptor	\$ 24,086	\$ -	\$ -	\$ -	0%
	Taylor St. Wastewater	\$ -	\$ -	\$ 151,000	\$ 151,000	100%
	Lime Kiln Rd. Wastewater	\$ -	\$ -	\$ 103,100	\$ 103,100	100%
	McClung Place Wastewater	\$ -	\$ -	\$ 204,010	\$ 204,010	100%
	Enfield Pump Station	\$ -	\$ 68,200	\$ -	\$ (68,200)	-100%
	Campbell Lane Pump Station Replacement	\$ -	\$ 193,865	\$ -	\$ (193,865)	-100%
Total Capital Projects		\$ 353,270	\$ 368,165	\$ 875,610	\$ 507,445	138%

Utility Fund Expense Budget by Account Classification

Account Number	Description	2016 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
Personnel Services						
1001	Full-time Wages	\$ 603,963	\$ 400,186	\$ 365,021	\$ (35,165)	-9%
1002	Overtime	\$ 58,044	\$ 22,900	\$ 20,000	\$ (2,900)	-13%
1003	Part-time Wages	\$ 1,120	\$ -	\$ -	\$ -	0%
1041	Public Works Wages	\$ 298,283	\$ -	\$ -	\$ -	0%
1042	Public Works Overtime	\$ 15,502	\$ -	\$ -	\$ -	0%
Total Personnel Services		\$ 976,912	\$ 423,086	\$ 385,021	\$ (38,065)	-9%
Fringe Benefits						
2001	FICA	\$ 72,868	\$ 29,603	\$ 27,024	\$ (2,579)	-9%
2002	Retirement	\$ 91,241	\$ 50,263	\$ 45,869	\$ (4,394)	-9%
2005	Health Insurance	\$ 206,693	\$ 92,947	\$ 55,857	\$ (37,090)	-40%
2006	Life Insurance	\$ 11,080	\$ 5,318	\$ 4,852	\$ (466)	-9%
2011	Worker's Comp Insurance	\$ 28,116	\$ 14,064	\$ 12,627	\$ (1,437)	-10%
2013	Short-term Disability Insurance	\$ 148	\$ 487	\$ 473	\$ (14)	100%
Total Fringe Benefits		\$ 410,146	\$ 192,682	\$ 146,702	\$ (45,980)	-24%
Contractual Services						
3002	Professional Services	\$ 262,748	\$ 350,465	\$ 544,610	\$ 194,145	55%
3004	Repairs & Maintenance	\$ 196,180	\$ 100,700	\$ 443,200	\$ 342,500	340%
3005	Maintenance Service Contracts	\$ 2,729	\$ 3,200	\$ 3,200	\$ -	0%
3006	Printing & Binding	\$ -	\$ 400	\$ -	\$ (400)	-100%
3007	Advertising	\$ 3,033	\$ 2,500	\$ 2,500	\$ -	0%
3016	Wholesale Water	\$ 728,235	\$ 777,600	\$ 793,000	\$ 15,400	2%
3017	Wholesale Sewer	\$ 1,036,961	\$ 1,178,400	\$ 1,230,957	\$ 52,557	4%
3019	MSA Debt Service	\$ 704,330	\$ 704,330	\$ 704,330	\$ -	0%
3024	Landfill Contract	\$ 4,248	\$ -	\$ -	\$ -	0%
3028	Computer Software	\$ 24,378	\$ 21,600	\$ 54,500	\$ 32,900	152%
3406	Generator Services	\$ 1,992	\$ -	\$ -	\$ -	0%
Total Contractual Services		\$ 2,964,834	\$ 3,139,195	\$ 3,776,297	\$ 637,102	20%
Internal Services						
4402	Inside Vehicle Operation	\$ 7,206	\$ 16,500	\$ -	\$ (16,500)	-100%
4004	Photocopying Services	\$ 43	\$ -	\$ -	\$ -	0%
4010	Special Projects- Public Works	\$ (16,903)	\$ -	\$ -	\$ -	0%
Total Internal Services		\$ (9,654)	\$ 16,500	\$ -	\$ (16,500)	-100%
Other Charges						
5101	Electrical Service	\$ 427,347	\$ 5,200	\$ 7,800	\$ 2,600	50%
5102	Heating Services	\$ 7,724	\$ 500	\$ 500	\$ -	0%
5103	Water & Sewer Services	\$ 1,079	\$ 450	\$ 500	\$ 50	11%
5201	Postal & Messenger Services	\$ 8,900	\$ 8,700	\$ 8,700	\$ -	0%
5202	Electronic Data Services	\$ 3,139	\$ 1,650	\$ 1,650	\$ -	0%
5203	Telephone	\$ 3,796	\$ 750	\$ 800	\$ 50	7%
5204	Cellular Telephone Service	\$ 7,807	\$ 4,300	\$ 4,400	\$ 100	2%
5399	Insurance Allocation	\$ 17,280	\$ 9,980	\$ 11,000	\$ 1,020	10%
5401	Office Supplies	\$ 1,822	\$ 2,400	\$ 2,000	\$ (400)	-17%
5404	Laboratory Supplies	\$ 19,145	\$ -	\$ -	\$ -	0%
5405	Janitorial Supplies	\$ 4,605	\$ -	\$ -	\$ -	0%

Utility Fund Expense Budget by Account Classification

Account Number	Description	2016 Actual Amount	2016 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
5406	Generator Supplies	\$ 9,450	\$ -	\$ -	\$ -	0%
5407	Maintenance Supplies	\$ 74,551	\$ -	\$ 109,100	\$ 109,100	100%
5408	Vehicle Supplies	\$ 10,697	\$ -	\$ -	\$ -	0%
5410	Uniform & Wearing Apparel	\$ 3,454	\$ -	\$ -	\$ -	0%
5411	Books & Subscriptions	\$ 911	\$ 750	\$ 750	\$ -	0%
5413	Other Operating Supplies	\$ 112,864	\$ 119,000	\$ -	\$ (119,000)	-100%
5426	Chemicals	\$ 191,561	\$ -	\$ -	\$ -	0%
5428	Data Processing Supplies	\$ 1,396	\$ -	\$ -	\$ -	0%
5430	Asphalting Supplies	\$ 5,527	\$ 6,600	\$ -	\$ (6,600)	-100%
5460	Expansion Tank- Financial Assistance	\$ 230	\$ 1,000	\$ -	\$ (1,000)	-100%
5477	Durable Goods	\$ 3,296	\$ 8,500	\$ 10,000	\$ 1,500	18%
5501	Travel & Training	\$ 1,508	\$ 3,000	\$ 3,000	\$ -	0%
5506	Vehicle Allowance	\$ 330	\$ -	\$ -	\$ -	0
Total Other Charges		\$ 918,419	\$ 172,780	\$ 160,200	\$ (12,580)	-7%
<u>Miscellaneous</u>						
5606	Permits to State Agencies	\$ 14,031	\$ -	\$ -	\$ -	0%
5801	Dues & Memberships	\$ 1,263	\$ 750	\$ 1,000	\$ 250	33%
5803	Employee Relations	\$ -	\$ -	\$ -	\$ -	0%
5887	Waterworks Operation Fee	\$ 8,437	\$ 8,900	\$ 8,900	\$ -	0%
5898	Miscellaneous	\$ 85	\$ 250	\$ -	\$ (250)	100%
Total Miscellaneous		\$ 23,816	\$ 9,900	\$ 9,900	\$ -	0%
<u>Capital Outlay</u>						
7001	Machinery & Equipment	\$ 50,293	\$ -	\$ -	\$ -	0%
7002	Furniture & Fixtures	\$ -	\$ 9,900	\$ -	\$ (9,900)	-100%
Total Capital Outlay		\$ 50,293	\$ 9,900	\$ -	\$ (9,900)	100%
<u>Debt Service</u>						
9002	Interest	\$ -	\$ 50,600	\$ 100,434	\$ 49,834	98%
<u>Interfund Charges</u>						
9101	Services of City Manager	\$ 33,020	\$ 21,800	\$ 23,030	\$ 1,230	6%
9102	Services of Public Works	\$ 6,070	\$ 6,070	\$ -	\$ (6,070)	-100%
9103	Services of Treasurer	\$ 77,370	\$ 131,755	\$ 131,718	\$ (37)	0%
9104	Services of Finance	\$ 60,500	\$ 45,375	\$ 46,283	\$ 908	2%
9105	Services of Public Works- Streets	\$ (16,231)	\$ (16,231)	\$ -	\$ 16,231	-100%
9108	Services of Human Resources	\$ 8,250	\$ 8,410	\$ 12,766	\$ 4,356	52%
9151	Services of Technology	\$ 14,700	\$ 16,300	\$ 16,841	\$ 541	3%
Interfund Charges		\$ 183,679	\$ 213,479	\$ 230,638	\$ 17,159	8%
<u>Interfund Transfers</u>						
9100	To Equipment Replacement Fund	\$ 58,000	\$ 58,000	\$ 55,000	\$ (3,000)	-5%
8201	To General Fund	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	0%
Total Transfers Out		\$ 178,000	\$ 178,000	\$ 175,000	\$ (3,000)	-2%
Depreciation		\$ 196,910	\$ 200,000	\$ 225,000	\$ 25,000	13%
Grand Total		\$ 5,893,355	\$ 4,606,122	\$ 5,209,192	\$ 603,070	13%

City of Lexington

Equipment Replacement Fund Revenue Budget

Account Number	Description	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
<u>Misc. Revenue</u>						
1018-0200	Contributions	\$ -	\$ -	\$ -	\$ -	0%
1018-0209	Rockbridge County- Emergency Equip.	\$ 10,193	\$ 11,344	\$ 11,344	\$ -	0%
1018-9000	Salvaged Equipment	\$ 66,500	\$ -	\$ 20,000	\$ 20,000	100%
Total Misc. Revenue		\$ 76,693	\$ 11,344	\$ 31,344	\$ 20,000	176%
<u>Transfers In</u>						
1041-0511	From General Fund	\$ 455,350	\$ 455,350	\$ 455,200	\$ (150)	0%
1041-0515	From Utility Fund	\$ 58,000	\$ 58,000	\$ 55,000	\$ (3,000)	-5%
1042-9990	From First Aid Reserve	\$ 89,201	\$ -	\$ -	\$ -	0%
Total Transfers In		\$ 602,551	\$ 513,350	\$ 510,200	\$ (3,150)	-1%
Total		\$ 679,244	\$ 524,694	\$ 541,544	\$ 16,850	3%

City of Lexington

Equipment Fund Expense by Account

Account Number	Description	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY	\$ Change	% Change
<u>Capital Outlay</u>						
7001	Machinery & Equipment	\$ 52,303	\$ 157,075	\$ 9,500	\$ (147,575)	-94%
7005	Motor Vehicles	\$ 241,196	\$ 309,850	\$ 362,250	\$ 52,400	17%
7006	Construction Equipment	\$ 180,967	\$ -	\$ 76,000	\$ 76,000	100%
Total Capital Outlays		\$ 474,466	\$ 466,925	\$ 447,750	\$ (19,175)	-4%
Dept.	Budgeted Item	Equipment to be Replaced		Mileage	Reason	Budget
PW	Sewer video camera	25 year old black & white camera			age	\$ 9,500
Police	Interceptor AWD SUV	unit #3- 2012 model		95,000	high maintenance	\$ 30,000
PW	Loadpacker- 10 cu yd	1997 model		126,000	age/mileage	\$ 105,000
PW	Pickup truck- 3/4 ton 4X4	PW-28 2000 model		175,000	age/mileage	\$ 28,500
PW	Pickup truck- 1 ton with utility bed	PW-5 2002 model		145,787	age/mileage	\$ 36,750
PW	Dump truck- 1 ton	PW 53- 1992 model		22,146	age/maintenance	\$ 63,000
PW	Pickup truck- 3/4 ton crew cab	PW 27- 1996 model		84,100	age	\$ 31,500
PW	Pickup truck 1 ton 4X4 ext. cab utility bed	PW 18 2005 model		11,300	age/maintenance	\$ 39,500
PW	Compact utility vehicle dump bed	new				\$ 28,000
PW	Bobcat with attachments	2003 bibcat with 1,435 hours			age/maintenance	\$ 76,000
						\$ 447,750

Capital Projects Fund Revenue Budget

Account Number	Description	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Contributions & Other						
1018-200	General Contributions	\$ 3,000	\$ -	\$ -	\$ -	0%
1019-0125	Insurance Recovery	\$ 2,283	\$ -	\$ -	\$ -	0%
Total Other		\$ 5,283	\$ -	\$ -	\$ -	0%
State						
1024-0448	Other Categorical (VDOT)	\$ 143,842	\$ 6,500	\$ 1,570,415	\$ 1,563,915	24060%
Federal						
1018-0500	Fish & Wildlife Grant	\$ 4,914	\$ -	\$ -	\$ -	0%
1033-8196	TEA Grant	\$ 25,640	\$ -	\$ -	\$ -	0%
Total Federal		\$ 30,554	\$ -	\$ -	\$ -	0%
Transfers In						
1041-0501	From Fire Reserve	\$ -	\$ -	\$ 25,000	\$ 25,000	100%
1041-0502	From School Fund	\$ 75,000	\$ -	\$ -	\$ -	0%
1041-0507	From Cemetery Fund	\$ -	\$ 25,000	\$ -	\$ (25,000)	-100%
1041-0511	From General Fund & Bonds	\$ 7,874,286	\$ 1,000,000	\$ 1,050,000	\$ 50,000	5%
Total Transfers In		\$ 7,949,286	\$ 1,025,000	\$ 1,075,000	\$ 50,000	5%
1042-9999	Appropriated Fund Balance	\$ -	\$ 105,650	\$ -	\$ (105,650)	-100%
Grand Total		\$ 8,128,965	\$ 1,137,150	\$ 2,645,415	\$ 1,508,265	133%

Capital Projects Fund Expense Budget by Function

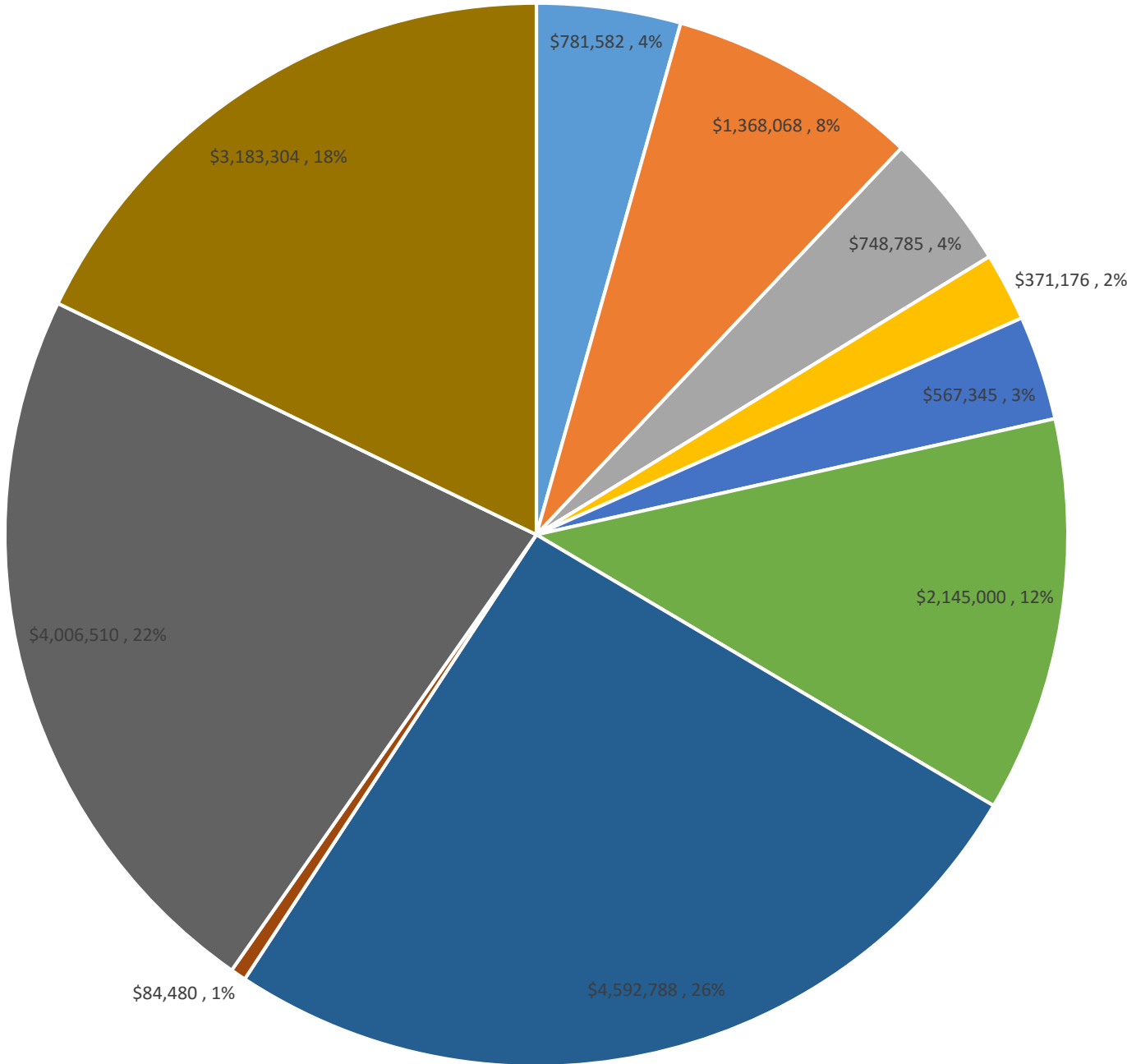
Account Number	Description	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
<u>Municipal Facilities</u>						
08-4103	Courthouse Parking Garage	\$ 106,095	\$ -	\$ -	\$ -	0%
08-6662	Lylburn Downing	\$ 11,333	\$ 10,000	\$ 10,000	\$ -	0%
08-6664	Waddell	\$ 8,922,571	\$ -	\$ -	\$ -	0%
08-7440	City Hall Improvements	\$ -	\$ 35,000	\$ -	\$ (35,000)	-100%
08-8117	Thompson's Knoll	\$ 4,902	\$ -	\$ -	\$ -	0%
08-6663	High School	\$ -	\$ 30,000	\$ -	\$ (30,000)	-100%
08-7000	Public Works Complex	\$ -	\$ 25,000	\$ 61,000	\$ 36,000	144%
08-7100	Police Firing Range	\$ -	\$ 12,500	\$ -	\$ (12,500)	-100%
08-7500	Phone System	\$ -	\$ -	\$ 33,800	\$ 33,800	100%
Total Municipal Facilities		\$ 9,044,901	\$ 112,500	\$ 104,800	\$ (7,700)	-7%
<u>Parks & Cemeteries</u>						
08-1309	Chessie Trail Connection	\$ 25,393	\$ -	\$ -	\$ -	0%
08-1800	Brewbaker Field Annex	\$ 14,650	\$ -	\$ -	\$ -	0%
08-1910	Cemetery Master Plan	\$ -	\$ 25,000	\$ -	\$ (25,000)	-100%
08-1301	Playground Upgrades	\$ -	\$ 7,500	\$ 15,000	\$ 7,500	100%
Total Parks & Cemeteries		\$ 40,043	\$ 32,500	\$ 15,000	\$ (17,500)	-54%
<u>Streets, Parking, Sidewalks</u>						
08-1930	Sarah's Run Footbridge	\$ 27,113	\$ -	\$ -	\$ -	0%
08-2148	Randolph St. Underground Utilities	\$ 20,058	\$ -	\$ -	\$ -	0%
08-2150	Bridge Repairs	\$ 13,000	\$ 20,000	\$ 1,486,630	\$ 1,466,630	7333%
08-2310	Moore St. Drainage Project	\$ -	\$ 94,550	\$ -	\$ (94,550)	-100%
08-2350	E Nelson St. Drainage Project	\$ 218	\$ 293,600	\$ -	\$ (293,600)	-100%
08-2351	Enfield Rd. Drainage Project	\$ -	\$ 371,400	\$ -	\$ (371,400)	-100%
08-2398	Walker St. Drainage Project	\$ -	\$ -	\$ 34,000	\$ 34,000	100%
08-2399	Stormwater Drainage Improvements	\$ 69,882	\$ -	\$ 50,000	\$ 50,000	100%
08-2501	Downtown Improvements	\$ 5,627	\$ 25,000	\$ 25,000	\$ -	0%
08-2600	Lewis St. Sidewalk	\$ 15,429	\$ -	\$ -	\$ -	0%
08-2601-	Henry St. Sidewalk	\$ -	\$ -	\$ 25,000	\$ 25,000	100%
08-2650	Sidewalk Improvements	\$ 22,030	\$ 20,000	\$ 50,000	\$ 30,000	150%
08-7432	Fire Parking Lot	\$ -	\$ 67,000	\$ -	\$ (67,000)	-100%
08-2700	Taylot St. Reconstruction	\$ -	\$ 13,000	\$ 415,000	\$ 402,000	3092%
Total Streets, Sidewalks, Bridges		\$ 173,357	\$ 904,550	\$ 2,085,630	\$ 1,181,080	131%
<u>Software</u>						
08-7501	Parking Enforcement	\$ -	\$ 60,000	\$ -	\$ (60,000)	-100%
<u>Fire Equipment</u>						
		\$ -	\$ 27,600	\$ 93,000	\$ 65,400	237%
Total		\$ 9,258,301	\$ 1,137,150	\$ 2,298,430	\$ 1,161,280	102%

GENERAL FUND

General Fund Expense Significant Changes

	<u>Wages</u>	<u>Benefits</u>	<u>Non-salary</u>
Pay increase	\$ 113,817	\$ 28,214	
Fire positions funded by SAFER grant	\$ 145,411	\$ 55,558	
Police- accreditation position	\$ 36,000	\$ 17,486	
Registrar- increase to full-time	\$ 9,924	\$ 7,005	
Health insurance premium reduction		\$ (40,418)	
Worker's compensation reduction		\$ (14,339)	
Janitorial staff to school payroll	\$ (113,441)	\$ (50,997)	
Cross charge for janitorial staff			\$ 132,450
Janitorial service contract			\$ 36,000
Other compensation changes	\$ (13,632)	\$ (8,638)	
Benefits consultant			\$ 40,000
Reassessment services			\$ 54,920
Court service			\$ 44,617
Jail services			\$ 10,370
Landfill fees (direct billing of contractors)			\$ (240,800)
Rescue billing services			\$ (10,400)
Computer software			\$ 17,980
Change in allocation of insurance to schools			\$ 40,000
Recycling bins			\$ 35,600
Regional Library			\$ 10,422
Social Services (administration)			\$ 24,215
Public assistance services			\$ (13,697)
Horse Center			\$ 26,250
Indoor pool			\$ 7,500
Regional Tourism			\$ 27,282
Rockbridge Area Housing Corp.			\$ 12,000
Valley Program for Aging Services			\$ 4,247
Central Dispatch- debt service on radios			\$ 49,705
Central Dispatch- CAD system			\$ (75,000)
Central Dispatch- building			\$ (9,650)
Debt service			\$ (21,836)
To School Fund			\$ 14,935
To Capital Projects Fund			\$ 50,000
To Cemetery Fund			\$ 4,500
All other			\$ -
			\$ (26,678)
Total	\$ 178,079	\$ (6,129)	\$ 244,932

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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested			
			FY 18		\$ Change	% Change
Personnel Services	\$ 26,400	\$ 26,400	\$ 26,400	\$	-	0%
Fringe Benefits	\$ 2,050	\$ 2,044	\$ 2,044	\$	-	0%
Contractual Services	\$ 7,950	\$ 4,400	\$ 4,400	\$	-	0%
Internal Services	\$ 1,607	\$ 1,500	\$ 2,000	\$	500	33%
Other Charges	\$ 2,975	\$ 7,700	\$ 6,475	\$	(1,225)	-16%
Miscellaneous	\$ 5,763	\$ 5,400	\$ 6,700	\$	1,300	24%
	\$ 46,745	\$ 47,444	\$ 48,019	\$	575	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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Personnel Services	\$ 141,415	\$ 140,964	\$ 149,640	\$ 8,676	6%
Fringe Benefits	\$ 47,262	\$ 52,293	\$ 48,300	\$ (3,993)	-8%
Contractual Services	\$ 3,755	\$ 6,500	\$ 7,300	\$ 800	12%
Internal Services	\$ 2,758	\$ 1,750	\$ 1,750	\$ -	0%
Other Charges	\$ 14,699	\$ 16,450	\$ 14,325	\$ (2,125)	-13%
Miscellaneous	\$ 1,821	\$ 6,200	\$ 7,225	\$ 1,025	17%
Interfund Charges	\$ (33,020)	\$ (21,800)	\$ (22,897)	\$ (1,097)	5%
	<u>\$ 178,690</u>	<u>\$ 202,357</u>	<u>\$ 205,643</u>	<u>\$ 3,286</u>	<u>2%</u>

Definition:

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

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

City of Lexington

City Attorney (01-1204)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 18			
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 34,125	\$ 96,500	\$ 96,500	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 910	\$ 910	\$ -	\$ (910)	\$ (910)	-100%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 35,035</u>	<u>\$ 97,410</u>	<u>\$ 96,500</u>	<u>\$ (910)</u>	<u>\$ (910)</u>	<u>-1%</u>

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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Personnel Services	\$ 45,964	\$ 46,214	\$ 51,410	\$ 5,196	11%
Fringe Benefits	\$ 18,485	\$ 19,689	\$ 19,975	\$ 286	1%
Contractual Services	\$ 2,606	\$ 870	\$ 43,955	\$ 43,085	4952%
Internal Services	\$ 1,185	\$ 1,000	\$ 1,400	\$ 400	40%
Other Charges	\$ 5,289	\$ 5,686	\$ 4,832	\$ (854)	-15%
Miscellaneous	\$ 2,659	\$ 10,080	\$ 10,090	\$ 10	0%
Interfund Charges	\$ (8,250)	\$ (8,410)	\$ (13,200)	\$ (4,790)	57%
	<u>\$ 67,938</u>	<u>\$ 75,129</u>	<u>\$ 118,462</u>	<u>\$ 43,333</u>	<u>58%</u>

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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 18			
Personnel Services	\$ 153,879	\$ 155,220	\$ 159,490	\$	4,270	3%
Fringe Benefits	\$ 55,421	\$ 58,401	\$ 57,110	\$	(1,291)	-2%
Contractual Services	\$ 16,729	\$ 18,565	\$ 18,665	\$	100	1%
Internal Services	\$ 322	\$ 550	\$ 300	\$	(250)	-45%
Other Charges	\$ 12,922	\$ 13,290	\$ 11,130	\$	(2,160)	-16%
Miscellaneous	\$ 300	\$ 435	\$ 435	\$	-	0%
	\$ 239,573	\$ 246,461	\$ 247,130	\$	669	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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 18			
Personnel Services	\$ 319	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ 105	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 2,072	\$ 2,500	\$ 57,920	\$ 55,420	\$ 55,420	2217%
Internal Services	\$ 1	\$ -	\$ 100	\$ 100	\$ 100	0%
Other Charges	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	100%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 2,497</u>	<u>\$ 2,500</u>	<u>\$ 59,520</u>	<u>\$ 57,020</u>	<u>\$ 57,020</u>	<u>2281%</u>

Definition:

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

City of Lexington
Treasurer (01-1213)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 18			
Personnel Services	\$ 155,472	\$ 157,097	\$ 163,836	\$ 6,739	4%	
Fringe Benefits	\$ 48,667	\$ 50,913	\$ 50,560	\$ (353)	-1%	
Contractual Services	\$ 27,768	\$ 36,000	\$ 34,900	\$ (1,100)	-3%	
Internal Services	\$ 139	\$ 200	\$ 200	\$ -	0%	
Other Charges	\$ 12,240	\$ 15,560	\$ 12,980	\$ (2,580)	-17%	
Miscellaneous	\$ 1,987	\$ 1,800	\$ 1,800	\$ -	0%	
Interfund Charges	\$ (77,370)	\$ (131,755)	\$ (132,493)	\$ (738)	1%	
	<u>\$ 168,903</u>	<u>\$ 129,815</u>	<u>\$ 131,783</u>	<u>\$ 1,968</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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 17=8		\$ Change	% Change
Personnel Services	\$ 184,365	\$ 186,916	\$ 193,300	\$ 6,384	3%	
Fringe Benefits	\$ 70,786	\$ 73,665	\$ 70,240	\$ (3,425)	-5%	
Contractual Services	\$ 75,658	\$ 80,772	\$ 80,672	\$ (100)	0%	
Internal Services	\$ 653	\$ 500	\$ 400	\$ (100)	-20%	
Other Charges	\$ 9,328	\$ 11,830	\$ 9,300	\$ (2,530)	-21%	
Miscellaneous	\$ 205	\$ 205	\$ 410	\$ 205	100%	
Interfund Charges	\$ (127,900)	\$ (112,775)	\$ (115,703)	\$ (2,928)	3%	
	<u>\$ 213,095</u>	<u>\$ 241,113</u>	<u>\$ 238,619</u>	<u>\$ (2,494)</u>	<u>-1%</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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 18			
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 13,388	\$ 22,470	\$ 29,900	\$ 7,430	\$ 7,430	33%
Internal Services	\$ 3	\$ 20	\$ 20	\$ -	\$ -	0%
Other Charges	\$ 12,171	\$ 24,320	\$ 19,540	\$ (4,780)	\$ (4,780)	-20%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ 99,340	\$ 100,020	\$ 100,852	\$ 832	\$ 832	1%
	<u>\$ 124,902</u>	<u>\$ 146,830</u>	<u>\$ 150,312</u>	<u>\$ 3,482</u>	<u>\$ 3,482</u>	<u>2%</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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 18			
Personnel Services	\$ 46,106	\$ 40,730	\$ 52,320	\$ 11,590	28%	
Fringe Benefits	\$ 3,579	\$ 3,154	\$ 4,320	\$ 1,166	37%	
Contractual Services	\$ 6,992	\$ 6,960	\$ 7,325	\$ 365	5%	
Internal Services	\$ 1,222	\$ 325	\$ 725	\$ 400	123%	
Other Charges	\$ 6,702	\$ 4,670	\$ 3,600	\$ (1,070)	-23%	
Miscellaneous	\$ 140	\$ 300	\$ 320	\$ 20	7%	
	\$ 64,741	\$ 56,139	\$ 68,610	\$ 12,471	22%	

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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 18			
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 274,271	\$ 245,580	\$ 290,197	\$ -	\$ 44,617	18%
Internal Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 274,271</u>	<u>\$ 245,580</u>	<u>\$ 290,197</u>	<u>\$ -</u>	<u>\$ 44,617</u>	<u>18%</u>

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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 18			
Personnel Services	\$ 47,932	\$ 49,554	\$ 49,434	\$	(120)	0%
Fringe Benefits	\$ 4,307	\$ 4,286	\$ 4,220	\$	(66)	-2%
Contractual Services	\$ 380	\$ 1,250	\$ 1,250	\$	-	0%
Internal Services	\$ -	\$ -	\$ -	\$	-	0%
Other Charges	\$ 6,615	\$ 5,497	\$ 6,470	\$	973	18%
Interfund Charges	\$ 19,605	\$ 19,605	\$ 19,605	\$	-	0%
	<u>\$ 78,839</u>	<u>\$ 80,192</u>	<u>\$ 80,979</u>	<u>\$</u>	<u>787</u>	<u>1%</u>

Definition:

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

City of Lexington

Central Dispatch (01-3011)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 18			
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Agency Contributions	\$ 279,727	\$ 430,000	\$ 389,023	\$ -	\$ (40,977)	-10%
	\$ 279,727	\$ 430,000	\$ 389,023	\$ -	\$ (40,977)	-10%

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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 18			
Personnel Services	\$ 1,020,726	\$ 993,572	\$ 1,051,810	\$ 58,238	6%	
Fringe Benefits	\$ 387,882	\$ 383,456	\$ 404,990	\$ 21,534	6%	
Contractual Services	\$ 21,606	\$ 36,700	\$ 35,500	\$ (1,200)	-3%	
Internal Services	\$ 478	\$ 4,520	\$ 4,020	\$ (500)	-11%	
Other Charges	\$ 189,304	\$ 220,330	\$ 207,520	\$ (12,810)	-6%	
Agency Contributions	\$ 2,100	\$ 4,500	\$ 4,500	\$ -	0%	
Miscellaneous	\$ 7,703	\$ 16,600	\$ 16,000	\$ (600)	-4%	
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%	
	<u>\$ 1,629,799</u>	<u>\$ 1,659,678</u>	<u>\$ 1,724,340</u>	<u>\$ 64,662</u>	<u>4%</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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 18			
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	0%
Miscellaneous	\$ 4,751	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	0%
	\$ 4,751	\$ 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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Personnel Services	\$ 627,139	\$ 802,981	\$ 932,100	\$ 129,119	16%
Fringe Benefits	\$ 222,010	\$ 306,382	\$ 342,720	\$ 36,338	12%
Contractual Services	\$ 89,918	\$ 108,174	\$ 99,275	\$ (8,899)	-8%
Internal Services	\$ 7,862	\$ 5,050	\$ 5,050	\$ -	0%
Other Charges	\$ 212,252	\$ 247,270	\$ 245,780	\$ (1,490)	-1%
Miscellaneous	\$ 50,520	\$ 40,313	\$ 41,164	\$ 851	2%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 1,209,701</u>	<u>\$ 1,510,170</u>	<u>\$ 1,666,089</u>	<u>\$ 155,919</u>	<u>10%</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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 107,742	\$ 104,767	\$ 115,137	\$ 10,370	10%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Agency Contributions	\$ 2,008	\$ 1,545	\$ 1,188	\$ (357)	-23%
	<u>\$ 109,750</u>	<u>\$ 106,312</u>	<u>\$ 116,325</u>	<u>\$ 10,013</u>	<u>9%</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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Personnel Services	\$ 33,693	\$ 34,742	\$ 35,600	\$ 858	2%
Fringe Benefits	\$ 13,389	\$ 13,343	\$ 12,980	\$ (363)	-3%
Contractual Services	\$ 10,636	\$ 11,950	\$ 20,750	\$ 8,800	74%
Other Charges	\$ 8,486	\$ 10,370	\$ 11,150	\$ 780	8%
Agency Contributions	\$ 12,123	\$ 11,704	\$ 7,303	\$ (4,401)	-38%
Miscellaneous	\$ 1,271	\$ 2,000	\$ 1,200	\$ (800)	-40%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 79,598</u>	<u>\$ 84,109</u>	<u>\$ 88,983</u>	<u>\$ 4,874</u>	<u>6%</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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Personnel Services	\$ 123,480	\$ 133,998	\$ 139,163	\$ 5,165	4%
Fringe Benefits	\$ 51,016	\$ 59,796	\$ 58,212	\$ (1,584)	-3%
Contractual Services	\$ 10,623	\$ 9,000	\$ 9,600	\$ 600	7%
Internal Services	\$ 550	\$ 1,450	\$ -	\$ (1,450)	-100%
Other Charges	\$ 56,032	\$ 61,310	\$ 79,375	\$ 18,065	29%
Miscellaneous	\$ 302	\$ 600	\$ 600	\$ -	0%
Interfund Transfers	\$ (22,301)	\$ (22,301)	\$ (16,880)	\$ 5,421	-24%
	<u>\$ 219,702</u>	<u>\$ 243,853</u>	<u>\$ 270,070</u>	<u>\$ 26,217</u>	<u>11%</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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Personnel Services	\$ 185,724	\$ 208,060	\$ 148,873	\$ (59,187)	-28%
Fringe Benefits	\$ 92,389	\$ 105,286	\$ 72,842	\$ (32,444)	-31%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 2,289	\$ -	\$ 5,600	\$ 5,600	100%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 280,402</u>	<u>\$ 313,346</u>	<u>\$ 227,315</u>	<u>\$ (86,031)</u>	<u>-27%</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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Personnel Services	\$ 100,227	\$ 83,053	\$ 98,544	\$ 15,491	19%
Fringe Benefits	\$ 48,366	\$ 42,028	\$ 48,219	\$ 6,191	15%
Contractual Services	\$ 2,979	\$ 10,000	\$ 7,500	\$ (2,500)	-25%
Internal Services	\$ (5,040)	\$ 8,200	\$ -	\$ (8,200)	-100%
Other Charges	\$ 85,750	\$ 84,910	\$ 87,950	\$ 3,040	4%
Miscellaneous	\$ 6,306	\$ 6,325	\$ 6,325	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 238,588</u>	<u>\$ 234,516</u>	<u>\$ 248,538</u>	<u>\$ 14,022</u>	<u>6%</u>

Definition:

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

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

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

City of Lexington

Courthouse Parking Deck (01-4103)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Personnel Services	\$ 3,161	\$ 1,945	\$ 2,568	\$ 623	32%
Fringe Benefits	\$ 1,478	\$ 984	\$ 1,257	\$ 273	28%
Contractual Services	\$ 679	\$ 5,000	\$ 1,000	\$ (4,000)	-80%
Internal Services	\$ 30	\$ 200	\$ -	\$ (200)	-100%
Other Charges	\$ 10,385	\$ 9,840	\$ 15,300	\$ 5,460	55%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 15,733</u>	<u>\$ 17,969</u>	<u>\$ 20,125</u>	<u>\$ 2,156</u>	<u>12%</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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Personnel Services	\$ 91,799	\$ 84,598	\$ 81,952	\$ (2,646)	-3%
Fringe Benefits	\$ 45,240	\$ 42,810	\$ 40,103	\$ (2,707)	-6%
Contractual Services	\$ 35,428	\$ 25,000	\$ 21,000	\$ (4,000)	-16%
Internal Services	\$ (71,829)	\$ (210,000)	\$ (63,700)	\$ 146,300	-70%
Other Charges	\$ 258,234	\$ 324,700	\$ 304,900	\$ (19,800)	-6%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 358,872</u>	<u>\$ 267,108</u>	<u>\$ 384,255</u>	<u>\$ 117,147</u>	<u>44%</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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ 5,742	\$ 5,742	100%
Fringe Benefits	\$ -	\$ -	\$ 2,805	\$ 2,805	100%
Contractual Services	\$ -	\$ 5,000	\$ 5,000	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 13,547</u>	<u>\$ 8,547</u>	<u>171%</u>

Definition:

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

City of Lexington

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

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ 32,462	\$ 33,760	\$ 16,880	\$ (16,880)	-50%
	<u>\$ 32,462</u>	<u>\$ 33,760</u>	<u>\$ 16,880</u>	<u>\$ (16,880)</u>	<u>-50%</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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 5,700	\$ 12,000	\$ 8,000	\$ (4,000)	-33%
Internal Services	\$ -	\$ 2,500	\$ -	\$ (2,500)	-100%
Other Charges	\$ 38	\$ 4,000	\$ 2,500	\$ (1,500)	-38%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 5,738</u>	<u>\$ 18,500</u>	<u>\$ 10,500</u>	<u>\$ (8,000)</u>	<u>-43%</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	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Personnel Services	\$ 16,360	\$ 9,191	\$ 37,560	\$ 28,369	309%
Fringe Benefits	\$ 8,052	\$ 4,650	\$ 18,375	\$ 13,725	295%
Contractual Services	\$ -	\$ 215,300	\$ 228,056	\$ 12,756	6%
Internal Services	\$ 255	\$ 1,200	\$ -	\$ (1,200)	-100%
Other Charges	\$ 7,729	\$ 30,000	\$ 31,000	\$ 1,000	3%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 32,396</u>	<u>\$ 260,341</u>	<u>\$ 314,991</u>	<u>\$ 54,650</u>	<u>21%</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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 87	\$ Change	% Change
Personnel Services	\$ 23,548	\$ 18,724	\$ 18,312	\$ (412)	-2%
Fringe Benefits	\$ 11,691	\$ 9,475	\$ 8,961	\$ (514)	-5%
Contractual Services	\$ -	\$ 5,000	\$ -	\$ (5,000)	-100%
Internal Services	\$ 629	\$ 1,600	\$ -	\$ (1,600)	-100%
Other Charges	\$ 4,193	\$ 7,000	\$ 5,500	\$ (1,500)	-21%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 40,061</u>	<u>\$ 41,799</u>	<u>\$ 32,773</u>	<u>\$ (9,026)</u>	<u>-22%</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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Personnel Services	\$ 18,591	\$ 27,800	\$ 28,773	\$ 973	4%
Fringe Benefits	\$ 8,362	\$ 14,067	\$ 14,084	\$ 17	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ 5,800	\$ -	\$ (5,800)	-100%
Other Charges	\$ 42,136	\$ 36,000	\$ 36,000	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 69,089</u>	<u>\$ 83,667</u>	<u>\$ 78,857</u>	<u>\$ (4,810)</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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Personnel Services	\$ 36,787	\$ 38,312	\$ 41,063	\$ 2,751	7%
Fringe Benefits	\$ 16,841	\$ 19,388	\$ 20,088	\$ 700	4%
Contractual Services	\$ -	\$ 7,500	\$ 3,500	\$ (4,000)	-53%
Internal Services	\$ 979	\$ -	\$ -	\$ -	0%
Other Charges	\$ 41,393	\$ 45,000	\$ 50,000	\$ 5,000	11%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 96,000</u>	<u>\$ 110,200</u>	<u>\$ 114,651</u>	<u>\$ 4,451</u>	<u>4%</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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Personnel Services	\$ 74,512	\$ 83,068	\$ 78,741	\$ (4,327)	-5%
Fringe Benefits	\$ 37,568	\$ 42,036	\$ 38,524	\$ (3,512)	-8%
Contractual Services	\$ 850	\$ 2,000	\$ 2,000	\$ -	0%
Internal Services	\$ 6,703	\$ 13,260	\$ -	\$ (13,260)	-100%
Other Charges	\$ 1,830	\$ 3,600	\$ 3,600	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ 121,463	\$ 143,964	\$ 122,865	\$ (21,099)	-15%

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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Personnel Services	\$ 33,866	\$ 38,560	\$ 39,510	\$ 950	2%
Fringe Benefits	\$ 15,143	\$ 19,513	\$ 19,338	\$ (175)	-1%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ 971	\$ 2,000	\$ -	\$ (2,000)	-100%
Other Charges	\$ 3,244	\$ 4,210	\$ 8,000	\$ 3,790	90%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ 53,224	\$ 64,283	\$ 66,848	\$ 2,565	4%

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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Personnel Services	\$ 274,992	\$ 283,277	\$ 239,451	\$ (43,826)	-15%
Fringe Benefits	\$ 147,595	\$ 175,256	\$ 117,165	\$ (58,091)	-33%
Contractual Services	\$ 469,518	\$ 468,500	\$ 226,600	\$ (241,900)	-52%
Internal Services	\$ 14,695	\$ 50,000	\$ -	\$ (50,000)	-100%
Other Charges	\$ 9,970	\$ 11,400	\$ 40,600	\$ 29,200	256%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ 916,770	\$ 988,433	\$ 623,816	\$ (364,617)	-37%

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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Personnel Services	\$ 130,266	\$ 113,441	\$ 101,678	\$ (11,763)	-10%
Fringe Benefits	\$ 55,086	\$ 50,857	\$ 49,750	\$ (1,107)	-2%
Contractual Services	\$ 5,515	\$ 8,500	\$ 48,000	\$ 39,500	465%
Internal Services	\$ 796	\$ 1,200	\$ -	\$ (1,200)	-100%
Other Charges	\$ 62,724	\$ 62,475	\$ 63,450	\$ 975	2%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ (127,360)	\$ (132,450)	\$ -	\$ 132,450	-100%
	<u>\$ 127,027</u>	<u>\$ 104,023</u>	<u>\$ 262,878</u>	<u>\$ 158,855</u>	<u>153%</u>

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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Personnel Services	\$ 95,615	\$ 88,315	\$ 92,071	\$ 3,756	4%
Fringe Benefits	\$ 47,537	\$ 44,689	\$ 45,051	\$ 362	1%
Contractual Services	\$ (250)	\$ 2,000	\$ 1,000	\$ (1,000)	-50%
Internal Services	\$ 3,222	\$ 8,118	\$ -	\$ (8,118)	-100%
Other Charges	\$ 35,107	\$ 35,450	\$ 43,450	\$ 8,000	23%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ 181,231	\$ 178,572	\$ 181,572	\$ 3,000	2%

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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Personnel Services	\$ 64,468	\$ 65,245	\$ 73,676	\$ 8,431	13%
Fringe Benefits	\$ 31,165	\$ 33,017	\$ 36,049	\$ 3,032	9%
Contractual Services	\$ 981	\$ 2,500	\$ 1,000	\$ (1,500)	-60%
Internal Services	\$ 1,597	\$ 5,000	\$ -	\$ (5,000)	-100%
Other Charges	\$ 6,268	\$ 7,955	\$ 7,575	\$ (380)	-5%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ 104,479	\$ 113,717	\$ 118,300	\$ 4,583	4%

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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Personnel Services	\$ 23,209	\$ 26,361	\$ 26,300	\$ (61)	0%
Fringe Benefits	\$ 2,356	\$ 2,670	\$ 2,660	\$ (10)	0%
Contractual Services	\$ 2,580	\$ 6,600	\$ 6,500	\$ (100)	-2%
Internal Services	\$ 345	\$ 600	\$ -	\$ (600)	-100%
Other Charges	\$ 4,402	\$ 2,505	\$ 3,925	\$ 1,420	57%
Miscellaneous	\$ 2,709	\$ 360	\$ 800	\$ 440	122%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 35,601</u>	<u>\$ 39,096</u>	<u>\$ 40,185</u>	<u>\$ 1,089</u>	<u>3%</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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Personnel Services	\$ 6,018	\$ 6,958	\$ 7,034	\$ 76	1%
Fringe Benefits	\$ 3,068	\$ 3,520	\$ 3,442	\$ (78)	-2%
Contractual Services	\$ 4,950	\$ 11,000	\$ 8,500	\$ (2,500)	-23%
Internal Services	\$ 321	\$ 800	\$ -	\$ (800)	-100%
Other Charges	\$ 1,135	\$ 2,000	\$ 2,100	\$ 100	5%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ 15,492	\$ 24,278	\$ 21,076	\$ (3,202)	-13%

Definition:

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

City of Lexington

Brushy Hills Maintenance (01-4460)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ 1,000	\$ 1,000	100%
Fringe Benefits	\$ -	\$ -	\$ 491	\$ 491	100%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ 1,000	\$ 1,000	100%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ -	\$ -	\$ 2,491	\$ 2,491	100%

Definition:

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

City of Lexington

Youth Services Office (01-5900)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Personnel Services	\$ 63,414	\$ 64,106	\$ 68,330	\$ 4,224	7%
Fringe Benefits	\$ 24,497	\$ 26,366	\$ 25,680	\$ (686)	-3%
Contractual Services	\$ 37	\$ 40	\$ 40	\$ -	0%
Internal Services	\$ 192	\$ 140	\$ 200	\$ 60	43%
Other Charges	\$ 7,348	\$ 6,810	\$ 6,980	\$ 170	2%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ (19,605)	\$ (19,605)	\$ (19,605)	\$ -	0%
	<u>\$ 75,883</u>	<u>\$ 77,857</u>	<u>\$ 81,625</u>	<u>\$ 3,768</u>	<u>5%</u>

Definition:

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

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

City of Lexington

Municipal Swimming Pool (01-7250)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Personnel Services	\$ 70,394	\$ 66,538	\$ 58,300	\$ (8,238)	-12%
Fringe Benefits	\$ 14,571	\$ 13,653	\$ 12,190	\$ (1,463)	-11%
Contractual Services	\$ 3,108	\$ 3,200	\$ 2,801	\$ (399)	-12%
Internal Services	\$ 174	\$ 300	\$ 81	\$ (219)	-73%
Other Charges	\$ 44,608	\$ 41,570	\$ 34,829	\$ (6,741)	-16%
Miscellaneous	\$ 690	\$ 1,135	\$ 1,135	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ 133,545	\$ 126,396	\$ 109,336	\$ (17,060)	-13%

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. In past years, this department covered indoor pool expenses for the summer months beginning Memorial Day and ending on Labor Day, but for FY 18 each pool is budgeted separately..

City of Lexington

Planning & Development (01-8110)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Personnel Services	\$ 135,778	\$ 75,537	\$ 75,575	\$ 38	0%
Fringe Benefits	\$ 59,630	\$ 41,818	\$ 33,830	\$ (7,988)	-19%
Contractual Services	\$ 92,841	\$ 213,800	\$ 213,900	\$ 100	0%
Internal Services	\$ 2,818	\$ 3,000	\$ 5,100	\$ 2,100	70%
Other Charges	\$ 17,580	\$ 16,810	\$ 11,325	\$ (5,485)	-33%
Agency Contributions	\$ 13,279	\$ 13,279	\$ 13,330	\$ 51	0%
Miscellaneous	\$ 15,487	\$ 23,100	\$ 22,700	\$ (400)	-2%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ 337,413	\$ 387,344	\$ 375,760	\$ (11,584)	-3%

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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 2,341	\$ 1,500	\$ -	\$ (1,500)	-100%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 495	\$ -	\$ -	\$ -	0%
Agency Contributions	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ 2,593	\$ 2,450	\$ -	\$ (2,450)	-100%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ 5,429	\$ 3,950	\$ -	\$ (3,950)	-100%

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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Fringe Benefits	\$ 2,713	\$ 2,200	\$ 1,000	\$ (1,200)	-55%
Other Charges	\$ (21,999)	\$ -	\$ 27,500	\$ 27,500	100%
	<u>\$ (19,286)</u>	<u>\$ 2,200</u>	<u>\$ 28,500</u>	<u>\$ 26,300</u>	<u>1195%</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)

	2016 Actual Amount		2017 Adopted Budget		City Manager Requested FY 18		\$ Change		% Change
Internal Services	\$ (10,700)	\$	(8,300)	\$	(14,200)	\$	(5,900)		71%
Other Charges	\$ 11,150	\$	9,600	\$	14,200	\$	4,600		48%
	\$ 450	\$	1,300	\$	-	\$	(1,300)		-100%

Definition:

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

City of Lexington
Postage (01-9106)

	2016 Actual Amount		2017 Adopted Budget		City Manager Requested FY 18	\$ Change	% Change
Other Charges	\$ 4,487	\$	2,620	\$	3,280	\$ 660	25%
	\$ 4,487	\$	2,620	\$	3,280	\$ 660	25%

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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Contingency	\$ -	\$ 50,000	\$ 50,000	\$ -	0%
Bad Debts	\$ -	\$ -	\$ 250	\$ 250	100%
	\$ -	\$ 50,000	\$ 50,250	\$ 250	1%

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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Fringe Benefits	\$ (740)	\$ 600	\$ 2,450	\$ 1,850	308%
	\$ (740)	\$ 600	\$ 2,450	\$ 1,850	308%

Definition:

This activity account provides for expenditures that don't readily fall in any other account, including fees payable to the IRS associated with the employee health plan. It is used to record the payment of the annual required contribution for Other Post Employment Benefits (OPEB) liability.

City of Lexington
Interfund Transfers (01-9350)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
To School Fund	\$ 3,032,922	\$ 3,055,653	\$ 3,070,588	\$ 14,935	0%
To Equipment Replacement Fund	\$ 544,551	\$ 455,350	\$ 455,200	\$ (150)	0%
To Cemetery Fund	\$ 17,625	\$ 12,500	\$ 17,000	\$ 4,500	36%
To Capital Projects Fund	\$ 500,000	\$ 1,000,000	\$ 1,050,000	\$ 50,000	5%
	\$ 4,095,098	\$ 4,523,503	\$ 4,592,788	\$ 69,285	2%

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

City of Lexington
Debt Service (01-9401)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Principal Courthouse	\$ 300,000	\$ 305,000	\$ 320,000	\$ 15,000	5%
Interest Courthouse	\$ 462,026	\$ 436,576	\$ 398,785	\$ (37,791)	-9%
2009 LDMS Bonds	\$ 494,706	\$ 494,706	\$ 494,706	\$ -	0%
2010 LDMS Bonds	\$ 52,141	\$ 95,525	\$ 96,000	\$ 475	0%
Jail Debt Service	\$ 128,348	\$ 128,349	\$ 128,348	\$ (1)	0%
Waddell Bonds	\$ 705,441	\$ 706,680	\$ 707,161	\$ 481	0%
Reserve for Debt Service	\$ -	\$ -	\$ -	\$ -	0%
	\$ 2,142,662	\$ 2,166,836	\$ 2,145,000	\$ (21,836)	-1%

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

City of Lexington

Health, Education, Welfare Contributions (01-5101)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
<u>Agency Contributions</u>					
State Health Department	\$ 43,747	\$ 60,347	\$ 59,338	\$ (1,009)	-2%
Community Services Board	\$ 48,465	\$ 48,465	\$ 50,937	\$ 2,472	5%
Project Horizon	\$ 1,500	\$ 1,750	\$ 1,750	\$ -	0%
Rockbridge Area Health Center	\$ 6,825	\$ 6,825	\$ 6,825	\$ -	0%
R. A. T. S.	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0%
Regional Transit System	\$ 16,348	\$ 18,000	\$ 18,000	\$ -	0%
D. S. L. C. C.	\$ 22,472	\$ 22,472	\$ 22,472	\$ -	0%
Social Service Administration	\$ 31,613	\$ 43,200	\$ 67,415	\$ 24,215	56%
TAP	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0%
VPAS	\$ 22,753	\$ 22,753	\$ 27,000	\$ 4,247	19%
Rockbridge Area Occupational Center	\$ 4,500	\$ 4,200	\$ 4,200	\$ -	0%
Blue Ridge Legal Services	\$ 959	\$ 959	\$ 959	\$ -	0%
Senior Center	\$ 1,730	\$ -	\$ -	\$ -	0%
Yellow Brick Road	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0%
RARA	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0%
Rockbridge Area Rental Assistance	\$ 4,500	\$ 3,718	\$ 4,816	\$ 1,098	30%
Rockbridge Area Housing Corporation	\$ -	\$ -	\$ 12,000	\$ 12,000	100%
Total Agency Contributions	\$ 220,412	\$ 247,689	\$ 290,712	\$ 43,023	17%
<u>Miscellaneous</u>					
Tax Relief- Ederly/Disabled	\$ 46,290	\$ 49,000	\$ 49,000	\$ -	0%
VPA-Client services	\$ 167,204	\$ 340,645	\$ 456,318	\$ 115,673	34%
Total Miscellaneous	\$ 213,494	\$ 389,645	\$ 505,318	\$ 115,673	30%
Grand Total	\$ 433,906	\$ 637,334	\$ 796,030	\$ 158,696	25%

Leisure Services Contributions (01-7200)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Regional Library Services	\$ 148,644	\$ 148,618	\$ 159,040	\$ 10,422	7%
To IDA for Horse Center Foundation	\$ 182,357	\$ 185,625	\$ 211,875	\$ 26,250	14%
Talking Books	\$ 1,172	\$ 1,338	\$ 1,326	\$ (12)	-1%
YMCA	\$ 2,250	\$ 2,250	\$ 2,250	\$ -	0%
Fine Arts in Rockbridge	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0%
Theater at Lime Kiln	\$ 5,000	\$ 4,000	\$ 4,000	\$ -	0%
Indoor Swimming Pool	\$ 7,500	\$ 7,500	\$ 15,000	\$ 7,500	100%
RARO	\$ 62,855	\$ 56,594	\$ 59,518	\$ 2,924	5%
	<u>\$ 414,778</u>	<u>\$ 410,925</u>	<u>\$ 458,009</u>	<u>\$ 47,084</u>	<u>11%</u>

City of Lexington

Community Development Contributions (01-8200)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
<u>Agency Contributions</u>					
Regional Tourism	\$ 212,765	\$ 246,082	\$ 273,364	\$ 27,282	11%
Main Street Lexington	\$ 72,000	\$ 80,000	\$ 80,000	\$ -	0%
Chamber of Commerce	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0%
Soil & Water Conservation District	\$ 500	\$ 500	\$ 500	\$ -	0%
Shenandoah Valley Partnership	\$ 8,945	\$ 8,945	\$ 8,945	\$ -	0%
Shen. Valley Small Business Devel.	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0%
Cooperative Extension Service	\$ 20,796	\$ 21,000	\$ 13,353	\$ (7,647)	-36%
Habitat for Humanity	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0%
Total Agency Contributions	\$ 321,506	\$ 363,027	\$ 382,662	\$ 19,635	5%
<u>Miscellaneous</u>					
Farmer's Market	\$ 7,042	\$ 3,400	\$ 8,500	\$ 5,100	150%
Rehab Building Tax Abatement	\$ 15,894	\$ 16,200	\$ 14,000	\$ (2,200)	-14%
Total Miscellaneous	\$ 22,936	\$ 19,600	\$ 22,500	\$ 2,900	15%
Grand Total	\$ 344,442	\$ 382,627	\$ 405,162	\$ 22,535	6%

SCHOOL FUND

**Significant School Fund Expense Changes
FY 18 Budget**

	<u>Wages</u>	<u>Benefits</u>	<u>Non-salary</u>
Pay Increase and Two Added Position	\$ 97,318	\$ 21,519	
Janitorial Staff Added To School Payroll	\$ 109,058	\$ 20,210	
VRS Contribution Rate Increases		\$ 86,247	
VRS Retiree Health Care Credit Increase		\$ 5,900	
Decrease In Retiree Health Insurance		\$ (14,942)	
Other Compensation Changes	\$ (9,500)		
Utilities Increase For Operation of WES			\$ 30,000
Change In Allocation of Insurance to Schools			\$ (40,000)
Bus Lease			\$ 25,000
Hardware Replacement-To Be Paid Though Grant			\$ (21,000)
Allocation To For PW Janitor Services			\$ (104,758)
Allocation Increase From City To Schools For IT Service			\$ (8,233)
Total	\$ 196,876	\$ 118,934	\$ (118,991)

Classroom Instruction-Elementary/Middle (02-6110)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$Change	% Change
Personnel Services	\$ 1,686,094	\$ 1,780,869	\$ 1,827,255	\$ 46,386	3%
Fringe Benefits	\$ 556,124	\$ 613,074	\$ 641,421	\$ 28,347	5%
Contractual Services	\$ 21,428	\$ 23,000	\$ 23,000	\$ -	0%
Other Charges	\$ 58,201	\$ 156,922	\$ 149,064	\$ (7,858)	-5%
	<u>\$ 2,321,847</u>	<u>\$ 2,573,865</u>	<u>\$ 2,640,740</u>	<u>\$ 66,875</u>	<u>3%</u>

Definition:

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

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

Classroom Instruction-Secondary (02-6111)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$Change	% Change
Personnel Services	\$ -			\$ -	0%
Fringe Benefits	\$ -			\$ -	0%
Contractual Services	\$ 1,412,909	\$ 1,474,000	\$ 1,480,000	\$ 6,000	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 1,412,909</u>	<u>\$ 1,474,000</u>	<u>\$ 1,480,000</u>	<u>\$ 6,000</u>	<u>0%</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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$Change	% Change
Personnel Services	\$ 260,681	\$ 261,084	\$ 301,343	\$ 40,259	15%
Fringe Benefits	\$ 58,370	\$ 63,673	\$ 97,280	\$ 33,607	53%
Contractual Services	\$ 40,045	\$ 40,260	\$ 40,000	\$ (260)	-1%
Other Charges	\$ 718	\$ 1,869	\$ 1,900	\$ 31	2%
	<u>\$ 359,814</u>	<u>\$ 366,886</u>	<u>\$ 440,523</u>	<u>\$ 73,637</u>	<u>20%</u>

Definition:

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

City of Lexington

Guidance (02-6121)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$Change	% Change
Personnel Services	\$ 105,459	\$ 108,058	\$ 110,505	\$ 2,447	2%
Fringe Benefits	\$ 35,878	\$ 39,643	\$ 38,974	\$ (669)	-2%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 143	\$ 846	\$ 850	\$ 4	0%
	\$ 141,480	\$ 148,547	\$ 150,329	\$ 1,782	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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$Change	% Change
Personnel Services	\$ 16,896	\$ 17,500	\$ 17,500	\$ -	0%
Fringe Benefits	\$ 4,373	\$ 4,328	\$ 4,639	\$ 311	7%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ 250	\$ 250	\$ -	0%
	\$ 21,269	\$ 22,078	\$ 22,389	\$ 311	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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$Change	% Change
Personnel Services	\$ 90	\$ 658	\$ 658	\$ -	0%
Fringe Benefits	\$ 7	\$ 50	\$ 50	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
	\$ 97	\$ 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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$Change	% Change
Personnel Services	\$ 58,918	\$ 61,308	\$ 62,987	\$ 1,679	3%
Fringe Benefits	\$ 23,192	\$ 28,026	\$ 25,270	\$ (2,756)	-10%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 82,110</u>	<u>\$ 89,334</u>	<u>\$ 88,257</u>	<u>\$ (1,077)</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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$Change	% Change
Personnel Services	\$ 108,447	\$ 109,718	\$ 111,971	\$ 2,253	2%
Fringe Benefits	\$ 31,414	\$ 33,892	\$ 36,026	\$ 2,134	6%
Contractual Services	\$ -	\$ 500	\$ 500	\$ -	0%
Other Charges	\$ 3,860	\$ 4,000	\$ 4,000	\$ -	0%
	<u>\$ 143,721</u>	<u>\$ 148,110</u>	<u>\$ 152,497</u>	<u>\$ 4,387</u>	<u>3%</u>

Definition:

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

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

Principals (02-6141)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$Change	% Change
Personnel Services	\$ 207,285	\$ 214,027	\$ 209,852	\$ (4,175)	-2%
Fringe Benefits	\$ 77,717	\$ 78,974	\$ 74,627	\$ (4,347)	-6%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 41	\$ 1,000	\$ 500	\$ (500)	-50%
	\$ 285,043	\$ 294,001	\$ 284,979	\$ (9,022)	-3%

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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$Change	% Change
Personnel Services	\$ 134,506	\$ 137,420	\$ 141,631	\$ 4,211	3%
Fringe Benefits	\$ 96,159	\$ 69,785	\$ 70,717	\$ 932	1%
Contractual Services	\$ 53,514	\$ 58,200	\$ 55,000	\$ (3,200)	-5%
Other Charges	\$ 5,822	\$ 14,400	\$ 14,000	\$ (400)	-3%
Interfund Charges	\$ 67,400	\$ 67,400	\$ 69,420	\$ 2,020	3%
	<u>\$ 357,401</u>	<u>\$ 347,205</u>	<u>\$ 350,768</u>	<u>\$ 3,563</u>	<u>1%</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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$Change	% Change
Personnel Services	\$ 21,980	\$ 44,048	\$ 44,929	\$ 881	2%
Fringe Benefits	\$ 5,514	\$ 18,451	\$ 20,015	\$ 1,564	8%
Contractual Services	\$ 297	\$ 600	\$ 500	\$ (100)	-17%
Other Charges	\$ 3,395	\$ 4,000	\$ 3,400	\$ (600)	-15%
	\$ 31,186	\$ 67,099	\$ 68,844	\$ 1,745	3%

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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$Change	% Change
Personnel Services	\$ 8,862	\$ 14,415	\$ 124,973	\$ 110,558	767%
Fringe Benefits	\$ 3,888	\$ 3,993	\$ 58,060	\$ 54,067	1354%
Contractual Services	\$ 102,964	\$ 129,000	\$ 128,000	\$ (1,000)	-1%
Other Charges	\$ 223,316	\$ 291,400	\$ 306,467	\$ 15,067	5%
Interfund Charges	\$ 127,360	\$ 104,758	\$ -	\$ (104,758)	-100%
	<u>\$ 466,390</u>	<u>\$ 543,566</u>	<u>\$ 617,500</u>	<u>\$ 73,934</u>	<u>14%</u>

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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$Change	% Change
Personnel Services	\$ 63,022	\$ 77,665	\$ 79,568	\$ 1,903	2%
Fringe Benefits	\$ 26,013	\$ 32,158	\$ 38,020	\$ 5,862	18%
Contractual Services	\$ 4,079	\$ 5,000	\$ 5,000	\$ -	0%
Other Charges	\$ 68,875	\$ 81,400	\$ 81,400	\$ -	0%
	\$ 161,989	\$ 196,223	\$ 203,988	\$ 7,765	4%

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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$Change	% Change
Personnel Services	\$ 22,225	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ 1,700	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 23,925</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>

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

Nondepartmental (02-6730)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Transfer to Capital Fund	\$ 75,000	\$ -	\$ -	\$ -	0%
	<u>\$ 75,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>

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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$Change	% Change
Personnel Services	\$ 52,588	\$ 42,596	\$ 44,521	\$ 1,925	5%
Fringe Benefits	\$ 3,186	\$ 3,259	\$ 3,346	\$ 87	3%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 3,580	\$ 250	\$ 250	\$ -	100%
	\$ 59,354	\$ 46,105	\$ 48,117	\$ 2,012	4%

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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$Change	% Change
Personnel Services	\$ 85,220	\$ 88,994	\$ 90,517	\$ 1,523	2%
Fringe Benefits	\$ 24,888	\$ 27,730	\$ 29,748	\$ 2,018	7%
Contractual Services	\$ 2,793	\$ 13,900	\$ 13,900	\$ -	0%
Other Charges	\$ 3,426	\$ 12,500	\$ 12,500	\$ -	0%
	\$ 116,327	\$ 143,124	\$ 146,665	\$ 3,541	2%

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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$Change	% Change
Personnel Services	\$ 6,683	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ 511	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 13,177	\$ -	\$ -	\$ -	0%
Other Charges	\$ 948	\$ -	\$ -	\$ -	0%
	\$ 21,319	\$ -	\$ -	\$ -	0%

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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 1,386	\$ -	\$ -	\$ -	0%
	\$ 1,386	\$ -	\$ -	\$ -	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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$Change	% Change
Personnel Services	\$ 152,975	\$ 155,010	\$ 159,691	\$ 4,681	3%
Fringe Benefits	\$ 71,742	\$ 66,590	\$ 63,441	\$ (3,149)	-5%
Contractual Services	\$ 1,200	\$ 20,000	\$ 12,000	\$ (8,000)	-40%
Other Charges	\$ 130,998	\$ 171,400	\$ 149,600	\$ (21,800)	-13%
Interfund Charges	\$ (121,040)	\$ (116,320)	\$ (124,553)	\$ (8,233)	7%
	\$ 235,875	\$ 296,680	\$ 260,179	\$ (36,501)	-12%

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 18 Budget**

	<u>Wages</u>	<u>Benefits</u>	<u>Non-salary</u>
Wages increases	\$ 6,882	\$ 11,753	
Health insurance premium decrease		\$ (16,505)	
Worker's compensation decrease		\$ (1,243)	
Other staffing changes	\$ (44,947)	\$ (29,985)	
Capital projects			\$ 507,445
Wholesale water			\$ 15,400
Wholesale sewer			\$ 52,557
Customer portal access software			\$ 21,000
Depreciation			\$ 25,000
Services from General Fund			\$ 17,159
Other staffing changes			\$ 48,554
 Total	 \$ (38,065)	 \$ (35,980)	 \$ 687,115

Administration (05-1110)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Personnel Services	\$ 121,096	\$ 168,260	\$ 174,370	\$ 6,110	4%
Fringe Benefits	\$ 51,840	\$ 63,734	\$ 41,760	\$ (21,974)	-34%
Contractual Services	\$ 107,297	\$ 27,700	\$ 60,200	\$ 32,500	117%
Internal Services	\$ 728	\$ 2,800	\$ -	\$ (2,800)	-100%
Other Charges	\$ 20,521	\$ 26,860	\$ 34,300	\$ 7,440	28%
Miscellaneous	\$ 85	\$ 10,900	\$ 1,000	\$ (9,900)	-91%
Interfund Charges	\$ (16,231)	\$ (16,231)	\$ -	\$ 16,231	-100%
Interfund Transfers	\$ 58,000	\$ 58,000	\$ 55,000	\$ (3,000)	-5%
	<u>\$ 343,336</u>	<u>\$ 342,023</u>	<u>\$ 366,630</u>	<u>\$ 24,607</u>	<u>7%</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
Conner Springs (05-1150)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 2,330	\$ -	\$ 2,600	\$ 2,600	100%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	\$ 2,330	\$ -	\$ 2,600	\$ 2,600	100%

Definition:

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

Water Distribution (05-1160)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Personnel Services	\$ 100,551	\$ 121,964	\$ 103,080	\$ (18,884)	-15%
Fringe Benefits	\$ 53,390	\$ 61,718	\$ 51,350	\$ (10,368)	-17%
Contractual Services	\$ 748,777	\$ 805,100	\$ 820,500	\$ 15,400	2%
Internal Services	\$ 1,779	\$ 6,300	\$ -	\$ (6,300)	-100%
Other Charges	\$ 76,849	\$ 89,440	\$ 85,000	\$ (4,440)	-5%
Miscellaneous	\$ 8,437	\$ 8,900	\$ 8,900	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 989,783</u>	<u>\$ 1,093,422</u>	<u>\$ 1,068,830</u>	<u>\$ (24,592)</u>	<u>-2%</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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
Personnel Services	\$ -	\$ 1,000	\$ 730	\$ (270)	-27%
Fringe Benefits	\$ -	\$ 508	\$ 370	\$ (138)	-27%
Contractual Services	\$ -	\$ 500	\$ 700	\$ 200	40%
Internal Services	\$ -	\$ 200	\$ -	\$ (200)	-100%
Other Charges	\$ 79	\$ 700	\$ 800	\$ 100	14%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 79</u>	<u>\$ 2,908</u>	<u>\$ 2,600</u>	<u>\$ (308)</u>	<u>-11%</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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 17	\$ Change	% Change
Personnel Services	\$ 4,299	\$ 12,805	\$ 3,000	\$ (9,805)	-77%
Fringe Benefits	\$ 2,450	\$ 6,479	\$ 1,522	\$ (4,957)	-77%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 28,197	\$ -	\$ 3,000	\$ 3,000	100%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 34,946</u>	<u>\$ 19,284</u>	<u>\$ 7,522</u>	<u>\$ (11,762)</u>	<u>-61%</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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Personnel Services	\$ 206	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ 139	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ 5,000	\$ 5,000	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 345</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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Personnel Services	\$ 74,470	\$ 67,583	\$ 53,761	\$ (13,822)	-20%
Fringe Benefits	\$ 3,667	\$ 34,200	\$ 26,706	\$ (7,494)	-22%
Contractual Services	\$ 1,761,485	\$ 1,927,730	\$ 1,984,287	\$ 56,557	3%
Internal Services	\$ 1,470	\$ 7,200	\$ -	\$ (7,200)	-100%
Other Charges	\$ 28,318	\$ 28,280	\$ 26,500	\$ (1,780)	-6%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 1,869,410</u>	<u>\$ 2,064,993</u>	<u>\$ 2,091,254</u>	<u>\$ 26,261</u>	<u>1%</u>

Definition:

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

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

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

Wastewater Service Connections (05-1171)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Personnel Services	\$ 660	\$ -	\$ 1,000	\$ 1,000	100%
Fringe Benefits	\$ 431	\$ -	\$ 509	\$ 509	100%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ 500	\$ 500	100%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 1,091</u>	<u>\$ -</u>	<u>\$ 2,009</u>	<u>\$ 2,009</u>	<u>100%</u>

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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Personnel Services	\$ 481	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ 447	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 6,275	\$ 5,000	\$ 5,000	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 7,203</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>0%</u>

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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Personnel Services	\$ 1,416	\$ 13,809	\$ -	\$ (13,809)	100%
Fringe Benefits	\$ 920	\$ 6,972	\$ -	\$ (6,972)	100%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ (18,472)	\$ -	\$ -	\$ -	0%
Other Charges	\$ 342	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	\$ (15,794)	\$ 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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Personnel Services	\$ 830	\$ 3,500	\$ 3,500	\$ -	0%
Fringe Benefits	\$ 282	\$ 1,782	\$ 1,775	\$ (7)	0%
Contractual Services	\$ -	\$ -	\$ 25,000	\$ 25,000	100%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ 27,500	\$ 7,500	\$ (20,000)	-73%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 1,112</u>	<u>\$ 32,782</u>	<u>\$ 37,775</u>	<u>\$ 4,993</u>	<u>15%</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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Personnel Services	\$ 29,507	\$ 34,165	\$ 45,580	\$ 11,415	33%
Fringe Benefits	\$ 15,916	\$ 17,289	\$ 22,710	\$ 5,421	31%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 45,423</u>	<u>\$ 51,454</u>	<u>\$ 68,290</u>	<u>\$ 16,836</u>	<u>33%</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)

	2016 Actual Amount	2017 Adopted Budget	City Manager Requested FY 18	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ 199,910	\$ 229,710	\$ 230,638	\$ 928	0%
Depreciation	\$ 196,910	\$ 200,000	\$ 225,000	\$ 25,000	13%
Interfund Transfer	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	0%
Debt Service	\$ -	\$ 50,600	\$ 100,434	\$ 49,834	98%
	<u>\$ 516,820</u>	<u>\$ 600,310</u>	<u>\$ 676,072</u>	<u>\$ 75,762</u>	<u>13%</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
FY2018 – FY2022



300 East Washington Street • Lexington, Virginia 24450

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



City Council Work Session Agenda Item February 16, 2017

To: Honorable Mayor and City Council
From: Noah A. Simon, City Manager
Subject: Five-Year Capital Improvements Plan
Date: February 10, 2017

I am pleased to present to you the proposed FY18 five (5) year Capital Improvements Plan (CIP). This proposed CIP includes more than \$2.3 million in FY18 in general fund capital projects and represents a significant step towards addressing projects and issues in Lexington.

FY19 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 FY17, the City budgeted \$1,137,150 from the General Fund and \$368,165 from the Utility Fund to support capital projects. In FY18, I am proposing to increase those figures by \$1,686,225 for totals of \$2,298,430 in the General Fund and \$875,610 in the Utility Fund (in addition to projects being funded by bond proceeds.) While our capital needs continue to be significant, our focus is on a comprehensive strategy going forward so that funds are wisely allocated.

The CIP presented contains information represents projects, priorities, financial and program analysis, cash flow projections and sources of revenues. This CIP represents the current priorities and staff's best effort to develop a comprehensive program that represents a complete picture of both short term, five year timeframe, and long term, beyond five years, project needs. Projects determined to have highest need are given the highest priority for funding in the proposed program. As always, funding projects will be a challenge as there are limits to what can be paid for within budget constraints compared to the overall need that far surpasses available funds.

Of particular note are General Fund infrastructure projects for bridges and streets, which represent the lion's share of the program and are clearly a critical need for the City to address in a sustained manner. Many of these projects rely on some level of funding through an applicable Virginia Department of Transportation (VDOT) program, ranging from 100% to 50% of needed funding. Presently VDOT programs are in a "state of flux and uncertainty" owing to insufficient revenues to meet statewide and local needs over the next five to six years.

In developing the CIP, assumptions were made about VDOT funding for certain program eligible projects. For example the Route 11 (Business) Bridge and the Route 60 over Woods Creek Bridge replacement projects are assumed to be 100% funded through a VDOT statewide program. These two bridges have an estimated replacement cost of \$10.23 million. Other projects such as Taylor Street Reconstruction, Jordan

Street Bridge Repairs, and Moses Mill Road Bridge Repairs rely on 50% funding from the VDOT Revenue Sharing program. For FY18, VDOT has only \$100 million available and received \$220 million in project applications. Final funding decisions won't be made until June 2017, but based upon program priorities none of our projects are likely to receive funding in the upcoming fiscal year.

VDOT is also considering Revenue Sharing program changes this spring, which could enhance city possibilities for funding in the future. However, within a year Revenue Sharing will become a biennial program vice annual, reducing the opportunity for funding. The Smart Scale program is still new, only in its second year, but it too will become a biennial program with the next call for projects coming in the summer of 2018. If this VDOT funding does not materialize the City will have to bear the burden of fully or substantially funding these projects. Lacking VDOT funding, extending these projects out over a longer period of time will become necessary, but will come at a large cost due to annual construction escalation.

Utility Fund infrastructure projects are consistent with the long term capital improvement program and the Financial Roadmap, both developed in FY16. Water & wastewater project execution can be sustained over the long run following the guidance outlined in the Financial Roadmap.

Detailed program and project costs are contained in the attached CIP for both general fund and utility fund projects.

I am recommending City Council accept the FY18 CIP and project priorities as presented by City Staff. If accepted by Council, a public hearing will be conducted on March 2, 2017 at 8:00 p.m. and City Council can then formally adopt the CIP that same night.

**City of Lexington
FY 2018-2022 Capital Improvements Plan-General Fund**

Pg #	CIP#	Project Title	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY21/22	Not Yet Programmed	Total
		Fire Services							
18-1	GF-1	Mobile Data Terminals	\$ 43,000						\$ 43,000
18-2	GF-7	Cardiac Monitor	\$ 35,000						\$ 35,000
18-3	GF-9	CPR Machines for each Ambulance	\$ 15,000						\$ 15,000
19-1	GF-11	Self Contained Breathing Apparatus Replacement		\$ 285,000					\$ 285,000
N-1	GF-13	Opticom Traffic Preemption & Control System						\$ 195,000	\$ 195,000
		Category Total	\$ 93,000	\$ 285,000	\$ -	\$ -		\$ 195,000	\$ 573,000
		Technology							
18-4	GF-126	Phone System Replacement	\$ 33,800						\$ 33,800
19-2	GF-15	CAMRA Software for Commissioner of the Revenue		\$ 175,000					\$ 175,000
		Category Total	\$ 33,800	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ 208,800
		Bridges							
18-5	GF-17	Moses Mill Rd. (Woods Creek) Bridge Repairs	\$ 100,420						\$ 100,420
18-6	GF-19	Jordan St. Bridge Repairs	\$ 114,010		\$ -	\$ -			\$ 114,010
20-1	GF-21	Lime Kiln Rd. Bridge Repairs			\$ 148,500				\$ 148,500
18-7	GF-23	Lime Kiln Rd. Bridge Replacement	\$ 1,272,200			\$ -		\$ -	\$ 1,272,200
22-1	GF-25	Route 11 Bridge Replacement					\$ 4,240,000		\$ 4,240,000
22-2	GF-27	Diamond St. Bridge Repairs				\$ -	\$ 39,700		\$ 39,700
19-3	GF-29	Barger Lane Bridge Repairs		\$ 134,600				\$ -	\$ 134,600
20-2	GF-31	Moses Mill Rd. (Mill Race) Bridge Repairs			\$ 25,000	\$ 138,600			\$ 163,600
N-2	GF-33	Rebel Ridge Rd. Bridge Repairs						\$ 195,700	\$ 195,700
21-1	GF-35	Ross Rd. Bridge Repairs				\$ 45,000	\$ 247,500		\$ 292,500
N-3	GF-37	Route 60 (Woods Creek) Bridge Replacement						\$ 5,990,789	\$ 5,990,789
22-3	GF-39	Ruffner Place Bridge Repairs & Superstructure Replacement					\$ 84,000	\$ 476,272	\$ 560,272
N-4	GF-41	Thornhill Rd. (Sarah's Run) Bridge Repairs					\$ -	\$ 184,164	\$ 184,164
N-5	GF-43	Thornhill Rd. (Unnamed Tributary) Bridge Repairs						\$ 180,250	\$ 180,250
22-4	GF-45	Welch Park Rd. Bridge Replacement					\$ 114,700	\$ 649,830	\$ 764,530
		Sub-total	\$ 1,486,630	\$ 134,600	\$ 173,500	\$ 183,600	\$ 4,725,900	\$ 7,677,005	\$ 14,381,235
		Less: VDOT Funding	\$ (1,369,415)	\$ (56,800)	\$ (62,750)	\$ (69,300)	\$ (4,380,600)	\$ (6,790,895)	\$ (12,729,760)
		Category Total	\$ 117,215	\$ 77,800	\$ 110,750	\$ 114,300	\$ 345,300	\$ 886,110	\$ 1,651,475
		Streets, Parking, and Sidewalks							
18-8	GF-49	Downtown Enhancement Plan	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000		\$ 125,000
18-9	GF-51	Sidewalk Repairs- City-wide	\$ 50,000	\$ 35,000	\$ 20,000				\$ 105,000
18-10	GF-53	Street Resurfacing- City-wide	\$ -	\$ 300,000	\$ 300,000	\$ 400,000	\$ 400,000		\$ 1,400,000
N-6	GF-57	McCrum's Parking Lot						\$ 247,990	\$ 247,990
19-4	GF-59	Thompson's Knoll Streets Surface		\$ 36,000					\$ 36,000
20-3	GF-61	Swimming Pool Parking Lot Repairs			\$ 3,500	\$ 177,500			\$ 181,000
18-11	GF-63	Taylor St. Reconstruction- phase 1	\$ 402,000						\$ 402,000
18-12	GF-65	Taylor St. Reconstruction- phase 2	\$ 13,000	287,000	\$ -				\$ 300,000
N-7	GF-67	Estill St. Improvements						\$ 171,495	\$ 171,495

**City of Lexington
FY 2018-2022 Capital Improvements Plan-General Fund**

Pg #	CIP#	Project Title	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY21/22	Not Yet	
								Programmed	Total
N-8	GF-69	Wayfinding Signage Program						\$ 370,800	\$ 370,800
18-13	GF-123	E. Henry Street Sidewalk Replacement	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
22-5	GF-127	North Main St. Entry Complete Street Entry Corridor					\$ 2,845,557		\$ 2,845,557
		Sub-total	\$ 515,000	\$ 683,000	\$ 348,500	\$ 602,500	\$ 3,270,557	\$ 790,285	\$ 6,209,842
		Less: VDOT Funding	\$ (201,000)	\$ (150,000)	\$ (150,000)	\$ (200,000)	\$ (3,045,557)	\$ -	\$ (3,746,557)
		Category Total	\$ 314,000	\$ 533,000	\$ 198,500	\$ 402,500	\$ 225,000	\$ 790,285	\$ 2,463,285
		Municipal Facilities							
18-14	GF-71	School Maintenance	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 20,000		\$ 60,000
N-9	GF-73	High School Capital Projects							\$ -
20-4	GF-77	City Hall Renovations & Improvements			\$ 203,455	\$ 2,481,360		\$ -	\$ 2,684,815
N-10	GF-81	Public Works Complex						\$ 6,679,520	\$ 6,679,520
20-5	GF-105	Replace Piovano Building Emergency Generator	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ 35,000
18-15	GF-107	Repair Public Works Material Storage Shed Roof	\$ 14,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,000
18-16	GF-109	Public Works Yard Repairs – Phase 1	\$ 47,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,000
19-5	GF-111	Public Works Yard Repairs – Phase 2	\$ -	\$ 78,000	\$ -	\$ -	\$ -	\$ -	\$ 78,000
20-6	GF-113	Public Works Yard Repairs – Phase 3	\$ -	\$ -	\$ 123,000	\$ -	\$ -	\$ -	\$ 123,000
19-6	GF-125	Replace Fuel Metering System	\$ -	\$ 6,500	\$ -	\$ -	\$ -	\$ -	\$ 6,500
		Category Total	\$ 71,000	\$ 94,500	\$ 371,455	\$ 2,491,360	\$ 20,000	\$ 6,679,520	\$ 9,727,835
		Parks & Cemeteries							
19-7	GF-85	Stonewall Jackson Cemetery Office Improvements	\$ -	\$ 17,500	\$ 63,670				\$ 81,170
18-17	GF-87	Parks & Playgrounds Upgrades	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ 75,000
19-8	GF-115	Install Football Field Irrigation System Brewbaker Field	\$ -	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ 24,000
		Sub-total	\$ 15,000	\$ 56,500	\$ 78,670	\$ 15,000	\$ 15,000	\$ -	\$ 180,170
		Less: From Cemetery Fund	\$ -	\$ (17,500)	\$ (63,670)	\$ -	\$ -	\$ -	\$ (81,170)
		Category Total	\$ 15,000	\$ 39,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ 99,000
		Stormwater							
18-18	GF-122	Stormwater Improvements	\$ 50,000	\$ 35,000	\$ 25,000				\$ 110,000
18-19	GF-97	Walker St. Drainage Improvements	\$ 34,000	\$ 202,000					\$ 236,000
21-2	GF-99	Alum Springs Rd. Drainage Improvements		\$ -	\$ -	\$ 30,000	\$ 193,000		\$ 223,000
N-11	GF-117	Enfield Road Drainage Improvements – Phase 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 185,000	\$ 185,000
		Category Total	\$ 84,000	\$ 237,000	\$ 25,000	\$ 30,000	\$ 193,000	\$ 185,000	\$ 754,000
		Funding Sources							
		VDOT	\$ 1,570,415	\$ 206,800	\$ 212,750	\$ 269,300	\$ 7,426,157	\$ 6,790,895	\$ 16,476,317
		Fire Reserve	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
		Cemetery Fund	\$ -	\$ 17,500	\$ 63,670	\$ -	\$ -	\$ -	\$ 81,170
		General Fund	\$ 703,015	\$ 1,441,300	\$ 720,705	\$ 3,053,160	\$ 798,300	\$ 8,735,915	\$ 15,452,395
		Total	\$ 2,298,430	\$ 1,665,600	\$ 997,125	\$ 3,322,460	\$ 8,224,457	\$ 15,526,810	\$ 32,034,882

City of Lexington
FY 2018 -FY 2022 Capital Improvement Plan- UtilityFund

rev 1/6/17 Page #	CIP #	Project Title	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	Not Yet Programmed	Total
		Water Projects							
18-1	UF-1	Taylor (Wallace to Houston)	\$183,000						\$183,000
20-1	UF-3	Washington, Massie, Randolph			\$139,572	\$1,162,000			\$1,301,572
18-2	UF-7	Main (Houston to Washington)	\$91,400	\$782,000					\$873,400
N-1	UF-9	Jackson & Lee						\$110,931	\$110,931
N-2	UF-11	Jackson/Whitmore (Jordan to Plunkett)						\$629,227	\$629,227
N-3	UF-13	Sellers/Edmondson & Westside Ct.						\$773,736	\$773,736
20-2	UF-15	Stonewall & Marshall			\$97,300	\$696,000			\$793,300
N-4	UF-19	Barclay Drive						\$182,619	\$182,619
N-5	UF-23	Carruthers & Dorman						\$178,808	\$178,808
N-6	UF-25	E. Preston & Varner						\$553,365	\$553,365
21-1	UF-27	S. Main & Wallace				\$83,736	\$662,000		\$745,736
N-7	UF-29	New Water Main- Jordan St. to Enfield Pump Station						\$1,318,091	\$1,318,091
N-8	UF-31	Bell Rd.						\$559,290	\$559,290
N-9	UF-33	Confederate Circle						\$232,471	\$232,471
N-10	UF-35	Center St. & Summit St.						\$421,991	\$421,991
N-11	UF-37	Maple Lane						\$371,212	\$371,212
N-12	UF-39	Willow Lane & Lampe Circle						\$257,912	\$257,912
N-13	UF-41	Stono Lane & N. Main St.						\$292,520	\$292,520
N-14	UF-43	Hook Lane & Graham Lane						\$174,894	\$174,894
N-15	UF-45	Overhill Dr.						\$503,773	\$503,773
N-16	UF-47	Providence Hill Neighborhood						\$907,327	\$907,327
N-17	UF-49	Johnston & Oakview Neighborhoods						\$943,583	\$943,583
N-18	UF-51	Paxton & Boyer Neighborhoods						\$1,091,079	\$1,091,079
18-3	UF-53	N. Main(includes VMI Master Metering)	\$93,100	\$632,000					\$725,100
N-19	UF-55	Estill St.						\$177,778	\$177,778
N-20	UF-57	Diamond, Maury, Smith, Lewis						\$841,407	\$841,407
N-21	UF-59	N. Lewis St.						\$229,999	\$229,999
N-22	UF-61	McCorkle Dr. & Shop Rd.						\$1,080,573	\$1,080,573
N-23	UF-63	Highland Dr.						\$258,942	\$258,942
N-24	UF-65	Borden Rd.						\$213,313	\$213,313
N-25	UF-67	Ross Rd.						\$632,626	\$632,626
N-26	UF-69	Thornhill Rd.						\$978,912	\$978,912
		Category Total	\$367,500	\$1,414,000	\$236,872	\$1,941,736	\$662,000	\$13,916,379	\$18,538,487
		Wastewater Projects							
18-4	UF-71	Taylor (Wallace to Hoston)	\$151,000						\$151,000
N-27	UF-73	White St. Area						\$661,425	\$661,425
N-28	UF-75	McDowell St. Area						\$376,959	\$376,959
N-29	UF-77	Myers St. Area						\$704,098	\$704,098
N-30	UF-79	Highland Rd. Area						\$429,819	\$429,819
N-31	UF-81	Spotswood Dr. Area						\$389,721	\$389,721
N-32	UF-83	Taylor St. Area						\$554,923	\$554,923
N-33	UF-85	Central Jackson Wastewater Collection Line Redesign						\$2,703,956	\$2,703,956
N-34	UF-87	N. Jefferson Area						\$149,556	\$149,556
N-35	UF-89	S. Jefferson Area						\$178,293	\$178,293

City of Lexington
FY 2018 -FY 2022 Capital Improvement Plan- UtilityFund

rev 1/6/17	Page #	CIP #	Project Title	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	Not Yet Programmed	Total
	N-36	UF-91	S. Jefferson St. Wastewater Collection Line						\$258,839	\$258,839
	N-37	UF-93	S. Main St.						\$193,228	\$193,228
	N-38	UF-95	Lee Highway						\$491,969	\$491,969
	N-39	UF-97	Graham & Hook Lane Area						\$479,939	\$479,939
	N-40	UF-99	Cambell Lane Area						\$283,456	\$283,456
	N-41	UF-101	Willis Rd. to N. Lewis St.						\$369,822	\$369,822
	N-42	UF-103	Morningside Dr. & Donald St.						\$423,124	\$423,124
	N-43	UF-105	E. Nelson St.						\$458,319	\$458,319
	N-44	UF-109	McCorkle Interceptor						\$238,146	\$238,146
	N-45	UF-111	McCorkle Dr. Area						\$237,281	\$237,281
	N-46	UF-113	Allen Ave. & Mary Lane						\$311,348	\$311,348
	N-47	UF-117	Overhill Dr.						\$274,155	\$274,155
	18-5	UF-121	Lime Kiln Rd.	\$103,100	\$307,100					\$410,200
	18-6	UF-123	McClung Place, Fairview, Denny, Colonnade	\$204,010	\$717,408					\$921,418
	N-48	UF-125	Taylor St. to E. Preston						\$472,358	\$472,358
	N-49	UF-127	Houston St.						\$334,812	\$334,812
	N-50	UF-129	Senseny Lane & Carruthers St.						\$455,209	\$455,209
	20-3	UF-131	Ruff Lane Area			\$45,490	\$106,020			\$151,510
	20-4	UF-133	N. Randolph St. & Parry Lane			\$76,480	\$217,860			\$294,340
	N-51	UF-135	S. Randolph St.						\$112,744	\$112,744
	20-5	UF-137	Tucker St.			\$76,275	\$213,455			\$289,730
	N-52	UF-139	Diamond St.						\$175,780	\$175,780
	20-6	UF-141	Massie St.			\$151,785	\$486,060			\$637,845
	20-7	UF-143	E. Washington St.			\$52,515	\$129,800			\$182,315
	N-53	UF-145	Arpia St.						\$205,701	\$205,701
	N-54	UF-147	Waddell St.						\$224,468	\$224,468
	N-55	UF-149	Morrison Dr., Link Rd., Welch Park Place						\$531,439	\$531,439
	N-56	UF-151	Shenandoah Rd.						\$344,566	\$344,566
	N-57	UF-153	McMath Circle						\$126,834	\$126,834
	N-58	UF-155	Colston St.						\$329,847	\$329,847
	N-59	UF-157	Hamric St. Area						\$310,833	\$310,833
	N-60	UF-159	Thornhill Rd.						\$473,934	\$473,934
	N-61	UF-161	Providence Place & McCormick St.						\$537,248	\$537,248
	N-62	UF-163	Ruffner Place						\$228,526	\$228,526
	N-63	UF-165	Master Meter Installation						\$216,681	\$216,681
	21-2	UF-167	Marshall St.				\$121,000			\$121,000
	18-7	UF-169	Infiltration & Inflow Reduction Projects	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000		\$250,000
			Category Total	\$508,110	\$1,074,508	\$452,545	\$1,324,195	\$50,000	\$15,249,356	\$18,658,714
			Total Utility Fund	\$875,610	\$2,488,508	\$689,417	\$3,265,931	\$712,000	\$29,165,735	\$37,197,201

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 7/1/17

Fiscal Year	Principal	Interest	Total
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
TOTALS:	\$27,334,326	\$9,737,595	\$37,071,921

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

Fiscal Year	Principal	Interest	Total
2017-18	320,000	398,785	718,785
2018-19	335,000	383,976	718,976
2019-20	350,000	368,448	718,448
2020-21	365,000	351,201	716,201
2021-22	380,000	337,210	717,210
2022-23	395,000	322,501	717,501
2023-24	415,000	302,944	717,944
2024-25	430,000	283,688	713,688
2025-26	450,000	264,722	714,722
2026-27	470,000	244,747	714,747
2027-28	490,000	223,460	713,460
2028-29	515,000	200,757	715,757
2029-30	540,000	176,923	716,923
2030-31	555,000	152,163	707,163
2031-32	585,000	126,241	711,241
2032-33	615,000	98,797	713,797
2033-34	640,000	71,121	711,121
2034-35	660,000	43,496	703,496
2035-36	690,000	14,726	704,726
TOTALS:	\$9,200,000	\$4,365,906	\$13,565,906

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 7/1/17

Fiscal Year	Principal	Interest	Total
2017-18	494,706	0	494,706
2018-19	494,706	0	494,706
2019-20	494,706	0	494,706
2020-21	494,706	0	494,706
2021-22	494,706	0	494,706
2022-23	494,706	0	494,706
2023-24	494,706	0	494,706
2024-25	494,706	0	494,706
2025-26	494,706	0	494,706
2026-27	494,706	0	494,706
TOTALS	\$4,947,060	\$0	\$4,947,060

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

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

At 7/1/17

Fiscal Year	Principal	Interest	Total
2017-18	90,000	0	90,000
2018-19	90,000	0	90,000
2019-20	90,000	0	90,000
2020-21	90,000	0	90,000
2021-22	90,000	0	90,000
2022-23	90,000	0	90,000
2023-24	90,000	0	90,000
2024-25	90,000	0	90,000
2025-26	90,000	0	90,000
2026-27	90,000	0	90,000
TOTALS	\$900,000	\$0	\$900,000

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

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

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

At 7/1/1

Fiscal Year	Principal	Interest	Total
2017-18	97,247	31,101	128,348
2018-19	99,732	28,616	128,348
2019-20	102,209	26,140	128,349
2020-21	104,892	23,457	128,349
2021-22	107,572	20,777	128,349
2022-23	110,320	18,028	128,348
2023-24	113,097	15,251	128,348
2024-25	116,029	12,320	128,349
2025-26	118,993	9,356	128,349
2026-27	122,033	6,315	128,348
2027-28	125,142	3,206	128,348
TOTALS	\$1,217,266	\$194,567	\$1,411,833

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

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

At 7/1/17

Fiscal Year	Principal	Interest	Total
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
TOTALS:	\$11,070,000	\$5,177,121	\$16,247,121

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

At 7/1/17

Fiscal Year	Principal	Interest	Total
2017-18	65,000	100,434	165,434
2018-19	70,000	98,150	168,150
2019-20	70,000	94,862	164,862
2020-21	75,000	91,497	166,497
2021-22	80,000	87,775	167,775
2022-23	85,000	83,547	168,547
2023-24	90,000	79,062	169,062
2024-25	95,000	74,322	169,322
2025-26	95,000	69,453	164,453
2026-27	100,000	64,456	164,456
2027-28	110,000	59,075	169,075
2028-29	115,000	53,309	168,309
2029-30	120,000	47,288	167,288
2030-31	125,000	41,009	166,009
2031-32	130,000	34,475	164,475
2032-33	140,000	28,256	168,256
2033-34	145,000	22,378	167,378
2034-35	150,000	16,294	166,294
2035-36	155,000	10,003	165,003
2036-37	165,000	3,403	168,403
TOTALS:	\$2,180,000	\$1,159,048	\$3,339,048

Employee Classifications-Grouped by Salary Grades

Grade	Salary Range	Positions
A	\$16,952- \$25,165	Summer Youth Program Aide
B	\$17,799 - \$26,424	Assistant Registrar I
C	\$18,690 - \$27,746	Seasonal Laborer Summer Youth Program Assistant Travel Counselor/Tour Guide
D	\$19,625-\$29,133	
E	\$20,605 - \$30,588	Youth Program Assistant
F	\$21,635-\$32,117	
G	\$22,717 - \$33,723	Office Assistant
H	\$23,852 - \$35,409	Maintenance/Construction Worker I Sanitation Worker I
I	\$25,045 - \$37,180	Account Clerk I Assistant Registrar II Police Records Secretary Sanitation Worker II Planning/Finance Administrative Assistant Secretary/Receptionist Utility Service Technician
J	\$26,298 - \$39,039	Head Lifeguard/ Pools Assistant Manager Facility Maintenance Worker 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 Communications Officer II Executive Secretary Maintenance/Construction Technician Visitor Services Manager
M	\$30,445 - \$45,195	Assistant Program Coordinator (RARO) Assistant Cemetery and Parks Supervisor Executive Secretary/Utility Clerk Lead Communications Officer
N	\$31,965 - \$47,452	Equipment Mechanic Master Deputy Commissioner of Revenue
O	\$33,564 - \$49,825	Accounting Technician Support Specialist Cemetery and Parks Maintenance Supervisor Crew Supervisor Director of Aquatics Youth Services Coordinator
P	\$35,242 - \$52,318	Firefighter EMT Police Officer Senior Program Coordinator (RARO)

Employee Classifications-Grouped by Salary Grades

Q	\$37,005 - \$54,934	Corporal Deputy Treasurer Engineering Technician Fire-Rescue Technician Firefighter Medic
R	\$38,855-\$63,592	Human Resource Technician
S	\$40,797 - \$60,564	Arborist Maintenance and Construction Superintendent Services and Facilities Superintendent Director of Marketing
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	Assistant Director of Finance VJCCCA Field Officer
W	\$51,514-\$74,626	Police Lieutenant

Executive Pay Grades

Level	Salary Range	Positions
1	\$51,514 - \$74,626	Director of Tourism Executive Director (RARO)
2	\$55,426 - \$80,246	Engineer Police Captain
3	\$59,617 - \$86,350	
4	\$64,088-\$92,826	Chief of Police
5	\$68,895-\$99,788	Director of Public Works Finance Director/Assistant City Manager Fire & Rescue Chief

Personnel Summary FY18: General Government & Administration

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY16	FY17	FY18	FY16	FY17	FY18
City Manager (1-1201)							
City Manager	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant/Clerk of Council	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Total City Manger		2.00	2.00	2.00	2.00	2.00	2.00
Human Resources (1-1205)							
Human Resource Technician	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Total Human Resources		1.00	1.00	1.00	1.00	1.00	1.00
Commissioner of Revenue (1-1209)							
Commissioner of Revenue	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Master Deputy Commissioner	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Account Clerk II	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Total Commissioner of Revenue		3.00	3.00	3.00	3.00	3.00	3.00
Treasurer (1-1213)							
Treasurer	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Treasurer	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Account Clerk II	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Account Clerk II	Part-time	1.00	1.00	1.00	0.63	0.63	0.63
Total Treasurer		4.00	4.00	4.00	3.63	3.63	3.63
Finance (1-1214)							
Director of Finance	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Accounting Technician	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Secretary	Full-time	1.00	1.00	1.00	0.50	0.25	0.25
Total Finance		4.00	4.00	4.00	3.50	3.25	3.25
Information Technology Office (1-1251)							
Information Technology Administrator	Full-time	0.00	0.00	0.00	0.00	0.00	0.00
Total Information Technology Office		0.00	0.00	0.00	0.00	0.00	0.00
Electoral Board/Registrar (1-1310)							
Registrar	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	0.04	0.06
Total Electoral Board/Registrar		4.00	4.00	4.00	0.90	0.81	0.83
Total General Government & Administration		18.00	18.00	18.00	14.03	13.69	13.71

Personnel Summary FY18: Judicial Administration

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY16	FY17	FY18	FY16	FY17	FY18
VJCCA Services (1-2901)	Part-time	1.00	1.00	1.00	0.94	0.93	0.90
Total VJCCA Services		1.00	1.00	1.00	0.94	0.93	0.90
Total Judicial Administration		1.00	1.00	1.00	0.94	0.93	0.90

Personnel Summary FY18: Public Safety

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY16	FY17	FY18	FY16	FY17	FY18
Police Department (1-3101)							
Chief	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Captain	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Lieutenant	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
First Sergeant	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Sergeant	Full-time	3.00	3.00	3.00	3.00	3.00	3.00
Police Officer I	Full-time	5.00	5.00	5.00	5.00	5.00	5.00
Corporal	Full-time	5.00	5.00	5.00	5.00	5.00	5.00
Accreditation Records Manager	Full-time	0.00	0.00	1.00	0.00	0.00	1.00
Executive Secretary	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Police Records Secretary	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Crossing Guard	Part-time	3.00	3.00	3.00	0.51	0.51	0.51
Total Police Department		22.00	22.00	23.00	19.51	19.51	20.51
Fire Department (1-3202)							
Fire-Rescue Chief	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Fire-Rescue Lieutenant	Full-time	4.00	3.00	3.00	4.00	3.00	3.00
Fire-Rescue Technician	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Firefighter Medic	Full-time	4.00	3.00	6.00	4.00	3.00	6.00
Firefighter Medic	Part-time	3.00	3.00	1.00	0.77	0.77	0.64
Firefighter EMT	Full-time	3.00	3.00	4.00	3.00	3.00	4.00
Emergency Management Coordinator/Fire Marshal	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Total Fire Department		17.00	15.00	17.00	14.77	12.77	16.64
Parking Enforcement/Animal Control (1-3501)							
Special Enforcement Officer	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Special Enforcement Officer	Part-time	1.00	0.00	0.00	0.62	0.00	0.00
Total Parking Enforcement/Animal Control		2.00	1.00	1.00	1.62	1.00	1.00
Total Public Safety		41.00	38.00	41.00	35.90	33.28	38.15

Personnel Summary FY18: Public Works

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY16	FY17	FY18	FY16	FY17	FY18
PW Labor Pool (1-4050 & 5-4050)							
Director of Public Works	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
City Engineer	Full-time	1.00	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	4.00	5.00	5.00	4.00
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	2.00	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	9.00	7.00	10.00	9.00	7.00
Maintenance/Construction Worker II	Full-time	7.00	7.00	6.00	7.00	7.00	6.00
Utility Service Technician	Full-time	2.00	1.00	1.00	2.00	1.00	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
Total Public Works Labor Pool		45.00	43.00	39.00	41.69	39.69	35.69
Solid Waste Management (1-4200)							
Sanitation Worker I & II	Full-time	8.00	8.00	8.00	8.00	8.00	8.00
Total Solid Waste Management		8.00	8.00	8.00	8.00	8.00	8.00
Arborist (1-4430)							
City Arborist	Part-time	1.00	1.00	1.00	0.60	0.60	0.60
Total Arborist		1.00	1.00	1.00	0.60	0.60	0.60
Total Public Works		54.00	52.00	48.00	50.29	48.29	44.29

Personnel Summary FY18: Health, Education and Welfare

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY16	FY17	FY18	FY16	FY17	FY18
Youth Services Administration (1-5900)							
Youth Services Coordinator	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Youth Program Assistant	Part-time	1.00	1.00	1.00	0.39	0.39	0.39
Summer Youth Program Assistant	Part-time	1.00	1.00	0.00	0.15	0.15	0.00
Summer Youth Program Aide	Part-time	1.00	1.00	3.00	0.15	0.15	0.46
Total Youth Services Administration		4.00	4.00	5.00	1.69	1.69	1.85
Total Health, Education and Welfare		4.00	4.00	5.00	1.69	1.69	1.85

Personnel Summary FY18: Leisure Services

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY16	FY17	FY18	FY16	FY17	FY18
Municipal Swimming Pool (1-7250)							
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
Total Municipal Swimming Pool		2.00	2.00	2.00	0.55	0.55	0.55
Total Leisure Services		2.00	2.00	2.00	0.55	0.55	0.55

Personnel Summary FY18: Community Development

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY16	FY17	FY18	FY16	FY17	FY18
Planning & Development (1-8110)							
Director of Planning & Development	Full-time	1.00	0.00	0.00	1.00	0.00	0.00
Housing Coordinator	Full-time	1.00	0.00	0.00	1.00	0.00	0.00
Chief Building Official/Building Inspector	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	Full-time	0.50	0.75	0.75	0.50	0.75	0.75
Total Planning & Development		3.50	1.75	1.75	3.50	1.75	1.75
Total Community Development		3.50	1.75	1.75	3.50	1.75	1.75

Personnel Summary FY18: Utilities Processing

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY16	FY17	FY18	FY16	FY17	FY18
Water Treatment (5-1140)							
Director of Utilities Processing	Full-time	0.50	0.00	0.00	0.50	0.00	0.00
WTP Specialist	Full-time	1.00	0.00	0.00	0.95	0.00	0.00
WTP Operator 2	Full-time	3.00	0.00	0.00	2.85	0.00	0.00
Executive Secretary	Full-time	0.50	0.00	0.00	0.50	0.00	0.00
Total Water Treatment		5.00	0.00	0.00	4.80	0.00	0.00
Wastewater Treatment (5-1175)							
Director of Utilities Processing	Full-time	0.50	0.00	0.00	0.50	0.00	0.00
WWTP Supervisor	Full-time	1.00	0.00	0.00	1.00	0.00	0.00
WWTP Specialist	Full-time	2.00	0.00	0.00	2.00	0.00	0.00
WWTP Operator Trainee	Full-time	2.00	0.00	0.00	2.00	0.00	0.00
WWTP Operator Trainee	Part-time	0.00	0.00	0.00	0.00	0.00	0.00
WWTP Operator 3	Full-time	0.00	0.00	0.00	0.00	0.00	0.00
WWTP Maintenance/Helper/Driver	Full-time	1.00	0.00	0.00	2.00	0.00	0.00
WWTP Operator 2	Full-time	3.00	0.00	0.00	1.00	0.00	0.00
WWTP Maintenance/Helper/Driver 2	Full-time	1.00	0.00	0.00	1.00	0.00	0.00
Executive Secretary	Full-time	0.50	0.00	0.00	0.50	0.00	0.00
Total Wastewater Treatment		11.00	0.00	0.00	10.00	0.00	0.00
Total Utilities Processing		16.00	0.00	0.00	14.80	0.00	0.00
Grand Total City Personnel		139.50	116.75	116.75	121.70	100.18	101.20

**Principal Executive
Officials**

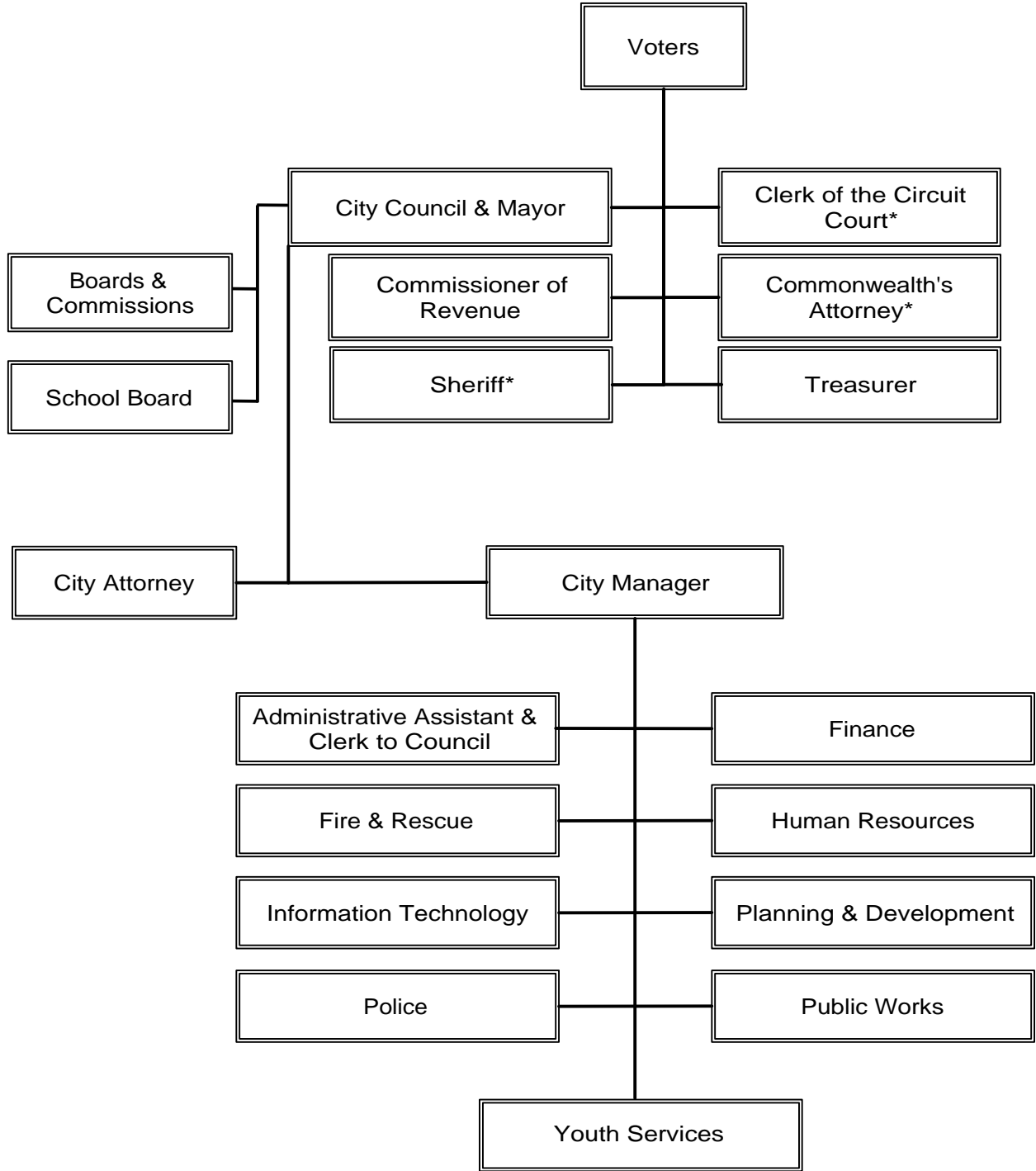
Official	Name	Manner of Selection Term Length	Length of Service with City	Expiration of Term, if applicable
Mayor	Frank W. Friedman	Elected – 4 years	9 years	12/31/2020
Vice-Mayor and Council Member	Marylin E. Alexander	Elected – 4 years	9 years	12/31/2020
Council Member	Michele F. Hentz	Elected – 4 years	1 year	12/31/2020
Council Member	J. Patrick Rhamey	Elected – 4 years	3 years	12/31/2018
Council Member	David G. Sigler	Elected – 4 years	3 years	12/31/2018
Council Member	Charles “Chuck” Smith	Elected – 4 years	9 years	12/31/2018
Council Member	Leslie C. Straughan	Elected – 4 years	1 year	12/31/2020
City Attorney	Mann, Vita, and Elrod, Attorneys at Law	Appointed by Council	25 years	Pleasure of Council
City Manager	Noah A. Simon	Appointed by Council	3 years	Pleasure of Council

Non-Council Positions

Title	Name	Manner of Selection	Length of Service with City	Expiration of Term, if applicable
Chief of Fire and Rescue	Ty Dickerson	Employed by City Manager	7 years	
Interim Chief of Police	Mark Riley	Employed by City Manager	24 years	
Commissioner of Revenue	Karen Roundy	Elected to 4-year term	15 years	12/31/2017
Director of Finance	Gary Swink	Employed by City Manager	5 years	
Director of Planning	Arne Glaeser, The Berkley Group	City Manager	1 year	
Director of Public Works	Mike Kennedy	Employed by City Manager	4 years	
Registrar	Jan Yowell	Appointed by Board of Elections	2 years	Pleasure of Board
Treasurer	Patricia DeLaney	Elected to 4-year term	42 years	12/31/2017

CITY OF LEXINGTON

Organizational Chart



*Shared with County