

# **CITY OF LEXINGTON, VIRGINIA**

## **ADOPTED BUDGET FY20**



**CITY OF LEXINGTON, VIRGINIA**

**ANNUAL BUDGET FOR THE**

**FISCAL YEAR 2019-20**

**CITY COUNCIL**

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**Frank W. Friedman, Mayor**

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

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

**Leslie C. Straughan, Council member**

**Michelle F. Hentz, Council member**

**David G. Sigler, Council member**

**Dennis W. Ayers, Council member**

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**Noah A. Simon, City Manager**



March 25, 2019

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

I am pleased to submit to you the Proposed Fiscal Year (FY) 2020 Budget for the City of Lexington. The preparation of the annual budget is one of the most important processes undertaken by the city each year and reflects months of work and analysis by city staff. This budget has been developed with an emphasis on maintaining structural balance and ensuring the continued financial success of the city in consistent measure with the strategic plan.

The FY20 proposed budget has been developed with a 2.5 cent Real Estate tax increase. With growing financial demands from external agencies, it is important that the FY20 budget strikes a healthy balance between current city needs, future city needs and outside pressures. Despite this challenge, the city continues to be in a solid position, putting in ample time and effort to ensure prosperity for future years.

New revenue sources in all forms (taxes, fees, grants, etc.) are necessary to sustain the high-level of service delivery, project completion, long-term water and sewer infrastructure, roads, bridges, facilities (including parks), high-quality education, public safety and community engagement. New and expanding businesses, development and redevelopment projects are critical in helping the city expand the tax base. The city continues to focus on initiatives that support economic development. A number of exciting initiatives are underway to support the goal of tax base expansion through economic development and should materialize in future fiscal years.

The overall fiscal health of the city is positive, as represented in the state's Fiscal Assessment Model score for the City of Lexington. However, there are trends and challenges that need to be reversed. The city's percentage of assessed value of properties that are tax exempt continues to rise. The city's infrastructure needs remain high, and despite the offset of costs through recent successes with state grants, discovering new revenue sources remains key, as does continued financial support from the state. There are ongoing fiscal challenges and strains on the city's restricted funds, including the future of the Moore's Creek Dam, existing funding agreements, unfunded mandates, regional projects, high school capital needs, limited regional and local growth, and workforce challenges. The city's economy is largely visitor based and linked to the colleges and Virginia Horse Center. Revenues derived from meals and lodging taxes fluctuate and are impacted by the overall health of the economy. The city must continue to concentrate and redouble efforts to increase the tax base, promote economic development (VDOT property) and encourage the local entrepreneurial spirit. The city needs to be efficient and creative to overcome these challenges.

The Proposed FY20 budget includes no increases to the Meals or Lodging tax. The total FY20 budget is \$28,874,947. The FY20 General Fund is \$19,338,290, or five percent (5%) over the FY19 budget. This increase is due to rising labor costs, increased costs of services provided through the Department of Social Services, an increase in tipping fees, increased water and sewer costs, increases in contributions to outside agencies, the library, jail, and other critical projects described later in this document. The FY20 proposed budget reflects another full year of the *Financial Road Map to a Successful and Sustainable Waterworks* and includes a ten percent (10%) water rate increase due to an upsurge in overall operating costs from

the Maury Service Authority.

In FY19, the city completed several infrastructure projects including the resurfacing of downtown and neighborhood streets. The replacement of the Main Street waterline will be completed within FY19, and reconstruction of Taylor Street will begin this spring. In 2019, the city adopted a strategic plan, continues to make progress on updating the comprehensive plan, and is currently reviewing an event ordinance.

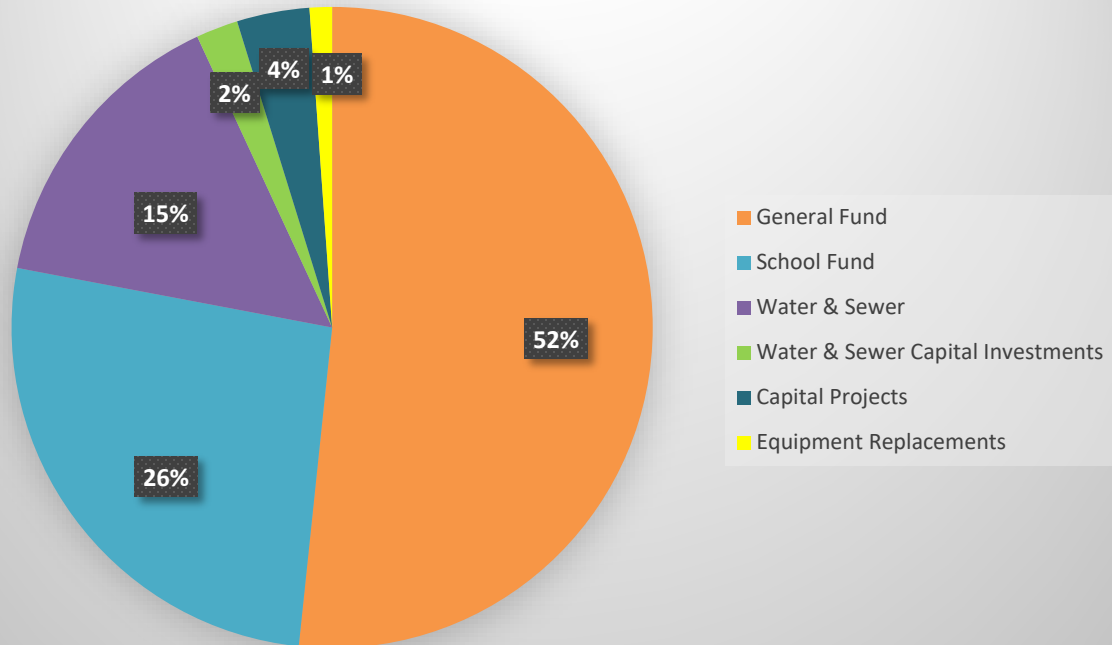
A change in the global recycling market has created a financial strain on the city's current recycling program. The region's recycling processor has modified the list of materials it can accept both overall and in the commingled stream. Staff has spent a significant amount of time and energy researching possible avenues the city could take to solve this issue while still providing recycling services to the community. The recommendation is to continue the recycling program as is with the discontinuation of paper collection. Of all possibilities explored, this change would allow for compliance with requests from the recycling processor as well as for residents and businesses to continue recycling non-biodegradable materials (plastic, aluminum and glass) without additional financial strain on the city.

In the upcoming fiscal year, the city will continue its initiative to improve technology with the implementation of BoardDocs, a paperless City Council meeting packet and a new online platform for viewing meeting agendas and minutes. Additionally Lexington will join Virginia First Cities, a state advocacy coalition comprised of the state's oldest and most historic cities. The city continues to face significant pressure each legislative session. Membership in Virginia First Cities gives Lexington a voice and representation on issues. In future years, it is important that Lexington's voice is heard in Richmond. Additionally, Virginia First Cities has been successful in obtaining funds for member localities on a variety of programs and issues.

As in past fiscal years, the city continues to move forward, leverage community partnerships, embrace technology and look for more effective and efficient service delivery.

<b>PROPOSED FY20 BUDGET</b>	
General Fund	\$19,338,290
Transfers to Other Funds	(\$4,770,408)
<b>Subtotal General Fund</b>	<b>\$14,567,882</b>
<b>School Fund</b>	<b>\$7,351,875</b>
<b>Capital Investment</b>	
Equipment Replacement	\$315,440
Capital Projects	\$1,023,138
Water and Sewer	\$4,814,526
<b>Subtotal Capital Investment</b>	<b>\$6,153,104</b>
<b>Grand Total All Funds</b>	<b>\$28,072,861</b>

## Proposed FY20 Budget



### BUILDING BLOCKS

The FY20 proposed budget is influenced by the following core Building Blocks, including Financial Management Policies, City Council policies and priorities, and budget principles.

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

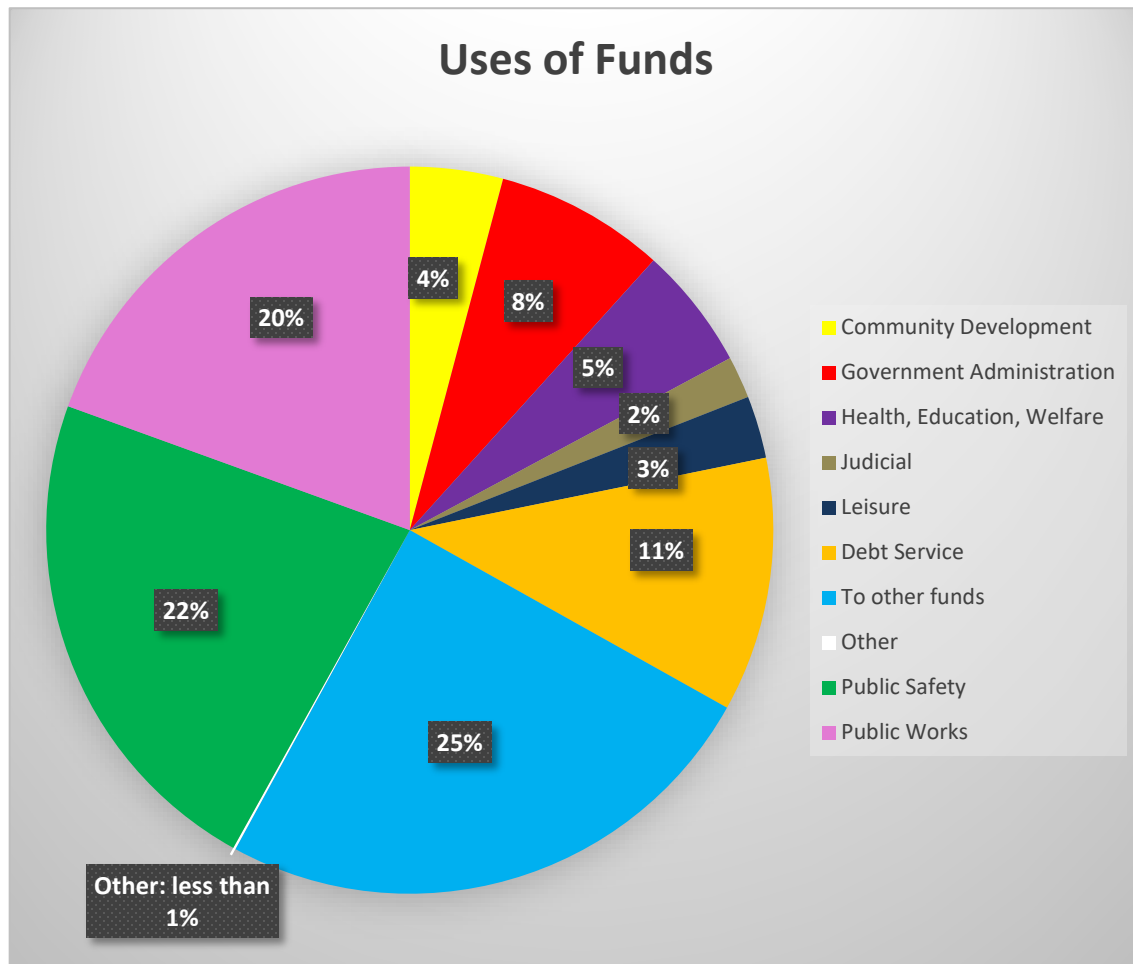
**CITY COUNCIL POLICIES AND PRIORITIES** – In FY17, the City Council began the process to adopt a strategic plan. The development of the strategic plan included several phases, such as input from staff and community members. The final product was adopted in early 2019 and will shape budget priorities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

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

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

## GENERAL FUND

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



**REVENUES** – As stated above, the proposed FY20 General Fund revenues are \$19,338,290, an increase of \$969,019 or five percent (5%) more than the adopted FY19 budget of \$18,369,271.

The FY20 proposed budget does not include any changes to the Meals or Lodging tax and includes a 2.5 cent increase on Real Estate tax. General Fund revenues will fund overall operating costs including debt (\$14,434,394), Capital Improvements (\$1,023,138), the School Fund (\$7,351,875), the Equipment Replacement Fund (\$315,440) and Debt Service payments (\$2.2 million) among other expenditures.

State funding continues to be an issue and is likely to decline in future years. Meals and Lodging taxes are projected to grow by one-half percent (0.05%) and zero percent (0%) respectively. The Sales tax is projected to increase by three and a half percent (3.5%).

**EXPENDITURES** – The General Fund finances all government activities with the exception of the Utility Fund. In FY20, the proposed General Fund expenditures of \$14,434,394 represent an increase of approximately \$915,642, or seven percent (7%) from the adopted FY19 Budget. Many of the increases in FY20 can be attributed to the following outside agencies: Public Assistance Services, \$123,910; Social Services (administration), \$11,654; regional library, \$13,152; jail, \$19,065; water and sewer, \$19,330;

court offices, \$10,260; and a number of other increases to outside agencies. The budget increases from outside agencies continues to increase creating significant strain on direct city services and needs.

A list of major increases and decreases in the School Fund, Utility Fund and General Fund is included in the respective sections of the Key Highlights of the FY20 Proposed Budget.

## **SCHOOL FUND**

The city continues to allocate adequate funding towards schools to ensure their success. In FY20, the budget for the Lexington City Schools increases by \$213,821, or three percent (3%). The budget projects an Average Daily Membership of 660 students in grades K-12.

Highlighted changes within the schools budget include:

- funding for salary increases for teachers (two percent raise plus one step) and school staff (three percent raise)
- increasing the middle school counselor position from ten-month to eleven-month
- increasing the special education purchased services line to offset the cost of student transportation to alternative educational settings and contracted services for student testing
- an increase to expand summer remedial programming and planning at the middle school
- an increase to fund landscaping and playground maintenance for the school sites.

The schools continue to make school safety a priority in planning for future budget needs. An ad hoc committee involving the schools, local police and the City Manager continues to discuss the possibility of adding a School Resource Officer or additional counselors in the future as well as potential updated safety training for school staff and students. The schools also continue to plan for increasing technology opportunities and equipment in both the elementary and middle schools. The schools are making plans over the next two years to provide additional laptops and replacement iPads at the elementary level, to replace teacher and administrator computers and to move towards a one-to-one initiative at the middle school level through the purchase of Chromebooks. The City Manager and Superintendent have discussed the possibility of adding a coding program at the elementary school next year as part of the enrichment opportunities offered at Waddell. As the schools work to update the technology plan, they have discussed the possibility of adding an Instructional Technology specialist to support both instructional and technical needs of the school division moving forward.

## **UTILITY FUND**

The FY20 Utility Fund budget continues the incorporation of the *Financial Road Map to a Successful and Sustainable Waterworks*, which 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 FY20, the city will spend \$542,117 on utility infrastructure, a decrease of \$3,850,168 over FY19.

## **KEY HIGHLIGHTS OF THE FY19 PROPOSED BUDGET**

**SALARY AND BENEFITS** – Two key impacts on the proposed FY20 budget are the cost of overtime and health insurance. Currently overtime premiums are computed based upon paid hours (worked hours plus paid time off, including holidays, vacation time, and sick time). The Fair Labor Standards Act (FLSA) only requires that overtime be computed based upon worked hours. The city plans to follow the FLSA provision for computing overtime beginning with the first payroll in FY20. Staff will not be changing the threshold of hours for computing overtime. Fire Department employees receive overtime for hours in excess of 106 in a fourteen day period, the Police Department for hours in excess of 80 in a fourteen day period, while all other employees receive overtime for hours in excess of 40 in a seven day period. The city could have chosen to compute overtime in the Police and Fire Departments on a twenty-eight day period. This option

was not chosen. The planned changes are expected to save over \$7,000 annually in the Police Department and \$18,000 in the Fire Department.

The FY20 Budget has been prepared with a nineteen percent (19%) increase in health insurance premiums. As of this writing, staff continues to work with OneDigital and representatives from Local Choice on finalizing numbers and plan options. Staff continues to explore the formula methodology used by Local Choice and staff is modeling various formulas for contributions should there be changes to the current premium increase and plans/plan options, such as high deductible plans. If there is no change from the numbers included in the budget, the FY20 proposed budget includes funding for the city to absorb one hundred percent (100%) of the premium increase for city employees and provides funds available for the schools to maintain current contribution ratios. The primary difference between the two is that the state has allocated funds for a three percent (3%) salary increase for schools. Hopefully, by the time City Council meets for the first budget work session, the numbers for health insurance will be better defined.

**POLICE DEPARTMENT** – The Police Department budget, including Special Enforcement, increases by \$46,262 over FY19. The primary increases in the Police Department budget are due to salary and benefits. Additional funds are allocated for the Taser lease program.

**FIRE DEPARTMENT** – The Fire Department budget increases by \$168,764 over FY19 due to fully incorporating the funding of the four Staffing for Adequate Fire and Emergency Response (SAFER) grant positions, one new position and salary/benefit increases. This position, a fifth firefighter, will allow all three shifts to have five-person staffing. Normal distribution of an on duty shift of five personnel is two on an ambulance and three on a fire engine. This will allow the city to provide staffing for one fire engine with three people (versus ISO and NFPA recommended four) and one ambulance with two people in a situation where volunteers are not available. The three people on the fire engine then move from fire to EMS vehicles as needed on the type of call. Additionally, the fifth firefighter enables the Fire Department to meet a minimum response to calls such as motor vehicle collision, structure fire or two simultaneous EMS calls, a very common occurrence for the department happening almost daily. Having five people hired per shift also gives the department savings in overtime and part-time salary expenses.

**PUBLIC WORKS** – The Public Works budget consists of an increase of \$414,857 from the FY19 budget for an FY20 total of \$3,738,262. This includes \$445,831 for paving of primary extensions (VDOT funded) and \$422,503 for paving other streets, for a total increase in paving funds of \$548,314 in FY20. Other costs are budgeted to decrease by \$133,457. The majority of this decrease may be attributed to lower staffing levels.

**CITY COUNCIL** – City Council’s budget has increased in FY20 to reflect membership in Virginia First Cities and the purchase of BoardDocs. These purchases account for the majority of the more than \$22,000 increase over FY19.

**CENTRAL DISPATCH** – The Central Dispatch budget for FY20 shows a decrease of \$3,144. The Central Dispatch budget includes funds for the operation of the new facility and the city’s share of the radio system.

**PLANNING AND DEVELOPMENT** – The Planning and Development Department budget has a slight increase of \$1,413 for FY20. The budget includes funding for one full-time administrative person, funding for the Berkley Group as well as funds to be used for grant matches. Revenues from building projects are expected to be significantly less in FY20.

**INFORMATION TECHNOLOGY** – The Information Technology budget increases \$11,607 over FY19. Reasons include increases in the number of Office 365 users (representing almost half of the total increase) and additional hardware to replace the backup system for the servers.

**CITY MANAGER** – The City Manager proposed FY20 budget includes funding for a full-time assistant-



to/communications position. This is an increase of \$28,201 over FY19. Last year, the communications position was partially funded in the City Manager's budget. The position has been redefined to provide more substantive support to the City Manager.

**RARO** – RARO's FY20 budget increased \$2,228 over FY19 for an FY20 total of \$71,258.

**REGISTRAR** – The Registrar's budget is \$6,941 more than FY19 for an FY20 total of \$96,881.

**TOURISM AND THE VIRGINIA HORSE CENTER** – The city's contribution to Tourism increased by \$995 and the contribution to the Virginia Horse Center decreased by \$16,125. These numbers reflect reductions in the taxes collected for lodging.

## **EQUIPMENT REPLACEMENT FUND**

In FY20, the transfer to the Equipment Replacement Fund is proposed to increase by \$33,146 to \$628,346. Budgeted purchases in FY20 amount to \$315,440. Proposed purchases include a truck-mounted sewer jet, Bobcat vacuum sweeper attachment and sewer camera among other needed equipment replacements.

## **DEBT SERVICE**

The proposed FY19 budget includes more than \$2.2 million dollars in General Fund debt service. The Debt Service covers the Rockbridge County Courthouse, two bonds on Lylburn Downing Middle School, the regional jail and Waddell Elementary School.

## **CAPITAL PROJECTS**

In the Capital Improvement Plan for FY20, there are proposed General Fund expenditures totaling at \$1,023,138. The FY20 General Fund amount is a decrease of \$2,820,302 from FY19. Key projects in the FY20 General Fund Capital Improvements Plan include continued paving in the spring of FY19 and summer of FY20, water system improvements, sidewalk repair and replacement, and municipal facilities including the Public Works complex, the outdoor pool and schools.

## **FUTURE BUDGETS**

In coming years Lexington needs to reevaluate funding and funding priorities outside of core government services as allocation of these funds becomes increasingly difficult. It is foreseeable that without significant revenues from these investments, the city may need to rethink these allocations in future years in an attempt to close funding gaps for capital and equipment investments and to meet the city's own needs and shortfalls.

## **BUDGET TIMETABLE**

The FY20 Budget calendar follows the transmittal letter. The FY20 Budget adoption is scheduled for Thursday, May 2, 2019, and on Thursday, June 20, 2019, Council is scheduled to adopt the FY20 Appropriation Resolution. I am proposing budget work sessions on April 4, April 10, April 18 (school budget) and April 25 if needed.

## **ACKNOWLEDGEMENTS**

Preparing the proposed FY20 budget is a team effort and the budget could not have been done without the hard work and dedication from the city and school staff. It's easy to see their work reflected in the budget document. What most people do not see is the extraordinary financial management by all staff throughout the fiscal year. It is the work that occurs each and every day by these outstanding people in delivering responsible high-quality services to the Lexington community. It is an amazing effort to tackle as much as we do with the resources we have. City Council and the Lexington community, you should be

as proud of these people as I am. They are amazing, hardworking and dedicated. For that reason, I would like to say to all city and school staff, thank you. Thank you for your creativity and imagination and your commitment. I have been so grateful to work with all of you each day. You make me proud of what we do and what we have accomplished. Keep going strong.

Respectfully submitted,



Noah A. Simon  
City Manager  
City of Lexington

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## **FY 2020 Budget Calendar**

25-Mar	Monday	Proposed budget document sent to Council
<b>4-Apr</b>	<b>Thursday</b>	<b>Work session- presentation of budget</b>
<b>4-Apr</b>	<b>Thursday</b>	<b>Agencies speak in support of their requests</b>
<b>10-Apr</b>	<b>Wednesday</b>	<b>Work session</b>
10-Apr	Wednesday	Notification of Public Hearing on 4/18
17-Apr	Wednesday	2nd notification of Public Hearing on 4/18
<b>18-Apr</b>	<b>Thursday</b>	<b>Work session (as needed)</b>
<b>18-Apr</b>	<b>Thursday</b>	<b>Public Hearing on the Budget</b>
<b>25-Apr</b>	<b>Thursday</b>	<b>Work session (as needed)</b>
<b>2-May</b>	<b>Thursday</b>	<b>Adoption of FY 2020 Budget</b>
12-Jun	Wednesday	Notice of Public Hearing
19-Jun	Wednesday	Notice of Public Hearing
<b>20-Jun</b>	<b>Thursday</b>	<b>Public Hearing on Budget Ordinance</b>
<b>20-Jun</b>	<b>Thursday</b>	<b>Adoption of FY 2020 Appropriation Ordinance</b>

# **FUND SUMMARIES**

## City of Lexington

**All Funds Summary**

	General Fund	School Fund	Utilities Fund	Equipment Replacement	Capital Projects	Total All Funds
<b>REVENUES</b>						
Property Taxes	\$ 7,219,000	\$ -	\$ -	\$ -	\$ -	\$ 7,219,000
Other Local Taxes	\$ 4,313,550	\$ -	\$ -	\$ -	\$ -	\$ 4,313,550
Charges For Services	\$ 708,820	\$ 207,000	\$ 5,348,000	\$ -	\$ -	\$ 6,263,820
State Support	\$ 3,079,517	\$ 3,751,067	\$ -	\$ -	\$ -	\$ 6,830,584
Federal Support	\$ 3,500	\$ 301,346	\$ -	\$ -	\$ -	\$ 304,846
Other Local Support	\$ 3,893,903	\$ 7,900	\$ 15,000	\$ 26,344	\$ -	\$ 3,943,147
<b>TOTAL REVENUE</b>	<b>\$ 19,218,290</b>	<b>\$ 4,267,313</b>	<b>\$ 5,363,000</b>	<b>\$ 26,344</b>	<b>\$ -</b>	<b>\$ 28,874,947</b>
<b>EXPENSES</b>						
Administration	\$ 1,453,089	\$ 478,483	\$ 404,150	\$ -	\$ -	\$ 2,335,722
Operations	\$ 10,805,076	\$ 6,873,392	\$ 3,604,720	\$ -	\$ -	\$ 21,283,188
Debt Service	\$ 2,173,559	\$ -	\$ 216,719	\$ -	\$ -	\$ 2,390,278
Capital Outlay	\$ -	\$ -	\$ 592,117	\$ 315,440	\$ 1,023,138	\$ 1,930,695
<b>TOTAL EXPENSES</b>	<b>\$ 14,431,724</b>	<b>\$ 7,351,875</b>	<b>\$ 4,817,706</b>	<b>\$ 315,440</b>	<b>\$ 1,023,138</b>	<b>\$ 27,939,883</b>
<b>TRANSFERS (IN) OUT</b>						
General Fund	\$ -	\$ (3,084,562)	\$ 120,000	\$ (563,346)	\$ (1,110,000)	\$ (4,637,908)
School Fund	\$ 3,084,562	\$ -	\$ -	\$ -	\$ -	\$ 3,084,562
Utility Fund	\$ (120,000)	\$ -	\$ -	\$ (65,000)	\$ -	\$ (185,000)
Cemetery Fund	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ 12,500
Fire Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Replacement Fund	\$ 563,346	\$ -	\$ 65,000	\$ -	\$ -	\$ 628,346
Capital Projects Fund	\$ 1,110,000	\$ -	\$ -	\$ -	\$ -	\$ 1,110,000
<b>TOTAL TRANSFERS</b>	<b>\$ 4,650,408</b>	<b>\$ (3,084,562)</b>	<b>\$ 185,000</b>	<b>\$ (628,346)</b>	<b>\$ (1,110,000)</b>	<b>\$ 12,500</b>
<b>EXCESS (DEFICIENCY) OF REV.</b>						
<b>OVER EXP. &amp; TRANSFERS</b>	<b>\$ 136,158</b>	<b>\$ -</b>	<b>\$ 360,294</b>	<b>\$ 339,250</b>	<b>\$ 86,862</b>	<b>\$ 922,564</b>



City of Lexington

**General Fund Summary**

		2019	City Manager		
	2018	Adopted	Requested		
	Actual	Budget	FY 20	\$ Change	% Change
<b>REVENUES</b>					
Property Taxes	\$ 6,976,347	\$ 6,872,000	\$ 7,219,000	\$ 347,000	5%
Other Local Taxes	\$ 4,184,544	\$ 4,232,300	\$ 4,313,550	\$ 81,250	2%
Permits & Licenses	\$ 144,364	\$ 343,150	\$ 64,700	\$ (278,450)	-81%
Fines & Forfeitures	\$ 71,114	\$ 62,500	\$ 52,000	\$ (10,500)	-17%
Use of Money & Property	\$ 282,087	\$ 203,240	\$ 420,465	\$ 217,225	107%
Charges For Services	\$ 817,447	\$ 704,510	\$ 708,820	\$ 4,310	1%
Miscellaneous	\$ 2,516,180	\$ 2,599,620	\$ 2,581,100	\$ (18,520)	-1%
Recovered Costs	\$ 539,719	\$ 634,779	\$ 775,638	\$ 140,859	22%
State Non-Categorical	\$ 1,260,706	\$ 1,265,462	\$ 1,248,136	\$ (17,326)	-1%
State Categorical	\$ 1,844,516	\$ 1,230,150	\$ 1,831,381	\$ 601,231	49%
Federal Categorical	\$ 217,758	\$ 101,560	\$ 3,500	\$ (98,060)	-97%
Transfers In	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	0%
<b>TOTAL REVENUES</b>	<b>\$ 18,974,782</b>	<b>\$ 18,369,271</b>	<b>\$ 19,338,290</b>	<b>\$ 969,019</b>	<b>5%</b>
<b>EXPENDITURES</b>					
General Government Admin	\$ 1,339,253	\$ 1,364,678	\$ 1,453,089	\$ 88,411	6%
Judicial Administration	\$ 341,750	\$ 350,441	\$ 359,346	\$ 8,905	3%
Public Safety	\$ 3,801,959	\$ 4,076,013	\$ 4,316,435	\$ 240,422	6%
Public Works	\$ 3,869,575	\$ 3,323,405	\$ 3,746,032	\$ 422,627	13%
Health, Education, & Welfare	\$ 837,590	\$ 909,895	\$ 1,048,658	\$ 138,763	15%
Leisure Services	\$ 542,355	\$ 532,088	\$ 532,766	\$ 678	0%
Community Development	\$ 649,542	\$ 785,916	\$ 794,719	\$ 8,803	1%
Non-departmental	\$ 2,183,452	\$ 2,176,316	\$ 2,180,679	\$ 4,363	0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 13,565,476</b>	<b>\$ 13,518,752</b>	<b>\$ 14,431,724</b>	<b>\$ 912,972</b>	<b>7%</b>
<b>TRANSFERS OUT</b>					
To School Fund	\$ 3,061,628	\$ 3,066,562	\$ 3,084,562	\$ 18,000	1%
To Equipment Replacement Fund	\$ 458,699	\$ 530,200	\$ 563,346	\$ 33,146	6%
To Cemetery Fund	\$ 13,425	\$ 16,250	\$ 12,500	\$ (3,750)	-23%
To Capital Projects Fund	\$ 1,050,000	\$ 1,110,000	\$ 1,110,000	\$ -	0%
<b>TOTAL TRANSFERS</b>	<b>\$ 4,583,752</b>	<b>\$ 4,723,012</b>	<b>\$ 4,770,408</b>	<b>\$ 47,396</b>	<b>1%</b>
<b>EXCESS (DEFICIENCY) OF REV.</b>					
<b>OVER EXP. AND TRANSFERS</b>	<b>\$ 825,554</b>	<b>\$ 127,507</b>	<b>\$ 136,158</b>	<b>\$ 8,651</b>	<b>7%</b>

City of Lexington

**School Fund Summary**

		<b>2019</b>	<b>City Manager</b>		
	<b>2018</b>	<b>Adopted</b>	<b>Requested</b>		
	<b>Actual</b>	<b>Budget</b>	<b>FY 20</b>	<b>\$ Change</b>	<b>% Change</b>
<b>REVENUES</b>					
Use of Money & Property	\$ 5,549	\$ 4,600	\$ 4,600	\$ -	0%
Charges For Services	\$ 186,434	\$ 205,000	\$ 207,000	\$ 2,000	1%
Miscellaneous	\$ 114,858	\$ 1,000	\$ 500	\$ (500)	-50%
Recovered Costs	\$ 31,892	\$ 5,000	\$ 2,800	\$ (2,200)	-44%
State Categorical	\$ 3,370,772	\$ 3,568,392	\$ 3,751,067	\$ 182,675	5%
Federal Categorical	\$ 312,668	\$ 269,500	\$ 301,346	\$ 31,846	12%
<b>TOTAL REVENUES</b>	<b>\$ 4,022,173</b>	<b>\$ 4,053,492</b>	<b>\$ 4,267,313</b>	<b>\$ 213,821</b>	<b>5%</b>
<b>EXPENDITURES</b>					
Instruction	\$ 5,132,581	\$ 5,395,460	\$ 5,557,896	\$ 162,436	3%
Adm., Attendance, & Health	\$ 411,650	\$ 431,940	\$ 478,483	\$ 46,543	11%
Operation & Maintenance	\$ 702,992	\$ 626,286	\$ 630,093	\$ 3,807	1%
Cafeteria	\$ 204,549	\$ 203,747	\$ 202,575	\$ (1,172)	-1%
Non-departmental	\$ 146,822	\$ -	\$ 15,688	\$ 15,688	0%
Federal Programs	\$ 230,525	\$ 204,500	\$ 224,357	\$ 19,857	10%
Technology	\$ 214,907	\$ 258,121	\$ 242,783	\$ (15,338)	-6%
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,044,026</b>	<b>\$ 7,120,054</b>	<b>\$ 7,351,875</b>	<b>\$ 231,821</b>	<b>3%</b>
<b>TRANSFERS (IN) OUT</b>					
Capital Fund	\$ -	\$ -	\$ -	\$ -	0%
General Fund	\$ (3,061,628)	\$ (3,066,562)	\$ (3,084,562)	\$ (18,000)	1%
<b>TOTAL TRANSFERS</b>	<b>\$ (3,061,628)</b>	<b>\$ (3,066,562)</b>	<b>\$ (3,084,562)</b>	<b>\$ (18,000)</b>	<b>1%</b>
<b>EXCESS (DEFICIENCY) OF REV. OVER EXP. AND TRANSFERS</b>					
	<b>\$ 39,775</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

City of Lexington

**Utility Fund Summary**

		<b>2019</b>	<b>City Manager</b>		
	<b>2018</b>	<b>Adopted</b>	<b>Requested</b>		
	<b>Actual</b>	<b>Budget</b>	<b>FY 120</b>	<b>\$ Change</b>	<b>% Change</b>
<b>REVENUES</b>					
Charges For Services	\$ 4,677,589	\$ 4,953,150	\$ 5,348,000	\$ 394,850	8%
Miscellaneous	\$ 95,227	\$ 15,000	\$ 15,000	\$ -	0%
<b>TOTAL REVENUES</b>	<b>\$ 4,772,816</b>	<b>\$ 4,968,150</b>	<b>\$ 5,363,000</b>	<b>\$ 394,850</b>	<b>8%</b>
<b>EXPENDITURES</b>					
Administration	\$ 204,722	\$ 409,440	\$ 404,150	\$ (5,290)	-1%
Water Operations	\$ 959,686	\$ 1,052,147	\$ 1,173,340	\$ 121,193	12%
Wastewater Operations	\$ 1,976,642	\$ 1,515,585	\$ 1,758,715	\$ 243,130	16%
Non-departmental	\$ 701,547	\$ 894,729	\$ 1,074,384	\$ 179,655	20%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,842,597</b>	<b>\$ 3,871,901</b>	<b>\$ 4,410,589</b>	<b>\$ 538,688</b>	<b>14%</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>\$ 930,219</b>	<b>\$ 1,096,249</b>	<b>\$ 952,411</b>	<b>\$ (143,838)</b>	<b>-13%</b>
<b>ADJUSTMENTS TO RECONCILE</b>					
<b>NET INCOME (LOSS) TO NET CASH FOR:</b>					
Depreciation Expense	\$ 233,567	\$ 300,000	\$ 390,500	\$ 90,500	30%
Investment In Fixed Assets	\$ (31,689)	\$ (4,442,285)	\$ (592,117)	\$ 3,850,168	-87%
<b>(DECREASE)</b>	<b>\$ 1,132,097</b>	<b>\$ (3,046,036)</b>	<b>\$ 750,794</b>	<b>\$ 3,796,830</b>	<b>-125%</b>
Note: The Utility Fund will have a balance of \$240,000 due to the General Fund on 6/30/2020.					

## Equipment Replacement Fund Summary

	2018 Actual	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
<b>Revenues</b>					
Miscellaneous	\$ 74,609	\$ 26,344	\$ 26,344	\$ -	0%
<b>Transfers (In) Out</b>					
From General Fund	\$ (458,699)	\$ (530,200)	\$ (563,346)	\$ (33,146)	6%
From Utility Fund	\$ (55,000)	\$ (65,000)	\$ (65,000)	\$ -	0%
<b>Total Transfers</b>	<b>\$ (513,699)</b>	<b>\$ (595,200)</b>	<b>\$ (628,346)</b>	<b>\$ (33,146)</b>	<b>6%</b>
<b>Fund Balance</b>					
From First Aid Reserve	\$ -	\$ -	\$ -	\$ -	0%
<b>Expenditures</b>					
Capital Outlays	\$ 503,559	\$ 344,650	\$ 315,440	\$ (29,210)	-8%
<b>Excess (Deficiency) of Rev. &amp; Transfers</b>					
Over Exp.	\$ 84,749	\$ 276,894	\$ 339,250	\$ 62,356	23%

## Capital Projects Fund Summary

			City Manager Requested FY 20		
	2018 Actual	2019 Adopted Budget		\$ Change	% Change
<b>REVENUES</b>					
Contributions-General	\$ -	\$ -	\$ -	\$ -	0%
Rockbridge County	\$ -	\$ -	\$ -	\$ -	0%
Grants & Other Revenue	\$ -	\$ -	\$ -	\$ -	0%
State Categorical	\$ -	\$ 2,028,589	\$ -	\$ (2,028,589)	-100%
Federal Categorical	\$ -	\$ 250,000	\$ -	\$ (250,000)	100%
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 2,278,589</b>	<b>\$ -</b>	<b>\$ (2,278,589)</b>	<b>-100%</b>
<b>EXPENDITURES</b>					
Parks, Recreation, & Cemeteries	\$ 21,797	\$ 114,000	\$ 100,000	\$ (14,000)	-12%
Streets, Parking, & Sidewalks	\$ 145,691	\$ 2,845,754	\$ 460,138	\$ (2,385,616)	-84%
Municipal Facilities	\$ 37,664	\$ 333,686	\$ 438,000	\$ 104,314	31%
Public Safety	\$ 49,804	\$ 285,000	\$ -	\$ (285,000)	-100%
Stormwater Management	\$ 44,166	\$ 265,000	\$ 25,000	\$ (240,000)	-91%
<b>TOTAL EXPENDITURES</b>	<b>\$ 299,122</b>	<b>\$ 3,843,440</b>	<b>\$ 1,023,138</b>	<b>\$ (2,820,302)</b>	<b>-73%</b>
<b>TRANSFERS (IN) OUT</b>					
From Fire Reserve	\$ -	\$ -	\$ -	\$ -	0%
From Cemetery Fund	\$ -	\$ -	\$ -	\$ -	0%
From School Fund	\$ -	\$ -	\$ -	\$ -	0%
From General Fund	\$ (1,050,000)	\$ (1,110,000)	\$ (1,110,000)	\$ -	0%
<b>TOTAL TRANSFERS</b>	<b>\$ (1,050,000)</b>	<b>\$ (1,110,000)</b>	<b>\$ (1,110,000)</b>	<b>\$ -</b>	<b>0%</b>
<b>EXCESS (DEFICIENCY) OF REV. OVER EXP. AND TRANSFERS</b>					
	\$ 750,878	\$ (454,851)	\$ 86,862	\$ 541,713	-119%

## City of Lexington

**General Fund Revenue Budget**

Account Number	Description	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
<u>Property Taxes</u>						
1011-0101	Real Property-Current	\$ 5,734,406	\$ 5,670,000	\$ 5,953,000	\$ 283,000	5%
1011-0102	Real Property-Delinquent	\$ 90,695	\$ 75,000	\$ 93,000	\$ 18,000	24%
1011-0201	Public Service Corp.	\$ 223,294	\$ 225,000	\$ 210,000	\$ (15,000)	-7%
1011-0301	Personal Prop.-Current	\$ 842,136	\$ 800,000	\$ 897,000	\$ 97,000	12%
1011-0302	Personal Prop.-Delinquent	\$ 15,830	\$ 30,000	\$ 15,000	\$ (15,000)	-50%
1011-0601	Penalties (All)	\$ 40,294	\$ 42,000	\$ 30,000	\$ (12,000)	-29%
1011-0602	Interest (All)	\$ 29,692	\$ 30,000	\$ 21,000	\$ (9,000)	-30%
<b>Total Property Taxes</b>		<b>\$ 6,976,347</b>	<b>\$ 6,872,000</b>	<b>\$ 7,219,000</b>	<b>\$ 347,000</b>	<b>5%</b>
<u>Other Local Taxes</u>						
1012-0101	Local Sales Tax	\$ 1,061,956	\$ 995,000	\$ 1,084,700	\$ 89,700	9%
1012-0201	Consumers Utility Tax	\$ 310,540	\$ 294,000	\$ 310,000	\$ 16,000	5%
1012-0204	Business Consumption Tax	\$ 26,551	\$ 22,300	\$ 23,000	\$ 700	3%
1012-0306	Business License Tax	\$ 581,872	\$ 675,000	\$ 675,000	\$ -	0%
1012-0601	Bank Stock Tax	\$ 139,703	\$ 140,000	\$ 140,000	\$ -	0%
1012-0701	Recordation Taxes	\$ 56,353	\$ 53,000	\$ 55,850	\$ 2,850	5%
1012-1001	Transient Occupancy Tax	\$ 539,706	\$ 578,000	\$ 535,000	\$ (43,000)	-7%
1012-1101	Meals Tax	\$ 1,467,863	\$ 1,475,000	\$ 1,490,000	\$ 15,000	1%
<b>Total Other Local Taxes</b>		<b>\$ 4,184,544</b>	<b>\$ 4,232,300</b>	<b>\$ 4,313,550</b>	<b>\$ 81,250</b>	<b>2%</b>
<u>Permits &amp; Licenses</u>						
1013-0101	Dog License	\$ 5,873	\$ 6,350	\$ 6,300	\$ (50)	-1%
1013-0308	Building Permits	\$ 122,957	\$ 325,000	\$ 50,000	\$ (275,000)	-85%
1013-0309	Zoning & Planning Applications	\$ 11,834	\$ 9,500	\$ 6,000	\$ (3,500)	-37%
1013-0331	Excavation Permits	\$ 3,700	\$ 2,300	\$ 2,400	\$ 100	4%
<b>Total Permits &amp; Licenses</b>		<b>\$ 144,364</b>	<b>\$ 343,150</b>	<b>\$ 64,700</b>	<b>\$ (278,450)</b>	<b>-81%</b>
<u>Fines &amp; Forfeitures</u>						
1014-0101	Court Fines	\$ 42,015	\$ 38,000	\$ 33,000	\$ (5,000)	-13%
1014-0102	Parking Fines	\$ 19,975	\$ 15,000	\$ 10,000	\$ (5,000)	-33%
1014-0104	Courthouse Construction Fees	\$ 9,124	\$ 9,500	\$ 9,000	\$ (500)	-5%
1014-0802	Forfeited Assets (Local)	\$ -	\$ -	\$ -	\$ -	0%
<b>Total Fines &amp; Forfeitures</b>		<b>\$ 71,114</b>	<b>\$ 62,500</b>	<b>\$ 52,000</b>	<b>\$ (10,500)</b>	<b>-17%</b>
<u>Revenue From Use of Money &amp; Property</u>						
1015-0102	Interest- General	\$ 221,916	\$ 150,000	\$ 345,000	\$ 195,000	130%
1015-0104	Interest- Cemetery	\$ 21,792	\$ 18,800	\$ 27,000	\$ 8,200	44%
1015-0201	Rents & Rebates	\$ 35,425	\$ 32,400	\$ 45,750	\$ 13,350	41%
1015-3201	Interest-Fire Reserve Acct.	\$ 37	\$ 40	\$ 40	\$ -	0%
1015-3204	Interest- First Aid Reserve Acct.	\$ 2,917	\$ 2,000	\$ 2,675	\$ 675	34%
<b>Total Rev. Use of Money &amp; Property</b>		<b>\$ 282,087</b>	<b>\$ 203,240</b>	<b>\$ 420,465</b>	<b>\$ 217,225</b>	<b>107%</b>
<u>Charges for Services</u>						
1016-0706	Community Activity Support	\$ 10,775	\$ 9,450	\$ 10,500	\$ 1,050	11%
1016-0805	Refuse Fees	\$ 156,603	\$ 147,000	\$ 152,500	\$ 5,500	4%
1016-0806	Landfill Fees	\$ 106,365	\$ 34,540	\$ 14,500	\$ (20,040)	-58%
1016-1309	Burial Spaces	\$ 39,000	\$ 32,500	\$ 25,000	\$ (7,500)	-23%
1016-1310	Grave Opening/Closing	\$ 47,300	\$ 44,300	\$ 45,000	\$ 700	2%
1016-2000	False Alarm Response Charge	\$ 308	\$ -	\$ -	\$ -	0%
1016-2500	Misc. Fees- Finance	\$ 72,999	\$ 74,300	\$ 75,000	\$ 700	1%
1016-2901	Misc. Fees- VJCCCA	\$ 7,971	\$ 7,970	\$ 7,970	\$ -	0%
1016-3000	Misc. Fees- Police	\$ 3,118	\$ 2,000	\$ 2,350	\$ 350	18%
1016-3202	Misc. Fees- Fire	\$ 288	\$ -	\$ -	\$ -	0%

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City of Lexington

**General Fund Revenue Budget**

Account Number	Description	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
1016-3203	Rescue Service Fees	\$ 341,366	\$ 310,000	\$ 343,000	\$ 33,000	11%
1016-4000	Misc. Fees- Public Works	\$ 9,247	\$ 17,000	\$ 7,000	\$ (10,000)	-59%
1016-5820	Farmer's Market	\$ 13,505	\$ 14,000	\$ 13,000	\$ (1,000)	-7%
1016-5821	Farmer's Market- SNAP	\$ (3,490)	\$ (4,300)	\$ -	\$ 4,300	-100%
1016-5000	Misc. Fees- Youth Services	\$ 12,092	\$ 15,500	\$ 13,000	\$ (2,500)	-16%
1016-8110	Misc. Fees- Planning	\$ -	\$ 250	\$ -	\$ (250)	1%
<b>Total Charges for Services</b>		\$ 817,447	\$ 704,510	\$ 708,820	\$ 4,310	1%
<u>Misc. Revenues</u>						
1018-0200	Contributions- General	\$ 549,385	\$ 548,830	\$ 560,000	\$ 11,170	2%
1018-0201	County Revenue Sharing	\$ 1,854,260	\$ 1,961,590	\$ 1,928,000	\$ (33,590)	-2%
1018-0450	VML Grant	\$ 3,999	\$ 4,000	\$ 4,000	\$ -	0%
1018-3201	Contributions- Fire	\$ 4,310	\$ 5,000	\$ 4,500	\$ (500)	-10%
1018-3204	Contributions- First Aid	\$ -	\$ -	\$ -	\$ -	0%
1018-5900	Contributions- Youth Services	\$ 1,410	\$ 1,000	\$ 1,500	\$ 500	50%
1018-9000	Salvaged Equipment	\$ 13,814	\$ 2,000	\$ 3,000	\$ 1,000	100%
1018-9902	Charges in Lieu of Taxes	\$ 76,204	\$ 76,200	\$ 79,600	\$ 3,400	4%
1018-9907	Sale of Real Estate	\$ -	\$ -	\$ -	\$ -	0%
1018-9912	Misc. Revenue	\$ 12,798	\$ 1,000	\$ 500	\$ (500)	-50%
<b>Total Misc. Revenue</b>		\$ 2,516,180	\$ 2,599,620	\$ 2,581,100	\$ (18,520)	-1%
<u>Recovered Costs</u>						
1019-0102	Joint Services- Fire	\$ 414,836	\$ 516,350	\$ 654,500	\$ 138,150	27%
1019-0105	Joint Services- Jail Debt	\$ 110,970	\$ 105,129	\$ 109,838	\$ 4,709	4%
1019-0125	Insurance Recovery	\$ 11,934	\$ 12,000	\$ 10,000	\$ (2,000)	-17%
1019-4103	Joint Services-Parking Garage	\$ 1,979	\$ 1,300	\$ 1,300	\$ -	0%
<b>Total Recovered Costs</b>		\$ 539,719	\$ 634,779	\$ 775,638	\$ 140,859	22%
<u>State- Noncategorical</u>						
1022-0103	Motor Vehicle Carrier Tax	\$ 65	\$ 70	\$ 100	\$ 30	43%
1022-0104	Motor Vehicle Rental Tax	\$ 1,643	\$ 2,150	\$ 5,000	\$ 2,850	133%
1022-0105	Mobile Home Title Tax	\$ -	\$ 100	\$ 75	\$ (25)	-25%
1022-0106	Recordation Taxes	\$ 13,638	\$ 15,700	\$ 13,500	\$ (2,200)	-14%
1022-0303	State PPTRA	\$ 581,419	\$ 581,420	\$ 581,419	\$ (1)	0%
1022-0307	Short Term Rental Tax	\$ 381	\$ 600	\$ 500	\$ (100)	-17%
1022-0403	Communications Tax	\$ 293,384	\$ 294,200	\$ 265,000	\$ (29,200)	-10%
1023-0301	Commissioner of the Revenue	\$ 76,942	\$ 77,360	\$ 79,170	\$ 1,810	2%
1023-0401	Treasurer	\$ 60,138	\$ 60,380	\$ 62,580	\$ 2,200	4%
1023-0601	Electoral Board	\$ 35,656	\$ 36,042	\$ 36,042	\$ -	0%
1023-0801	Law Enforcement	\$ 197,440	\$ 197,440	\$ 204,750	\$ 7,310	4%
<b>Total State Noncategorical</b>		\$ 1,260,706	\$ 1,265,462	\$ 1,248,136	\$ (17,326)	-1%
<u>State Categorical</u>						
1024-0102	Public Assistance	\$ 369,146	\$ 332,720	\$ 465,000	\$ 132,280	40%
1024-0113	DMV Grants	\$ 7,691	\$ 7,500	\$ 7,500	\$ -	0%
1024-0405	State Fire Grant	\$ 23,587	\$ 23,500	\$ 25,000	\$ 1,500	6%
1024-0406	State Street Maintenance Rev.	\$ 866,827	\$ 772,780	\$ 800,000	\$ 27,220	4%
1024-0411	EMS- Four for Life	\$ 4,079	\$ 4,000	\$ 4,000	\$ -	0%
1024-0412	VJCCA Grant	\$ 71,539	\$ 72,050	\$ 72,050	\$ -	0%
1024-0416	Arts Challenge Grant	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0%
1024-0417	Emergency Management Grant	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	0%
1024-0420	Dept. of Forestry Grants	\$ 2,168	\$ 3,600	\$ -	\$ (3,600)	-100%
1024-0430	Dept. of Conservation & Resources	\$ 23,500	\$ -	\$ -	\$ -	0%

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## City of Lexington

**General Fund Revenue Budget**

<b>Account Number</b>	<b>Description</b>	<b>2018 Actual Amount</b>	<b>2019 Adopted Budget</b>	<b>City Manager Requested FY 20</b>	<b>\$ Change</b>	<b>% Change</b>
1024-0448	Other Categorical Revenue	\$ 457,863	\$ -	\$ 445,831	\$ 445,831	100%
1024-0802	Forfeited Asset Sharing	\$ 6,116	\$ 2,000	\$ -	\$ (2,000)	100%
<b>Total State Categorical</b>		\$ 1,844,516	\$ 1,230,150	\$ 1,831,381	\$ 601,231	49%
<u>Federal- Categorical</u>						
1033-0102	Federal Public Assistance	\$ 1,244	\$ -	\$ -	\$ -	0%
1033-0111	Dept. of Justice Grant	\$ 297	\$ 1,000	\$ 3,500	\$ 2,500	250%
1033-0112	C. J. S. Grant	\$ -	\$ -	\$ -	\$ -	0%
1033-5000	SAFER Grant	\$ 216,217	\$ 100,560	\$ -	\$ (100,560)	-100%
<b>Total Federal</b>		\$ 217,758	\$ 101,560	\$ 3,500	\$ (98,060)	-97%
<u>Transfers In</u>						
1041-0515	From Utility Fund	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	0%
<b>Total Transfers</b>		\$ 120,000	\$ 120,000	\$ 120,000	\$ -	0%
<b>General Fund Total</b>		\$ 18,974,782	\$ 18,369,271	\$ 19,338,290	\$ 969,019	5%



City of Lexington

**General Fund Expenses by Function**

Account Number	Description	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
<u>General Government Administration</u>						
1101	City Council	\$ 62,115	\$ 49,550	\$ 72,400	\$ 22,850	46%
1201	City Manager	\$ 192,806	\$ 248,974	\$ 276,935	\$ 27,961	11%
1204	City Attorney	\$ 96,583	\$ 106,150	\$ 106,150	\$ -	0%
1205	Human Resources	\$ 99,613	\$ 94,209	\$ 99,111	\$ 4,902	5%
1209	Commissioner of Revenue	\$ 232,977	\$ 236,015	\$ 247,080	\$ 11,065	5%
1210	Reassessment	\$ 56,869	\$ 5,850	\$ 3,000	\$ (2,850)	-49%
1213	Treasurer	\$ 125,305	\$ 132,355	\$ 133,515	\$ 1,160	1%
1214	Finance	\$ 239,689	\$ 237,705	\$ 242,480	\$ 4,775	2%
1251	Information Technology	\$ 149,345	\$ 163,930	\$ 175,537	\$ 11,607	7%
1310	Electoral Board	\$ 83,951	\$ 89,940	\$ 96,881	\$ 6,941	8%
<b>Total General Government Admin.</b>		\$ 1,339,253	\$ 1,364,678	\$ 1,453,089	\$ 88,411	6%
<u>Judicial Administration</u>						
2101	Judicial Services	\$ 262,379	\$ 269,636	\$ 279,896	\$ 10,260	4%
2901	VJCCA Services	\$ 79,371	\$ 80,805	\$ 79,450	\$ (1,355)	-2%
<b>Total Judicial Administration</b>		\$ 341,750	\$ 350,441	\$ 359,346	\$ 8,905	3%
<u>Public Safety</u>						
3011	Support of Central Dispatch	\$ 380,922	\$ 394,250	\$ 391,106	\$ (3,144)	-1%
3101	Police	\$ 1,654,319	\$ 1,833,758	\$ 1,922,740	\$ 88,982	5%
3201	Fire Reserve Funds	\$ 5,427	\$ 11,000	\$ 11,000	\$ -	0%
3202	Fire	\$ 1,623,448	\$ 1,680,744	\$ 1,846,488	\$ 165,744	10%
3203	Emergency Management	\$ -	\$ -	\$ 7,500	\$ 7,500	100%
3305	Juvenile & Adult Detention	\$ 68,542	\$ 109,361	\$ 128,091	\$ 18,730	17%
3501	Special Enforcement	\$ 69,301	\$ 46,900	\$ 9,510	\$ (37,390)	-80%
<b>Total Public Safety</b>		\$ 3,801,959	\$ 4,076,013	\$ 4,316,435	\$ 240,422	6%
<u>Public Works</u>						
various	State Street Maintenance	\$ 1,324,690	\$ 772,780	\$ 1,249,913	\$ 477,133	62%
various	all other	\$ 2,544,885	\$ 2,550,625	\$ 2,496,119	\$ (54,506)	-2%
<b>Total Public Works</b>		\$ 3,869,575	\$ 3,323,405	\$ 3,746,032	\$ 422,627	13%
<u>Health, Education &amp; Welfare</u>						
5101	Health, Education, Welfare	\$ 762,760	\$ 828,080	\$ 968,158	\$ 140,078	17%
5900	Youth Services	\$ 74,830	\$ 81,815	\$ 80,500	\$ (1,315)	-2%
<b>Total Health, Ed., &amp; Welfare</b>		\$ 837,590	\$ 909,895	\$ 1,048,658	\$ 138,763	15%
<u>Leisure Services</u>						
7200	Leisure Service Contributions	\$ 457,056	\$ 474,788	\$ 474,816	\$ 28	0%
7250	Municipal Swimming Pool	\$ 85,299	\$ 57,300	\$ 57,950	\$ 650	1%
<b>Total Leisure Services</b>		\$ 542,355	\$ 532,088	\$ 532,766	\$ 678	0%
<u>Community Development</u>						
8110	Planning & Development	\$ 353,402	\$ 370,361	\$ 372,594	\$ 2,233	1%
8111	Housing Program	\$ 25	\$ 25	\$ -	\$ (25)	100%
8200	Community Dev. Contributions	\$ 296,115	\$ 415,530	\$ 422,125	\$ 6,595	2%
<b>Total Community Development</b>		\$ 649,542	\$ 785,916	\$ 794,719	\$ 8,803	1%
<u>Nondepartmental</u>						
9103	Insurance (less allocations)	\$ 20,889	\$ 21,500	\$ 1,110	\$ (20,390)	-95%
9105	Photocopying (less allocations)	\$ (129)	\$ (1,250)	\$ -	\$ 1,250	-100%
9106	Postage (less allocations)	\$ 1,288	\$ 3,000	\$ 3,240	\$ 240	100%
9301	Contingency/Bad Debt	\$ 13,908	\$ 3,000	\$ 250	\$ (2,750)	-92%
9310	Nondepartmental	\$ 2,255	\$ 2,950	\$ 2,520	\$ (430)	-15%
9350	Interfund Transfers	\$ 4,583,752	\$ 4,723,012	\$ 4,770,408	\$ 47,396	1%
9401	Debt Service	\$ 2,145,241	\$ 2,147,116	\$ 2,173,559	\$ 26,443	1%
<b>Total Nondepartmental</b>		\$ 6,767,204	\$ 6,899,328	\$ 6,951,087	\$ 51,759	1%
<b>General Fund Total</b>		\$ 18,149,228	\$ 18,241,764	\$ 19,202,132	\$ 960,368	5%

City of Lexington

**General Fund Expense Budget by Account Classification**

Account Number	Description	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
<u>Personnel Services</u>						
1001	Full-time Wages	\$ 3,646,372	\$ 3,932,443	\$ 3,860,790	\$ (71,653)	-2%
1002	Overtime Wages	\$ 229,274	\$ 212,250	\$ 243,660	\$ 31,410	15%
1003	Part-time Wages	\$ 180,399	\$ 158,930	\$ 191,420	\$ 32,490	20%
1004	Grant Overtime	\$ 4,092	\$ -	\$ -	\$ -	0%
1005	Shift Differential	\$ 10,420	\$ 12,180	\$ 12,300	\$ 120	1%
1006	Court Overtime	\$ 5,750	\$ -	\$ -	\$ -	0%
1007	Special Events Overtime	\$ 8,300	\$ -	\$ -	\$ -	0%
1008	XD Overtime	\$ 14,643	\$ -	\$ -	\$ -	0%
1099	Call Out Pay	\$ 37,132	\$ 45,000	\$ 37,130	\$ (7,870)	-17%
1100	Standby Stipend	\$ 63,903	\$ 78,400	\$ 63,900	\$ (14,500)	-18%
1520	Wages- Substitues	\$ 2,843	\$ 2,347	\$ 3,878	\$ 1,531	65%
<b>Total Personnel Services</b>		\$ 4,203,128	\$ 4,441,550	\$ 4,413,078	\$ (28,472)	-1%
<u>Fringe Benefits</u>						
2001	FICA	\$ 304,036	\$ 320,270	\$ 319,130	\$ (1,140)	0%
2002	Retirement	\$ 446,851	\$ 420,030	\$ 416,860	\$ (3,170)	-1%
2005	Health Insurance	\$ 668,930	\$ 673,950	\$ 952,120	\$ 278,170	41%
2006	Life Insurance	\$ 47,728	\$ 50,430	\$ 50,210	\$ (220)	0%
2009	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	0%
2011	Worker's Comp Insurance	\$ 116,545	\$ 158,570	\$ 127,820	\$ (30,750)	-19%
2012	OPEB Liability	\$ -	\$ 800	\$ -	\$ (800)	-100%
2013	Short-term Disability Insurance	\$ 4,533	\$ 6,870	\$ 5,440	\$ (1,430)	-21%
2019	Line of Duty Insurance	\$ 25,541	\$ 23,075	\$ 32,710	\$ 9,635	42%
<b>Total Fringe Benefits</b>		\$ 1,614,164	\$ 1,653,995	\$ 1,904,290	\$ 250,295	15%
<u>Contractual Services</u>						
3002	Professional Services	\$ 680,264	\$ 504,595	\$ 506,376	\$ 1,781	0%
3004	Repairs & Maintenance	\$ 1,166,385	\$ 504,720	\$ 1,027,534	\$ 522,814	104%
3005	Maintenance Service Contracts	\$ 113,585	\$ 118,080	\$ 130,626	\$ 12,546	11%
3006	Printing & Binding	\$ -	\$ 2,400	\$ 3,090	\$ 690	29%
3007	Advertising	\$ 15,257	\$ 18,145	\$ 18,450	\$ 305	2%
3008	Laundry & Dry Cleaning	\$ 6,396	\$ 8,300	\$ 7,300	\$ (1,000)	-12%
3009	Services of Other Governments	\$ 3,335	\$ -	\$ -	\$ -	0%
3018	Bank Activty Charge	\$ 10,547	\$ 11,000	\$ 12,100	\$ 1,100	10%
3021	Victim Witness Coordinator	\$ 6,480	\$ 6,480	\$ 6,480	\$ -	0%
3023	Court Offices	\$ 255,899	\$ 263,156	\$ 273,416	\$ 10,260	4%
3024	Landfill Contract	\$ 243,504	\$ 185,600	\$ 174,400	\$ (11,200)	-6%
3025	Recycling Costs	\$ -	\$ 17,000	\$ 22,500	\$ 5,500	100%
3028	Computer Software	\$ 25,079	\$ 21,122	\$ 20,272	\$ (850)	-4%
3029	VJCCCA Services	\$ -	\$ 930	\$ -	\$ (930)	-100%
3099	Outside Data Processing	\$ 7,000	\$ 8,100	\$ 8,100	\$ -	0%
3117	Lot Clearing	\$ 2,632	\$ 1,500	\$ 1,500	\$ -	0%
3203	Contractual Response Services	\$ 19,194	\$ 17,360	\$ 17,360	\$ -	0%
3302	Jail Contract	\$ 67,414	\$ 108,564	\$ 127,629	\$ 19,065	18%
<b>Total Contractual Services</b>		\$ 2,622,971	\$ 1,797,052	\$ 2,357,133	\$ 560,081	31%
<u>Internal Services</u>						
4002	Vehicle Maintenance & Operation	\$ (66,014)	\$ (53,000)	\$ (70,000)	\$ (17,000)	32%
4004	Photocopying Services	\$ (12)	\$ (1,910)	\$ 2,745	\$ 4,655	-244%
4010	Special Projects- Public Works	\$ 371	\$ 9,200	\$ 7,000	\$ (2,200)	-24%

City of Lexington

**General Fund Expense Budget by Account Classification**

Account Number	Description	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
<b>Total Internal Services</b>		\$ (65,655)	\$ (45,710)	\$ (60,255)	\$ (14,545)	32%
<u>Other Charges</u>						
5101	Electrical Service	\$ 68,771	\$ 77,465	\$ 76,950	\$ (515)	-1%
5102	Heating Service	\$ 24,707	\$ 22,200	\$ 23,700	\$ 1,500	7%
5103	Water & Sewer Service	\$ 22,423	\$ 27,950	\$ 47,280	\$ 19,330	69%
5104	Street Lighting	\$ 72,768	\$ 77,000	\$ 75,000	\$ (2,000)	-3%
5201	Postal & Messenger Services	\$ 12,919	\$ 19,140	\$ 18,330	\$ (810)	-4%
5202	Electronic Data Services	\$ 18,754	\$ 23,370	\$ 22,970	\$ (400)	-2%
5203	Telephone Service	\$ 22,940	\$ 22,196	\$ 26,045	\$ 3,849	17%
5204	Cellular Tellephone Service	\$ 30,022	\$ 34,210	\$ 33,325	\$ (885)	-3%
5308	General Liability Insurance	\$ 138,999	\$ 140,000	\$ 129,060	\$ (10,940)	-8%
5310	Umbrella Insurance	\$ 13,466	\$ 13,500	\$ 9,350	\$ (4,150)	-31%
5312	Self Insurance Program	\$ 229	\$ 500	\$ 500	\$ -	0%
5399	Insurance Allocation	\$ (57,070)	\$ (58,670)	\$ (59,322)	\$ (652)	1%
5401	Office Supplies	\$ 28,521	\$ 33,895	\$ 32,250	\$ (1,645)	-5%
5404	Medical Supplies	\$ 16,925	\$ 16,200	\$ 16,700	\$ 500	3%
5405	Janitorial Supplies	\$ 9,252	\$ 13,000	\$ 10,400	\$ (2,600)	-20%
5406	Generator Supplies	\$ 413	\$ 300	\$ 300	\$ -	0%
5407	Repair & Maintenance Supplies	\$ 219,673	\$ 296,900	\$ 263,000	\$ (33,900)	-11%
5408	Vehicle/ Equipment Supplies	\$ 285,728	\$ 330,750	\$ 337,150	\$ 6,400	2%
5409	Police Supplies	\$ 11,219	\$ 12,000	\$ 12,000	\$ -	0%
5410	Uniform & Wearing Apparel	\$ 41,379	\$ 43,100	\$ 43,100	\$ -	0%
5411	Books & Subscriptions	\$ 7,123	\$ 5,680	\$ 7,080	\$ 1,400	25%
5413	Other Operating Supplies	\$ 17,615	\$ 16,924	\$ 15,824	\$ (1,100)	-6%
5414	Merchandise for Resale	\$ 1,566	\$ 300	\$ 300	\$ -	0%
5415	Recreation Supplies	\$ 4,860	\$ 6,000	\$ 4,800	\$ (1,200)	-20%
5417	Photocopying Supplies	\$ 1,236	\$ 1,500	\$ 1,500	\$ -	0%
5426	Chemical Supplies	\$ 5,694	\$ 7,700	\$ 7,700	\$ -	0%
5428	Data Processing Supplies	\$ 77	\$ 238	\$ 67	\$ (171)	100%
5449	Fire Prevention Supplies	\$ 3,387	\$ 3,500	\$ 3,500	\$ -	0%
5450	Crime Prevention Supplies	\$ 2,295	\$ 3,000	\$ 3,000	\$ -	0%
5477	Durable Goods	\$ 104,676	\$ 89,759	\$ 114,235	\$ 24,476	27%
5501	Learning Costs	\$ 57,266	\$ 86,661	\$ 87,041	\$ 380	0%
5502	Travel- Business/Promotions	\$ 17,533	\$ 13,200	\$ 12,700	\$ (500)	-4%
5506	Vehicle Allowance	\$ 10,200	\$ 10,400	\$ 10,400	\$ -	0%
<b>Total Other Charges</b>		\$ 1,215,566	\$ 1,389,868	\$ 1,386,235	\$ (3,633)	0%
<u>Agency Contributions</u>						
5601	State Health Department	\$ 57,114	\$ 60,871	\$ 64,802	\$ 3,931	6%
5602	Community Services Board	\$ 50,937	\$ 50,937	\$ 55,512	\$ 4,575	9%
5605	Regional Library Services	\$ 159,040	\$ 161,365	\$ 174,517	\$ 13,152	8%
5606	Permits to State Agencies	\$ -	\$ 500	\$ -	\$ (500)	-100%
5608	Payments to Juvenile Detention	\$ 1,128	\$ 797	\$ 462	\$ (335)	-42%
5609	Rockbridge SPCA	\$ 7,471	\$ 9,800	\$ 9,510	\$ (290)	-3%
5613	Project Horizon	\$ 1,750	\$ 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	\$ 11,479	\$ 11,310	\$ 18,000	\$ 6,690	59%
5617	Drug Task Force	\$ 5,102	\$ 4,500	\$ 4,500	\$ -	0%

City of Lexington

**General Fund Expense Budget by Account Classification**

Account Number	Description	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
5621	Dabney S Lancaster CC	\$ 22,472	\$ 22,472	\$ 22,472	\$ -	0%
5630	Social Services Administration	\$ 54,120	\$ 53,184	\$ 64,838	\$ 11,654	22%
5632	Tax Relief- Ederly/Disabled	\$ 33,711	\$ 45,000	\$ 35,000	\$ (10,000)	-22%
5633	TAP	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0%
5634	VPAS	\$ 27,000	\$ 27,000	\$ 27,000	\$ -	0%
5635	Rockbridge Area Occupation Center	\$ 4,200	\$ -	\$ -	\$ -	0%
5637	Blue Ridge Legal Services	\$ 959	\$ 959	\$ 959	\$ -	0%
5638	Senior Center	\$ -	\$ -	\$ -	\$ -	0%
5639	Yellow Brick Road	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0%
5645	Horse Center Foundation	\$ 205,708	\$ 216,750	\$ 200,625	\$ (16,125)	-7%
5646	Talking Books	\$ 1,326	\$ 1,393	\$ 2,166	\$ 773	55%
5647	YMCA	\$ 2,000	\$ 2,250	\$ 2,250	\$ -	0%
5651	Fine Arts in Rockbridge	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0%
5652	Lime Kiln	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0%
5654	Indoor Swimming Pool	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0%
5657	Regional Tourism	\$ 277,164	\$ 282,885	\$ 283,880	\$ 995	0%
5661	Main Street Lexington	\$ 80,000	\$ 80,000	\$ 80,000	\$ -	0%
5662	Chamber of Commerce	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0%
5663	Soil & Water Conservation District	\$ 500	\$ 2,000	\$ 2,000	\$ -	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	\$ (102,406)	\$ 11,500	\$ 13,800	\$ 2,300	20%
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	\$ 4,816	\$ 4,682	\$ 4,000	\$ (682)	-15%
5680	Rockbridge Area Housing Corporation	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	0%
5685	Central Shen. Planning District	\$ 13,602	\$ 13,561	\$ 15,604	\$ 2,043	15%
5691	Central Dispatch	\$ 380,922	\$ 394,250	\$ 391,106	\$ (3,144)	-1%
8699	RARO	\$ 64,982	\$ 69,030	\$ 71,258	\$ 2,228	3%
<b>Total Agency Contributions</b>		\$ 1,438,367	\$ 1,602,016	\$ 1,619,281	\$ 17,265	1%
<b>Miscellaneous</b>						
5505	Relocation Costs	\$ -	\$ -	\$ -	\$ -	0%
5801	Dues & Mememrships	\$ 13,670	\$ 14,745	\$ 26,470	\$ 11,725	80%
5802	Police Accreditation	\$ -	\$ 1,500	\$ 800	\$ (700)	-47%
5803	Employee Relations	\$ 11,458	\$ 18,985	\$ 18,360	\$ (625)	-3%
5804	Employee Wellness	\$ -	\$ 3,500	\$ 3,500	\$ -	0%
5813	Bad Debt Expense	\$ 800	\$ -	\$ 250	\$ 250	100%
5820	Farmer's Market Services	\$ 12,234	\$ 9,700	\$ 13,000	\$ 3,300	34%
5854	Rehab. Building Tax Abatement	\$ 13,178	\$ 14,000	\$ 14,000	\$ -	0%
5864	Smoke House	\$ -	\$ 100	\$ 100	\$ -	0%
5870	Sales Tax Payments	\$ 193	\$ -	\$ -	\$ -	0%
5875	Meals Tax Expense	\$ 51	\$ -	\$ -	\$ -	0%
5880	Emergency Serv. Grant Purchases	\$ -	\$ 7,500	\$ 7,500	\$ -	0%
5886	Building Permit Surcharge	\$ 896	\$ 6,500	\$ 6,500	\$ -	0%
5893	DMV Grant Purchases	\$ -	\$ 7,500	\$ 7,500	\$ -	0%
5897	DCJS Grant Purchases	\$ -	\$ 3,500	\$ 3,500	\$ -	0%
5898	Miscellaneous	\$ 107	\$ 500	\$ -	\$ (500)	-100%
5899	State Grant Purchases	\$ 24,322	\$ 27,000	\$ 24,374	\$ (2,626)	-10%

City of Lexington

**General Fund Expense Budget by Account Classification**

Account Number	Description	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
5900	Four for Life Grant Purchases	\$ -	\$ 3,664	\$ 3,664	\$ -	0%
5902	Miller House Project	\$ -	\$ 500	\$ 2,000	\$ 1,500	300%
5920	City Matching Funds	\$ 5,000	\$ 20,000	\$ 20,000	\$ -	0%
5930	Economic Development	\$ 1,032	\$ 10,000	\$ 10,000	\$ -	0%
6012	VPA Client Servies	\$ 460,378	\$ 516,090	\$ 640,000	\$ 123,910	24%
<b>Total Miscellaneous Expenses</b>		\$ 543,319	\$ 665,284	\$ 801,518	\$ 136,234	20%
<u>Capital Outlay</u>						
7001	Machinery & Equipment	\$ 2,751	\$ -	\$ -	\$ -	0%
7007	ADP Equipment/Software	\$ -	\$ 22,275	\$ -	\$ (22,275)	100%
7012	Public Safety Equipment	\$ -	\$ 500	\$ -	\$ (500)	-100%
<b>Total Capital Outlay</b>		\$ 2,751	\$ 22,775	\$ -	\$ (22,775)	-100%
<u>Leases &amp; Rentals</u>						
8001	Lease of Equipment	\$ 16,151	\$ 18,900	\$ 17,550	\$ (1,350)	-7%
8002	Rental of Buildings	\$ -	\$ -	\$ -	\$ -	0%
8003	Parking Lot Rental	\$ 6,306	\$ 6,325	\$ 10,000	\$ 3,675	58%
<b>Total Leases &amp; Rentals</b>		\$ 22,457	\$ 25,225	\$ 27,550	\$ 2,325	9%
<u>Debt Service Costs</u>						
9001	Courthouse- Principal	\$ 320,000	\$ 335,000	\$ 350,000	\$ 15,000	4%
9002	Interest	\$ 848,288	\$ 780,861	\$ 782,990	\$ 2,129	0%
9009	LDMS 2009 Bonds	\$ 494,706	\$ 494,706	\$ 494,706	\$ -	0%
9010	LDMS 2010 Bonds	\$ 90,000	\$ 95,362	\$ 90,000	\$ (5,362)	-6%
9013	Jail Bonds	\$ 97,247	\$ 131,187	\$ 130,863	\$ (324)	0%
9014	Waddell Bonds	\$ 295,000	\$ 310,000	\$ 325,000	\$ 15,000	5%
9050	Reserve for Debt Service	\$ -	\$ -	\$ -	\$ -	0%
<b>Total Debt Service</b>		\$ 2,145,241	\$ 2,147,116	\$ 2,173,559	\$ 26,443	1%
<u>Interfund Charges</u>						
9105	Services of Public Works to Streets	\$ -	\$ -	\$ -	\$ -	0%
9109	Services of Youth Services	\$ 19,605	\$ 19,605	\$ 19,605	\$ -	0%
9112	Services to VJCCCA	\$ (19,605)	\$ (19,605)	\$ (19,605)	\$ -	0%
9151	Services of Technology	\$ 111,053	\$ 128,290	\$ 132,140	\$ 3,850	3%
9901	Services to Utility Fund	\$ (231,574)	\$ (240,209)	\$ (249,155)	\$ (8,946)	4%
9902	Finance Services to Schools	\$ (69,420)	\$ (71,500)	\$ (73,650)	\$ (2,150)	3%
<b>Total Interfund Charges</b>		\$ (189,941)	\$ (183,419)	\$ (190,665)	\$ (7,246)	4%
<u>Interfund Transfers</u>						
9100	To Equipment Fund	\$ 458,699	\$ 530,200	\$ 563,346	\$ 33,146	6%
9202	To School Fund	\$ 3,061,628	\$ 3,066,562	\$ 3,084,562	\$ 18,000	1%
9027	To Cemetery Fund	\$ 13,425	\$ 16,250	\$ 12,500	\$ (3,750)	-23%
9208	To Capital Projects Fund	\$ 1,050,000	\$ 1,110,000	\$ 1,110,000	\$ -	0%
<b>Total Interfund Transfers</b>		\$ 4,583,752	\$ 4,723,012	\$ 4,770,408	\$ 47,396	1%
<u>Contingency</u>						
		\$ 13,108	\$ 3,000	\$ -	\$ (3,000)	-100%
<b>Total Expenditures &amp; Transfers</b>		\$ 18,149,228	\$ 18,241,764	\$ 19,202,132	\$ 960,368	5%

## School Fund Revenue Budget

Account Number	Description	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
<u>Revenue From Use of Money &amp; Property</u>						
1015-0110	Interest- Textbook Funds	\$ 155	\$ 300	\$ 300	\$ -	0%
1015-0113	Interest- Koones Fund	\$ 1,494	\$ -	\$ -	\$ -	0%
1015-0201	Rents & Rebates	\$ 3,900	\$ 4,300	\$ 4,300	\$ -	0%
<b>Total Rev. From Use of Money &amp; Property</b>		\$ 5,549	\$ 4,600	\$ 4,600	\$ -	0%
<u>Charges for Services</u>						
1016-1201	School Tuition	\$ 134,620	\$ 155,000	\$ 155,000	\$ -	0%
1016-1204	Cafeteria Services	\$ 51,814	\$ 50,000	\$ 52,000	\$ 2,000	4%
<b>Total Charges for Services</b>		\$ 186,434	\$ 205,000	\$ 207,000	\$ 2,000	1%
<u>Misc. Revenue</u>						
1018-0200	Contributions General	\$ 16,513	\$ -	\$ -	\$ -	0%
1018-1000	Proceeds from Capital Lease	\$ 97,766	\$ -	\$ -	\$ -	0%
1018-9912	Misc. Revenue	\$ 579	\$ 1,000	\$ 500	\$ (500)	-50%
<b>Total Misc. Revenue</b>		\$ 114,858	\$ 1,000	\$ 500	\$ (500)	-50%
<u>Recovered Costs</u>						
1019-0110	E-rate Reimbursement	\$ 6,554	\$ 5,000	\$ 2,800	\$ (2,200)	-44%
1019-0125	Insurance Recovery	\$ 25,338	\$ -	\$ -	\$ -	0%
<b>Total Recovered Costs</b>		\$ 31,892	\$ 5,000	\$ 2,800	\$ (2,200)	-44%
<u>State- Categorical</u>						
1024-0201	State Sales Tax	\$ 650,876	\$ 649,406	\$ 661,790	\$ 12,384	2%
1024-0202	Basic School Aid	\$ 1,781,267	\$ 1,853,713	\$ 1,852,960	\$ (753)	0%
1024-0207	Gifted & Talented	\$ 18,439	\$ 18,435	\$ 18,463	\$ 28	0%
1024-0208	Remedial Education	\$ 35,308	\$ 38,022	\$ 38,080	\$ 58	0%
1024-0211	Compensation Supplement	\$ 17,333	\$ -	\$ 114,887	\$ 114,887	100%
1024-0212	Special Education SOQ	\$ 168,694	\$ 258,860	\$ 259,253	\$ 393	0%
1024-0214	Textbook Payments	\$ 43,068	\$ 38,672	\$ 38,730	\$ 58	0%
1024-0215	State School Lunch	\$ 1,310	\$ 1,095	\$ 1,310	\$ 215	20%
1024-0217	Vocational Education	\$ 27,854	\$ 45,320	\$ 45,388	\$ 68	0%
1024-0218	Technology Grant	\$ 102,000	\$ 102,000	\$ 102,000	\$ -	0%
1024-0220	Special Education- Regional	\$ -	\$ -	\$ 22,943	\$ 22,943	100%
1024-0221	Social Security	\$ 107,101	\$ 117,524	\$ 118,087	\$ 563	0%
1024-0223	Teacher Retirement	\$ 245,587	\$ 259,628	\$ 260,407	\$ 779	0%
1024-0228	Early Intervention	\$ 10,590	\$ 7,792	\$ 7,792	\$ -	0%
1027-0237	Additional Lottery	\$ -	\$ -	\$ 145,650	\$ 145,650	100%
1024-0241	Group Life	\$ 7,454	\$ 8,065	\$ 8,078	\$ 13	0%
1024-0246	Homebound Instruction	\$ -	\$ -	\$ 424	\$ 424	100%
1024-0265	At Risk	\$ 12,818	\$ 32,424	\$ 25,516	\$ (6,908)	-21%
1024-0291	Mentor Teacher Program	\$ -	\$ -	\$ 413	\$ 413	100%
1024-0309	English Second Language	\$ 23,380	\$ 30,191	\$ 14,115	\$ (16,076)	-53%
1024-0347	State School Breakfast	\$ 628	\$ 892	\$ 767	\$ (125)	-14%
1024-0348	Textbook Lottery	\$ 98,249	\$ -	\$ -	\$ -	0%
1024-0399	National Board Certified	\$ 2,500	\$ -	\$ 5,000	\$ 5,000	100%
1024-0400	Other State Funds	\$ 16,316	\$ 106,353	\$ 9,014	\$ (97,339)	-92%
<b>Total State Categorical</b>		\$ 3,370,772	\$ 3,568,392	\$ 3,751,067	\$ 182,675	5%
<u>Federal- Categorical</u>						
1033-0202	Title I	\$ 71,362	\$ 45,000	\$ 60,534	\$ 15,534	35%
1033-0203	Title IIIA	\$ 995	\$ 1,500	\$ 3,000	\$ 1,500	100%
1033-0210	Title IV	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	100%
1033-0213	National School Lunch/Breakfast	\$ 68,070	\$ 50,000	\$ 62,000	\$ 12,000	24%
1033-0214	Headstart	\$ 15,100	\$ 15,000	\$ 15,000	\$ -	0%
1033-0219	Title VIB Special Ed	\$ 134,425	\$ 143,000	\$ 137,200	\$ (5,800)	-4%
1033-0226	Title II	\$ 12,716	\$ 15,000	\$ 13,612	\$ (1,388)	-9%
<b>Total Federal Categorical</b>		\$ 312,668	\$ 269,500	\$ 301,346	\$ 31,846	12%
<u>Transfers In</u>						
1041-0511	From General Fund	\$ 3,061,628	\$ 3,066,562	\$ 3,084,562	\$ 18,000	0%
<b>Total Transfers In</b>		\$ 3,061,628	\$ 3,066,562	\$ 3,084,562	\$ 18,000	0%
<u>Appropriated Fund Balance</u>						
		\$ -	\$ -	\$ -	\$ -	0%
<b>School Fund Total</b>		\$ 7,083,801	\$ 7,120,054	\$ 7,351,875	\$ 231,821	3%

City of Lexington

**School Fund Expense Budget by Function**

Account Number	Description	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
<u>Instruction</u>						
02-6110	Instruction- Elementary/Middle	\$ 2,561,998	\$ 2,736,842	\$ 2,831,755	\$ 94,913	3%
02-6111	Instruction- Secondary	\$ 1,468,753	\$ 1,490,000	\$ 1,510,000	\$ 20,000	1%
02-6114	Instruction- Special Ed	\$ 447,575	\$ 447,512	\$ 525,600	\$ 78,088	17%
02-6121	Guidance	\$ 151,196	\$ 155,086	\$ 168,890	\$ 13,804	9%
02-6122	Social Worker	\$ 25,272	\$ 22,272	\$ -	\$ (22,272)	-100%
02-6123	Homebound Instruction	\$ -	\$ 708	\$ 658	\$ (50)	-7%
02-6131	Improvement- Instruction	\$ 86,169	\$ 89,579	\$ 85,841	\$ (3,738)	-4%
02-6132	Media Services	\$ 128,658	\$ 154,953	\$ 141,782	\$ (13,171)	-8%
02-6141	Principals	\$ 262,960	\$ 298,508	\$ 293,370	\$ (5,138)	-2%
<b>Total Instruction</b>		\$ 5,132,581	\$ 5,395,460	\$ 5,557,896	\$ 162,436	3%
<u>Administration, Attendance, &amp; Health</u>						
02-6210	Administration	\$ 343,884	\$ 357,006	\$ 392,449	\$ 35,443	10%
02-6220	Attendance & Health	\$ 67,766	\$ 74,934	\$ 86,034	\$ 11,100	15%
<b>Total Admin, Attend., &amp; Health</b>		\$ 411,650	\$ 431,940	\$ 478,483	\$ 46,543	11%
<u>Cafeteria</u>						
02-6510	Food Service	\$ 204,549	\$ 203,747	\$ 202,575	\$ (1,172)	-1%
<u>Operations &amp; Maintenance</u>						
02-6400	Operations & Maintenance	\$ 702,992	\$ 626,286	\$ 630,093	\$ 3,807	1%
<u>Nondepartmental</u>						
02-6661	Capital Improvements	\$ 131,136	\$ -	\$ -	\$ -	0%
02-6710	Lease - Interest	\$ 691	\$ -	\$ 2,669	\$ 2,669	100%
02-6730	Nondepartmental	\$ 14,995	\$ -	\$ 13,019	\$ 13,019	100%
<b>Total Nondepartmental</b>		\$ 146,822	\$ -	\$ 15,688	\$ 15,688	100%
<u>Federal Programs</u>						
02-6800	Title I	\$ 71,144	\$ 45,000	\$ 60,534	\$ 15,534	35%
02-6801	Title VIB	\$ 134,481	\$ 143,000	\$ 137,211	\$ (5,789)	-4%
02-6803	Title II	\$ 13,175	\$ 15,000	\$ 13,612	\$ (1,388)	100%
02-6804	Title IIIA	\$ 1,599	\$ 1,500	\$ 3,000	\$ 1,500	100%
02-6810	Title IV	\$ 10,126	\$ -	\$ 10,000	\$ 10,000	100%
<b>Total Federal</b>		\$ 230,525	\$ 204,500	\$ 224,357	\$ 19,857	10%
<u>Technology</u>						
02-6805	Technology	\$ 214,907	\$ 258,121	\$ 242,783	\$ (15,338)	-6%
<b>School Fund Total</b>		\$ 7,044,026	\$ 7,120,054	\$ 7,351,875	\$ 231,821	3%

City of Lexington

**School Expense Budget by Account Classification**

Account Number	Description	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
<b>Personnel Services</b>						
1000	Wages- Other	\$ 22,286	\$ 11,000	\$ 9,200	\$ (1,800)	-16%
1001	Wages- Full Time Other	\$ 10,611	\$ 9,000	\$ 10,000	\$ 1,000	11%
1002	Wages- Overtime	\$ 416	\$ 200	\$ 500	\$ 300	150%
1110	Wages- Administarative	\$ 104,297	\$ 107,394	\$ 86,310	\$ (21,084)	-20%
1111	Wages- School Board	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0%
1112	Wages- Superintendent	\$ 102,831	\$ 106,608	\$ 102,510	\$ (4,098)	-4%
1113	Wages- Asst. Superintendent	\$ -		\$ 19,025	\$ 19,025	100%
1120	Wages- Teachers	\$ 1,964,739	\$ 2,186,270	\$ 2,231,198	\$ 44,928	2%
1121	Wages- Chapter I	\$ 61,795	\$ 41,500	\$ 55,295	\$ 13,795	33%
1122	Wages- Librarian	\$ 84,171	\$ 110,755	\$ 95,091	\$ (15,664)	-14%
1123	Wages- Gifted Teacher	\$ 20,180	\$ 24,000	\$ 21,417	\$ (2,583)	-11%
1125	Wages- ESL	\$ 46,149	\$ 47,776	\$ 48,978	\$ 1,202	3%
1126	Wages- Principals	\$ 72,479	\$ 144,345	\$ 139,550	\$ (4,795)	-3%
1127	Wages- Summer School	\$ 6,314	\$ 6,000	\$ 10,000	\$ 4,000	67%
1131	Wages- School Nurse	\$ 44,876	\$ 46,277	\$ 51,264	\$ 4,987	11%
1133	Wages- Technical Development	\$ 108,025	\$ 84,064	\$ 84,660	\$ 596	1%
1150	Wages- Clerical	\$ 134,170	\$ 138,285	\$ 141,052	\$ 2,767	2%
1151	Wages- Aides	\$ 86,544	\$ 89,582	\$ 88,968	\$ (614)	-1%
1180	Wages- Laborer	\$ 116,094	\$ 119,829	\$ 123,723	\$ 3,894	3%
1190	Wages- Service	\$ 50,070	\$ 52,868	\$ 53,434	\$ 566	1%
1520	Wages- Substitutes	\$ 51,027	\$ 30,620	\$ 33,920	\$ 3,300	11%
1522	Wages- ESY	\$ -	\$ 500	\$ 500	\$ -	0%
1620	Salary Supplements	\$ 184,832	\$ 100,695	\$ 121,395	\$ 20,700	21%
1650	Supplement- National Board	\$ 2,322	\$ 2,323	\$ 4,646	\$ 2,323	100%
<b>Total Personnel Services</b>		\$ 3,277,228	\$ 3,462,891	\$ 3,535,636	\$ 72,745	2%
<b>Fringe Benefits</b>						
2001	FICA	\$ 240,939	\$ 262,680	\$ 266,184	\$ 3,504	1%
2002	Retirement	\$ 1,220	\$ 1,000	\$ 1,000	\$ -	0%
2005	Health Insurance	\$ 2,416	\$ 2,300	\$ 2,500	\$ 200	9%
2006	Life Insurance	\$ 607	\$ 500	\$ 400	\$ (100)	-20%
2011	Worker's Comp Insurance	\$ 238	\$ 300	\$ 300	\$ -	0%
2210	VRS	\$ 406,240	\$ 434,540	\$ 439,556	\$ 5,016	1%
2220	VRS- Hybrid	\$ 61,234	\$ 56,187	\$ 67,877	\$ 11,690	21%
2300	Health Insurance	\$ 295,061	\$ 331,619	\$ 418,675	\$ 87,056	26%
2400	Life Insurance	\$ 37,204	\$ 42,120	\$ 43,580	\$ 1,460	3%
2501	Disability Ins.- Plans 1 & 2	\$ 980	\$ 1,030	\$ 1,000	\$ (30)	-3%
2510	VACORP Disability- Hybrid	\$ 1,013	\$ 1,230	\$ 1,440	\$ 210	17%
2600	Unemployment Insurance	\$ 632	\$ 1,000	\$ 1,500	\$ 500	50%
2700	Worker's Comp Insurance	\$ 13,157	\$ 13,565	\$ 13,500	\$ (65)	0%
2750	Retiree Health Care Credit	\$ 35,231	\$ 37,544	\$ 38,842	\$ 1,298	3%
2800	Other Benefits	\$ 50,025	\$ 33,900	\$ 36,575	\$ 2,675	8%
2820	Inservice	\$ 3,383	\$ 6,000	\$ 6,500	\$ 500	8%
<b>Total Fringe Benefits</b>		\$ 1,149,580	\$ 1,225,515	\$ 1,339,429	\$ 113,914	9%
<b>Contractual Services</b>						
3000	Purchased Services	\$ 430,236	\$ 266,027	\$ 306,400	\$ 40,373	15%
3002	Professional Services	\$ 266	\$ -	\$ -	\$ -	0%



City of Lexington

**School Expense Budget by Account Classification**

Account Number	Description	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
3400	Field Trips	\$ 11,712	\$ 10,000	\$ 12,000	\$ 2,000	20%
3810	Tuition to County High School	\$ 1,468,753	\$ 1,490,000	\$ 1,510,000	\$ 20,000	1%
<b>Total Contractual Services</b>		\$ 1,910,967	\$ 1,766,027	\$ 1,828,400	\$ 62,373	4%
<u>Other Charges</u>						
5000	Other Charges	\$ -	\$ 100	\$ 300	\$ 200	200%
5001	Telecommunications	\$ 7,548	\$ 17,000	\$ 12,000	\$ (5,000)	-29%
5100	Utilities	\$ 141,168	\$ 195,000	\$ 160,000	\$ (35,000)	-18%
5200	Telephone/Communications	\$ 18,390	\$ 14,100	\$ 18,000	\$ 3,900	28%
5300	Insurance	\$ 44,000	\$ 44,000	\$ 44,000	\$ -	0%
5400	Leases & Rentals	\$ 10,231	\$ 13,500	\$ 13,500	\$ -	0%
5413	Other Operating Supplies	\$ 2,649	\$ 500	\$ 500	\$ -	0%
5500	Travel	\$ 15,423	\$ 20,280	\$ 18,700	\$ (1,580)	-8%
5800	Miscellaneous	\$ 6,711	\$ 14,600	\$ 10,550	\$ (4,050)	-28%
6000	Materials & Supplies	\$ 134,160	\$ 133,275	\$ 132,355	\$ (920)	-1%
6002	Food Supplies	\$ 72,559	\$ 77,000	\$ 77,000	\$ -	0%
6004	Material & Supplies- Psychological	\$ -	\$ 500	\$ -	\$ (500)	-100%
6005	Materials & Supplies- Gifted Prog.	\$ 1,970	\$ 1,900	\$ 1,900	\$ -	0%
6006	Materials & Supplies- Preschool	\$ 2,227	\$ 2,800	\$ 2,710	\$ (90)	-3%
6020	Textbooks	\$ 36,106	\$ 66,355	\$ 67,200	\$ 845	1%
6022	Materials & Supplies- Medical	\$ 2,033	\$ 2,500	\$ 2,500	\$ -	0%
6031	Instructional Materials	\$ 379	\$ 3,000	\$ 3,000	\$ -	0%
6040	Technology- Software	\$ 21,231	\$ 11,000	\$ 11,000	\$ -	0%
6050	Non-capitalized Hardware	\$ 114,106	\$ 102,000	\$ 113,000	\$ 11,000	11%
6060	Non-capitalized Infrastructure	\$ 354	\$ 3,000	\$ 3,000	\$ -	0%
<b>Total Other Charges</b>		\$ 631,245	\$ 722,410	\$ 691,215	\$ (31,195)	-4%
<b>Capital Outlays</b>						
		\$ 106,203	\$ -	\$ -	\$ -	0%
<b>Leases &amp; Rentals</b>						
		\$ 15,686	\$ -	\$ 15,688	\$ 15,688	100%
<u>Interfund Charges</u>						
9104	Services of Finance	\$ 69,420	\$ 71,500	\$ 73,645	\$ 2,145	3%
9151	Services of IT	\$ (116,303)	\$ (128,289)	\$ (132,138)	\$ (3,849)	3%
<b>Total Interfund Charges</b>		\$ (46,883)	\$ (56,789)	\$ (58,493)	\$ (1,704)	3%
<u>Interfund Transfers</u>						
9208	To Capital Projects Fund		\$ -	\$ -	\$ -	0%
<b>Grand Total</b>		\$ 7,044,026	\$ 7,120,054	\$ 7,351,875	\$ 231,821	3%

City of Lexington

**Utility Fund Revenue Budget**

<b>Account Number</b>	<b>Description</b>	<b>2018 Actual Amount</b>	<b>2019 Adopted Budget</b>	<b>City Manager Requested FY 20</b>	<b>\$ Change</b>	<b>% Change</b>
<u>Charges for Services</u>						
1016-1901	Water & Sewer Fees	\$ 4,654,412	\$ 4,931,650	\$ 5,325,000	\$ 393,350	8%
1016-1905	Late Payment Penalties	\$ 23,177	\$ 21,500	\$ 23,000	\$ 1,500	7%
<b>Total Charges for Services</b>		\$ 4,677,589	\$ 4,953,150	\$ 5,348,000	\$ 394,850	8%
<u>Miscellaneous Revenue</u>						
1016-1906	Non-Operating Revenues	\$ 16,138	\$ 15,000	\$ 15,000	\$ -	0%
1018-0200	Contributions- General	\$ 76,279	\$ -	\$ -	\$ -	0%
1018-**12	Misc. Revenues	\$ 2,804	\$ -	\$ -	\$ -	0%
1015-0201	Rents & Rebates	\$ 6	\$ -	\$ -	\$ -	0%
<b>Total Misc. Revenue</b>		\$ 95,227	\$ 15,000	\$ 15,000	\$ -	0%
<b>Utility Fund Total</b>		\$ 4,772,816	\$ 4,968,150	\$ 5,363,000	\$ 394,850	8%

City of Lexington

**Utility Fund Expense Budget by Function**

Account Number	Description	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
<u>Administration</u>						
05-1110	Administration	\$ 204,722	\$ 409,440	\$ 404,150	\$ (5,290)	-1%
<u>Water Operations</u>						
05-1150	Water Treatment- Conner Spring	\$ 2,276	\$ 2,600	\$ 2,500	\$ (100)	-4%
05-1160	Water Distribution	\$ 955,886	\$ 1,046,197	\$ 1,169,140	\$ 122,943	12%
05-1161	Water Storage	\$ 1,524	\$ 3,350	\$ 1,700	\$ (1,650)	-49%
05-1165	New Water Service Connections	\$ -	\$ -	\$ -	\$ -	0%
05-1167	Minor Water System Improvements	\$ -	\$ -	\$ -	\$ -	0%
<b>Total Water Operations</b>		\$ 959,686	\$ 1,052,147	\$ 1,173,340	\$ 121,193	12%
<u>Wastewater Operations</u>						
05-1170	Wastewater Collections	\$ 1,975,862	\$ 1,502,105	\$ 1,744,875	\$ 242,770	16%
05-1171	New Wastewater Connections	\$ -	\$ -	\$ -	\$ -	100%
05-1177	Minor Wastewater Improvements	\$ -	\$ -	\$ -	\$ -	0%
05-1190	Inflow & Infiltration- Non-capitalized	\$ 780	\$ 13,480	\$ 13,840	\$ 360	3%
<b>Total Wastewater Operations</b>		\$ 1,976,642	\$ 1,515,585	\$ 1,758,715	\$ 243,130	16%
<u>Nondepartmental</u>						
05-4050	Public Works Labor Pool	\$ 46,414	\$ 72,670	\$ 76,960	\$ 4,290	6%
05-9310	Nondepartmental	\$ 465,141	\$ 545,209	\$ 660,705	\$ 115,496	21%
05-9350	Interfund Transfers	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	0%
05-9401	Debt Service	\$ 69,992	\$ 156,850	\$ 216,719	\$ 59,869	38%
<b>Total Nondepartmental</b>		\$ 701,547	\$ 894,729	\$ 1,074,384	\$ 179,655	20%
<u>Capital Projects</u>						
	I & I Reduction Projects	\$ -	\$ 50,000	\$ 50,000	\$ -	0%
	Rt. 60 Waterline	\$ 31,320	\$ -	\$ -	\$ -	0%
	Taylor St. Waterline	\$ -	\$ 188,490	\$ -	\$ (188,490)	-100%
	Main St. Waterline	\$ -	\$ 2,375,100	\$ -	\$ (2,375,100)	-100%
	Woods Creek Interceptor	\$ -	\$ 525,070	\$ -	\$ (525,070)	100%
	Taylor St. Wastewater	\$ -	\$ 155,530	\$ -	\$ (155,530)	-100%
	Enfield Area Sewer	\$ 369	\$ 1,148,095	\$ -	\$ (1,148,095)	-100%
	Washington/Randolph Waterline	\$ -	\$ -	\$ 139,572	\$ 139,572	100%
	Ruff Lane Sewer	\$ -	\$ -	\$ 45,490	\$ 45,490	100%
	Randolph St Sewer	\$ -	\$ -	\$ 76,480	\$ 76,480	100%
	Tucker St. Sewer	\$ -	\$ -	\$ 76,275	\$ 76,275	100%
	Massie St Sewer	\$ -	\$ -	\$ 151,785	\$ 151,785	100%
	Washington St Sewer	\$ -	\$ -	\$ 52,515	\$ 52,515	100%
<b>Total Capital Projects</b>		\$ 31,689	\$ 4,442,285	\$ 592,117	\$ (3,850,168)	-87%
<b>Total All Costs</b>		\$ 3,874,286	\$ 8,314,186	\$ 5,002,706	\$ (3,311,480)	-40%

## Utility Fund Expense Budget by Account Classification

Account Number	Description	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
<u>Personnel Services</u>						
1001	Full-time Wages	\$ 321,942	\$ 394,410	\$ 372,140	\$ (22,270)	-6%
1002	Overtime	\$ 17,537	\$ 12,820	\$ 4,760	\$ (8,060)	-63%
<b>Total Personnel Services</b>		\$ 339,479	\$ 407,230	\$ 376,900	\$ (30,330)	-7%
<u>Fringe Benefits</u>						
2001	FICA	\$ 21,165	\$ 28,850	\$ 26,590	\$ (2,260)	-8%
2002	Retirement	\$ (144,353)	\$ 41,700	\$ 39,100	\$ (2,600)	-6%
2005	Health Insurance	\$ 82,362	\$ 85,460	\$ 108,760	\$ 23,300	27%
2006	Life Insurance	\$ 4,217	\$ 5,080	\$ 4,770	\$ (310)	-6%
2011	Worker's Comp Insurance	\$ 9,898	\$ 13,560	\$ 8,700	\$ (4,860)	-36%
2013	Short-term Disability Insurance	\$ -	\$ 780	\$ 860	\$ 80	100%
<b>Total Fringe Benefits</b>		\$ (26,711)	\$ 175,430	\$ 188,780	\$ 13,350	8%
<u>Contractual Services</u>						
3002	Professional Services	\$ 92,080	\$ 26,800	\$ 546,317	\$ 519,517	1938%
3004	Repairs & Maintenance	\$ 34,972	\$ 4,471,985	\$ 88,300	\$ (4,383,685)	-98%
3005	Maintenance Service Contracts	\$ 2,972	\$ 3,200	\$ 15,000	\$ 11,800	369%
3007	Advertising	\$ 1,377	\$ 2,500	\$ 3,000	\$ 500	20%
3016	Wholesale Water	\$ 662,997	\$ 783,750	\$ 866,520	\$ 82,770	11%
3017	Wholesale Sewer	\$ 1,116,760	\$ 1,176,460	\$ 1,450,800	\$ 274,340	23%
3019	MSA Debt Service	\$ 704,330	\$ 161,505	\$ 161,505	\$ -	0%
3028	Computer Software	\$ 57,195	\$ 36,000	\$ 36,000	\$ -	0%
<b>Total Contractual Services</b>		\$ 2,672,683	\$ 6,662,200	\$ 3,167,442	\$ (3,494,758)	-52%
<u>Other Charges</u>						
5101	Electrical Service	\$ 7,400	\$ 7,800	\$ 7,800	\$ -	0%
5102	Heating Services	\$ 375	\$ 500	\$ 500	\$ -	0%
5103	Water & Sewer Services	\$ 283	\$ 500	\$ 560	\$ 60	12%
5201	Postal & Messenger Services	\$ 7,677	\$ 8,700	\$ 8,700	\$ -	0%
5202	Electronic Data Services	\$ 1,311	\$ 1,700	\$ 1,800	\$ 100	6%
5203	Telephone	\$ 668	\$ 800	\$ 500	\$ (300)	-38%
5204	Cellular Telephone Service	\$ 4,729	\$ 4,800	\$ 5,400	\$ 600	13%
5399	Insurance Allocation	\$ 11,000	\$ 11,000	\$ 11,900	\$ 900	8%
5401	Office Supplies	\$ 2,003	\$ 2,000	\$ 2,000	\$ -	0%
5407	Maintenance Supplies	\$ 119,835	\$ 114,500	\$ 142,500	\$ 28,000	24%
5411	Books & Subscriptions	\$ 266	\$ 1,000	\$ -	\$ (1,000)	-100%
5477	Durable Goods	\$ 11,782	\$ 15,800	\$ 11,200	\$ (4,600)	-29%
5501	Learning Costs	\$ 1,712	\$ 3,000	\$ 3,500	\$ 500	17%
<b>Total Other Charges</b>		\$ 169,041	\$ 172,100	\$ 196,360	\$ 24,260	14%
<u>Miscellaneous</u>						
5606	Permits to State Agencies	\$ 750	\$ -	\$ 500	\$ 500	100%
5801	Dues & Memberships	\$ 632	\$ 1,000	\$ 1,100	\$ 100	10%
5813	Bad Debt	\$ -	\$ 5,000	\$ 25,000	\$ 20,000	400%
5887	Waterworks Operation Fee	\$ 8,278	\$ 9,167	\$ 9,200	\$ 33	0%
<b>Total Miscellaneous</b>		\$ 9,660	\$ 15,167	\$ 35,800	\$ 20,633	136%
<u>Debt Service</u>						
9002	Debt Service	\$ 69,992	\$ 156,850	\$ 216,719	\$ 59,869	38%

## Utility Fund Expense Budget by Account Classification

Account Number	Description	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
<u>Interfund Charges</u>						
9101	Services of City Manager	\$ 22,897	\$ 27,481	\$ 28,300	\$ 819	3%
9103	Services of Treasurer	\$ 132,493	\$ 136,925	\$ 136,475	\$ (450)	0%
9104	Services of Finance	\$ 46,283	\$ 47,670	\$ 49,100	\$ 1,430	3%
9108	Services of Human Resources	\$ 13,200	\$ 10,613	\$ 10,900	\$ 287	3%
9151	Services of Technology	\$ 16,701	\$ 17,520	\$ 20,430	\$ 2,910	17%
<b>Interfund Charges</b>		\$ 231,574	\$ 240,209	\$ 245,205	\$ 4,996	2%
<u>Interfund Transfers</u>						
9100	To Equipment Replacement Fund	\$ 55,000	\$ 65,000	\$ 65,000	\$ -	0%
8201	To General Fund	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	0%
<b>Total Transfers Out</b>		\$ 175,000	\$ 185,000	\$ 185,000	\$ -	0%
<u>Depreciation</u>						
<b>Depreciation</b>		\$ 233,568	\$ 300,000	\$ 390,500	\$ 90,500	30%
<b>Grand Total</b>		\$ 3,874,286	\$ 8,314,186	\$ 5,002,706	\$ (3,311,480)	-40%

City of Lexington

**Equipment Replacement Fund Revenue Budget**

<b>Account Number</b>	<b>Description</b>	<b>2018 Actual Amount</b>	<b>2019 Adopted Budget</b>	<b>City Manager Requested FY 20</b>	<b>\$ Change</b>	<b>% Change</b>
<u>Misc. Revenue</u>						
1018-0200	Contributions	\$ -	\$ -	\$ -	\$ -	0%
1018-0209	Rockbridge County- Emergency Equip.	\$ 18,342	\$ 11,344	\$ 11,344	\$ -	0%
1018-9000	Salvaged Equipment	\$ 56,267	\$ 15,000	\$ 15,000	\$ -	0%
<b>Total Misc. Revenue</b>		<b>\$ 74,609</b>	<b>\$ 26,344</b>	<b>\$ 26,344</b>	<b>\$ -</b>	<b>0%</b>
<u>Transfers In</u>						
1041-0511	From General Fund	\$ 458,699	\$ 530,200	\$ 563,346	\$ 33,146	6%
1041-0515	From Utility Fund	\$ 55,000	\$ 65,000	\$ 65,000	\$ -	0%
1042-9990	From First Aid Reserve	\$ -	\$ -	\$ -	\$ -	0%
<b>Total Transfers In</b>		<b>\$ 513,699</b>	<b>\$ 595,200</b>	<b>\$ 628,346</b>	<b>\$ 33,146</b>	<b>6%</b>
<b>Total</b>		<b>\$ 588,308</b>	<b>\$ 621,544</b>	<b>\$ 654,690</b>	<b>\$ 33,146</b>	<b>5%</b>

City of Lexington

**Equipment Fund Expense by Account**

Account Number	Description	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY	\$ Change	% Change
Capital Outlay						
7001	Machinery & Equipment	\$ 113,549	\$ 119,522	\$ 157,950	\$ 38,428	32%
7005	Motor Vehicles	\$ 317,533	\$ 225,128	\$ 157,490	\$ (67,638)	-30%
7006	Construction Equipment	\$ 72,477	\$ -	\$ -	\$ -	0%
<b>Total Capital Outlays</b>		<b>\$ 503,559</b>	<b>\$ 344,650</b>	<b>\$ 315,440</b>	<b>\$ (29,210)</b>	<b>-8%</b>
Dept.	Budgeted Item	Equipment to be Replaced		Mileage	Reason	Budget
Police	Chevrolet Impala	2012 Chevrolet Impala		76,761	mileage	\$ 40,000
Police	Ford Explorer	2012 Ford Explorer		120,185	mileage	\$ 42,000
Public Works	Truck Mounted Sewer Jet	1888 GMC Flatbed *		36,000	age/poor condition of sewer jet	\$ 138,947
Public Works	F550 Dump truck with plow & spreader	2004 GMC Dump Truck			poor condition	\$ 75,490
Public Works	Bobcat Vacuum Sweeper Attachment	new			makes asphalt patching more efficient	\$ 3,883
Public Works	Sewer Camera	very old camera & 1993 pick up			age & condition	\$ 15,120
						\$ 315,440
* Sewer jet truck will replace 2002 GMC water tank truck which will be converted to a flatbed which will replace the 188 GMC						

## Capital Projects Fund Revenue Budget

Account Number	Description	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
<b>Contributions &amp; Other</b>						
1018-200	General Contributions	\$ -	\$ -	\$ -	\$ -	0%
1019-0125	Insurance Recovery	\$ -	\$ -	\$ -	\$ -	0%
<b>Total Other</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>State</b>						
1024-0448	Other Categorical (VDOT)	\$ -	\$ 2,028,589	\$ -	\$ (2,028,589)	-100%
<b>Federal</b>						
1033-0448	Other Categorical- Federal	\$ -	\$ 250,000	\$ -	\$ (250,000)	-100%
1033-8196	TEA Grant	\$ -	\$ -	\$ -	\$ -	0%
<b>Total Federal</b>		<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ (250,000)</b>	<b>0%</b>
<b>Transfers In</b>						
1041-0501	From Fire Reserve	\$ -	\$ -	\$ -	\$ -	0%
1041-0502	From School Fund	\$ -	\$ -	\$ -	\$ -	0%
1041-0507	From Cemetery Fund	\$ -	\$ -	\$ -	\$ -	0%
1041-0511	From General Fund & Bonds	\$ 1,050,000	\$ 1,110,000	\$ 1,110,000	\$ -	0%
<b>Total Transfers In</b>		<b>\$ 1,050,000</b>	<b>\$ 1,110,000</b>	<b>\$ 1,110,000</b>	<b>\$ -</b>	<b>0%</b>
1042-9999	Appropriated Fund Balance	\$ -	\$ 454,851	\$ -	\$ (454,851)	-100%
<b>Grand Total</b>		<b>\$ 1,050,000</b>	<b>\$ 3,843,440</b>	<b>\$ 1,110,000</b>	<b>\$ (2,733,440)</b>	<b>-71%</b>



## Capital Projects Fund Expense Budget by Function

Account Number	Description	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
<b>Municipal Facilities</b>						
08-4450	Moore's Creek Dam	\$ -	\$ 25,000	\$ 100,000	\$ 75,000	300%
08-5010	Courthouse Improvements	\$ -	\$ 13,186	\$ -	\$ (13,186)	-100%
08-6662	Lylburn Downing	\$ 13,000	\$ 10,000	\$ -	\$ (10,000)	-100%
08-6664	Waddell	\$ -	\$ -	\$ -	\$ -	0%
08-6665	High School	\$ -	\$ 25,000	\$ 30,000	\$ 5,000	20%
08-7000	Public Works Complex	\$ 24,664	\$ 253,000	\$ 273,000	\$ 20,000	8%
08-7250	Municipal Swimming Pool	\$ -	\$ 7,500	\$ 35,000	\$ 27,500	367%
<b>Total Municipal Facilities</b>		\$ 37,664	\$ 333,686	\$ 438,000	\$ 104,314	31%
<b>Parks &amp; Cemeteries</b>						
08-1307	Jordan's Point Park	\$ -	\$ 75,000	\$ 50,000	\$ (25,000)	-33%
08-1800	Brewbaker Field	\$ -	\$ 24,000	\$ -	\$ (24,000)	-100%
08-1910	Cemetery Master Plan	\$ 21,797	\$ -	\$ -	\$ -	0%
08-1301	Playground Upgrades	\$ -	\$ 15,000	\$ 50,000	\$ 35,000	233%
<b>Total Parks &amp; Cemeteries</b>		\$ 21,797	\$ 114,000	\$ 100,000	\$ (14,000)	-12%
<b>Streets, Parking, Sidewalks</b>						
08-2110	Street Rpvament Projects	\$ -	\$ 57,165	\$ 261,500	\$ 204,335	357%
08-2140-2160	Bridge Repairs	\$ 66,022	\$ 2,168,589	\$ 138,638	\$ (2,029,951)	-94%
08-2208	Maintenance of Parking Areas	\$ 65,369	\$ -	\$ -	\$ -	0%
08-2501	Downtown Improvements	\$ -	\$ 25,000	\$ 25,000	\$ -	0%
08-2601-	Henry St. Sidewalk	\$ 14,300	\$ -	\$ -	\$ -	0%
08-2610	Safe Routes to School	\$ -	\$ 100,000	\$ -	\$ (100,000)	-100%
08-2650	Sidewalk Improvements	\$ -	\$ 35,000	\$ 35,000	\$ -	0%
08-2700	Taylot St. Reconstruction	\$ -	\$ 460,000	\$ -	\$ (460,000)	-100%
<b>Total Streets, Sidewalks, Bridges</b>		\$ 145,691	\$ 2,845,754	\$ 460,138	\$ (2,385,616)	-84%
<b>Stormwater Management</b>						
08-2398	Walker St. Drainage Project	\$ 33,276	\$ 240,000	\$ -	\$ (240,000)	-100%
08-2399	Misc. Stormwater Drainage Improvements	\$ 10,890	\$ 25,000	\$ 25,000	\$ -	0%
<b>Total Streets, Sidewalks, Bridges</b>		\$ 44,166	\$ 265,000	\$ 25,000	\$ (240,000)	-91%
<b>Public Safety Equipment</b>		\$ 49,804	\$ 285,000	\$ -	\$ (285,000)	-100%
<b>Total</b>		\$ 299,122	\$ 3,843,440	\$ 1,023,138	\$ (2,820,302)	-73%

# **GENERAL FUND**

## General Fund Expense Significant Changes

	<u>Wages</u>	<u>Benefits</u>	<u>Non-salary</u>
Pay increase- 1%	\$ 44,580	\$ 9,442	
Health insurance premium increase		\$ 278,170	
Fire additional staffing	\$ 38,417	\$ 19,317	
Additional overtime- Fire Dept.	\$ 56,800		
Change in procedure in calculating overtime	\$ (25,931)		
Line of Duty insurance premium increases		\$ 9,635	
Worker's compensation		\$ (30,750)	
Other staffing & compensation changes	\$ (142,338)	\$ (35,519)	
Paving			\$ 836,314
Other Repairs			\$ (313,500)
Jail contract			\$ 19,065
Water & sewer			\$ 19,330
Fuel sold to Maury Express			\$ (17,000)
Court offices			\$ 10,260
Regional Library			\$ 13,152
State Health Dept.			\$ 3,931
Community Services Board			\$ 4,575
Regional Transit System			\$ 6,690
Social Services (administration)			\$ 11,654
Public assistance services			\$ 123,910
Cooperative Extension Service			\$ 2,300
Horse Center			\$ (16,125)
Tourism			\$ 995
Central Dispatch			\$ (3,144)
RARO			\$ 9,512
Dues to Virginia First Cities			\$ 11,000
Farmer's Market			\$ 3,300
Tax Relief- elderly/ Disabled			\$ (1,000)
ADP/Equipment/Software			\$ (22,275)
Debt Service			\$ 26,443
To Equipment Replacement Fund			\$ 33,146
To School Fund			\$ 18,000
All other			\$ (41,988)
Total	\$ (28,472)	\$ 250,295	\$ 738,545

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

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20		\$ Change	% Change
Personnel Services	\$ 26,503	\$ 26,400	\$ 26,400	\$ -	-	0%
Fringe Benefits	\$ 2,053	\$ 2,050	\$ 2,050	\$ -	-	0%
Contractual Services	\$ 11,399	\$ 4,300	\$ 4,800	\$ 500	12%	
Internal Services	\$ 2,965	\$ 2,000	\$ 2,000	\$ -	0%	
Other Charges	\$ 10,904	\$ 7,800	\$ 19,150	\$ 11,350	146%	
Miscellaneous	\$ 6,892	\$ 7,000	\$ 18,000	\$ 11,000	157%	
	<u>\$ 60,716</u>	<u>\$ 49,550</u>	<u>\$ 72,400</u>	<u>\$ 22,850</u>	<u>46%</u>	

**Definition:**

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

The responsibilities of the City Council include:

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

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

City of Lexington

**City Manager (01-1201)**

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
Personnel Services	\$ 144,867	\$ 176,600	\$ 197,360	\$ 20,760	12%
Fringe Benefits	\$ 45,718	\$ 57,530	\$ 68,700	\$ 11,170	19%
Contractual Services	\$ 3,495	\$ 7,000	\$ 7,000	\$ -	0%
Internal Services	\$ 3,028	\$ 1,750	\$ 1,750	\$ -	0%
Other Charges	\$ 13,110	\$ 21,350	\$ 20,675	\$ (675)	-3%
Miscellaneous	\$ 5,485	\$ 12,225	\$ 13,700	\$ 1,475	12%
Interfund Charges	\$ (22,897)	\$ (27,481)	\$ (32,250)	\$ (4,769)	17%
	<u>\$ 192,806</u>	<u>\$ 248,974</u>	<u>\$ 276,935</u>	<u>\$ 27,961</u>	<u>11%</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)**

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 20			
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 96,583	\$ 106,150	\$ 106,150	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 96,583</u>	<u>\$ 106,150</u>	<u>\$ 106,150</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</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)**

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 20			
Personnel Services	\$ 47,947	\$ 49,390	\$ 49,880	\$ 490	1%	
Fringe Benefits	\$ 19,174	\$ 18,300	\$ 21,480	\$ 3,180	17%	
Contractual Services	\$ 37,391	\$ 20,955	\$ 23,175	\$ 2,220	11%	
Internal Services	\$ 981	\$ 1,200	\$ 1,200	\$ -	0%	
Other Charges	\$ 2,546	\$ 4,387	\$ 3,686	\$ (701)	-16%	
Miscellaneous	\$ 4,603	\$ 10,590	\$ 10,590	\$ -	0%	
Interfund Charges	\$ (13,200)	\$ (10,613)	\$ (10,900)	\$ (287)	3%	
	\$ 99,442	\$ 94,209	\$ 99,111	\$ 4,902	5%	

***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)**

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 20			
Personnel Services	\$ 153,739	\$ 150,150	\$ 151,650	\$ 1,500	1%	
Fringe Benefits	\$ 53,296	\$ 55,650	\$ 59,880	\$ 4,230	8%	
Contractual Services	\$ 16,519	\$ 18,350	\$ 24,370	\$ 6,020	33%	
Internal Services	\$ 279	\$ 300	\$ 300	\$ -	0%	
Other Charges	\$ 8,764	\$ 11,130	\$ 10,480	\$ (650)	-6%	
Miscellaneous	\$ 380	\$ 435	\$ 400	\$ (35)	-8%	
	\$ 232,977	\$ 236,015	\$ 247,080	\$ 11,065	5%	

**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)**

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 20			
Personnel Services	\$ -	\$ 1,900	\$ -	\$ (1,900)	-100%	
Fringe Benefits	\$ -	\$ 150	\$ -	\$ (150)	-100%	
Contractual Services	\$ 56,868	\$ 3,500	\$ 3,000	\$ (500)	-14%	
Internal Services	\$ 1	\$ 100	\$ -	\$ (100)	-100%	
Other Charges	\$ -	\$ 200	\$ -	\$ -	-100%	
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%	
	<u>\$ 56,869</u>	<u>\$ 5,850</u>	<u>\$ 3,000</u>	<u>\$ (2,650)</u>	<u>-45%</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)**

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 20			
Personnel Services	\$ 167,589	\$ 171,330	\$ 173,040	\$ 1,710	1%	
Fringe Benefits	\$ 50,824	\$ 48,600	\$ 49,700	\$ 1,100	2%	
Contractual Services	\$ 24,344	\$ 30,900	\$ 27,900	\$ (3,000)	-10%	
Internal Services	\$ 99	\$ 200	\$ 100	\$ (100)	-50%	
Other Charges	\$ 12,935	\$ 16,450	\$ 17,450	\$ 1,000	6%	
Miscellaneous	\$ 2,007	\$ 1,800	\$ 1,800	\$ -	0%	
Interfund Charges	\$ (132,493)	\$ (136,925)	\$ (136,475)	\$ 450	0%	
	<u>\$ 125,305</u>	<u>\$ 132,355</u>	<u>\$ 133,515</u>	<u>\$ 1,160</u>	<u>1%</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)**

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 20			
Personnel Services	\$ 194,067	\$ 197,890	\$ 196,010	\$ (1,880)	-1%	
Fringe Benefits	\$ 69,065	\$ 65,370	\$ 74,110	\$ 8,740	13%	
Contractual Services	\$ 82,742	\$ 83,785	\$ 85,600	\$ 1,815	2%	
Internal Services	\$ 429	\$ 500	\$ 200	\$ (300)	-60%	
Other Charges	\$ 8,873	\$ 8,920	\$ 8,900	\$ (20)	0%	
Miscellaneous	\$ 215	\$ 410	\$ 410	\$ -	0%	
Interfund Charges	\$ (115,703)	\$ (119,170)	\$ (122,750)	\$ (3,580)	3%	
	\$ 239,688	\$ 237,705	\$ 242,480	\$ 4,775	2%	

**Definition:**

This activity provides accounting, budgeting and data processing services for the City. Functions include maintaining a fund accounting system, paying City obligations, accounts receivable, billings, setting internal controls to protect assets, conducting financial analysis, and providing timely reports of financial information for management purposes. Data processing support is provided for revenue collection, central accounting, and City and School payroll activities. Also, debt management, cash management, budget preparation, fixed asset accounting, and annual audit activities are supported from this department.

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

City of Lexington

**Information Technology (01-1251)**

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 20			
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 29,266	\$ 24,580	\$ 29,562	\$ 4,982	\$ 4,982	20%
Internal Services	\$ 1	\$ 20	\$ 20	\$ -	\$ -	0%
Other Charges	\$ 25,726	\$ 28,560	\$ 34,245	\$ 5,685	\$ 5,685	20%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ 94,352	\$ 110,770	\$ 111,710	\$ 940	\$ 940	1%
	<u>\$ 149,345</u>	<u>\$ 163,930</u>	<u>\$ 175,537</u>	<u>\$ 11,607</u>	<u>\$ 11,607</u>	<u>7%</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)**

	2018 Actual Amount	2018 Adopted Budget	City Council Revised FY 20	\$ Change	% Change
Personnel Services	\$ 53,536	\$ 54,327	\$ 56,168	\$ 1,841	3%
Fringe Benefits	\$ 10,875	\$ 11,190	\$ 10,500	\$ (690)	-6%
Contractual Services	\$ 12,320	\$ 13,832	\$ 21,642	\$ 7,810	56%
Internal Services	\$ 832	\$ 1,600	\$ 1,400	\$ (200)	-13%
Other Charges	\$ 6,068	\$ 8,671	\$ 6,791	\$ (1,880)	-22%
Miscellaneous	\$ 320	\$ 320	\$ 380	\$ 60	19%
	<u>\$ 83,951</u>	<u>\$ 89,940</u>	<u>\$ 96,881</u>	<u>\$ 6,941</u>	<u>8%</u>

**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)**

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 20			
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 262,379	\$ 269,636	\$ 279,896	\$ -	\$ 10,260	4%
Internal Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	\$ 262,379	\$ 269,636	\$ 279,896	\$ -	\$ 10,260	4%

**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)**

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 20			
Personnel Services	\$ 50,047	\$ 49,550	\$ 50,060	\$ 510	1%	
Fringe Benefits	\$ 4,239	\$ 4,260	\$ 4,210	\$ (50)	-1%	
Contractual Services	\$ -	\$ 930	\$ -	\$ (930)	-100%	
Internal Services	\$ -	\$ -	\$ -	\$ -	0%	
Other Charges	\$ 5,165	\$ 6,460	\$ 5,575	\$ (885)	-14%	
Interfund Charges	\$ 19,605	\$ 19,605	\$ 19,605	\$ -	0%	
	\$ 79,056	\$ 80,805	\$ 79,450	\$ (1,355)	-2%	

**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)

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 20			
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Agency Contributions	\$ 380,922	\$ 394,250	\$ 391,106	\$ -	\$ (3,144)	-1%
	\$ 380,922	\$ 394,250	\$ 391,106	\$ -	\$ (3,144)	-1%

**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)**

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 20			
Personnel Services	\$ 1,031,478	\$ 1,135,343	\$ 1,143,270	\$ 7,927	1%	
Fringe Benefits	\$ 404,292	\$ 405,500	\$ 477,910	\$ 72,410	18%	
Contractual Services	\$ 22,389	\$ 34,500	\$ 47,500	\$ 13,000	38%	
Internal Services	\$ -	\$ 4,020	\$ 4,000	\$ (20)	0%	
Other Charges	\$ 189,174	\$ 210,920	\$ 226,660	\$ 15,740	7%	
Agency Contributions	\$ 5,102	\$ 4,500	\$ 4,500	\$ -	0%	
Miscellaneous	\$ 1,884	\$ 38,975	\$ 18,900	\$ (20,075)	-52%	
Interfund Transfers	\$ 47,000	\$ 47,000	\$ 54,060	\$ 7,060	0%	
	\$ 1,701,319	\$ 1,880,758	\$ 1,976,800	\$ 96,042	5%	

***Definition:***

The Police Department provides law enforcement and emergency services to a resident population of 7,301 people within the 2.48 square mile area of Lexington. Police Department responsibilities include maintenance of the public order through traffic control and law enforcement. In carrying out the law enforcement function, department personnel respond to citizen complaints and alarms, detect and investigate criminal activity, apprehend and assist in the prosecution of criminal suspects, and patrol the City on a continuing basis. The Police Department also has officers assigned part-time to crime prevention and public relations. This cost center includes the staffing and non-salary costs for the special enforcement officer.

City of Lexington

## Fire Reserve (01-3201)

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested		\$ Change	% Change
			FY 20			
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 1,390	\$ 3,500	\$ 3,500	\$ -	\$ -	0%
Miscellaneous	\$ 4,037	\$ 7,500	\$ 7,500	\$ -	\$ -	0%
	\$ 5,427	\$ 11,000	\$ 11,000	\$ -	\$ -	0%

**Definition:**

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

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

	2018 Actual Amount	2018 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
Personnel Services	\$ 943,375	\$ 955,490	\$ 1,032,020	\$ 76,530	8%
Fringe Benefits	\$ 336,681	\$ 338,095	\$ 427,640	\$ 89,545	26%
Contractual Services	\$ 110,297	\$ 93,735	\$ 98,735	\$ 5,000	5%
Internal Services	\$ 384	\$ 5,050	\$ 3,025	\$ (2,025)	-40%
Other Charges	\$ 202,759	\$ 245,710	\$ 242,530	\$ (3,180)	-1%
Miscellaneous	\$ 29,952	\$ 42,664	\$ 42,538	\$ (126)	0%
Interfund Transfers	\$ 168,499	\$ 240,000	\$ 265,000	\$ 25,000	10%
	<u>\$ 1,791,947</u>	<u>\$ 1,920,744</u>	<u>\$ 2,111,488</u>	<u>\$ 190,744</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 30 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 who provide a basic fire & EMS coverage 24 hours a day, seven days a week. The Emergency Management Coordinator/Fire Marshal also works out of the Department. The costs of operating this regional service are shared by Rockbridge County through a Joint Services Agreement, and billing for emergency medical services.

City of Lexington  
**Emergency Management (01-3203)**

	2018 Actual Amount	2018 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ 7,500	\$ 7,500	100%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,500</u>	<u>\$ 7,500</u>	<u>100%</u>

***Definition:***

This cost center is being set up to track the costs associated with emergency management services during times with multiple parades in the City.

City of Lexington

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

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 67,414	\$ 108,564	\$ 127,629	\$ 19,065	18%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Agency Contributions	\$ 1,128	\$ 797	\$ 462	\$ (335)	-42%
	<u>\$ 68,542</u>	<u>\$ 109,361</u>	<u>\$ 128,091</u>	<u>\$ 18,730</u>	<u>17%</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)**

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 17,157	\$ 19,250	\$ -	\$ (19,250)	-100%
Other Charges	\$ 6,551	\$ 16,650	\$ -	\$ (16,650)	-100%
Agency Contributions	\$ 7,471	\$ 9,800	\$ 9,510	\$ (290)	-3%
Miscellaneous	\$ 165	\$ 1,200	\$ -	\$ (1,200)	-100%
Interfund Transfers	\$ 6,000	\$ 6,000	\$ -	\$ (6,000)	-100%
	<u>\$ 37,344</u>	<u>\$ 52,900</u>	<u>\$ 9,510</u>	<u>\$ (43,390)</u>	<u>-82%</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. Beginning in FY 20, all costs for this activity, other than the SPCA support is included in the Police Department budget.

City of Lexington

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

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
Personnel Services	\$ 133,728	\$ 142,020	\$ 132,400	\$ (9,620)	-7%
Fringe Benefits	\$ 38,259	\$ 55,680	\$ 63,690	\$ 8,010	14%
Contractual Services	\$ 41,835	\$ 10,900	\$ 9,100	\$ (1,800)	-17%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 73,368	\$ 80,000	\$ 83,417	\$ 3,417	4%
Miscellaneous	\$ 52	\$ 600	\$ -	\$ (600)	-100%
Interfund Transfers	\$ 219,320	\$ 218,900	\$ 225,467	\$ 6,567	3%
	<u>\$ 506,562</u>	<u>\$ 508,100</u>	<u>\$ 514,074</u>	<u>\$ 5,974</u>	<u>1%</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)**

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
Personnel Services	\$ 164,282	\$ 158,450	\$ 162,220	\$ 3,770	2%
Fringe Benefits	\$ 75,812	\$ 72,010	\$ 87,920	\$ 15,910	22%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 5,400	\$ 5,600	\$ 5,600	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 245,494</u>	<u>\$ 236,060</u>	<u>\$ 255,740</u>	<u>\$ 19,680</u>	<u>8%</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)

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
Personnel Services	\$ 122,920	\$ 122,300	\$ 121,380	\$ (920)	-1%
Fringe Benefits	\$ 56,847	\$ 55,570	\$ 65,780	\$ 10,210	18%
Contractual Services	\$ 26,039	\$ 6,000	\$ -	\$ (6,000)	-100%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 77,972	\$ 88,450	\$ 86,333	\$ (2,117)	-2%
Miscellaneous	\$ 6,306	\$ 6,325	\$ 10,000	\$ 3,675	58%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 290,084</u>	<u>\$ 278,645</u>	<u>\$ 283,493</u>	<u>\$ 4,848</u>	<u>2%</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)

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
Personnel Services	\$ 1,610	\$ 2,370	\$ 1,590	\$ (780)	-33%
Fringe Benefits	\$ 567	\$ 1,080	\$ 860	\$ (220)	-20%
Contractual Services	\$ 4,960	\$ 22,500	\$ 1,000	\$ (21,500)	-96%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 13,513	\$ 14,915	\$ 14,224	\$ (691)	-5%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 20,650</u>	<u>\$ 40,865</u>	<u>\$ 17,674</u>	<u>\$ (23,191)</u>	<u>-57%</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)

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
Personnel Services	\$ 82,352	\$ 92,710	\$ 81,320	\$ (11,390)	-12%
Fringe Benefits	\$ 39,138	\$ 42,140	\$ 44,070	\$ 1,930	5%
Contractual Services	\$ 21,042	\$ 20,000	\$ 20,000	\$ -	0%
Internal Services	\$ (66,014)	\$ (53,000)	\$ (70,000)	\$ (17,000)	32%
Other Charges	\$ 246,721	\$ 287,000	\$ 272,800	\$ (14,200)	-5%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 323,239</u>	<u>\$ 388,850</u>	<u>\$ 348,190</u>	<u>\$ (40,660)</u>	<u>-10%</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)

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
Personnel Services	\$ 945	\$ 3,480	\$ 930	\$ (2,550)	-73%
Fringe Benefits	\$ 574	\$ 1,590	\$ 500	\$ (1,090)	-69%
Contractual Services	\$ -	\$ 500	\$ 500	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 1,519</u>	<u>\$ 5,570</u>	<u>\$ 1,930</u>	<u>\$ (3,640)</u>	<u>-65%</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)**

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ 16,880	\$ 17,300	\$ 17,819	\$ 519	3%
	<u>\$ 16,880</u>	<u>\$ 17,300</u>	<u>\$ 17,819</u>	<u>\$ 519</u>	<u>3%</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)

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
Personnel Services	\$ 1,312	\$ -	\$ 1,300	\$ 1,300	0%
Fringe Benefits	\$ 658	\$ -	\$ 700	\$ 700	0%
Contractual Services	\$ 31,802	\$ 14,000	\$ 6,000	\$ (8,000)	-57%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 120	\$ 1,000	\$ 500	\$ (500)	-50%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 33,892</u>	<u>\$ 15,000</u>	<u>\$ 8,500</u>	<u>\$ (6,500)</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)**

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
Personnel Services	\$ 25,072	\$ 34,770	\$ 24,760	\$ (10,010)	-29%
Fringe Benefits	\$ 12,663	\$ 15,800	\$ 13,430	\$ (2,370)	-15%
Contractual Services	\$ 513,620	\$ 320,020	\$ 422,503	\$ 102,483	32%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 3,698	\$ 28,000	\$ 10,000	\$ (18,000)	-64%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 555,053</u>	<u>\$ 398,590</u>	<u>\$ 470,693</u>	<u>\$ 72,103</u>	<u>18%</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)

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
Personnel Services	\$ 16,775	\$ 30,660	\$ 16,560	\$ (14,100)	-46%
Fringe Benefits	\$ 8,213	\$ 13,930	\$ 8,980	\$ (4,950)	-36%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 5,284	\$ 5,500	\$ 10,000	\$ 4,500	82%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 30,272</u>	<u>\$ 50,090</u>	<u>\$ 35,540</u>	<u>\$ (14,550)</u>	<u>-29%</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)

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
Personnel Services	\$ 9,065	\$ 13,130	\$ 8,950	\$ (4,180)	-32%
Fringe Benefits	\$ 3,480	\$ 5,970	\$ 4,860	\$ (1,110)	-19%
Contractual Services	\$ -	\$ -	\$ 10,000	\$ 10,000	100%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 6,796	\$ 35,000	\$ 35,000	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 19,341</u>	<u>\$ 54,100</u>	<u>\$ 58,810</u>	<u>\$ 4,710</u>	<u>9%</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)

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
Personnel Services	\$ 27,558	\$ 41,890	\$ 27,210	\$ (14,680)	-35%
Fringe Benefits	\$ 11,653	\$ 19,050	\$ 14,750	\$ (4,300)	-23%
Contractual Services	\$ -	\$ 3,500	\$ 1,000	\$ (2,500)	-71%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 58,046	\$ 49,500	\$ 48,000	\$ (1,500)	-3%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 97,257</u>	<u>\$ 113,940</u>	<u>\$ 90,960</u>	<u>\$ (22,980)</u>	<u>-20%</u>

**Definition:**

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

City of Lexington

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

	<b>2018 Actual Amount</b>	<b>2019 Adopted Budget</b>	<b>City Manager Requested FY 20</b>	<b>\$ Change</b>	<b>% Change</b>
Personnel Services	\$ 74,979	\$ 81,240	\$ 74,040	\$ (7,200)	-9%
Fringe Benefits	\$ 30,464	\$ 36,920	\$ 40,120	\$ 3,200	9%
Contractual Services	\$ 4,126	\$ 2,000	\$ 2,000	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 3,188	\$ 3,600	\$ 5,600	\$ 2,000	56%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<b>\$ 112,757</b>	<b>\$ 123,760</b>	<b>\$ 121,760</b>	<b>\$ (2,000)</b>	<b>-2%</b>

**Definition:**

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

City of Lexington

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

	<b>2018 Actual Amount</b>	<b>2019 Adopted Budget</b>	<b>City Manager Requested FY 20</b>	<b>\$ Change</b>	<b>% Change</b>
Personnel Services	\$ 28,466	\$ 34,070	\$ 28,110	\$ (5,960)	-17%
Fringe Benefits	\$ 12,796	\$ 15,490	\$ 15,230	\$ (260)	-2%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 4,993	\$ 3,800	\$ 6,100	\$ 2,300	61%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<b>\$ 46,255</b>	<b>\$ 53,360</b>	<b>\$ 49,440</b>	<b>\$ (3,920)</b>	<b>-7%</b>

**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)**

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
Personnel Services	\$ 256,227	\$ 266,070	\$ 253,080	\$ (12,990)	-5%
Fringe Benefits	\$ 151,046	\$ 124,500	\$ 157,230	\$ 32,730	26%
Contractual Services	\$ 288,330	\$ 229,000	\$ 218,300	\$ (10,700)	-5%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 52,564	\$ 9,000	\$ 4,500	\$ (4,500)	-50%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 748,167</u>	<u>\$ 628,570</u>	<u>\$ 633,110</u>	<u>\$ 4,540</u>	<u>1%</u>

**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)**

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
Personnel Services	\$ 47,667	\$ 85,890	\$ 76,780	\$ (9,110)	-11%
Fringe Benefits	\$ 22,370	\$ 39,040	\$ 41,620	\$ 2,580	7%
Contractual Services	\$ 55,249	\$ 58,000	\$ 58,000	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 62,180	\$ 70,300	\$ 78,186	\$ 7,886	11%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 187,466</u>	<u>\$ 253,230</u>	<u>\$ 254,586</u>	<u>\$ 1,356</u>	<u>1%</u>

**Definition:**

The cost of providing maintenance and custodial services to City Hall, the Police Department, Public Works and other City-owned buildings are included in this activity. Wages for this and other Public Works activities are charged to activities on the basis of actual services delivered.

City of Lexington

**Park Maintenance (01-4410)**

	<b>2018 Actual Amount</b>	<b>2019 Adopted Budget</b>	<b>City Manager Requested FY 20</b>	<b>\$ Change</b>	<b>% Change</b>
Personnel Services	\$ 79,771	\$ 107,440	\$ 78,770	\$ (28,670)	-27%
Fringe Benefits	\$ 40,406	\$ 48,830	\$ 42,700	\$ (6,130)	-13%
Contractual Services	\$ 412	\$ 1,000	\$ 1,500	\$ 500	50%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 29,726	\$ 37,500	\$ 63,550	\$ 26,050	69%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<b>\$ 150,315</b>	<b>\$ 194,770</b>	<b>\$ 186,520</b>	<b>\$ (8,250)</b>	<b>-4%</b>

**Definition:**

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

City of Lexington

**Cemeteries Maintenance (01-4420)**

	<b>2018 Actual Amount</b>	<b>2019 Adopted Budget</b>	<b>City Manager Requested FY 20</b>	<b>\$ Change</b>	<b>% Change</b>
Personnel Services	\$ 70,080	\$ 82,990	\$ 69,200	\$ (13,790)	-17%
Fringe Benefits	\$ 34,996	\$ 37,710	\$ 37,510	\$ (200)	-1%
Contractual Services	\$ 691	\$ 1,200	\$ 1,200	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 8,672	\$ 12,900	\$ 16,430	\$ 3,530	27%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<b>\$ 114,439</b>	<b>\$ 134,800</b>	<b>\$ 124,340</b>	<b>\$ (10,460)</b>	<b>-8%</b>

**Definition:**

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

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



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

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
Personnel Services	\$ 25,490	\$ 27,900	\$ 28,180	\$ 280	1%
Fringe Benefits	\$ 2,595	\$ 2,950	\$ 2,840	\$ (110)	-4%
Contractual Services	\$ 5,474	\$ 7,000	\$ 7,000	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 3,024	\$ 3,975	\$ 5,250	\$ 1,275	32%
Miscellaneous	\$ 1,155	\$ 4,000	\$ 500	\$ (3,500)	-88%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 37,738</u>	<u>\$ 45,825</u>	<u>\$ 43,770</u>	<u>\$ (2,055)</u>	<u>-4%</u>

***Definition:***

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

City of Lexington

**Dam Maintenance (01-4450)**

	<b>2018 Actual Amount</b>	<b>2019 Adopted Budget</b>	<b>City Manager Requested FY 20</b>	<b>\$ Change</b>	<b>% Change</b>
Personnel Services	\$ 7,184	\$ 6,180	\$ 7,090	\$ 910	15%
Fringe Benefits	\$ 2,758	\$ 2,810	\$ 3,840	\$ 1,030	37%
Contractual Services	\$ 98,656	\$ 5,500	\$ 5,000	\$ (500)	-9%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 495	\$ 1,100	\$ 1,608	\$ 508	46%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<b>\$ 109,093</b>	<b>\$ 15,590</b>	<b>\$ 17,538</b>	<b>\$ 1,948</b>	<b>12%</b>

**Definition:**

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

City of Lexington

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

	<b>2018 Actual Amount</b>	<b>2019 Adopted Budget</b>	<b>City Manager Requested FY 20</b>	<b>\$ Change</b>	<b>% Change</b>
Personnel Services	\$ -	\$ 1,100	\$ -	\$ (1,100)	-100%
Fringe Benefits	\$ -	\$ 490	\$ -	\$ (490)	-100%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ 1,000	\$ 1,000	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<b>\$ -</b>	<b>\$ 2,590</b>	<b>\$ 1,000</b>	<b>\$ (1,590)</b>	<b>-61%</b>

**Definition:**

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

City of Lexington

**Stormwater Management (01-4500)**

	<b>2018 Actual Amount</b>	<b>2019 Adopted Budget</b>	<b>City Manager Requested FY 20</b>	<b>\$ Change</b>	<b>% Change</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ 8,000	\$ 8,000	100%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>	<b>100%</b>

**Definition:**

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

City of Lexington

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

	<b>2018 Actual Amount</b>	<b>2019 Adopted Budget</b>	<b>City Manager Requested FY 20</b>	<b>\$ Change</b>	<b>% Change</b>
Personnel Services	\$ 66,278	\$ 70,150	\$ 71,400	\$ 1,250	2%
Fringe Benefits	\$ 22,162	\$ 20,610	\$ 22,930	\$ 2,320	11%
Contractual Services	\$ -	\$ 2,940	\$ 40	\$ (2,900)	-99%
Internal Services	\$ 397	\$ 250	\$ 150	\$ (100)	-40%
Other Charges	\$ 5,598	\$ 7,470	\$ 5,445	\$ (2,025)	-27%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ (19,605)	\$ (19,605)	\$ (19,605)	\$ -	0%
	<b>\$ 74,830</b>	<b>\$ 81,815</b>	<b>\$ 80,360</b>	<b>\$ (1,455)</b>	<b>-2%</b>

**Definition:**

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

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

City of Lexington

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

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
Personnel Services	\$ 38,080	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ 10,467	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 12,480	\$ 39,300	\$ 38,500	\$ (800)	-2%
Internal Services	\$ 31	\$ -	\$ -	\$ -	0%
Other Charges	\$ 23,997	\$ 17,700	\$ 19,450	\$ 1,750	10%
Miscellaneous	\$ 244	\$ 300	\$ -	\$ (300)	-100%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 85,299</u>	<u>\$ 57,300</u>	<u>\$ 57,950</u>	<u>\$ 650</u>	<u>1%</u>

***Definition:***

The Municipal Swimming Pool has been operated by the City during each summer. The City has received 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. Beginning with the Summer 2018 pool season, the YMCA will operate the pool for the City and will collect associated revenues. Additionally, the City will pay a management fee to the YMCA and will be responsible for certain pool costs.

City of Lexington

Planning & Development (01-8110)

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
Personnel Services	\$ 77,888	\$ 68,370	\$ 72,580	\$ 4,210	6%
Fringe Benefits	\$ 30,340	\$ 31,680	\$ 34,560	\$ 2,880	9%
Contractual Services	\$ 207,916	\$ 213,700	\$ 207,200	\$ (6,500)	-3%
Internal Services	\$ 2,968	\$ 5,100	\$ 5,100	\$ -	0%
Other Charges	\$ 13,160	\$ 10,350	\$ 10,450	\$ 100	1%
Agency Contributions	\$ 13,602	\$ 13,561	\$ 15,604	\$ 2,043	15%
Miscellaneous	\$ 6,194	\$ 27,600	\$ 27,100	\$ (500)	-2%
Interfund Transfers	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0%
	\$ 353,068	\$ 371,361	\$ 373,594	\$ 2,233	1%

**Definition:**

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

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

	<b>2018 Actual Amount</b>	<b>2019 Adopted Budget</b>	<b>City Manager Requested FY 20</b>	<b>\$ Change</b>	<b>% Change</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 25	\$ 25	\$ -	\$ (25)	-100%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Agency Contributions	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<b>\$ 25</b>	<b>\$ 25</b>	<b>\$ -</b>	<b>\$ (25)</b>	<b>-100%</b>

***Definition:***

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



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

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
Fringe Benefits	\$ 696	\$ 500	\$ 700	\$ 200	40%
Other Charges	\$ 20,193	\$ 21,000	\$ 410	\$ (20,590)	-98%
	<u>\$ 20,889</u>	<u>\$ 21,500</u>	<u>\$ 1,110</u>	<u>\$ (20,390)</u>	<u>-95%</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 estimated costs for each department. Each City activity receives its percentage allocation on a quarterly basis. This account also includes worker's compensation costs not covered by insurance.

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

	<b>2018 Actual Amount</b>		<b>2019 Adopted Budget</b>		<b>City Manager Requested FY 20</b>		<b>\$ Change</b>		<b>% Change</b>
Internal Services	\$ (12,048)	\$	(14,800)	\$	(9,500)	\$	5,300		-36%
Other Charges	\$ 11,919	\$	13,550	\$	9,500	\$	(4,050)		-30%
	\$ (129)	\$	(1,250)	\$	-	\$	1,250		-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)

	2018 Actual Amount		2019 Adopted Budget		City Manager Requested FY 20	\$ Change	% Change
Other Charges	\$ 1,288	\$	3,000	\$	3,240	\$ 240	8%
	\$ 1,288	\$	3,000	\$	3,240	\$ 240	8%

**Definition:**

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

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

	<b>2018 Actual Amount</b>	<b>2019 Adopted Budget</b>	<b>City Manager Requested FY 20</b>	<b>\$ Change</b>	<b>% Change</b>
Contingency	\$ 13,108	\$ 3,000	\$ -	\$ (3,000)	-100%
Bad Debts	\$ 800	\$ -	\$ 250	\$ 250	100%
	<b>\$ 13,908</b>	<b>\$ 3,000</b>	<b>\$ 250</b>	<b>\$ (2,750)</b>	<b>-92%</b>

***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)**

	2018 Actual Amount		2019 Adopted Budget		City Manager Requested FY 20	\$ Change	% Change
Fringe Benefits	\$ 2,255	\$	2,950	\$	2,520	\$ (430)	-15%
	\$ 2,255	\$	2,950	\$	2,520	\$ (430)	-15%

***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)**

	<b>2018 Actual Amount</b>	<b>2019 Adopted Budget</b>	<b>City Manager Requested FY 20</b>	<b>\$ Change</b>	<b>% Change</b>
To School Fund	\$ 3,061,628	\$ 3,066,562	\$ 3,084,562	\$ 18,000	1%
To Equipment Replacement Fund	\$ 458,699	\$ 530,200	\$ 563,346	\$ 33,146	6%
To Cemetery Fund	\$ 13,425	\$ 16,250	\$ 12,500	\$ (3,750)	-23%
To Capital Projects Fund	\$ 1,050,000	\$ 1,110,000	\$ 1,110,000	\$ -	0%
	<b>\$ 4,583,752</b>	<b>\$ 4,723,012</b>	<b>\$ 4,770,408</b>	<b>\$ 47,396</b>	<b>1%</b>

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

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

	<b>2018 Actual Amount</b>	<b>2019 Adopted Budget</b>	<b>City Manager Requested FY 20</b>	<b>\$ Change</b>	<b>% Change</b>
Principal Courthouse	\$ 320,000	\$ 335,000	\$ 350,000	\$ 15,000	4%
Interest Courthouse	\$ 848,289	\$ 780,861	\$ 782,990	\$ 2,129	0%
2009 LDMS Bonds	\$ 494,706	\$ 494,706	\$ 494,706	\$ -	0%
2010 LDMS Bonds	\$ 90,000	\$ 95,362	\$ 90,000	\$ (5,362)	-6%
Jail Debt Service	\$ 97,247	\$ 131,187	\$ 130,863	\$ (324)	0%
Waddell Bonds	\$ 295,000	\$ 310,000	\$ 325,000	\$ 15,000	5%
Reserve for Debt Service	\$ -	\$ -	\$ -	\$ -	0%
	<b>\$ 2,145,242</b>	<b>\$ 2,147,116</b>	<b>\$ 2,173,559</b>	<b>\$ 26,443</b>	<b>1%</b>

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

City of Lexington

Health, Education, Welfare Contributions (01-5101)

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
<u>Agency Contributions</u>					
State Health Department	\$ 57,114	\$ 60,871	\$ 64,802	\$ 3,931	6%
Community Services Board	\$ 50,937	\$ 50,937	\$ 55,512	\$ 4,575	9%
Project Horizon	\$ 1,750	\$ 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	\$ 11,479	\$ 11,310	\$ 18,000	\$ 6,690	59%
D. S. L. C. C.	\$ 22,472	\$ 22,472	\$ 22,472	\$ -	0%
Social Service Administration	\$ 54,120	\$ 53,184	\$ 64,838	\$ 11,654	22%
TAP	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0%
VPAS	\$ 27,000	\$ 27,000	\$ 27,000	\$ -	0%
Rockbridge Area Occupational Center	\$ -	\$ -	\$ -	\$ -	0%
Blue Ridge Legal Services	\$ 959	\$ 959	\$ 959	\$ -	0%
Senior Center	\$ -	\$ -	\$ -	\$ -	0%
Yellow Brick Road	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0%
RARA	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0%
Rockbridge Area Rental Assistance	\$ 4,816	\$ 4,682	\$ 4,000	\$ (682)	-15%
Rockbridge Area Housing Corporation	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	0%
<b>Total Agency Contributions</b>	<b>\$ 264,472</b>	<b>\$ 266,990</b>	<b>\$ 293,158</b>	<b>\$ 26,168</b>	<b>10%</b>
<u>Miscellaneous</u>					
Tax Relief- Ederly/Disabled	\$ 33,711	\$ 45,000	\$ 35,000	\$ (10,000)	-22%
VPA-Client services	\$ 460,377	\$ 516,090	\$ 640,000	\$ 123,910	24%
<b>Total Miscellaneous</b>	<b>\$ 494,088</b>	<b>\$ 561,090</b>	<b>\$ 675,000</b>	<b>\$ 113,910</b>	<b>20%</b>
<b>Grand Total</b>	<b>\$ 758,560</b>	<b>\$ 828,080</b>	<b>\$ 968,158</b>	<b>\$ 140,078</b>	<b>17%</b>



## Leisure Services Contributions (01-7200)

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
Regional Library Services	\$ 159,040	\$ 161,365	\$ 174,517	\$ 13,152	8%
To IDA for Horse Center Foundation	\$ 205,708	\$ 216,750	\$ 200,625	\$ (16,125)	-7%
Talking Books	\$ 1,326	\$ 1,393	\$ 2,166	\$ 773	55%
YMCA	\$ 2,000	\$ 2,250	\$ 2,250	\$ -	0%
Fine Arts in Rockbridge	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0%
Theater at Lime Kiln	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0%
Indoor Swimming Pool	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0%
RARO	\$ 64,982	\$ 69,030	\$ 71,258	\$ 2,228	3%
	<u>\$ 457,056</u>	<u>\$ 474,788</u>	<u>\$ 474,816</u>	<u>\$ 28</u>	<u>0%</u>

City of Lexington

## Community Development Contributions (01-8200)

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
<u>Agency Contributions</u>					
Regional Tourism	\$ 277,164	\$ 282,885	\$ 283,880	\$ 995	0%
Main Street Lexington	\$ 80,000	\$ 80,000	\$ 80,000	\$ -	0%
Chamber of Commerce	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0%
Soil & Water Conservation District	\$ 500	\$ 2,000	\$ 2,000	\$ -	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	\$ (102,406)	\$ 11,500	\$ 13,800	\$ 2,300	20%
Habitat for Humanity	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0%
<b>Total Agency Contributions</b>	<b>\$ 270,703</b>	<b>\$ 391,830</b>	<b>\$ 395,125</b>	<b>\$ 3,295</b>	<b>1%</b>
<u>Miscellaneous</u>					
Farmer's Market	\$ 12,234	\$ 9,700	\$ 13,000	\$ 3,300	34%
Rehab Building Tax Abatement	\$ 13,178	\$ 14,000	\$ 14,000	\$ -	0%
<b>Total Miscellaneous</b>	<b>\$ 25,412</b>	<b>\$ 23,700</b>	<b>\$ 27,000</b>	<b>\$ 3,300</b>	<b>14%</b>
<b>Grand Total</b>	<b>\$ 296,115</b>	<b>\$ 415,530</b>	<b>\$ 422,125</b>	<b>\$ 6,595</b>	<b>2%</b>

# **SCHOOL FUND**

**Significant School Fund Expense Changes  
FY20 Budget**

	<u>Wages</u>	<u>Benefits</u>	<u>Non-salary</u>
Pay Increase	\$ 72,745	\$ 26,858	
Health Insurance		\$ 87,056	
Purchased Services Maintenance			\$ 30,373
Purchased Services Special Education			\$ 10,000
Field Trips			\$ 2,000
Other			\$ 2,789
Total	\$ 72,745	\$ 113,914	\$ 45,162

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

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$Change	% Change
Personnel Services	\$ 1,789,012	\$ 1,922,732	\$ 1,950,718	\$ 27,986	1%
Fringe Benefits	\$ 621,736	\$ 647,025	\$ 707,937	\$ 60,912	9%
Contractual Services	\$ 28,115	\$ 23,000	\$ 29,000	\$ 6,000	26%
Other Charges	\$ 123,135	\$ 144,085	\$ 144,100	\$ 15	0%
	\$ 2,561,998	\$ 2,736,842	\$ 2,831,755	\$ 94,913	3%

**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)

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$Change	% Change
Personnel Services	\$ -			\$ -	0%
Fringe Benefits	\$ -			\$ -	0%
Contractual Services	\$ 1,468,753	\$ 1,490,000	\$ 1,510,000	\$ 20,000	1%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 1,468,753</u>	<u>\$ 1,490,000</u>	<u>\$ 1,510,000</u>	<u>\$ 20,000</u>	<u>1%</u>

***Definition:***

Expenditures in this department are contractual tuition payments to the Rockbridge County Schools for students attending Rockbridge County High School, including the Floyd S. Kay Technical Center. This amount includes the City's portion of the HVAC/ energy reduction project.

## Instruction-Special Education (02-6114)

	20189 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$Change	% Change
Personnel Services	\$ 299,151	\$ 303,679	\$ 345,409	\$ 41,730	14%
Fringe Benefits	\$ 102,008	\$ 101,933	\$ 128,841	\$ 26,908	26%
Contractual Services	\$ 45,591	\$ 40,000	\$ 50,000	\$ 10,000	25%
Other Charges	\$ 825	\$ 1,900	\$ 1,350	\$ (550)	-29%
	<u>\$ 447,575</u>	<u>\$ 447,512</u>	<u>\$ 525,600</u>	<u>\$ 78,088</u>	<u>17%</u>

**Definition:**

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

## Guidance (02-6121)

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$Change	% Change
Personnel Services	\$ 110,508	\$ 113,984	\$ 122,169	\$ 8,185	7%
Fringe Benefits	\$ 40,359	\$ 40,252	\$ 45,921	\$ 5,669	14%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 329	\$ 850	\$ 800	\$ (50)	-6%
	<u>\$ 151,196</u>	<u>\$ 155,086</u>	<u>\$ 168,890</u>	<u>\$ 13,804</u>	<u>9%</u>

***Definition:***

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



## Social Worker (02-6122)

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$Change	% Change
Personnel Services	\$ 18,896	\$ 17,500	\$ -	\$ (17,500)	-100%
Fringe Benefits	\$ 6,376	\$ 4,522	\$ -	\$ (4,522)	-100%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ 250	\$ -	\$ (250)	-100%
	\$ 25,272	\$ 22,272	\$ -	\$ (22,272)	-100%

***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)

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$Change	% Change
Personnel Services	\$ -	\$ 658	\$ 608	\$ (50)	-8%
Fringe Benefits	\$ -	\$ 50	\$ 50	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
	\$ -	\$ 708	\$ 658	\$ (50)	-7%

***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)

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$Change	% Change
Personnel Services	\$ 61,926	\$ 66,460	\$ 62,356	\$ (4,104)	-6%
Fringe Benefits	\$ 24,243	\$ 23,119	\$ 23,485	\$ 366	2%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
	\$ 86,169	\$ 89,579	\$ 85,841	\$ (3,738)	-4%

***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)

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$Change	% Change
Personnel Services	\$ 93,190	\$ 114,852	\$ 102,985	\$ (11,867)	-10%
Fringe Benefits	\$ 31,711	\$ 35,601	\$ 34,297	\$ (1,304)	-4%
Contractual Services	\$ -	\$ 500	\$ 500	\$ -	0%
Other Charges	\$ 3,757	\$ 4,000	\$ 4,000	\$ -	0%
	<u>\$ 128,658</u>	<u>\$ 154,953</u>	<u>\$ 141,782</u>	<u>\$ (13,171)</u>	<u>-8%</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)

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$Change	% Change
Personnel Services	\$ 198,866	\$ 212,867	\$ 208,903	\$ (3,964)	-2%
Fringe Benefits	\$ 64,094	\$ 84,641	\$ 83,467	\$ (1,174)	-1%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ 1,000	\$ 1,000	\$ -	0%
	\$ 262,960	\$ 298,508	\$ 293,370	\$ (5,138)	-2%

***Definition:***

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

## Administration (02-6210)

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$Change	% Change
Personnel Services	\$ 150,681	\$ 145,759	\$ 159,759	\$ 14,000	10%
Fringe Benefits	\$ 68,968	\$ 69,747	\$ 89,045	\$ 19,298	28%
Contractual Services	\$ 49,054	\$ 56,000	\$ 56,000	-	0%
Other Charges	\$ 5,761	\$ 14,000	\$ 14,000	-	0%
Interfund Charges	\$ 69,420	\$ 71,500	\$ 73,645	\$ 2,145	3%
	<u>\$ 343,884</u>	<u>\$ 357,006</u>	<u>\$ 392,449</u>	<u>\$ 35,443</u>	<u>10%</u>

***Definition:***

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

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

## Attendance and Health (02-6220)

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$Change	% Change
Personnel Services	\$ 45,136	\$ 46,277	\$ 52,264	\$ 5,987	13%
Fringe Benefits	\$ 19,731	\$ 24,757	\$ 30,070	\$ 5,313	21%
Contractual Services	\$ 865	\$ 500	\$ 800	\$ 300	60%
Other Charges	\$ 2,033	\$ 3,400	\$ 2,900	\$ (500)	-15%
	<u>\$ 67,765</u>	<u>\$ 74,934</u>	<u>\$ 86,034</u>	<u>\$ 11,100</u>	<u>15%</u>

***Definition:***

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

## Operations and Maintenance (02-6400)

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$Change	% Change
Personnel Services	\$ 127,998	\$ 129,029	\$ 134,223	\$ 5,194	4%
Fringe Benefits	\$ 55,183	\$ 59,657	\$ 66,899	\$ 7,242	12%
Contractual Services	\$ 160,544	\$ 130,000	\$ 160,000	\$ 30,000	23%
Other Charges	\$ 253,064	\$ 307,600	\$ 268,971	\$ (38,629)	-13%
Capital Outlays	\$ 106,203	\$ -	\$ -	\$ -	0%
	\$ 702,992	\$ 626,286	\$ 630,093	\$ 3,807	1%

***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)

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$Change	% Change
Personnel Services	\$ 77,897	\$ 81,929	\$ 82,869	\$ 940	1%
Fringe Benefits	\$ 34,872	\$ 35,418	\$ 34,756	\$ (662)	-2%
Contractual Services	\$ 17,640	\$ 5,000	\$ 5,000	\$ -	0%
Other Charges	\$ 74,140	\$ 81,400	\$ 79,950	\$ (1,450)	-2%
	\$ 204,549	\$ 203,747	\$ 202,575	\$ (1,172)	-1%

**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.

## School Debt Service (02-6710)

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Debt Service	\$ 691	\$ -	\$ 2,669	\$ 2,669	100%
	<u>\$ 691</u>	<u>\$ -</u>	<u>\$ 2,669</u>	<u>\$ 2,669</u>	<u>100%</u>

***Definition:***

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

## School Nondepartmental (02-6730)

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Leases	\$ 14,995	\$ -	\$ 13,019	\$ 13,019	100%
	\$ 14,995	\$ -	\$ 13,019	\$ 13,019	100%

***Definition:***

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

City of Lexington

**Title I (02-6800)**

	<b>2018 Actual Amount</b>	<b>2019 Adopted Budget</b>	<b>City Manager Requested FY 20</b>	<b>\$Change</b>	<b>% Change</b>
Personnel Services	\$ 65,592	\$ 41,500	\$ 55,295	\$ 13,795	33%
Fringe Benefits	\$ 4,263	\$ 3,175	\$ 4,230	\$ 1,055	33%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 1,289	\$ 325	\$ 1,009	\$ 684	100%
	<b>\$ 71,144</b>	<b>\$ 45,000</b>	<b>\$ 60,534</b>	<b>\$ 15,534</b>	<b>35%</b>

***Definition:***

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

## Title VI-B (02-6801)

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$Change	% Change
Personnel Services	\$ 93,199	\$ 92,305	\$ 92,993	\$ 688	1%
Fringe Benefits	\$ 32,537	\$ 31,895	\$ 33,783	\$ 1,888	6%
Contractual Services	\$ 5,277	\$ 6,300	\$ 4,300	\$ (2,000)	-32%
Other Charges	\$ 3,468	\$ 12,500	\$ 6,135	\$ (6,365)	-51%
	\$ 134,481	\$ 143,000	\$ 137,211	\$ (5,789)	-4%

***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)

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$Change	% Change
Personnel Services	\$ 11,834	\$ 11,400	\$ 8,000	\$ (3,400)	100%
Fringe Benefits	\$ 905	\$ 873	\$ 612	\$ (261)	100%
Contractual Services	\$ 436	\$ 2,727	\$ 4,000	\$ 1,273	100%
Other Charges	\$ -	\$ -	\$ 1,000	\$ 1,000	100%
	\$ 13,175	\$ 15,000	\$ 13,612	\$ (1,388)	100%

**Definition:**

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

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

## Title III LEP (02-6804)

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ 300	\$ 300	100%
Other Charges	\$ 1,599	\$ 1,500	\$ 2,700	\$ 1,200	80%
	\$ 1,599	\$ 1,500	\$ 3,000	\$ 1,500	100%

***Definition:***

The division is part of a consortium managed by the state of Virginia and anticipates that our grant application for this federal program will be approved. The grant would provide supplemental funds for language instruction for limited English proficient and immigrant students.

**Technology (02-6805)**

	<b>2018 Actual Amount</b>	<b>2019 Adopted Budget</b>	<b>City Manager Requested FY 20</b>	<b>\$Change</b>	<b>% Change</b>
Personnel Services	\$ 133,341	\$ 161,960	\$ 157,085	\$ (4,875)	-3%
Fringe Benefits	\$ 42,594	\$ 62,850	\$ 56,036	\$ (6,814)	-11%
Contractual Services	\$ 1,200	\$ 12,000	\$ 6,000	\$ (6,000)	-50%
Other Charges	\$ 154,075	\$ 149,600	\$ 155,800	\$ 6,200	4%
Interfund Charges	\$ (116,303)	\$ (128,289)	\$ (132,138)	\$ (3,849)	3%
	<b>\$ 214,907</b>	<b>\$ 258,121</b>	<b>\$ 242,783</b>	<b>\$ (15,338)</b>	<b>-6%</b>

***Definition:***

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



City of Lexington

**Title IV (02-6810)**

	<b>2018 Actual Amount</b>	<b>2019 Adopted Budget</b>	<b>City Manager Requested FY 20</b>	<b>\$Change</b>	<b>% Change</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 2,357	\$ -	\$ 2,500	\$ 2,500	100%
Other Charges	\$ 7,769	\$ -	\$ 7,500	\$ 7,500	100%
	<b>\$ 10,126</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>100%</b>

**Definition:**

Provides funds for programs and activities to improve students' academic achievement by increasing the capacity for school divisions to provide all students with well rounded education, improve school conditions for learning and improve the use of technology.

# **UTILITY FUND**

**Significant Utility Fund Expense Changes  
FY 20 Budget**

	<u>Wages</u>	<u>Benefits</u>	<u>Non-salary</u>
Wages increases	\$ 3,499	\$ 740	
Health insurance premium increases		\$ 23,300	
Overtime pay	\$ (8,060)		
Other personnel and benefit changes	\$ (25,769)	\$ (10,690)	
Wholesale water			\$ 82,770
Wholesale sewer			\$ 274,340
Capital projects			\$ (3,850,168)
Interest on bonds			\$ 59,869
Depreciation			\$ 90,500
Services from General Fund			\$ 4,996
Maintenace supplies and services			\$ 28,000
Provision for bad debts			\$ 20,000
Other changes			\$ (4,807)
<b>Total</b>	<b>\$ (30,330)</b>	<b>\$ 13,350</b>	<b>\$ (3,294,500)</b>

## Administration (05-1110)

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
Personnel Services	\$ 129,829	\$ 178,340	\$ 169,880	\$ (8,460)	-5%
Fringe Benefits	\$ (74,653)	\$ 71,400	\$ 76,610	\$ 5,210	7%
Contractual Services	\$ 63,198	\$ 58,700	\$ 54,000	\$ (4,700)	-8%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 29,966	\$ 35,000	\$ 37,060	\$ 2,060	6%
Miscellaneous	\$ 1,382	\$ 1,000	\$ 1,600	\$ 600	60%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ 55,000	\$ 65,000	\$ 65,000	\$ -	0%
	<u>\$ 204,722</u>	<u>\$ 409,440</u>	<u>\$ 404,150</u>	<u>\$ (5,290)</u>	<u>-1%</u>

***Definition:***

Utility Administration provides for labor, expenses and overhead associated with the maintenance of water and wastewater lines which are not directly attributable to one of the two utilities, and includes costs of the utility billing system. There are approximately 2,000 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

## Conner Springs (05-1150)

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 2,276	\$ 2,600	\$ 2,500	\$ (100)	-4%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 2,276</u>	<u>\$ 2,600</u>	<u>\$ 2,500</u>	<u>\$ (100)</u>	<u>-4%</u>

**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)

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
Personnel Services	\$ 105,364	\$ 103,800	\$ 104,040	\$ 240	0%
Fringe Benefits	\$ 52,840	\$ 47,180	\$ 56,380	\$ 9,200	19%
Contractual Services	\$ 691,696	\$ 791,250	\$ 873,020	\$ 81,770	10%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 97,708	\$ 94,800	\$ 126,500	\$ 31,700	33%
Miscellaneous	\$ 8,278	\$ 9,167	\$ 9,200	\$ 33	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 955,886</u>	<u>\$ 1,046,197</u>	<u>\$ 1,169,140</u>	<u>\$ 122,943</u>	<u>12%</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)

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
Personnel Services	\$ -	\$ 450	\$ -	\$ (450)	-100%
Fringe Benefits	\$ -	\$ 200	\$ -	\$ (200)	-100%
Contractual Services	\$ 1,445	\$ 1,000	\$ 1,000	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 79	\$ 1,700	\$ 700	\$ (1,000)	-59%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 1,524</u>	<u>\$ 3,350</u>	<u>\$ 1,700</u>	<u>\$ (1,650)</u>	<u>-49%</u>

***Definition:***

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

## Wastewater Collections (05-1170)

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
Personnel Services	\$ 52,857	\$ 74,010	\$ 52,190	\$ (21,820)	-29%
Fringe Benefits	\$ (663)	\$ 33,630	\$ 28,280	\$ (5,350)	-16%
Contractual Services	\$ 1,886,118	\$ 1,363,965	\$ 1,634,805	\$ 270,840	20%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ 37,550	\$ 30,500	\$ 29,600	\$ (900)	-3%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 1,975,862</u>	<u>\$ 1,502,105</u>	<u>\$ 1,744,875</u>	<u>\$ 242,770</u>	<u>16%</u>

**Definition:**

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

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

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



## Inflow & Infiltration Program (05-1190)

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
Personnel Services	\$ 876	\$ 670	\$ 870	\$ 200	30%
Fringe Benefits	\$ (96)	\$ 310	\$ 470	\$ 160	52%
Contractual Services	\$ -	\$ 5,000	\$ 12,500	\$ 7,500	150%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ 7,500	\$ -	\$ (7,500)	-100%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 780</u>	<u>\$ 13,480</u>	<u>\$ 13,840</u>	<u>\$ 360</u>	<u>3%</u>

***Definition:***

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

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

## Public Works Labor Pool (05-4050)

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
Personnel Services	\$ 50,552	\$ 49,960	\$ 49,920	\$ (40)	0%
Fringe Benefits	\$ (4,138)	\$ 22,710	\$ 27,040	\$ 4,330	19%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Internal Services	\$ -	\$ -	\$ -	\$ -	0%
Other Charges	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 46,414</u>	<u>\$ 72,670</u>	<u>\$ 76,960</u>	<u>\$ 4,290</u>	<u>6%</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)

	2018 Actual Amount	2019 Adopted Budget	City Manager Requested FY 20	\$ Change	% Change
Provision for Bad Debts	\$ -	\$ 5,000	\$ 25,000	\$ 20,000	400%
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Interfund Charges	\$ 231,574	\$ 240,209	\$ 245,205	\$ 4,996	2%
Depreciation	\$ 233,567	\$ 300,000	\$ 390,500	\$ 90,500	30%
Interfund Transfer	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	0%
Debt Service	\$ 69,992	\$ 156,850	\$ 216,719	\$ 59,869	38%
	<u>\$ 655,133</u>	<u>\$ 822,059</u>	<u>\$ 997,424</u>	<u>\$ 175,365</u>	<u>21%</u>

**Definition:**

This activity account provides for the Utility Fund's provision for bad debts, debt service, depreciation, and the various transfers for support provided by the General Fund. The allocation methodology we use to account for this support is: City Manager-15%, Finance-13%, Treasurer-50%, Human Resources-10% and Information Technology-10%. These figures are based on various factors such as overall utility fund budget, number of employees and number of bills collected.

LEXINGTON, VIRGINIA  
CAPITAL IMPROVEMENTS PLAN  
FY2020 – FY2024



300 East Washington Street • Lexington, Virginia 24450

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

**To:** Honorable Mayor and City Council  
**From:** Noah A. Simon, City Manager  
**Subject:** FY19 Five-Year Capital Improvements Plan  
**Date:** February 8, 2019

I am pleased to present to you the proposed FY20 five (5) year Capital Improvements Plan (CIP). This proposed CIP includes more than \$1.6 million in FY20 capital projects and represents a continued effort towards addressing much needed projects in Lexington.

In FY19, the City budgeted \$3,843,440 from the General Fund and \$4,442,285 from the Utility Fund to support capital projects. In FY20, I am proposing to decrease those amounts by \$6,670,470 for totals of \$1,023,138 in the General Fund and \$592,117 in the Utility Fund. While our budget has been reduced, our capital needs continue to be significant and our funds are wisely allocated with a focus on a comprehensive strategy to address project and infrastructure needs.

The CIP presented contains information that reflects projects, priorities, financial and program analysis and sources of revenues. The Lexington Strategic Plan directed the development of the CIP as well; each individual project relates back to a specific goal in the Strategic Plan, ensuring that the City stays on track to fulfill its vision. The FY20 CIP portrays staff's best effort to develop a comprehensive program that represents a complete picture of both short term, mid-term, 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.

In the five-year plan, the City continues to leverage and benefit from City dollars with funds from VDOT. Last summer, the City completed numerous street resurfacing projects and will continue paving in the spring of FY19 and the summer of FY20. Additionally, the Taylor Street reconstruction will take place in FY19.

The City is scheduled to complete the replacement of the waterline on Main Street in FY19. Once this project is complete, Main Street will need to be paved. This paving project may be carried out with City dollars in FY20 at an estimated cost of \$530,000, or alternatively the City could apply for VDOT Primary Extension grant monies to pave Main Street in FY21. The City will carry out one of these two options at the will of the City Council. If Council decides to use VDOT funds, the City can use its dollars to complete additional much needed paving projects on Walker, Miller, Summit and Center Streets in FY20.

In addition to brick and mortar projects, funds have been allocated for other City-wide needs including sidewalk repair and replacement, municipal facilities including the Public Works complex, schools and the outdoor pool. The City will also look forward to implementing recommendations from a Jordan's Point Park master plan in FY20.

The City remains in a fragile position in funding future capital projects. The City is sensitive to changes by VDOT for the numerous grants the City aggressively seeks each year for paving, bridge repair and replacement and other capital needs. VDOT programs are always in a “state of flux and uncertainty” owing to insufficient revenues to meet statewide and local needs over the next five to six years. City staff maintains an excellent relationship with VDOT officials and creatively seeks every opportunity to supplement dollars with state grant dollars. The City continues to submit new applications as well as to modify and resubmit applications for projects that were not funded in previous fiscal years.

There is progress with the projects identified in the Utility Fund with the proposed CIP. In FY20 the design of water system improvements for the Washington Street, Massie Street, and Randolph Street area will commence. In addition, sewer improvement design for the corresponding area will start as well. Design fees are anticipated to cost \$139,572 and \$402,545 respectively. Construction of these projects will commence in FY21. Construction of these projects is valued at \$2,385,000 and \$1,153,195 respectively.

The City continues to follow the water and wastewater projects included 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 conduct the public hearing and adopt the FY20 CIP and project priorities as presented by City staff upon prior discussion and decision on how Council wishes to proceed with the aforementioned options for paving of Main Street.

Pg #	CIP#	Project Title	FY 19/20	FY 20/21	FY21/22	FY22/23	FY23/24	Not Yet	
								Programmed	Total
		<b>Technology</b>							
N-1	GF-15	CAMA Software for Commissioner of the Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ 125,000
		<b>Category Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>
		<b>Bridges</b>							
N-2	GF-25	Route 11 Bridge Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,635,000	\$ 4,635,000
22-1	GF-27	Diamond St. Bridge Repairs	\$ -	\$ -	\$ 39,700	\$ -	\$ -	\$ -	\$ 39,700
20-2	GF-29	Barger Lane Bridge Repairs	\$ 138,638	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 138,638
N-3	GF-31	Moses Mill Rd. (Mill Race) Bridge Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 184,133	\$ 184,133
N-4	GF-33	Rebel Ridge Rd. Bridge Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 207,618	\$ 207,618
21-1	GF-35	Ross Rd. Bridge Repairs	\$ -	\$ 45,000	\$ 247,500	\$ -	\$ -	\$ -	\$ 292,500
N-5	GF-37	Route 60 (Woods Creek) Bridge Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,355,628	\$ 6,355,628
N-6	GF-41	Thornhill Rd. (Sarah's Run) Bridge Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 195,380	\$ 195,380
N-7	GF-43	Thornhill Rd. (Unnamed Tributary) Bridge Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 185,658	\$ 185,658
22-2	GF-45	Welch Park Rd. Bridge Replacement	\$ -	\$ -	\$ 114,700	\$ 649,830	\$ -	\$ -	\$ 764,530
		<b>Sub-total</b>	<b>\$ 138,638</b>	<b>\$ 45,000</b>	<b>\$ 401,900</b>	<b>\$ 649,830</b>	<b>\$ -</b>	<b>\$ 11,763,417</b>	<b>\$ 12,998,785</b>
		Less: VDOT Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10,990,628)	\$ (10,990,628)
		<b>Category Total</b>	<b>\$ 138,638</b>	<b>\$ 45,000</b>	<b>\$ 401,900</b>	<b>\$ 649,830</b>	<b>\$ -</b>	<b>\$ 772,788</b>	<b>\$ 2,008,156</b>
		<b>Streets, Parking, and Sidewalks</b>							
20-4	GF-49	Downtown Enhancement Plan	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ 125,000
20-5	GF-51	Sidewalk Repairs- City-wide	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	\$ 175,000
20-6	GF-53	Street Resurfacing- City-wide	\$ 210,000	\$ 190,000	\$ 50,000	\$ 300,000	\$ 300,000	\$ -	\$ 1,050,000
N-8	GF-57	McCrum's Parking Lot	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 263,347	\$ 263,347
20-7	GF-59	Thompson's Knoll Streets Surface	\$ 51,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,500
N-9	GF-61	Swimming Pool Parking Lot Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 203,717	\$ 203,717
N-10	GF-65	Taylor St. Reconstruction- phase 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 358,216	\$ 358,216
N-11	GF-67	Estill St. Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 181,939	\$ 181,939
N-12	GF-69	Wayfinding Signage Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 393,382	\$ 393,382
22-3	GF-127	North Main St. Entry Complete Street Entry Corridor	\$ -	\$ -	\$ 2,845,557	\$ -	\$ -	\$ -	\$ 2,845,557
N-13	CF-147	Lime Kiln & McLaughlin Intersection Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000
		<b>Sub-total</b>	<b>\$ 321,500</b>	<b>\$ 250,000</b>	<b>\$ 2,955,557</b>	<b>\$ 360,000</b>	<b>\$ 360,000</b>	<b>\$ 1,460,601</b>	<b>\$ 5,707,658</b>
		Less: VDOT Funding	\$ -	\$ -	\$ (2,845,557)	\$ -	\$ -	\$ -	\$ (2,845,557)
		<b>Category Total</b>	<b>\$ 321,500</b>	<b>\$ 250,000</b>	<b>\$ 110,000</b>	<b>\$ 360,000</b>	<b>\$ 360,000</b>	<b>\$ 1,460,601</b>	<b>\$ 2,862,101</b>
		<b>Municipal Facilities</b>							
22-4	GF-71	School Maintenance	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ 20,000
23-1	GF-77	City Hall Renovations & Improvements	\$ -	\$ -	\$ -	\$ 215,846	\$ 2,632,475	\$ -	\$ 2,848,321
N-14	GF-81	Public Works Complex	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,086,303	\$ 7,086,303
N-15	GF-105	Replace Piovano Building Emergency Generator	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,050	\$ 36,050
20-8	GF-130	Public Works Complex- Best Management Practices 2	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
20-9	GF-113	Public Works Yard Repairs- Phase 3	\$ 123,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123,000
20-10	GF-132	City Pool Pavilion Renovations/ Other Pool Improvements	\$ 35,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ 95,000
		<b>Category Total</b>	<b>\$ 308,000</b>	<b>\$ 15,000</b>	<b>\$ 25,000</b>	<b>\$ 240,846</b>	<b>\$ 2,647,475</b>	<b>\$ 7,122,353</b>	<b>\$ 10,358,674</b>

Pg #	CIP#	Project Title	FY 19/20	FY 20/21	FY21/22	FY22/23	FY23/24	Not Yet Programmed	Total
		<b><u>Parks &amp; Cemeteries</u></b>							
N-16	GF-85	Stonewall Jackson Cemetery Office Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,000	\$ 94,000
20-12	GF-87	Parks & Playgrounds Upgrades	\$ 50,000	\$ 50,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ 145,000
20-13	GF-150	Jordan's Point Park Improvements	\$ 50,000						\$ 50,000
		<b>Sub-total</b>	\$ 100,000	\$ 50,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 94,000	\$ 289,000
		Less: From Cemetery Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (94,000)	\$ (94,000)
		<b>Category Total</b>	\$ 100,000	\$ 50,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ 195,000
		<b><u>Stormwater</u></b>							
20-14	GF-122	Stormwater Improvements	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ 125,000
N-17	GF-99	Alum Springs Rd. Drainage Improvements		\$ -	\$ -	\$ -	\$ -	\$ 243,678	\$ 243,678
N-18	GF-117	Enfield Road Drainage Improvements – Phase 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 196,267	\$ 196,267
		<b>Category Total</b>	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 439,945	\$ 564,945
		<b><u>High school Projects</u></b>							
20-15	GF-133	RCCHS Track Resurfacing	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
21-3	GF-134	Floyd S. Kay Roof Replacement	\$ -	\$ 52,000	\$ -	\$ -	\$ -	\$ -	\$ 52,000
22-5	GF-135	Aux. Gym- RCCHS	\$ -	\$ -	\$ 480,000	\$ -	\$ -	\$ -	\$ 480,000
22-6	GF-136	RCCHS Concessions & Restrooms Facility	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ 80,000
23-1	GF-137	Football, Baseball, Tennis Lighting	\$ -	\$ -	\$ -	\$ 56,000	\$ -	\$ -	\$ 56,000
23-2	GF-138	Tennis Court Expansion	\$ -	\$ -	\$ -	\$ 32,000	\$ -	\$ -	\$ 32,000
23-3	GF-139	Paving Junior Parking Lot- RCCHS	\$ -	\$ -	\$ -	\$ 16,000	\$ -	\$ -	\$ 16,000
N-19	GF 140	Rerouting Bus Pickup Lane/New Road/Sidewalk- RCCHS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000
N-20	GF 141	Fieldhouse w/ Locker Room	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,000	\$ 64,000
N-21	GF 142	Additional Stadium Seating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,000	\$ 16,000
N-22	GF-143	Field Turf at Stadium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160,000	\$ 160,000
N-23	GF-144	Sprinkling System for Stadium Field	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,800	\$ 4,800
N-24	GF-145	Sprinkler System Under Canopy Replaced	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,400	\$ 2,400
N-25	GF-146	Remodel Weight Room	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000
20-16	GF-148	Unspecified Projects at High School	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ 50,000
		<b>Category Total</b>	\$ 30,000	\$ 62,000	\$ 570,000	\$ 114,000	\$ 10,000	\$ 271,200	\$ 1,057,200
20-17	GF-149	Moore's Creek Dam	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
		<b><u>Funding Sources</u></b>							
		VDOT	\$ -	\$ -	\$ 2,845,557	\$ -	\$ -	\$ 10,990,628	\$ 13,836,185
		Cemetery Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,000	\$ 94,000
		General Fund	\$ 1,023,138	\$ 447,000	\$ 1,146,900	\$ 1,404,676	\$ 3,057,475	\$ 10,191,887	\$ 17,271,075
		<b>Total</b>	\$ 1,023,138	\$ 447,000	\$ 3,992,457	\$ 1,404,676	\$ 3,057,475	\$ 21,276,515	\$ 31,201,261



**City of Lexington**  
**FY 2020 -FY 2024 Capital Improvement Plan- UtilityFund**

rev 12/12/18									
Page #	CIP #	Project Title	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Not Yet Programmed	Total
		<b>Water Projects</b>							
20-1	UF-3	Washington, Massie, Randolph	\$139,572	\$2,385,000					\$2,524,572
23-1	UF-9	Jackson & Lee				\$40,000	\$170,000	\$0	\$210,000
N-2	UF-11	Jackson/Whitmore (Jordan to Plunkett)						\$667,547	\$667,547
N-3	UF-13	Sellers/Edmondson & Westside Ct.						\$820,857	\$820,857
N-4	UF-15	Stonewall & Marshall						\$841,612	\$841,612
23-2	UF-19	Barclay Drive				\$50,000	\$232,000	\$0	\$282,000
N-6	UF-23	Carruthers & Dorman						\$189,697	\$189,697
N-7	UF-25	E. Preston & Varner						\$587,065	\$587,065
21-1	UF-27	S. Main & Wallace		\$83,736	\$1,372,000				\$1,455,736
N-8	UF-29	New Water Main- Jordan St. to Enfield Pump Station						\$1,398,363	\$1,398,363
N-9	UF-31	Bell Rd.						\$593,351	\$593,351
N-10	UF-33	Confederate Circle						\$246,628	\$246,628
N-11	UF-35	Center St. & Summit St.						\$447,690	\$447,690
N-12	UF-37	Maple Lane						\$393,819	\$393,819
N-13	UF-39	Willow Lane & Lampe Circle						\$273,619	\$273,619
N-14	UF-41	Stono Lane & N. Main St.						\$310,334	\$310,334
N-15	UF-43	Hook Lane & Graham Lane						\$185,545	\$185,545
N-16	UF-45	Overhill Dr.						\$534,453	\$534,453
N-17	UF-47	Providence Hill Neighborhood						\$962,583	\$962,583
N-18	UF-49	Johnston & Oakview Neighborhoods						\$1,001,047	\$1,001,047
N-19	UF-51	Paxton & Boyer Neighborhoods						\$1,157,526	\$1,157,526
N-20	UF-55	Estill St.						\$188,605	\$188,605
N-21	UF-57	Diamond, Maury, Smith, Lewis						\$892,649	\$892,649
N-22	UF-59	N. Lewis St.						\$244,006	\$244,006
N-23	UF-61	McCorkle Dr. & Shop Rd.						\$1,146,380	\$1,146,380
N-24	UF-63	Highland Dr.						\$274,712	\$274,712
N-25	UF-65	Borden Rd.						\$226,304	\$226,304
N-26	UF-67	Ross Rd.						\$671,153	\$671,153
N-27	UF-69	Thornhill Rd.						\$1,038,528	\$1,038,528
23-3	UF 171	Jackson Area Water System Improvements-Phase I				\$135,900	\$1,400,000	\$0	\$1,535,900
		Category Total	\$139,572	\$2,468,736	\$1,372,000	\$225,900	\$1,802,000	\$15,294,071	\$21,302,279
		<b>Wastewater Projects</b>							
23-4	UF-73	White St. Area				\$156,520	\$524,748	\$0	\$681,268
23-5	UF-75	McDowell St. Area				\$95,740	\$292,528	\$0	\$388,268
23-6	UF-77	Myers St. Area				\$165,128	\$560,093	\$0	\$725,221
N-28	UF-79	Highland Rd. Area						\$455,995	\$455,995
N-29	UF-81	Spotswood Dr. Area						\$413,455	\$413,455
N-30	UF-83	Taylor St. Area						\$588,718	\$588,718
N-31	UF-85	Central Jackson Wastewater Collection Line Redesign						\$2,868,627	\$2,868,627

**City of Lexington**  
**FY 2020 -FY 2024 Capital Improvement Plan- UtilityFund**

rev 12/12/18									
Page #	CIP #	Project Title	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Not Yet Programmed	Total
N-32	UF-87	N. Jefferson Area						\$158,664	\$158,664
N-33	UF-89	S. Jefferson Area						\$189,151	\$189,151
N-34	UF-91	S. Jefferson St. Wastewater Collection Line						\$274,602	\$274,602
N-35	UF-93	S. Main St.						\$204,996	\$204,996
N-36	UF-95	Lee Highway						\$521,930	\$521,930
N-37	UF-97	Graham & Hook Lane Area						\$509,167	\$509,167
N-38	UF-99	Cambell Lane Area						\$300,718	\$300,718
N-39	UF-101	Willis Rd. to N. Lewis St.						\$392,344	\$392,344
N-40	UF-103	Morningside Dr. & Donald St.						\$448,892	\$448,892
N-41	UF-105	E. Nelson St.						\$486,231	\$486,231
N-42	UF-109	McCorkle Interceptor						\$252,649	\$252,649
N-43	UF-111	McCorkle Dr. Area						\$251,731	\$251,731
N-44	UF-113	Allen Ave. & Mary Lane						\$330,309	\$330,309
N-45	UF-117	Overhill Dr.						\$290,851	\$290,851
N-46	UF-125	Taylor St. to E. Preston						\$501,125	\$501,125
N-47	UF-127	Houston St.						\$355,202	\$355,202
N-48	UF-129	Senseny Lane & Carruthers St.						\$482,931	\$482,931
20-2	UF-131	Ruff Lane Area	\$45,490	\$106,020					\$151,510
20-3	UF-133	N. Randolph St. & Parry Lane	\$76,480	\$217,860					\$294,340
N-49	UF-135	S. Randolph St.						\$119,610	\$119,610
20-4	UF-137	Tucker St.	\$ 76,275	\$213,455					\$289,730
N-50	UF-139	Diamond St.						\$186,485	\$186,485
20-5	UF-141	Massie St.	\$151,785	\$486,060					\$637,845
20-6	UF-143	E. Washington St.	\$52,515	\$129,800					\$182,315
N-51	UF-145	Arpia St.						\$218,228	\$218,228
N-52	UF-147	Waddell St.						\$238,138	\$238,138
N-53	UF-149	Morrison Dr., Link Rd., Welch Park Place						\$563,804	\$563,804
N-54	UF-151	Shenandoah Rd.						\$365,550	\$365,550
N-55	UF-153	McMath Circle						\$134,558	\$134,558
N-56	UF-155	Colston St.						\$349,935	\$349,935
N-57	UF-157	Hamric St. Area						\$329,763	\$329,763
N-58	UF-159	Thornhill Rd.						\$502,797	\$502,797
N-59	UF-161	Providence Place & McCormick St.						\$569,966	\$569,966
N-60	UF-163	Ruffner Place						\$242,443	\$242,443
N-61	UF-165	Master Meter Installation						\$229,877	\$229,877
N-62	UF-167	Marshall St.						\$128,369	\$128,369
20-7	UF-169	Infiltration & Inflow Reduction Projects	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000		\$250,000
		Category Total	\$452,545	\$1,203,195	\$50,000	\$467,388	\$1,427,369	\$14,457,812	\$18,058,309
		Total Utility Fund	\$592,117	\$3,671,931	\$1,422,000	\$693,288	\$3,229,369	\$29,751,883	\$39,360,588

# **SUPPLEMENTAL INFORMATION**

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

**All Issues Combined  
Original Principal \$32,682,209**

**GENERAL FUND**

**TOTAL ISSUE**

**At 7/1/19**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2019-20	1,361,915	777,954	2,139,869
2020-21	1,394,598	741,045	2,135,643
2021-22	1,432,278	706,433	2,138,711
2022-23	1,470,026	670,018	2,140,044
2023-24	1,507,803	627,794	2,135,597
2024-25	1,550,735	584,783	2,135,518
2025-26	1,588,699	546,135	2,134,834
2026-27	1,626,739	510,700	2,137,439
2027-28	1,075,142	472,671	1,547,813
2028-29	990,000	432,195	1,422,195
2029-30	1,030,000	393,338	1,423,338
2030-31	1,060,000	352,782	1,412,782
2031-32	1,105,000	310,263	1,415,263
2032-33	1,155,000	264,992	1,419,992
2033-34	1,200,000	218,479	1,418,479
2034-35	1,240,000	170,969	1,410,969
2035-36	1,290,000	121,253	1,411,253
2036-37	620,000		704,873
2037-38	645,000	62,015	707,015
2038-39	670,000	37,853	707,853
2039-40	695,000	84,873	779,873
<b>TOTALS:</b>	<b>\$24,707,935</b>	<b>\$8,086,545</b>	<b>\$32,879,353</b>

**Debt Service Charges on  
Outstanding Revenue Bonds to Maturity**

**All Issues Combined  
Original Principal \$4,825,000**

**UTILITY FUND**

**TOTAL ISSUE**

**At 7/1/19**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2019-20	150,000	218,443	368,443
2020-21	160,000	211,125	371,125
2021-22	165,000	203,047	368,047
2022-23	175,000	194,335	369,335
2023-24	185,000	185,109	370,109
2024-25	195,000	175,372	370,372
2025-26	200,000	165,250	365,250
2026-27	210,000	154,744	364,744
2027-28	230,000	143,469	373,469
2028-29	240,000	131,424	371,424
2029-30	250,000	118,869	368,869
2030-31	265,000	105,672	370,672
2031-32	275,000	91,834	366,834
2032-33	295,000	78,365	373,365
2033-34	305,000	65,078	370,078
2034-35	320,000	51,175	371,175
2035-36	330,000	37,331	367,331
2036-37	350,000	23,306	373,306
2037-38	190,000	12,169	202,169
2038-39	200,000	4,125	204,125
<b>TOTALS:</b>	<b>\$ 4,690,000</b>	<b>\$ 2,370,242</b>	<b>\$ 7,060,242</b>

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

**At 7/1/19**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2019-20	350,000	368,448	718,448
2020-21	365,000	351,201	716,201
2021-22	380,000	337,210	717,210
2022-23	395,000	322,501	717,501
2023-24	415,000	302,944	717,944
2024-25	430,000	283,688	713,688
2025-26	450,000	264,722	714,722
2026-27	470,000	244,747	714,747
2027-28	490,000	223,460	713,460
2028-29	515,000	200,757	715,757
2029-30	540,000	176,923	716,923
2030-31	555,000	152,163	707,163
2031-32	585,000	126,241	711,241
2032-33	615,000	98,797	713,797
2033-34	640,000	71,121	711,121
2034-35	660,000	43,496	703,496
2035-36	690,000	14,726	704,726
<b>TOTALS:</b>	<b>\$8,545,000</b>	<b>\$3,583,145</b>	<b>\$12,128,145</b>

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

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

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

**At 7/1/19**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2019-20	494,706	0	494,706
2020-21	494,706	0	494,706
2021-22	494,706	0	494,706
2022-23	494,706	0	494,706
2023-24	494,706	0	494,706
2024-25	494,706	0	494,706
2025-26	494,706	0	494,706
2026-27	494,706	0	494,706
<b>TOTALS</b>	<b>\$3,957,648</b>	<b>\$0</b>	<b>\$3,957,648</b>

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

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

**At 7/1/19**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2019-20	90,000	0	90,000
2020-21	90,000	0	90,000
2021-22	90,000	0	90,000
2022-23	90,000	0	90,000
2023-24	90,000	0	90,000
2024-25	90,000	0	90,000
2025-26	90,000	0	90,000
2026-27	90,000	0	90,000
<b>TOTALS</b>	<b>\$720,000</b>	<b>\$0</b>	<b>\$720,000</b>

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



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

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

**At 7/1/19**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2019-20	102,209	28,655	130,864
2020-21	104,892	25,784	130,676
2021-22	107,572	22,838	130,410
2022-23	110,320	19,817	130,137
2023-24	113,097	16,719	129,816
2024-25	116,029	13,542	129,571
2025-26	118,993	10,284	129,277
2026-27	122,033	6,942	128,975
2027-28	125,142	3,515	128,657
<b>TOTALS</b>	<b>\$1,020,287</b>	<b>\$148,096</b>	<b>\$1,168,383</b>

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

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

**At 7/1/19**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2019-20	325,000	380,851	705,851
2020-21	340,000	364,060	704,060
2021-22	360,000	346,385	706,385
2022-23	380,000	327,700	707,700
2023-24	395,000	308,131	703,131
2024-25	420,000	287,553	707,553
2025-26	435,000	271,129	706,129
2026-27	450,000	259,011	709,011
2027-28	460,000	245,696	705,696
2028-29	475,000	231,438	706,438
2029-30	490,000	216,415	706,415
2030-31	505,000	200,619	705,619
2031-32	520,000	184,022	704,022
2032-33	540,000	166,195	706,195
2033-34	560,000	147,358	707,358
2034-35	580,000	127,473	707,473
2035-36	600,000	106,527	706,527
2036-37	620,000	84,873	704,873
2037-38	645,000	62,015	707,015
2038-39	670,000	37,853	707,853
2039-40	695,000	12,771	707,771
<b>TOTALS:</b>	<b>\$10,465,000</b>	<b>\$4,368,075</b>	<b>\$14,833,075</b>

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

At 7/1/19

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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
<b>TOTALS:</b>	<b>\$2,045,000</b>	<b>\$960,464</b>	<b>\$3,005,464</b>

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

At 7/1/19

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2019-20	80,000	123,581	203,581
2020-21	85,000	119,628	204,628
2021-22	85,000	115,272	200,272
2022-23	90,000	110,788	200,788
2023-24	95,000	106,047	201,047
2024-25	100,000	101,050	201,050
2025-26	105,000	95,797	200,797
2026-27	110,000	90,288	200,288
2027-28	120,000	84,394	204,394
2028-29	125,000	78,115	203,115
2029-30	130,000	71,581	201,581
2030-31	140,000	64,663	204,663
2031-32	145,000	57,359	202,359
2032-33	155,000	50,109	205,109
2033-34	160,000	42,700	202,700
2034-35	170,000	34,881	204,881
2035-36	175,000	27,328	202,328
2036-37	185,000	19,903	204,903
2037-38	190,000	12,169	202,169
2038-39	200,000	4,125	204,125
<b>TOTALS:</b>	<b>\$2,645,000</b>	<b>\$1,409,778</b>	<b>\$4,054,778</b>

**Employee Classifications-Grouped by Salary Grades**

<b>Grade</b>	<b>Salary Range</b>	<b>Positions</b>
A	\$16,952- \$25,920	Summer Youth Program Aide
B	\$17,799 - \$27,217	Assistant Registrar I
C	\$18,690 - \$28,578	Brochure Delivery Specialist Seasonal Laborer Summer Youth Program Assistant Travel Counselor/Tour Guide
D	\$19,625-\$30,007	
E	\$20,605 - \$31,506	Youth Program Assistant
F	\$21,635-\$33,081	
G	\$22,717 - \$34,735	
H	\$23,852 - \$36,471	Maintenance/Construction Worker I Sanitation Worker I
I	\$25,045 - \$38,295	Account Clerk I - Treasurer's Office Assistant Registrar II Police Records/Evidence Clerk Public Works Secretary Sanitation Worker II Secretary/Receptionist (RARO) Utility Service Technician
J	\$26,298 - \$40,210	911 Facility Maintenance Worker 911 Law Enforcement Records Clerk City Gardener Maintenance/Construction Worker II
K	\$27,613 - \$42,222	Communications Officer I Motor Equipment Operator Special Enforcement Officer
L	\$28,994 - \$44,334	Account Clerk - Treasurer's Officer Communications Officer II Deputy Commissioner of the Revenue Executive Secretary-Police Department Facilities Maintenance Technician (Public Works) Maintenance/Construction Technician Visitor Services Manager
M	\$30,445 - \$46,551	Administrative Specialist - Public Works Assistant Construction Crew Supervisor Assistant Parks and Cemetery Supervisor Assistant Right of Way Maintenance Supervisor Assistant Sanitation Crew Supervisor Lead Communications Officer Program Coordinator (RARO)
N	\$31,965 - \$48,876	Equipment Mechanic
		Accounting Technician Cemetery and Parks Maintenance Supervisor Construction Crew Supervisor

**Employee Classifications-Grouped by Salary Grades**

O	\$33,564 - \$51,320	Equipment Maintenance Supervisor Executive Assistant, City Manager's Office Facilities Maintenance Supervisor Right of Way (ROW) Maintenance Supervisor Sanitation Crew Supervisor Utility Crew Supervisor Youth Services Coordinator
P	\$35,242 - \$53,887	Firefighter EMT Police Narcotics Detective Police Officer I Senior Program Coordinator (RARO)
Q	\$37,005 - \$56,582	Accreditation Manager Chief Deputy Commissioner of the Revenue Criminal Investigations Detective Deputy Treasurer Engineering Technician Fire Technician Firefighter Medic Human Resource Technician Police Officer II - Corporal
R	\$38,855-\$65,500	
S	\$40,797 - \$62,381	Arborist Director of Marketing & Promotions
T	\$42,838- \$65,501	911 IT Technician 911 Technician Central Dispatch Technician Emergency Management Coordinator/Fire Marshal Fire-Rescue Lieutenant Police Sergeant
U	\$44,979 - \$68,775	Assistant to the City Manager/Communications Director Chief Building Official/Building Inspector Police First Sergeant
V	\$47,228 - \$72,213	Assistant Director of Finance General Superintendent Project Manager VJCCA Field Officer
W	\$51,514-\$76,865	Police Lieutenant

<b>Executive Pay Grades</b>		
<b>Level</b>	<b>Salary Range</b>	<b>Positions</b>
1	\$51,514 - \$76,865	Director of Tourism Executive Director (RARO)
		Engineer

<b>Employee Classifications-Grouped by Salary Grades</b>		
2	\$55,426 - \$82,653	Police Captain
3	\$59,617 - \$88,940	
4	\$64,088-\$95,611	Chief of Police
5	\$68,895-\$102,782	Director of Public Works Finance Director/Assistant City Manager Fire & Rescue Chief

**Personnel Summary FY20: General Government & Administration**

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY18	FY19	FY20	FY18	FY19	FY20
<b>City Manager (1-1201)</b>							
City Manager	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Executive Assistant to the City Manager	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Assistant to the City Manager	Full-time	0.00	0.00	0.75	0.00	0.00	0.75
Intern	Part-time	0.00	0.00	1.00	0.00	0.00	0.06
Communications Director/ Planning Dept. Liaison	Full-time	0.00	0.70	0.00	0.00	0.70	0.00
<b>Total City Manger</b>		<b>2.00</b>	<b>2.70</b>	<b>3.75</b>	<b>2.00</b>	<b>2.70</b>	<b>2.81</b>
<b>Human Resources (1-1205)</b>							
Human Resource Technician	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total Human Resources</b>		<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Commissioner of Revenue (1-1209)</b>							
Commissioner of Revenue	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Master Deputy Commissioner	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Account Clerk II	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total Commissioner of Revenue</b>		<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Treasurer (1-1213)</b>							
Treasurer	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Treasurer	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Account Clerk II	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Account Clerk II	Part-time	1.00	1.00	1.00	0.63	0.72	0.72
<b>Total Treasurer</b>		<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>3.63</b>	<b>3.72</b>	<b>3.72</b>
<b>Finance (1-1214)</b>							
Director of Finance	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Accounting Technician	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Secretary	Full-time	1.00	0.00	0.00	0.25	0.00	0.00
<b>Total Finance</b>		<b>4.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.25</b>	<b>3.00</b>	<b>3.00</b>
<b>Information Technology Office (1-1251)</b>							
Information Technology Administrator	Full-time	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Information Technology Office</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Electoral Board/Registrar (1-1310)</b>							
Registrar	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Registrar II	Part-time	3.00	2.00	2.00	0.06	0.09	0.15
<b>Total Electoral Board/Registrar</b>		<b>4.00</b>	<b>3.00</b>	<b>3.00</b>	<b>1.06</b>	<b>1.09</b>	<b>1.15</b>
<b>Total General Government &amp; Administration</b>		<b>18.00</b>	<b>16.70</b>	<b>17.75</b>	<b>13.94</b>	<b>14.51</b>	<b>14.68</b>

**Personnel Summary FY20: Judicial Administration**

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY18	FY19	FY20	FY18	FY19	FY20
<b>VJCCA Services (1-2901)</b>							
Probation Officer	Part-time	1.00	1.00	1.00	0.90	0.90	0.88
<b>Total VJCCA Services</b>		<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.90</b>	<b>0.90</b>	<b>0.88</b>
<b>Total Judicial Administration</b>		<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.90</b>	<b>0.90</b>	<b>0.88</b>



**Personnel Summary FY20: Public Safety**

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY18	FY19	FY20	FY18	FY19	FY20
<b>Police Department (1-3101)</b>							
Chief	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Captain	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Lieutenant	Full-time	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	6.00	6.00	5.00	6.00	6.00
Corporal	Full-time	5.00	5.00	5.00	5.00	5.00	5.00
Accreditation Records Manager	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Executive Secretary	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Police Records Secretary	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Crossing Guard	Part-time	3.00	3.00	3.00	0.51	0.51	0.51
<b>Total Police Department</b>		<b>23.00</b>	<b>24.00</b>	<b>24.00</b>	<b>20.51</b>	<b>21.51</b>	<b>21.51</b>
<b>Fire Department (1-3202)</b>							
Fire-Rescue Chief	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Fire-Rescue Lieutenant	Full-time	3.00	3.00	3.00	3.00	3.00	3.00
Fire-Rescue Technician	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Firefighter Medic	Full-time	6.00	6.00	7.00	6.00	6.00	7.00
Firefighter Medic	Part-time	1.00	1.00	8.00	0.64	0.64	0.64
Firefighter EMT	Full-time	4.00	4.00	4.00	4.00	4.00	4.00
Emergency Management Coordinator/Fire Marshal	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total Fire Department</b>		<b>17.00</b>	<b>17.00</b>	<b>25.00</b>	<b>16.64</b>	<b>16.64</b>	<b>17.64</b>
<b>Parking Enforcement/Animal Control (1-3501)</b>							
Special Enforcement Officer	Full-time	1.00	0.00	0.00	1.00	0.00	0.00
Special Enforcement Officer	Part-time	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Parking Enforcement/Animal Control</b>		<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Public Safety</b>		<b>41.00</b>	<b>41.00</b>	<b>49.00</b>	<b>38.15</b>	<b>38.15</b>	<b>39.15</b>

**Personnel Summary FY20: Public Works**

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY18	FY19	FY20	FY18	FY19	FY20
<b>PW Labor Pool (1-4050 &amp; 5-4050)</b>							
Director of Public Works	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
City Engineer	Full-time	1.00	1.00	0.00	1.00	1.00	0.00
Project Manager	Full-time	0.00	0.00	1.00	0.00	0.00	1.00
Superintendent	Full-time	2.00	2.00	1.00	2.00	2.00	1.00
Engineering Technician	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Crew Supervisor	Full-time	4.00	4.00	5.00	4.00	4.00	5.00
Cemetery & Parks Maintenance Supervisor	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Assistantant Crew Supervisors	Full-time	0.00	1.00	1.00	0.00	1.00	1.00
Maintenance /Construction Technician	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance/Construction Worker II	Full-time	6.00	5.00	4.00	6.00	5.00	4.00
Maintenance/Construction Worker I/Custodian	Full-time	7.00	7.00	9.00	7.00	7.00	9.00
Equipment Mechanic	Full-time	2.00	2.00	1.00	2.00	2.00	1.00
Motor Equipment Operator	Full-time	5.00	5.00	3.00	5.00	5.00	3.00
Executive Secretary/Utility Clerk	Full-time	1.00	1.00	1.00	1.00	1.00	1.00

Utility Service Technician	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Gardener	Part-time	1.00	1.00	1.00	0.43	0.43	0.43
Laborer	Part-time	4.00	3.00	3.00	1.26	0.94	0.94
Secretary	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total Public Works Labor Pool</b>		<b>39.00</b>	<b>38.00</b>	<b>36.00</b>	<b>35.69</b>	<b>35.37</b>	<b>33.37</b>
<b>Solid Waste Management (1-4200)</b>							
Crew Supervisor	Full-time	0.00	1.00	1.00	0.00	1.00	1.00
Sanitation Worker I & II	Full-time	8.00	8.00	8.00	8.00	8.00	8.00
<b>Total Solid Waste Management</b>		<b>8.00</b>	<b>9.00</b>	<b>9.00</b>	<b>8.00</b>	<b>9.00</b>	<b>9.00</b>
<b>Arborist (1-4430)</b>							
City Arborist	Part-time	1.00	1.00	1.00	0.60	0.60	0.60
<b>Total Arborist</b>		<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.60</b>	<b>0.60</b>	<b>0.60</b>
<b>Total Public Works</b>		<b>48.00</b>	<b>48.00</b>	<b>46.00</b>	<b>44.29</b>	<b>44.97</b>	<b>42.97</b>

**Personnel Summary FY20: Health, Education and Welfare**

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY18	FY19	FY20	FY18	FY19	FY20
<b>Youth Services Administration (1-5900)</b>							
Youth Services Coordinator	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Youth Program Assistant	Part-time	1.00	1.00	1.00	0.39	0.39	0.39
Summer Youth Program Assistant	Part-time	0.00	0.00	0.00	0.00	0.00	0.00
Summer Youth Program Aide	Part-time	3.00	3.00	3.00	0.46	0.46	0.46
<b>Total Youth Services Administration</b>		<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>1.85</b>	<b>1.85</b>	<b>1.85</b>
<b>Total Health, Education and Welfare</b>		<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>1.85</b>	<b>1.85</b>	<b>1.85</b>

**Personnel Summary FY20: Leisure Services**

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY18	FY19	FY20	FY18	FY19	FY20
<b>Municipal Swimming Pool (1-7250)</b>							
Director of Aquatics	Full-time	1.00	0.00	0.00	0.33	0.00	0.00
Pools-Assistant Manager	Part-time	1.00	0.00	0.00	0.22	0.00	0.00
<b>Total Municipal Swimming Pool</b>		<b>2.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.55</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Leisure Services</b>		<b>2.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.55</b>	<b>0.00</b>	<b>0.00</b>

**Personnel Summary FY20: Community Development**

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY18	FY19	FY20	FY18	FY19	FY20
<b>Planning &amp; Development (1-8110)</b>							
Director of Planning & Development	Full-time	0.00	0.00	0.00	0.00	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	0.75	0.30	0.25	0.75	0.30	0.25
<b>Total Planning &amp; Development</b>		<b>1.75</b>	<b>1.30</b>	<b>1.25</b>	<b>1.75</b>	<b>1.30</b>	<b>1.25</b>
<b>Total Community Development</b>		<b>1.75</b>	<b>1.30</b>	<b>1.25</b>	<b>1.75</b>	<b>1.30</b>	<b>1.25</b>

**Grand Total City Personnel**

**116.75 113.00 120.00 | 101.43 101.68 100.78**

**Principal Executive  
Officials**

<b>Official</b>	<b>Name</b>	<b>Manner of Selection Term Length</b>	<b>Length of Service with City</b>	<b>Expiration of Term, if applicable</b>
Mayor	Frank W. Friedman	Elected – 4 years	11 years	12/31/2020
Vice-Mayor and Council Member	Marylin E. Alexander	Elected – 4 years	11 years	12/31/2020
Council Member	Dennis W. Ayers	Elected – 4 years	1 year	12/31/2022
Council Member	Michele F. Hentz	Elected – 4 years	3 years	12/31/2020
Council Member	David G. Sigler	Elected – 4 years	5 years	12/31/2022
Council Member	Charles “Chuck” Smith	Elected – 4 years	11 years	12/31/2022
Council Member	Leslie C. Straughan	Elected – 4 years	3 years	12/31/2020
City Attorney	Mann, Vita, and Elrod, Attorneys at Law	Appointed by Council	27 years	Pleasure of Council
City Manager	Noah A. Simon	Appointed by Council	5 years	Pleasure of Council

**Non-Council Positions**

<b>Title</b>	<b>Name</b>	<b>Manner of Selection</b>	<b>Length of Service with City</b>	<b>Expiration of Term, if applicable</b>
Chief of Fire and Rescue	Ty Dickerson	Employed by City Manager	9 years	
Chief of Police	Sam Roman	Employed by City Manager	2 years	
Commissioner of Revenue	Karen Roundy	Elected to 4-year term	17 years	12/31/2021
Director of Finance	Gary Swink	Employed by City Manager	7 years	
Director of Planning	Arne Glaeser, The Berkley Group	City Manager	3 years	
Director of Public Works	Jeff Martone	Employed by City Manager	4 years	
Registrar	Jan Yowell	Appointed by Board of Elections	4 years	Pleasure of Board
Treasurer	Patricia DeLaney	Elected to 4-year term	44 years	12/31/2021

