

**CITY OF LEXINGTON
VIRGINIA**

**Annual Budget
FY 2011-12**

CITY OF LEXINGTON, VIRGINIA

ANNUAL BUDGET FOR THE

FISCAL YEAR 2011-2012

CITY COUNCIL

Mimi Elrod, Mayor

Bob Lera, Vice-Mayor & Council member
Marylin E. Alexander, Council member
R. David Cox, Council member
Mary P Harvey, Council member
George R. Pryde, Council member
Charles "Chuck" Smith, Council member

T. Jon Ellestad, City Manager

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To: Mayor and City Council

From: T. Jon Ellestad, City Manager

Date: April 1, 2011

Subject: Proposed FY12 Annual Budget

I am pleased to transmit to you the proposed FY12 annual operating budget for your review and approval. The development of this budget has, once again, been a very difficult process. While the local economy has stayed relatively stable, and revenues from the State continue to decline (though not as rapidly as in previous years), we cannot continue to just “hold the line” by continuing to level fund or reduce expenditures if we are to provide the services that our citizens expect. This budget, therefore, is an aggressive plan to try to address the issues that are facing the City. I have proposed the significant use of our fund balance to initiate a number of capital or one time projects and a three (3) cent real estate tax increase (4.3%) to support the on-going expenditures being proposed. Once you review the entire budget, I think you will find the taxpayers of the City will be receiving an excellent return on the three cent increase.

Expenditures for all funds are proposed to be \$24,304,447 or a 15.2% increase over the FY11 approved budget. Of this increase, \$1,900,000 is earmarked for two capital projects – the Waddell School, and the meter replacement program in the Utility Fund. If these two projects are removed, the increase is a more respectable 6.2%. The General Fund, likewise, reflects a large increase in expenditures from the previous year, but when adjusted for the two above mentioned projects, it is in reality a 4.0% increase. This increase includes:

- additional Information Technology support;
- additional assistance in the Treasurer’s Office;
- paid Fire and EMS coverage for twenty-four hours a day and seven days a week;
- the additional debt service on the Lylburn Downing School project;
- a modest pay increase for all City employees;
- and the first annual payment to begin the City’s support of the Line of Duty Act.

I think you will see that this is quite a return on only a three cent tax increase which still keeps our tax rate in the lower twenty percent of cities in Virginia.

I will now briefly discuss the many issues you will find in this budget.

I. REVENUES

In The General Fund, I am recommending a three cent real estate tax increase (one cent equals \$55,000 in additional revenue) plus an increase to the EMS billing rates, which haven't been raised for five years. If you subtract those increases and the fund balance appropriations from the total revenues, all other revenues are only projected to increase by two percent. I would not feel comfortable in projecting any stronger growth than that to our local economy and revenue sources.

I am also proposing to use \$2,066,500 in fund balance to move forward on a number of projects. The items that compose this use of the fund balance are:

- loan to Utility Fund \$1,200,000
- Waddell School project 500,000
- energy efficiency projects 100,000
- City Hall 83,000
- vehicles and equipment 106,000
- Moore's Creek Dam inundation study 60,000
- Fire and Rescue contributions accounts 17,500

Each of these is either a one time, or capital cost, or a draw down on funds set aside for that specific purpose. Of course, the loan to the Utility Fund will be paid back over five to ten years with increased billing revenues.

II. EXPENDITURES

A. Compensation

This year I am proposing a pay increase for all employees composed of a one percent (1%) across the board increase and a 2.5% step increase for all City employees who receive a satisfactory evaluation. This averages out to a three percent (3.5%) increase. From my discussions with other Managers in the region, two or three percent seems to be the range of increases being proposed, if anything at all is being recommended.

Two of the issues that normally significantly affect our compensation are VRS contributions and health insurance premiums: neither experienced an increase in FY12. The additional benefit that we had to include in this budget was payment for emergency personnel under the Line of Duty Act. You will remember that last year the State Legislature changed the responsibility for paying for this mandated benefit by shifting it from the State to the localities for our emergency employees. This includes Police Officers and Fire/EMS employees, including volunteers. In FY12 we will be billed for our covered employees by VRS, unless we opt out and self-insure or are insured through another pool. VML is working on creating a secondary pool, but this has not yet been released. We have budgeted almost \$9,000 to cover this obligation for FY12, but that cost will increase by over two and a half times if we stay with VRS. I will be talking with Council more about our options for this program in the future.

B. Operations

As I have previously indicated, this budget is fairly aggressive in requesting new or expanded programs. Before anything new was proposed, however, we had to fully fund the debt service on the Lylburn Downing School. You will remember that a second \$1.5 million debt was issued with the first payment due in July of 2010. This payment was covered by funds remaining from the School budget. Now we need to raise our revenue base to cover these ongoing payments. The annual amount of this debt service is \$90,000, or over 1.5¢ on the tax rate.

The next program that we are requesting is an upgrade to our paid fire and EMS coverage. At the time of the consolidation of the Fire and Rescue Departments, Chief Dickerson talked about the need to expand our twelve hour a day EMS coverage to twenty-four hours a day in order to provide for the long term health of the fire/EMS volunteers. We are proposing to hire six fire/EMS employees to work twenty-four hour shifts, along with two daytime employees who can fill in during daylight shifts when one of the six is off and provide a backbone of providers for daytime fire calls. It is anticipated that one of the daytime providers will also be a mechanic which can help reduce the expense for contractual repairs to the equipment. Canceling the contract with Carilion (which is anticipated to be \$327,000 in FY12) will pay for the majority of these costs, and raising the EMS billing fee will help cover some of the rest. The total cost of this program supported by additional taxes will be less than \$100,000.

An additional program proposed is in the Information Technology area where Superintendent Lyons and I are jointly proposing to create a new Network Engineer position. Both the school system and the City have numerous computer networks that need constant attention and monitoring for security leaks. We felt that a position, located in the School Division, would be the most cost effective solution to this need. This will allow us to eliminate a contract we presently have and free up our IT Administrator to work on other needs such as further computer training for our employees, new technology applications, and the use of social networking to better communicate with our citizens.

The next area of need that has been articulated is in the Treasurer's Office. Two years ago we eliminated a part-time clerical position in order to reduce the budget. This office has struggled to keep up with the work load ever since. Now that we are considering changing to monthly water billings, the need for this position will be even greater. We are constantly looking at additional ways in which technology can improve work flow, but the handling of payments is a labor intensive function. By having this position, we hope to keep the Treasurer free from working the front counter and continue to develop new methods of receiving these funds.

Another major expense proposed is for an inundation study of the Moore's Creek Dam, which will be mandated in order to renew our dam permit. This study, which is estimated to cost \$60,000, will analyze the impact of a dam failure all the way to the James River. Since this is a one time expense, I am proposing that it be funded from our fund balance.

Finally, the cost of energy (gas, diesel, and electricity) continues to increase. We have included additional funds for vehicle fuel, but it is anyone's guess as to whether it is enough. We also projected a seven percent increase in electricity rates based on a new master

contract that went into effect on January 1. Just as this document went to press, I learned that the fuel factor portion of these rates will be increasing on July 1, 2011. The result will be an average sixteen percent increase instead of seven percent. This will not only have an impact on the General Fund, but more importantly, on the Utility Fund which uses more than double the amount of electricity.

C. Capital Budget

The Capital Budget, adopted by City Council in January, has been included in this budget. The major projects include:

- \$500,000 to begin a program to set aside funding for the Waddell School replacement
- \$100,000 for energy efficiency efforts in City facilities
- \$83,000 to begin an upgrade/restoration of City Hall (please note that additional funding will undoubtedly be needed for this project once the scope of the work has been better defined)
- \$1,400,000 from the Utility Fund to replace all the water meters in our system. This program is proposed to be funded by a loan from the General Fund.

D. Schools

The Lexington School Board is proposing an increase of \$197,159, or 3.5%, over the FY11 adopted budget. The transfer from the City's General Fund to support the schools is proposed to increase by \$10,481, or 0.4%. Even though the State did continue to provide reduced "hold harmless" funding, State revenues are still projected to decrease by \$78,000. The school system is also relying on \$123,000 in stimulus funding to cover the shortfall in FY12, and \$202,000 in surplus funds to balance their budget. In FY13, the composite index will be recalculated and the School Board is relying on an decrease in that number to make up for the loss of over \$383,000 in revenues that will not be available in FY13. This is a significant concern that needs to be discussed with the School Board.

III. UTILITY FUND

In FY11, the Utility Fund made a dramatic financial turnaround for two reasons: first was the ten percent rate increase that City Council imposed in April of 2010; and second was that it was a dryer than normal year, increasing retail sales. This improvement was very much needed moving into FY12 because costs, especially for sewer services, continue to increase. We will have to pay an additional \$163,599 in debt service for our share of the upgrades to the wastewater plant and the actual costs to operate the plant are increasing by almost ten percent, requiring a significant increase in sewage rates from the Maury Service Authority. In addition, we are proposing to fund the first \$200,000 of the water meter replacement program directly from this fund. With all of this, we are not proposing to increase water and sewer rates for FY12. We are counting on the new water meters to increase billing revenues to offset the added revenue we received from FY11 being a dry year. City Council should discuss this concept in greater detail in its work sessions.

IV. BUDGET TIMETABLE

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

| Date | Day | Time | Task | Location |
|-------------|------------|-------------|--|-----------------|
| April 7 | Thursday | 8:00 p.m. | Public Hearing: Agency Requests | 150 S. Main St. |
| April 19 | Tuesday | 7:30 p.m. | Work Session: School Board and Agency Requests | City Hall |
| April 21 | Thursday | 8:00 p.m. | Public Hearing: Full Budget | 150 S. Main St. |
| April 26 | Tuesday | 7:30 p.m. | Work Session | City Hall |
| April 28 | Thursday | 7:30 p.m. | Work Session | City Hall |
| May 3 | Tuesday | 7:30 p.m. | Work Session | City Hall |
| May 5 | Thursday | 8:00 p.m. | Budget Adoption | 150 S. Main St. |

V. ACKNOWLEDGMENTS

As always, I would like to thank our City Department Heads for their assistance in developing this budget. Also, special thanks to Debbie Desjardins for her work in preparing the Agency Requests booklet and Gigi Vita for her extensive efforts in formatting, proofing and producing this document. Finally, Monty Higgins is the key staff person involved in all aspects of this preparation, and without his help I would be unable to complete this crucial task. Thanks to all.

APPROPRIATION RESOLUTION

WHEREAS, the City Manager has presented a recommended budget for fiscal year 2012 ("FY 2012"); and

WHEREAS, the Lexington City Council has considered budgetary needs for FY 2012, has conducted public hearings prescribed by City Charter Section 28 and applicable laws of the Commonwealth of Virginia, and has adopted ordinances imposing taxes necessary to fund FY 2012 appropriations; and

WHEREAS, on May 5, 2011, the City Council formally adopted the City Manager's recommended and amended budget for FY 2012, including all funds operated by the City of Lexington,

NOW THEREFORE BE IT RESOLVED by the Mayor and Council of the City of Lexington that the budget for FY 2012 be enacted as follows:

I. GENERAL FUND

A. Expenses: Appropriations shall be as follows:

| <u>Division</u> | <u>Amount</u> |
|--|-----------------------------|
| General Government Administration | \$ 1,266,407 |
| Judicial Administration | 289,628 |
| Public Safety | 2,886,322 |
| Public Works | 3,021,840 |
| Health, Education & Welfare | 739,871 |
| Leisure Services | 454,066 |
| Community Development | 670,834 |
| Nondepartmental | 1,505,939 |
| Transfer to School Fund | 2,379,047 |
| Transfer to Utility Fund | 1,200,000 |
| Transfer to Cemetery Fund | 22,000 |
| Transfer to Capital Fund | 783,000 |
| Total General Fund Expenditures | <u>\$ 15,218,954</u> |

1. Call out pay will be provided as token compensation to all City volunteer fire and lifesaving rescue members for each City call answered at \$4.50 per County and \$7.00 per City call.

B. Revenues: Revenue sources shall be as follows:

| <u>Source</u> | <u>Amount</u> |
|---|-----------------------------|
| General Property Taxes | \$ 4,730,500 |
| Other Local Taxes | 3,060,600 |
| Permits and Licenses | 32,154 |
| Fines and Forfeitures | 109,900 |
| Revenues from the Use of Money and Property | 105,300 |
| Charges for Service | 953,500 |
| Miscellaneous | 2,065,200 |
| Recovered Costs | 214,300 |
| State Non-categorical Aid | 932,400 |
| State Categorical Aid | 917,700 |
| Federal Categorical Aid | 30,900 |
| Appropriated Fund Balance | <u>2,066,500</u> |
| Total General Fund Revenue | <u>\$ 15,218,954</u> |

The following tax rates and/or fees shall be enacted:

1. The real estate property tax rate shall be \$.73 per \$100 assessed evaluation.
2. Personal property tax rates shall be \$4.25 per \$100 valuation from 7/1/11 through 06/30/12. Tax relief shall be provided in accordance with Section 366-30 of the City Code. The Personal Property Tax Relief Act (PPTRA) relief shall be calculated at 60% of the first \$20,000 in value of each such qualifying vehicle in order to use all available state PPTRA relief for January 1, 2011 through December 31, 2011.
3. The bank stock tax shall be the maximum allowed by law.
4. Fines relating to parking on public streets and in public lots shall be as follows:

| <u>Offense</u> | <u>Fine</u> |
|---|-------------|
| Motor vehicle offenses | |
| Parked | |
| -Overtime in a public lot or public street will be allowed under Section 394-87A | |
| -for first offense within a 12 month period | \$ 15.00 |
| -for second offense within a 12 month period | 30.00 |
| -for third offense within a 12 month period | 60.00 |
| -for fourth and subsequent offenses within a 12 month period (plus vehicle will be towed) | 120.00 |
| -Facing wrong way | 15.00 |

| | |
|--|--------|
| -Too far from curb | 15.00 |
| -In restricted zone | 15.00 |
| -Too close to intersection | 15.00 |
| -In same space more than 5 days | 15.00 |
| -Blocking driveway or sidewalk | 15.00 |
| -Improperly | 15.00 |
| -Within 15' of fire hydrant | 25.00 |
| -So as to obstruct traffic | 25.00 |
| -Without decal in handicap space | 100.00 |
| Abandoned vehicle | 25.00 |
| Expired or no State license | 20.00 |
| Additional fine for late payment | |
| after 10 days - \$10 | |
| after 40 days - \$10 | |
| after 70 days - \$10 | |
| Boot Removal Fee | 50.00 |
| Failure to Wear Protective Helmet at Skateboard Park While Using Facility | 50.00 |

5. The following fees shall be established:

| <u>Service</u> | <u>Fee</u> |
|--|--|
| Seasonal fishing permit | 15.00 |
| Dangerous Dog License Fee | 100.00 |
| Dog License Fee (Unsexed, Male & Female) | 10.00 |
| Daily fishing permit | 1.00 |
| Moped registration | 5.00 |
| Amendment to zoning ordinance | 200.00 |
| Application for rezoning | 200.00 |
| Zoning variance | 100.00 |
| Zoning appeal | 100.00 |
| Subdivision Reviews | |
| Preliminary Plat | \$200 + \$50 per each additional lot created |
| Final Plat | \$0 + \$50 per each additional lot created |
| Planned Unit Development Fee | 125.00 |
| Conditional Use Permit | 200.00 |
| Land Disturbing Plan Review Fee | \$50 plus the cost of engineering consultant |
| Conditional use cell tower permit | 200.00 |
| Sign Permits | 10.00 |
| Application for tradesman certification | 12.00 |
| Banner installation (each) | 80.00 |
| Commercial refuse fees (per month) | |
| Class I | 18.15 |
| Class II | 30.25 |
| Class III | 42.35 |
| Class IV | 60.50 |
| Class V | 48.40 |

| | |
|--|--|
| Class VI | 60.50 |
| Class VII | 72.60 |
| Summer Fun Program | |
| -1st child | 100.00 |
| -Additional siblings | 90.00 |
| -Non-City resident | 150% of City fee |
| Snow plowing minimum (or actual cost) | 40.00 |
| Special brush pick-up (per half truck) | 50.00 |
| Special refuse collection (per month) | |
| -Within 50' of City Street | 20.00 |
| -Each additional 50' from City Street | 6.00 |
| Special brush collection (per month) | |
| -Within 50' of City Street | 10.00 |
| -Each additional 50' from City street | 3.00 |
| Non-resident refuse (per month) | 22.00 |
| Water leak test | 15.00 |
| Finance Charge for Miscellaneous Past Due Accounts Receivable | 1.5% per mo. plus \$5 for 2nd & 3rd notices |
| Returned Checks | 25.00 |
| Special leaf pick-up (per half truck) | Actual Cost plus 10%, (\$75.00 min.) |
| All other services | Actual Cost |

6. The following building permit fees shall apply:

| <u>Basis of Payment</u> | <u>Fee</u> |
|--|-----------------------------|
| Building, Electrical, Mechanical, Plumbing, and Demolition Permits: | |
| Residential | 0.30% of construction costs |
| Except modular houses | 0.25% of construction costs |
| Minimum Fee | \$25.00 |
| Commercial | 0.60% of construction costs |
| Minimum Fee | \$25.00 |
| Other Construction Permits | |
| Excavation permit | \$25.00 |
| Moving Building | \$50.00 |
| Land Disturbing Permits | |
| Residential | 0.30% of construction costs |
| Commercial | 0.60% of construction costs |
| Minimum Fee | \$25.00 |

7. The following fees will be charged for cemetery services:

| <u>Service</u> | <u>Week Day</u> | <u>Weekend</u> |
|------------------------|-------------------|----------------|
| Opening & Closing | \$ 500 | \$ 625 |
| Cremation burial | 300 | 350 |
| Infant Burial | 150 | 225 |
| Installation | | |
| -markers | 50 | 60 |
| -corner post | 20 | 25 |
| -flower base | 50 | 60 |
| -foundation | Actual Cost + 20% | |
| -use of City equipment | 125 | 125 |

| <u>Lot sales</u> | <u>City Resident</u> | <u>Non-Resident</u> |
|-------------------------------|----------------------|---------------------|
| Either cemetery: Single space | \$ 750 | \$ 1,500 |

8. The Utility Consumers' Tax shall be in accordance with ordinance 2000-10 as follows:

Residential Consumers:

Electric Utility: 1.40 plus the rate of \$0.01509 on each kwh delivered monthly to consumer not to exceed \$3.00 per month

Gas Utility: \$2.45 plus the rate of \$0.183 on each CCF delivered monthly to consumer not to exceed \$3.00 per month

Non-Residential Consumers:

Electric Utility: \$1.15 plus the rate of \$0.006739 on each kwh not to exceed \$100 per month

Gas Utility: \$2.45 plus the rate of \$0.05 on each CCF delivered monthly to consumer not to exceed \$100 per month

9. Memberships for the Lexington Municipal Pool shall be \$125.00 for an individual and \$175.00 for a family of two, with an additional \$15.00 per family member, not to exceed \$220. Daily pool passes for non-members shall be \$3.50 for adults over 18 years of age and \$2.50 for children. Infants two (2) years of age and under are no charge.

10. The rescue service billing rates for the transport of patients to the hospital shall be in accordance with resolution 2005-11 as follows:

| | |
|--------------------------|----------------|
| ALS Intercept | \$ 275 |
| Basic Life Support | 450 |
| Advanced Life Support I | 650 |
| Advanced Life Support II | 700 |
| Mileage | \$19/load mile |

II. SCHOOL FUND

- A. Expenses:** School Fund expenditures shall be appropriated as follows and be subject to classifications prescribed by the Virginia Board of Education.

| <u>Division</u> | <u>Amount</u> |
|-------------------------------------|----------------------------|
| Instruction | \$ 4,271,525 |
| Administration, Attendance & Health | 355,725 |
| Operations & Maintenance | 483,698 |
| Cafeteria | 170,774 |
| Capital Projects | 0 |
| Nondepartmental | 2,300 |
| Federal Programs | 167,931 |
| Technology | 313,834 |
| Total School Fund Expenses | <u>\$ 5,765,787</u> |

B. Revenues:

1. The total authorized School Fund budget shall be **\$5,765,787**; of which \$ 3,386,740 shall be State, Federal and other non-City revenue and of which \$ 2,379,047 shall be the Lexington City Council appropriation; provided however that the appropriation of City Council shall be reduced by the amount that all other combined sources of school revenue (State, Federal, etc.) exceed \$ 3,386,740; provided further, that it is not intended that specific categorical Federal funds be used to offset local and/or State funds when prohibited by law.
2. The Lexington City School Board shall establish its accounting and related procedures in accordance with acceptable accounting and business management standards approved or promulgated by the City Manager and any addition to the School Board budget shall be approved by resolution of City Council to insure the local appropriation of \$ 2,379,047 shall not be exceeded.

III. UTILITY FUND

A. Expenses: Appropriations shall be as follows:

| <u>Division</u> | <u>Amount</u> |
|-----------------------------|---------------------|
| Administration | \$ 134,322 |
| Water Operations | 1,588,631 |
| Wastewater Operations | 3,187,217 |
| Capital Projects | 1,505,000 |
| Nondepartmental | 322,083 |
| Total Utility Fund Expenses | <u>\$ 6,737,253</u> |

B. Revenues: Revenues sources shall be as follows:

| <u>Source</u> | <u>Amount</u> |
|------------------------------------|----------------------------|
| Operating Revenues | \$ 5,329,200 |
| Transfer In From General Fund | 1,200,000 |
| Appropriated Fund Balance | <u>208,053</u> |
| Total Utility Fund Revenues | <u>\$ 6,737,253</u> |

- Utility rates for water and sewer fees based on cubic feet of water metered shall be imposed as allowed under Section 403-27 and 403-42 of City Code as follows:

UTILITY RATES (per c.f.)

| <u>Tiers</u> | <u>Water</u> | <u>Sewer</u> | <u>Combined</u> |
|----------------|--------------|--------------|-----------------|
| 0 - 2,500 | .0287 | .0678 | .0965 |
| 2,501 - 5,000 | .0378 | .0883 | .1261 |
| 5,001 -10,000 | .0428 | .0993 | .1421 |
| 10,001-15,000 | .0480 | .1099 | .1579 |
| 15,001-25,000 | .0570 | .1327 | .1897 |
| 25,001-50,000 | .0637 | .1489 | .2126 |
| 50,001- & over | .0663 | .1547 | .2210 |

2. Also, the following fees will be charged in accordance with services provided under Chapter 403 of the City code:

| <u>Code Section</u> | <u>Service</u> | <u>Fee</u> |
|---------------------|--|--|
| 403-13 | Water and/or Sewer Connection | \$1,000.00 minimum or actual cost whichever is greater |
| 403-14 | Utility Service | \$20.00 |
| 403-16 | Penalties for nonpayment of utility bills for service | \$5.00 or 1.5% of balance due whichever is greater |
| 403-17 | Utility service reconnection after discontinuance of water service for nonpayment of bills | \$20.00 |
| 403-26 | Testing meter | \$15.00 |

IV. CAPITAL PROJECTS FUND

A. Expenses: Appropriations shall be as follows:

| <u>Division</u> | <u>Amount</u> |
|---|--------------------------|
| Parks & Cemeteries | \$ 183,500 |
| Streets, Parking, & Sidewalks | 12,000 |
| Municipal Facilities | 771,000 |
| Total Capital Projects Fund Expenses | <u>\$ 966,500</u> |

B. Revenues: Revenue sources shall be as follows:

| <u>Source</u> | <u>Amount</u> |
|--|--------------------------|
| Miscellaneous Revenue | \$ 31,500 |
| Federal Categorical Aid | 152,000 |
| Transfer from General Fund | 783,000 |
| Total Capital Projects Fund Revenue | <u>\$ 966,500</u> |

TOTAL ALL FUNDS **\$ 28,688,494**

Resolved: _____

Mimi Elrod, Mayor

Sharon Edwards, Clerk

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BUDGET SUMMARIES

| All Funds Summary | General Fund | School Fund | Utilities Fund | Capital Projects | Total All Funds |
|--|----------------------------|--------------------------|--------------------------|-------------------------|----------------------------|
| REVENUES | | | | | |
| Property Taxes | \$4,730,500 | \$0 | \$0 | \$0 | \$4,730,500 |
| Other Local Taxes | 3,060,600 | 0 | 0 | 0 | 3,060,600 |
| Charges For Services | 953,500 | 238,801 | 5,329,200 | 0 | 6,521,501 |
| State Support | 1,850,100 | 2,605,450 | 0 | 0 | 4,455,550 |
| Federal Support | 30,900 | 338,808 | 0 | 152,000 | 521,708 |
| Other Local Support | 2,526,854 | 1,200 | 0 | 31,500 | 2,559,554 |
| TOTAL REVENUE | 13,152,454 | 3,184,259 | 5,329,200 | 183,500 | 21,849,413 |
| EXPENSES | | | | | |
| Administration | 1,266,407 | 355,725 | 134,322 | 0 | 1,756,454 |
| Operations | 8,127,761 | 5,389,662 | 5,097,931 | 0 | 18,615,354 |
| Debt Service | 1,334,739 | 0 | 0 | 0 | 1,334,739 |
| Capital Outlay | 106,000 | 20,400 | 1,505,000 | 966,500 | 2,597,900 |
| TOTAL EXPENSES | 10,834,907 | 5,765,787 | 6,737,253 | 966,500 | 24,304,447 |
| TRANSFERS (IN) OUT | | | | | |
| General Fund | 0 | -2,379,047 | -1,200,000 | -783,000 | - 4,362,047 |
| School Fund | 2,379,047 | 0 | 0 | 0 | 2,379,047 |
| Utility Fund | 1,200,000 | 0 | 0 | 0 | 1,200,000 |
| Equipment Replacement Fund | 0 | 0 | 0 | 0 | 0 |
| Cemetery Fund | 22,000 | 0 | 0 | 0 | 22,000 |
| Capital Projects Fund | 783,000 | 0 | 0 | 0 | 783,000 |
| TOTAL TRANSFERS | 4,384,047 | -2,379,047 | -1,200,000 | -783,000 | 22,000 |
| EXCESS (DEFICIENCY) OF REV. OVER EXP. & TRANSFERS | <u>\$-2,066,500</u> | <u>\$-202,481</u> | <u>\$-208,053</u> | <u>\$0</u> | <u>\$-2,477,034</u> |

| <u>General Fund Summary</u> | 2010 Actual Per Audit | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|--------------------------------------|------------------------------------|------------------------------------|--------------------------------------|---------------------------|
| REVENUES | | | | | |
| Property Taxes | \$4,448,766 | \$4,526,900 | \$4,526,900 | \$4,556,300 | \$4,730,500 |
| Other Local Taxes | 2,999,760 | 2,946,600 | 2,946,600 | 3,018,500 | 3,060,600 |
| Permits & Licenses | 100,173 | 30,400 | 30,400 | 64,000 | 32,154 |
| Fines & Forfeitures | 95,052 | 107,500 | 107,500 | 100,100 | 109,900 |
| Use of Money & Property | 94,061 | 87,700 | 87,700 | 106,700 | 105,300 |
| Charges For Services | 918,290 | 857,271 | 857,271 | 861,971 | 953,500 |
| Miscellaneous | 11,807,004 | 2,022,400 | 3,579,400 | 3,619,400 | 2,065,200 |
| Recovered Costs | 178,940 | 203,248 | 203,248 | 168,900 | 214,300 |
| State Non-Categorical | 971,274 | 950,019 | 950,019 | 940,200 | 932,400 |
| State Categorical | 888,375 | 880,649 | 906,077 | 918,248 | 917,700 |
| Federal Categorical | 70,366 | 33,500 | 49,730 | 46,130 | 30,900 |
| TOTAL REVENUES | 22,572,061 | 12,646,187 | 14,244,845 | 14,400,449 | 13,152,454 |
| EXPENDITURES | | | | | |
| General Government Administration | 1,211,279 | 1,214,174 | 1,214,174 | 1,195,009 | 1,266,407 |
| Judicial Administration | 258,441 | 308,800 | 308,800 | 282,265 | 289,628 |
| Public Safety | 2,666,412 | 2,726,477 | 2,746,524 | 2,702,937 | 2,886,322 |
| Public Works | 2,764,331 | 2,866,602 | 2,895,085 | 2,873,307 | 3,021,840 |
| Health, Education, & Welfare | 652,147 | 714,908 | 716,385 | 734,757 | 739,871 |
| Leisure Services | 600,874 | 442,176 | 442,176 | 447,000 | 454,066 |
| Community Development | 717,633 | 627,202 | 691,295 | 696,411 | 670,834 |
| Non-departmental | 1,224,409 | 1,335,851 | 1,455,851 | 1,451,439 | 1,505,939 |
| TOTAL EXPENDITURES | 10,095,526 | 10,236,190 | 10,470,290 | 10,383,125 | 10,834,907 |
| TRANSFERS OUT | | | | | |
| To School Fund | 10,331,706 | 2,368,566 | 3,868,566 | 3,868,566 | 2,379,047 |
| To Utility Fund | 0 | 0 | 0 | 0 | 1,200,000 |
| To Cemetery Fund | 20,300 | 22,000 | 22,000 | 22,000 | 22,000 |
| To Capital Projects Fund | 65,000 | 180,500 | 180,500 | 180,500 | 783,000 |
| TOTAL TRANSFERS | 10,417,006 | 2,571,066 | 4,071,066 | 4,071,066 | 4,384,047 |
| EXCESS (DEFICIENCY) OF REV. OVER EXP. AND TRANSFERS | 2,059,529 | -161,069 | -296,511 | -53,742 | -2,066,500 |
| BEGINNING FUND BALANCE | 6,842,571 | 8,902,100 | 8,902,100 | 8,902,100 | 8,848,358 |
| ENDING FUND BALANCE | <u>\$8,902,100</u> | <u>\$8,741,031</u> | <u>\$8,605,589</u> | <u>\$8,848,358</u> | <u>\$6,781,858</u> |

NOTE: The reserve account for equipment replacement is estimated to be \$982,836 and is included in the ending fund balance on June 30, 2012. Also, the Fire and First Aid reserve funds are included in the ending fund balance for June 30, 2012.

| <u>School Fund Summary</u> | 2010 Actual Per Audit | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|--------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| REVENUES | | | | | |
| Use of Money & Property | \$1,380 | \$600 | \$600 | \$600 | \$600 |
| Charges For Services | 232,617 | 238,801 | 238,801 | 238,801 | 238,801 |
| Miscellaneous | 3,357 | 600 | 600 | 600 | 600 |
| Recovered Costs | 9,362 | 0 | 0 | 0 | 0 |
| State Categorical | 2,706,138 | 2,683,746 | 2,683,746 | 2,683,746 | 2,605,450 |
| Federal Categorical | 779,980 | 276,315 | 346,317 | 346,317 | 338,808 |
| TOTAL REVENUES | 3,732,834 | 3,200,062 | 3,270,064 | 3,270,064 | 3,184,259 |
| EXPENDITURES | | | | | |
| Instruction | 3,940,656 | 4,026,334 | 4,370,893 | 4,370,893 | 4,271,525 |
| Adm., Attendance, & Health | 384,255 | 377,315 | 379,315 | 379,315 | 355,725 |
| Operation & Maintenance | 441,074 | 461,560 | 471,560 | 471,560 | 483,698 |
| Cafeteria | 161,804 | 166,549 | 166,549 | 166,549 | 170,774 |
| Capital Projects | 7,638,873 | 0 | 1,860,685 | 1,860,685 | 0 |
| Non-departmental | 486,386 | 22,819 | 22,819 | 22,819 | 2,300 |
| Federal Programs | 336,206 | 229,409 | 299,411 | 299,411 | 167,931 |
| Technology | 355,276 | 284,642 | 284,642 | 284,642 | 313,834 |
| TOTAL EXPENDITURES | 13,744,530 | 5,568,628 | 7,855,874 | 7,855,874 | 5,765,787 |
| TRANSFERS (IN) OUT | | | | | |
| From General Fund | -10,331,706 | -2,368,566 | -3,868,566 | -3,868,566 | -2,379,047 |
| TOTAL TRANSFERS | -10,331,706 | -2,368,566 | -3,868,566 | -3,868,566 | -2,379,047 |
| EXCESS (DEFICIENCY) OF REV. OVER EXP. AND TRANSFERS | 320,010 | 0 | -717,244 | -717,244 | -202,481 |
| BEGINNING FUND BALANCE | 629,572 | 949,582 | 949,582 | 949,582 | 232,338 |
| ENDING FUND BALANCE (DEFICIT)* | <u>\$949,582</u> | <u>\$949,582</u> | <u>\$232,338</u> | <u>\$232,338</u> | <u>\$29,857</u> |

NOTE: The School Fund includes \$29,857 as a contingency for State revenue reductions.

| <u>Utility Fund Summary</u> | 2010 Actual Per Audit | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|--------------------------------------|------------------------------------|------------------------------------|--------------------------------------|-------------------------|
| REVENUES | | | | | |
| Use of Money & Property | \$671 | \$0 | \$0 | \$0 | \$0 |
| Charges For Services | 4,732,758 | 4,885,600 | 4,885,600 | 5,112,900 | 5,329,200 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Federal Categorical | 39,765 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | 4,773,194 | 4,885,600 | 4,885,600 | 5,112,900 | 5,329,200 |
| EXPENDITURES | | | | | |
| Administration | 125,022 | 131,605 | 136,605 | 135,947 | 134,322 |
| Water Operations | 1,474,424 | 1,537,625 | 1,537,625 | 1,610,664 | 1,588,631 |
| Wastewater Operations | 2,624,919 | 2,842,551 | 2,842,551 | 2,581,217 | 3,187,217 |
| Non-departmental | 285,108 | 259,494 | 259,494 | 259,163 | 322,083 |
| TOTAL EXPENDITURES | 4,509,473 | 4,771,275 | 4,776,275 | 4,586,991 | 5,232,253 |
| NET OPERATING INCOME (LOSS) | 263,721 | 114,325 | 109,325 | 525,909 | 96,947 |
| ADJUSTMENTS TO RECONCILE NET INCOME (LOSS) TO NET CASH FOR: | | | | | |
| Depreciation Expense | 94,837 | 87,600 | 87,600 | 87,600 | 143,436 |
| Investment In Fixed Assets | -151,861 | -105,000 | -184,726 | -184,726 | -1,505,000 |
| Debt Service Costs | 0 | 0 | 0 | 0 | 0 |
| Interfund Loan from General Fund | 0 | 0 | 0 | 0 | 1,200,000 |
| Miscellaneous | -157,245 | 0 | 0 | 0 | 0 |
| NET CASH - INCREASE (DECREASE) | 49,452 | 96,925 | 12,199 | 428,783 | -64,617 |
| BEGINNING CASH POSITION | 157,292 | 206,744 | 206,744 | 206,744 | 635,527 |
| ENDING CASH POSITION | <u>\$206,744</u> | <u>\$303,669</u> | <u>\$218,943</u> | <u>\$635,527</u> | <u>\$570,910</u> |

| <u>Capital Projects Fund Summary</u> | 2010 Actual Per Audit | 2011 Adopted Budget | 2,011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|--------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------|
| REVENUES | | | | | |
| Contributions-General | 30,000 | 0 | 0 | 0 | 15,750 |
| Rockbridge County | 0 | 0 | 0 | 0 | 15,750 |
| State Categorical | 0 | 0 | 3000 | 3000 | 0 |
| Federal Categorical | 119538 | 234800 | 586629 | 586629 | 152,000 |
| TOTAL REVENUES | 149,538 | 234,800 | 589,629 | 589,629 | 183,500 |
| EXPENDITURES | | | | | |
| Parks & Recreation | 250,376 | 11,000 | 252,161 | 267,997 | 183,500 |
| Streets, Parking, & Sidewalks | 3,812 | 305,800 | 595,044 | 552,996 | 12,000 |
| Municipal Facilities | 0 | 98,500 | 101,500 | 101,500 | 771,000 |
| TOTAL EXPENDITURES | 254,188 | 415,300 | 948,705 | 922,493 | 966,500 |
| TRANSFERS (IN) OUT | | | | | |
| From General Fund | -65,000 | -180,500 | -180,500 | -154,500 | -783,000 |
| TOTAL TRANSFERS | -65,000 | -180,500 | -180,500 | -154,500 | -783,000 |
| EXCESS (DEFICIENCY) OF REV. OVER EXP. AND TRANSFERS | -39,650 | 0 | -178,576 | -178,364 | 0 |
| BEGINNING FUND BALANCE | 224,876 | 185,226 | 185,226 | 185,226 | 6,862 |
| ENDING FUND BALANCE | <u>\$185,226</u> | <u>\$185,226</u> | <u>\$6,650</u> | <u>\$6,862</u> | <u>\$6,862</u> |

GENERAL FUND

| Fund 01 - General Fund Revenues | | 2010 Actual Revenues | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|---|---------------------------|-----------------------------|----------------------------|----------------------------|------------------------------|--------------------|
| Property Taxes | | | | | | |
| 1011.0101 | Real Property-Current | 3,716,512 | 3,968,300 | 3,968,300 | 3,949,800 | 4,143,400 |
| 1011.0102 | Real Property-Delinquent | 66,221 | 51,300 | 51,300 | 85,100 | 56,200 |
| 1011.0201 | Public Service Corp. | 90,118 | 84,600 | 84,600 | 102,000 | 91,400 |
| 1011.0301 | Personal Prop.-Current | 503,398 | 524,800 | 524,800 | 523,400 | 533,900 |
| 1011.0302 | Personal Prop.-Delinquent | 20,021 | 17,400 | 17,400 | 8,800 | 15,200 |
| 1011.0305 | Provision-Uncollectible | 0 | -150,900 | -150,900 | -151,300 | -160,000 |
| 1011.0601 | Penalties (All) | 29,428 | 22,800 | 22,800 | 24,800 | 27,800 |
| 1011.0602 | Interest (All) | 23,068 | 8,600 | 8,600 | 13,700 | 22,600 |
| Property Taxes TOTAL: | | 4,448,766 | 4,526,900 | 4,526,900 | 4,556,300 | 4,730,500 |
| Other Local Taxes | | | | | | |
| 1012.0101 | Local Sales Tax | 772,970 | 775,000 | 775,000 | 780,600 | 796,200 |
| 1012.0201 | Consumers Utility Tax | 312,122 | 308,700 | 308,700 | 321,400 | 313,900 |
| 1012.0204 | Business Consumption Tax | 27,574 | 27,200 | 27,200 | 29,100 | 28,000 |
| 1012.0306 | Business License Tax | 534,270 | 540,000 | 540,000 | 493,500 | 540,000 |
| 1012.0401 | Franchise License Tax | 229 | 0 | 0 | 0 | 0 |
| 1012.0402 | Communications S.& U.Ta | 336,598 | 337,500 | 337,500 | 342,600 | 338,100 |
| 1012.0403 | E-911 Fees | 452 | 0 | 0 | 0 | 0 |
| 1012.0501 | Motor Vehicle Licenses | 27,786 | 0 | 0 | 0 | 0 |
| 1012.0601 | Bank Stock Taxes | 112,451 | 70,000 | 70,000 | 136,200 | 124,300 |
| 1012.0701 | Recordation Taxes | 49,360 | 52,200 | 52,200 | 52,000 | 52,300 |
| 1012.1001 | Transient Occupancy Tax | 205,526 | 205,500 | 205,500 | 216,600 | 208,400 |
| 1012.1101 | Meals Tax | 620,422 | 630,500 | 630,500 | 646,500 | 659,400 |
| Other Local Taxes TOTAL: | | 2,999,760 | 2,946,600 | 2,946,600 | 3,018,500 | 3,060,600 |
| Permits & Licenses | | | | | | |
| 1013.0101 | Dog Licenses | 4,152 | 4,500 | 4,500 | 4,500 | 4,300 |
| 1013.0308 | Building & Zoning Permits | 94,651 | 25,000 | 25,000 | 58,400 | 27,054 |
| 1013.0331 | Excavation Permits | 1,150 | 700 | 700 | 1,000 | 700 |
| 1013.0332 | Hunting & Fishing Permits | 220 | 200 | 200 | 100 | 100 |
| Permits & Licenses TOTAL: | | 100,173 | 30,400 | 30,400 | 64,000 | 32,154 |
| Fines & Forfeitures | | | | | | |
| 1014.0101 | Court Fines | 54,545 | 70,000 | 70,000 | 42,700 | 60,900 |
| 1014.0102 | Parking Fines | 37,440 | 31,700 | 31,700 | 48,500 | 39,900 |
| 1014.0103 | Courthouse Maint. Fee | 1,208 | 2,800 | 2,800 | 100 | 0 |
| 1014.0104 | Courthouse Const. Fees | 1,859 | 3,000 | 3,000 | 8,800 | 8,800 |
| 1014.0802 | Forfeited Assets (Local) | 0 | 0 | 0 | 0 | 300 |
| Fines & Forfeitures TOTAL: | | 95,052 | 107,500 | 107,500 | 100,100 | 109,900 |
| Revenue from Use of Money and Property | | | | | | |
| 1015.0102 | Interest-General | 29,657 | 25,000 | 25,000 | 42,600 | 25,000 |
| 1015.0104 | Interest-Cemetery | 36,246 | 40,500 | 40,500 | 36,000 | 37,200 |

| Fund 01 - General Fund Revenues | | 2010 Actual Revenues | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|---|----------------------------|-----------------------------|----------------------------|----------------------------|------------------------------|--------------------|
| 1015.0117 | Interest-Bond Account | 4,414 | 0 | 0 | 2,000 | 0 |
| 1015.0201 | Rents And Rebates | 18,022 | 22,200 | 22,200 | 26,100 | 43,100 |
| 1015.2012 | Interest-OPEB Liab. Res. | 95 | 0 | 0 | 0 | 0 |
| 1015.3201 | Interest-Fire Reserve A | 256 | 0 | 0 | 0 | 0 |
| 1015.3204 | Interest-First Aid Reserve | 5,371 | 0 | 0 | 0 | 0 |
| Rev fr Use of Money & Prop. TOTAL: | | 94,061 | 87,700 | 87,700 | 106,700 | 105,300 |
| Charges For Services | | | | | | |
| 1016.0706 | Community Activity Supp | 5,600 | 5,100 | 5,100 | 7,100 | 7,100 |
| 1016.0805 | Refuse Fees | 140,690 | 138,400 | 138,400 | 138,500 | 138,500 |
| 1016.0806 | Landfill Fees | 182,366 | 158,100 | 158,100 | 115,100 | 152,600 |
| 1016.1302 | Swimming Pool Admission | 72,568 | 71,500 | 71,500 | 77,000 | 77,000 |
| 1016.1303 | Swimming Pool Concessio | 16,344 | 17,900 | 17,900 | 19,000 | 17,300 |
| 1016.1309 | Burial Spaces | 25,300 | 26,100 | 26,100 | 24,300 | 25,500 |
| 1016.1310 | Grave Opening/Closing | 21,100 | 20,500 | 20,500 | 29,100 | 22,000 |
| 1016.1905 | Penalties | 173 | 300 | 300 | 100 | 100 |
| 1016.2000 | False Alarm Response Ca | 1,050 | 1,200 | 1,200 | 700 | 1,000 |
| 1016.2500 | Misc. Fees-Finance | 67,158 | 53,600 | 53,600 | 57,500 | 57,500 |
| 1016.2901 | Misc. Fees-VJCCCA Serv. | 0 | 4,671 | 4,671 | 4,671 | 4,700 |
| 1016.3000 | Misc. Fees-Public Safety | 8,139 | 10,500 | 10,500 | 6,300 | 6,400 |
| 1016.3202 | Misc. Fees-Fire | 2,775 | 0 | 0 | 0 | 0 |
| 1016.3203 | Rescue Service Fees | 346,492 | 330,000 | 330,000 | 355,000 | 386,000 |
| 1016.3204 | Rescue Service Fees-Res. | 4,078 | 0 | 0 | 0 | 0 |
| 1016.3205 | Rescue Service Fees-Old | 616 | 0 | 0 | 0 | 0 |
| 1016.3207 | Misc. Fees-First Aid | 1,738 | 0 | 0 | 0 | 0 |
| 1016.4000 | Misc. Fees-Public Works | 14,439 | 11,300 | 11,300 | 20,000 | 14,300 |
| 1016.4001 | Misc. Fees-Pub Wks ME | 0 | 0 | 0 | 0 | 36,000 |
| 1016.5820 | Farmer's Market Service | 2,559 | 2,500 | 2,500 | 2,300 | 2,200 |
| 1016.5900 | Misc. Fees-Youth Service | 4,175 | 5,300 | 5,300 | 5,300 | 5,300 |
| 1016.9999 | Misc. User Fees | 930 | 300 | 300 | 0 | 0 |
| Charges For Services TOTAL : | | 918,290 | 857,271 | 857,271 | 861,971 | 953,500 |
| Misc. Revenue | | | | | | |
| 1018.0200 | Contributions-General | 236,846 | 236,800 | 263,800 | 259,700 | 269,400 |
| 1018.0201 | County Revenue Sharing | 1,727,000 | 1,703,000 | 1,703,000 | 1,728,600 | 1,710,900 |
| 1018.1000 | Bond Proceeds | 7,508,310 | 0 | 1,530,000 | 1,530,000 | 0 |
| 1018.3201 | Contributions-Fire Rescue | 48,504 | 0 | 0 | 0 | 0 |
| 1018.3204 | Contributions-First Aid | 4,208 | 0 | 0 | 0 | 0 |
| 1018.5900 | Contributions-Youth Ser | 3,050 | 1,500 | 1,500 | 1,500 | 1,500 |
| 1018.9000 | Salvaged Equipment | 4,941 | 2,500 | 2,500 | 8,400 | 2,500 |
| 1018.9001 | Gain On Gfa Disposal | 12,273 | 0 | 0 | 0 | 0 |
| 1018.9100 | Contributions-Equip. Rep | 15,000 | 0 | 0 | 0 | 0 |
| 1018.9902 | Charges In Lieu Of Taxes | 58,681 | 58,600 | 58,600 | 58,200 | 60,900 |

| Fund 01 - General Fund Revenues | | 2010 Actual Revenues | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|---------------------------|-----------------------------|----------------------------|----------------------------|------------------------------|--------------------|
| 1018.9907 | Sale of Real Estate | 2,036,912 | 0 | 0 | 0 | 0 |
| 1018.9912 | Misc. Revenue | 66,117 | 20,000 | 20,000 | 33,000 | 20,000 |
| 1018.9913 | Misc. Rev-VPA | 150 | 0 | 0 | 0 | 0 |
| 1018.9921 | Misc. Rev-Fire Reserve | 180 | 0 | 0 | 0 | 0 |
| 1018.9924 | Misc. Rev-First Aid | 84,832 | 0 | 0 | 0 | 0 |
| Misc. Revenue TOTAL: | | 11,807,004 | 2,022,400 | 3,579,400 | 3,619,400 | 2,065,200 |
| Recovered Costs | | | | | | |
| 1019.0102 | Jt.Svcs/Fire & Rescue | 176,013 | 201,548 | 201,548 | 165,900 | 211,300 |
| 1019.4103 | Jt Svcs/Parking Garage | 2,927 | 1,700 | 1,700 | 3,000 | 3,000 |
| Recovered Costs TOTAL: | | 178,940 | 203,248 | 203,248 | 168,900 | 214,300 |
| State - Non-categorical | | | | | | |
| 1022.0103 | Motor Veh. Carriers Tax | 383 | 300 | 300 | 300 | 300 |
| 1022.0104 | Motor Vehicle Rental Tax | 1,873 | 1,000 | 1,000 | 2,000 | 2,000 |
| 1022.0105 | Mobile Home Title Tax | 60 | 200 | 200 | 100 | 100 |
| 1022.0106 | Recordation Taxes | 16,846 | 12,100 | 12,100 | 11,900 | 14,100 |
| 1022.0303 | State PPTRA | 581,200 | 581,200 | 581,200 | 581,200 | 581,200 |
| 1022.0307 | Short Term Rental Tax | 2,710 | 1,000 | 1,000 | 1,700 | 1,000 |
| 1023.0301 | Commissioner Of Revenue | 80,544 | 69,790 | 69,790 | 71,400 | 71,400 |
| 1023.0401 | Treasurer | 65,229 | 52,829 | 52,829 | 56,700 | 56,700 |
| 1023.0601 | Electoral Board | 31,197 | 33,400 | 33,400 | 27,500 | 27,500 |
| 1023.0801 | Law Enforcement | 191,232 | 198,200 | 198,200 | 187,400 | 178,100 |
| State - Non-Categorical TOTAL: | | 971,274 | 950,019 | 950,019 | 940,200 | 932,400 |
| State - Categorical | | | | | | |
| 1024.0102 | Public Assistance/Welfare | 209,375 | 220,000 | 220,000 | 235,600 | 233,000 |
| 1024.0405 | State Fire Grant | 18,945 | 18,900 | 18,900 | 18,900 | 19,200 |
| 1024.0406 | State Street Maint. Rev | 602,825 | 575,700 | 601,128 | 596,700 | 602,700 |
| 1024.0411 | EMS-Four For Life | 3,540 | 2,500 | 2,500 | 3,500 | 3,500 |
| 1024.0412 | VJCCA Grant | 39,269 | 58,549 | 58,549 | 58,548 | 54,300 |
| 1024.0416 | Arts Challenge Grant | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 1024.0420 | Dept. of Forestry Grants | 9,421 | 0 | 0 | 0 | 0 |
| State - Categorical TOTAL: | | 888,375 | 880,649 | 906,077 | 918,248 | 917,700 |
| Federal - Categorical | | | | | | |
| 1033.0102 | Federal Public Assistance | 20,099 | 25,000 | 25,000 | 21,000 | 22,000 |
| 1033.0112 | CJS Grant | 1,903 | 3,500 | 3,500 | 3,500 | 3,500 |
| 1033.0113 | DMV Grant | 3,681 | 5,000 | 10,744 | 10,744 | 5,000 |
| 1033.0116 | DHS Grants | 25,071 | 0 | 0 | 0 | 0 |
| 1033.0420 | Dept. of Forestry Grant | 19,612 | 0 | 10,486 | 10,486 | 0 |
| 1033.0802 | Forfeited Asset Sharing | 0 | 0 | 0 | 400 | 400 |
| Federal - Categorical TOTAL: | | 70,366 | 33,500 | 49,730 | 46,130 | 30,900 |

| Fund 01 - General Fund Revenues | | 2010 Actual Revenues | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|---------------------------|-----------------------------|----------------------------|----------------------------|------------------------------|--------------------------|
| Fund Balance | | | | | | |
| 1042.9999 | Appropriated Fund Balance | 0 | 161,069 | 296,511 | 53,742 | 2,066,500 |
| Fund Balance TOTAL: | | 0 | 161,069 | 296,511 | 53,742 | 2,066,500 |
| GENERAL FUND TOTAL: | | <u>22,572,061</u> | <u>12,807,256</u> | <u>14,541,356</u> | <u>14,454,191</u> | <u>15,218,954</u> |

| Fund 01 - General Fund Organization Function Sub-Function | | 2010 Actual Expenses | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|---|-------------------------------|----------------------------|---------------------------|---------------------------|-----------------------------|------------------|
| General Government | | | | | | |
| 1101 | City Council | 50,088 | 49,197 | 49,197 | 50,246 | 49,950 |
| 1201 | City Manager | 174,614 | 177,539 | 177,539 | 176,041 | 181,129 |
| 1204 | City Attorney | 57,084 | 45,629 | 45,629 | 45,539 | 59,932 |
| 1205 | Human Resources | 59,115 | 62,852 | 62,852 | 62,770 | 64,220 |
| 1209 | Commissioner Of Revenue | 209,382 | 219,715 | 219,715 | 218,869 | 224,204 |
| 1210 | Reassessment | 43,448 | 5,448 | 5,448 | 4,025 | 2,500 |
| 1213 | Treasurer | 161,584 | 171,220 | 171,220 | 167,920 | 194,486 |
| 1214 | Finance | 277,217 | 285,078 | 285,078 | 278,948 | 286,913 |
| 1251 | Information Technology | 130,564 | 144,187 | 144,187 | 139,094 | 145,836 |
| 1310 | Electoral Board | 48,183 | 53,309 | 53,309 | 51,557 | 57,237 |
| General Government TOTAL : | | 1,211,279 | 1,214,174 | 1,214,174 | 1,195,009 | 1,266,407 |
| Judicial Administration | | | | | | |
| 2101 | Judicial Services | 217,745 | 245,580 | 245,580 | 223,880 | 230,580 |
| 2901 | VJCCA Services | 40,696 | 63,220 | 63,220 | 58,385 | 59,048 |
| Judicial Administration TOTAL: | | 258,441 | 308,800 | 308,800 | 282,265 | 289,628 |
| Public Safety | | | | | | |
| 3101 | Police | 1,658,549 | 1,655,779 | 1,670,923 | 1,721,500 | 1,685,555 |
| 3201 | Fire - Reserve Fund | 28,104 | 12,500 | 13,500 | 7,500 | 12,500 |
| 3202 | Fire | 316,747 | 348,617 | 352,520 | 308,189 | 1,045,478 |
| 3203 | First Aid | 509,849 | 551,184 | 551,184 | 520,580 | 0 |
| 3204 | First Aid - Reserve Fund | 29,262 | 5,000 | 5,000 | 5,000 | 5,000 |
| 3305 | Juv. & Adult Detention | 57,210 | 75,660 | 75,660 | 74,640 | 66,318 |
| 3501 | Special Services | 66,691 | 77,737 | 77,737 | 65,528 | 71,471 |
| Public Safety TOTAL : | | 2,666,412 | 2,726,477 | 2,746,524 | 2,702,937 | 2,886,322 |
| Public Works | | | | | | |
| 4000 | Public Works Administration | 102,764 | 115,298 | 115,298 | 115,056 | 116,672 |
| 4050 | Public Works Labor Pool | 217,858 | 232,797 | 232,797 | 220,936 | 233,555 |
| 4102 | Streets & Sidewalks | 296,311 | 305,996 | 305,996 | 305,140 | 317,762 |
| 4103 | Courthouse Parking Deck | 15,047 | 17,907 | 17,907 | 15,739 | 15,546 |
| 4104 | Equipment Operations | 213,523 | 198,055 | 198,055 | 197,631 | 281,433 |
| 4110 | General Adm./Misc | 33,073 | 43,051 | 43,051 | 43,011 | 33,764 |
| 4120 | Structures/Bridges Maint. | 7,705 | 35,242 | 35,242 | 35,158 | 35,469 |
| 4130 | Pavement Maintenance | 104,044 | 75,732 | 101,160 | 123,652 | 137,809 |
| 4131 | Drainage Maintenance | 61,731 | 57,909 | 57,909 | 57,677 | 58,391 |
| 4133 | Snow & Ice Removal | 152,228 | 73,918 | 73,918 | 73,751 | 73,910 |
| 4140 | Traffic Control Device Maint. | 104,075 | 109,069 | 109,069 | 108,820 | 109,591 |
| 4141 | Other Traffic Services | 139,970 | 152,206 | 152,206 | 151,542 | 153,780 |
| 4142 | Street Emergency Needs | 0 | 2,573 | 2,573 | 2,565 | 0 |

| Fund 01 - General Fund Organization Function Sub-Function | | 2010 Actual Expenses | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|------------------------------|-------------------------------------|------------------------------------|------------------------------------|--------------------------------------|--------------------------|
| 4150 | Community Activity Support | 43,065 | 49,879 | 52,934 | 49,948 | 48,109 |
| 4200 | Solid Waste Management | 890,306 | 932,855 | 932,855 | 901,577 | 886,531 |
| 4301 | Building Maintenance | 70,385 | 105,250 | 105,250 | 114,830 | 125,493 |
| 4410 | Park Maintenance | 185,529 | 205,222 | 205,222 | 204,389 | 255,138 |
| 4420 | Cemeteries Maintenance | 126,717 | 153,643 | 153,643 | 151,885 | 138,887 |
| Public Works TOTAL: | | 2,764,331 | 2,866,602 | 2,895,085 | 2,873,307 | 3,021,840 |
| Health, Education, & Welfare | | | | | | |
| 5101 | Health, Education & Welfare | 587,203 | 647,982 | 649,459 | 667,859 | 665,828 |
| 5900 | Youth Services Office | 64,944 | 66,926 | 66,926 | 66,898 | 74,043 |
| Health, Education & Welfare TOTAL: | | 652,147 | 714,908 | 716,385 | 734,757 | 739,871 |
| Leisure Services | | | | | | |
| 7200 | Leisure Services Contributio | 485,313 | 328,412 | 328,412 | 329,792 | 334,788 |
| 7250 | Municipal Swimming Pool | 115,561 | 113,764 | 113,764 | 117,208 | 119,278 |
| Leisure Services TOTAL: | | 600,874 | 442,176 | 442,176 | 447,000 | 454,066 |
| Community Development | | | | | | |
| 8110 | Planning & Development | 334,694 | 306,210 | 349,903 | 346,149 | 332,087 |
| 8111 | Housing Program | 36,546 | 3,900 | 3,900 | 11,600 | 2,300 |
| 8120 | Water Quality Management | 19,176 | 0 | 7,656 | 7,656 | 5,000 |
| 8140 | Tree Board | 50,386 | 30,722 | 41,208 | 41,191 | 31,603 |
| 8200 | Com. Dev. Contributions | 276,831 | 286,370 | 288,628 | 289,815 | 299,844 |
| Community Development TOTAL: | | 717,633 | 627,202 | 691,295 | 696,411 | 670,834 |
| Non-Departmental | | | | | | |
| 9103 | General Insurance | 0 | 2,300 | 2,300 | 2,300 | 2,300 |
| 9105 | Photocopying Services | -4,841 | -3,000 | -3,000 | -3,635 | -3,000 |
| 9301 | Contingency | 0 | 51,500 | 51,500 | 51,500 | 51,500 |
| 9310 | Non-departmental | 55,665 | 36,000 | 36,000 | 32,223 | 120,400 |
| 9350 | Interfund Transfers | 10,417,006 | 2,571,066 | 4,071,066 | 4,071,066 | 4,384,047 |
| 9401 | Debt Service | 1,424,576 | 1,249,051 | 1,369,051 | 1,369,051 | 1,334,739 |
| Non-Departmental TOTAL: | | 11,892,406 | 3,906,917 | 5,526,917 | 5,522,505 | 5,889,986 |
| Fund 01 TOTAL: | | <u>20,763,523</u> | <u>12,807,256</u> | <u>14,541,356</u> | <u>14,454,191</u> | <u>15,218,954</u> |

| Fund 01 - General Fund Expenses | | 2010 Actual Expenses | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|----------------------------|-----------------------------|----------------------------|----------------------------|------------------------------|--------------------|
| Personnel Services | | | | | | |
| 1001 | Full - Time Wages | 2,081,955 | 2,109,546 | 2,109,546 | 2,147,721 | 2,440,288 |
| 1002 | Overtime | 145,910 | 141,038 | 141,038 | 135,638 | 143,419 |
| 1003 | Part - Time Wages | 191,696 | 222,722 | 247,804 | 239,374 | 289,570 |
| 1041 | Pwks Regular Wages | 628,840 | 662,328 | 662,328 | 659,681 | 651,205 |
| 1042 | Pwks Overtime Wages | 91,377 | 60,674 | 60,674 | 65,002 | 66,937 |
| 1099 | Call - Out Pay | 41,952 | 46,000 | 46,000 | 46,000 | 45,000 |
| 1520 | Wages - Substitutes | 1,097 | 2,523 | 2,523 | 1,900 | 3,984 |
| Personnel Services TOTAL: | | 3,182,827 | 3,244,831 | 3,269,913 | 3,295,316 | 3,640,403 |
| Fringe Benefits | | | | | | |
| 2001 | Fica | 228,470 | 248,421 | 250,339 | 251,267 | 278,409 |
| 2002 | Retirement | 375,413 | 410,264 | 410,264 | 414,835 | 459,892 |
| 2005 | Medical Insurance | 599,865 | 611,189 | 611,189 | 608,403 | 658,594 |
| 2006 | Life Insurance | 15,757 | 30,404 | 30,404 | 8,776 | 8,630 |
| 2009 | Unemployment Insurance | 4,311 | 2,300 | 2,300 | 3,150 | 3,300 |
| 2011 | Worker's Comp Insurance | 82,377 | 92,824 | 92,824 | 93,767 | 88,191 |
| 2012 | ARC-OPEB Liability Res. | 10,081 | 11,000 | 11,000 | 10,081 | 14,400 |
| 2019 | Line of Duty Insurance | 0 | 0 | 0 | 0 | 8,800 |
| Fringe Benefits TOTAL: | | 1,316,274 | 1,406,402 | 1,408,320 | 1,390,279 | 1,520,216 |
| Contractual Services | | | | | | |
| 3001 | Temporary Labor | 6,713 | 5,000 | 5,000 | 5,000 | 5,000 |
| 3002 | Professional Services | 222,751 | 155,632 | 202,325 | 204,683 | 206,759 |
| 3004 | Repairs & Maintenance | 148,136 | 148,992 | 174,420 | 212,169 | 208,402 |
| 3005 | Maintenance Svc Contract | 99,995 | 119,826 | 119,826 | 87,663 | 105,412 |
| 3006 | Printing & Binding | 10,612 | 11,975 | 11,975 | 10,175 | 11,450 |
| 3007 | Advertising | 13,497 | 10,265 | 10,265 | 9,231 | 10,475 |
| 3008 | Laundry & Dry Cleaning | 8,742 | 6,600 | 6,600 | 7,800 | 7,800 |
| 3009 | Svcs Of Other Govts | 3,193 | 3,200 | 3,200 | 3,200 | 3,200 |
| 3018 | Bank Activity Charge | 179 | 200 | 200 | 200 | 200 |
| 3021 | Victim Witness Coordinator | 6,480 | 6,480 | 6,480 | 6,480 | 6,480 |
| 3023 | Court Offices | 211,225 | 239,000 | 239,000 | 217,300 | 224,000 |
| 3024 | Landfill Contract | 276,064 | 275,000 | 275,000 | 245,000 | 238,000 |
| 3025 | Recycling Center | 3,093 | 1,500 | 1,500 | 3,352 | 5,000 |
| 3028 | Computer Software | 8,119 | 8,790 | 8,790 | 11,518 | 11,290 |
| 3029 | VJCCA Services | 2,779 | 4,946 | 4,946 | 500 | 500 |
| 3030 | Janitorial Services | 2,059 | 5,000 | 5,000 | 0 | 0 |
| 3099 | Outside Data Processing | 7,100 | 7,100 | 7,100 | 7,100 | 7,100 |
| 3112 | Safe & Sound Services | 924 | 0 | 0 | 0 | 0 |
| 3117 | Lot Cleaning | 1,430 | 1,500 | 1,500 | 1,000 | 1,500 |
| 3203 | Contractual Response Se | 332,815 | 340,900 | 340,900 | 340,900 | 31,000 |

| Fund 01 - General Fund Expenses | | 2010 Actual Expenses | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|-----------------------------|-----------------------------|----------------------------|----------------------------|------------------------------|--------------------|
| 3302 | Jail Contract | 53,774 | 75,000 | 75,000 | 72,000 | 65,000 |
| Contractual Services TOTAL: | | 1,419,680 | 1,426,906 | 1,499,027 | 1,445,271 | 1,148,568 |
| Internal Services | | | | | | |
| 4002 | Inside Vehicle Maint & | -84,813 | -72,626 | -72,626 | -72,626 | -74,076 |
| 4004 | Photocopying Services | -195 | 677 | 677 | -1,194 | -835 |
| 4010 | Special Projects - Pwks | 7,602 | 5,100 | 5,100 | 7,923 | 9,100 |
| Internal Services TOTAL: | | -77,406 | -66,849 | -66,849 | -65,897 | -65,811 |
| Other Charges | | | | | | |
| 5101 | Electrical Service | 62,654 | 65,685 | 65,685 | 64,766 | 73,995 |
| 5102 | Heating Services | 40,299 | 42,496 | 42,496 | 42,874 | 49,130 |
| 5103 | Water & Sewer Services | 12,823 | 18,847 | 18,847 | 20,364 | 20,246 |
| 5104 | Street Lighting | 65,198 | 67,670 | 67,670 | 67,670 | 77,170 |
| 5201 | Postal & Messenger Svcs | 19,738 | 18,484 | 18,484 | 19,009 | 18,623 |
| 5202 | Electronic Data Services | 18,481 | 12,950 | 12,950 | 12,531 | 11,740 |
| 5203 | Telephone | 19,361 | 20,460 | 20,460 | 19,894 | 20,601 |
| 5204 | Cellular Telephone Services | 22,447 | 24,760 | 24,760 | 18,952 | 19,080 |
| 5306 | Surety Bonds | 417 | 800 | 800 | 471 | 518 |
| 5308 | General Liability Insurance | 151,136 | 165,977 | 165,977 | 164,402 | 182,574 |
| 5310 | Umbrella Policy | 21,637 | 23,584 | 23,584 | 24,007 | 26,407 |
| 5312 | Self Insurance Program | 1,322 | 6,000 | 6,000 | 6,000 | 6,000 |
| 5399 | Insurance Allocation | -90,132 | -99,068 | -99,068 | -104,081 | -113,566 |
| 5401 | Office Supplies | 10,423 | 12,950 | 12,950 | 11,145 | 11,475 |
| 5403 | Agricultural Svc/Supplies | 4,807 | 4,400 | 4,400 | 4,435 | 4,350 |
| 5404 | Medical Supplies | 13,622 | 21,550 | 21,550 | 12,205 | 14,580 |
| 5405 | Janitorial Supplies | 11,082 | 8,086 | 8,086 | 8,386 | 9,167 |
| 5406 | Generator Supplies | 161 | 750 | 750 | 201 | 500 |
| 5407 | Repair & Maint Supplies | 23,334 | 25,209 | 25,209 | 22,909 | 28,509 |
| 5408 | Vehicle/Equip Supplies | 289,180 | 315,950 | 315,950 | 295,175 | 414,250 |
| 5409 | Police Supplies | 8,239 | 8,000 | 8,000 | 10,000 | 10,000 |
| 5410 | Uniform & Wearing Apparel | 28,747 | 24,550 | 24,550 | 21,600 | 36,850 |
| 5411 | Books & Subscriptions | 3,132 | 4,714 | 4,714 | 4,745 | 5,808 |
| 5413 | Other Operating Supplies | 240,256 | 214,069 | 214,069 | 214,564 | 217,944 |
| 5414 | Merchandise For Resale | 7,011 | 9,800 | 9,800 | 7,500 | 9,000 |
| 5415 | Recreation Supplies | 5,151 | 5,400 | 5,400 | 5,560 | 5,500 |
| 5417 | Photocopying Supplies | 1,373 | 1,900 | 1,900 | 1,765 | 1,900 |
| 5419 | Flag Supplies | 0 | 3,055 | 6,110 | 3,055 | 0 |
| 5420 | Skateboard Park Supplies | 17 | 0 | 0 | 0 | 0 |
| 5421 | Kids Playce | 28 | 0 | 0 | 0 | 0 |
| 5426 | Chemical Supplies | 8,936 | 6,000 | 6,000 | 6,000 | 6,000 |

| Fund 01 - General Fund Expenses | | 2010 Actual Expenses | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|-----------------------------|-----------------------------|----------------------------|----------------------------|------------------------------|--------------------|
| 5428 | Data Processing Supplies | 16,849 | 14,753 | 14,753 | 14,628 | 14,503 |
| 5430 | Asphalting Materials | 9,047 | 11,928 | 11,928 | 11,928 | 9,236 |
| 5450 | Crime Prevention Supplies | 791 | 3,000 | 3,000 | 3,000 | 3,000 |
| 5477 | Durable Goods | 81,929 | 46,830 | 54,830 | 46,569 | 43,677 |
| 5501 | Travel & Training | 45,443 | 51,100 | 51,100 | 46,249 | 53,165 |
| 5502 | Travel - Business/Promo | 0 | 2,400 | 2,400 | 2,800 | 9,400 |
| 5506 | Travel - Vehicle Allowance | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 5640 | Healthier Living Task Force | 0 | 0 | 0 | 1,000 | 1,000 |
| Other Charges TOTAL: | | 1,158,939 | 1,169,039 | 1,180,094 | 1,116,278 | 1,306,332 |
| Agency Contributions | | | | | | |
| 5601 | State Health Department | 52,677 | 54,000 | 54,000 | 48,376 | 52,000 |
| 5602 | Community Services Board | 38,897 | 38,494 | 38,494 | 38,494 | 38,419 |
| 5603 | CSB - Pep Grant | 5,639 | 5,581 | 5,581 | 5,581 | 5,570 |
| 5605 | Regional Library Service | 156,592 | 156,592 | 156,592 | 156,592 | 156,592 |
| 5606 | Permits To State Agencies | 100 | 100 | 100 | 100 | 100 |
| 5608 | Payments To Juvenile Det. | 3,436 | 660 | 660 | 2,640 | 1,318 |
| 5609 | Rockbridge SPCA | 16,380 | 14,430 | 14,430 | 14,430 | 8,450 |
| 5610 | Property Tax Payments | 1,473 | 1,500 | 1,500 | 1,500 | 1,500 |
| 5613 | Project Horizon | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| 5614 | Rockbridge Free Clinic | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 5615 | RATS (Rk Area Trans Sys) | 8,640 | 8,000 | 8,000 | 8,000 | 8,000 |
| 5616 | Regional Transit System | 0 | 18,000 | 18,000 | 18,000 | 18,000 |
| 5618 | Drug Task Force Account | 229 | 3,500 | 5,900 | 5,900 | 4,000 |
| 5621 | DSLCC - Local Center | 22,472 | 22,472 | 22,472 | 22,472 | 22,472 |
| 5630 | Social Services Adm. | 47,037 | 50,000 | 50,000 | 46,380 | 43,746 |
| 5632 | Tax Relief-Elderly/Disabled | 33,162 | 34,000 | 34,000 | 34,700 | 35,500 |
| 5633 | TAP (Total Act Against Pov) | 8,075 | 8,075 | 8,075 | 8,075 | 8,075 |
| 5634 | VPAS (VA Public Assist) | 14,730 | 14,730 | 14,730 | 14,730 | 14,730 |
| 5635 | RAOC (Rk Area Occup C) | 6,068 | 6,068 | 6,068 | 6,067 | 6,067 |
| 5636 | Hospice | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 5637 | Blue Ridge Legal Service | 995 | 995 | 995 | 995 | 995 |
| 5638 | Senior Center | 7,770 | 8,405 | 8,405 | 8,750 | 8,800 |
| 5639 | Yellow Brick Road | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 5645 | Horse Center Foundation | 68,475 | 69,000 | 69,000 | 72,200 | 73,600 |
| 5650 | Payments For Cultural Act. | 11,000 | 5,500 | 5,500 | 5,500 | 6,750 |
| 5651 | FAIR (Fine Arts in Rock.) | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 5652 | Lime Kiln Arts | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| 5654 | Indoor Swimming Pool | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 |
| 5657 | Regional Tourism | 175,159 | 180,904 | 180,904 | 180,904 | 179,447 |
| 5661 | Chamber of Commerce | 60,000 | 60,000 | 60,000 | 60,000 | 65,000 |

| Fund 01 - General Fund Expenses | | 2010 Actual Expenses | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|---|-----------------------------|----------------------------|----------------------------|------------------------------|--------------------|
| 5662 | Chamber Of Commerce | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 5663 | Soil & Water Cons. Dist. | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 5664 | SVP - District IV | 9,166 | 9,166 | 9,166 | 9,166 | 9,166 |
| 5670 | Cooperative Extension | 20,495 | 20,500 | 20,500 | 19,302 | 19,881 |
| 5677 | Habitat For Humanity | 4,300 | 4,300 | 4,300 | 4,300 | 4,300 |
| 5678 | RARA (Rk Area Rehab) | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 5679 | Rk Area Rental Assistance | 0 | 4,662 | 4,662 | 4,662 | 3,954 |
| 5685 | CSPDC (Central Shen Planning Dist Commission) | 11,445 | 11,859 | 11,859 | 11,859 | 12,861 |
| 5691 | To Central Dispatch Center | 171,403 | 172,160 | 172,160 | 172,160 | 180,970 |
| 5699 | Payments To RARO | 90,424 | 80,820 | 80,820 | 79,000 | 82,596 |
| Agency Contributions TOTAL: | | 1,087,739 | 1,105,973 | 1,108,373 | 1,102,335 | 1,114,359 |
| Miscellaneous | | | | | | |
| 5801 | Dues & Memberships | 11,168 | 10,775 | 10,775 | 10,656 | 11,015 |
| 5802 | Police Accreditation | 10 | 1,000 | 1,000 | 1,000 | 400 |
| 5803 | Employee Relations | 11,857 | 16,400 | 16,400 | 12,962 | 20,100 |
| 5813 | Bad Debt Expense | 0 | 1,500 | 1,500 | 1,500 | 1,500 |
| 5820 | Farmer's Market Service | 2,211 | 2,000 | 4,258 | 4,258 | 2,300 |
| 5854 | Rehab. Bldg Tax Abatement | 0 | 4,000 | 4,000 | 6,385 | 13,000 |
| 5864 | Smoke House | 100 | 100 | 100 | 100 | 100 |
| 5886 | Building Permit Surcharge | 1,702 | 1,000 | 1,000 | 1,000 | 1,000 |
| 5888 | VML Grant Purchases | 0 | 2,000 | 2,000 | 2,000 | 2,000 |
| 5891 | DOF Improvement Grants | 18,906 | 0 | 0 | 0 | 0 |
| 5892 | DHS Grant Purchases | 25,071 | 0 | 0 | 0 | 0 |
| 5893 | DMV Grant Purchases | 0 | 5,000 | 10,744 | 10,744 | 5,000 |
| 5897 | DCJS Grant Purchases | 2,257 | 3,500 | 3,500 | 3,500 | 3,500 |
| 5898 | Miscellaneous | 82 | 0 | 0 | 0 | 0 |
| 5899 | State Grant Purchases | 21,174 | 22,845 | 26,748 | 26,748 | 22,740 |
| 5907 | DOF-Invasive Plant Remov. | 0 | 0 | 2,500 | 2,500 | 0 |
| 5908 | DOF-Sustainable Canopy | 14,497 | 0 | 5,503 | 5,503 | 0 |
| 5909 | DOF-Tomorrow's Shade | 3,968 | 0 | 2,483 | 2,483 | 0 |
| 5998 | Matching WQM Grant Fund | 270 | 0 | 7,656 | 7,656 | 5,000 |
| 6012 | VPA-Client Services | 321,541 | 355,000 | 355,000 | 381,600 | 380,000 |
| 6013 | Spec. Welfare-Client Service | 0 | 0 | 1,477 | 1,477 | 0 |
| Miscellaneous TOTAL: | | 434,814 | 425,120 | 456,644 | 482,072 | 467,655 |
| Capital Outlay | | | | | | |
| 7005 | Motor Vehicles & Equip | 45,584 | 25,000 | 25,000 | 22,142 | 106,000 |
| 7007 | Adp Equipment/Software | 0 | 14,000 | 14,000 | 8,805 | 0 |

| Fund 01 - General Fund Expenses | | 2010 Actual Expenses | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|----------------------------|-----------------------------|----------------------------|----------------------------|------------------------------|--------------------|
| 7900 | Property Acquisition | 127,052 | 0 | 0 | 0 | 0 |
| Capital Outlay TOTAL: | | 172,636 | 39,000 | 39,000 | 30,947 | 106,000 |
| Leases And Rentals | | | | | | |
| 8001 | Lease/Rent Of Equipment | 22,195 | 18,550 | 18,550 | 21,006 | 20,250 |
| 8003 | Parking Lot Rent | 6,306 | 6,510 | 6,510 | 6,510 | 6,510 |
| Leases And Rentals TOTAL: | | 28,501 | 25,060 | 25,060 | 27,516 | 26,760 |
| Debt Service Costs | | | | | | |
| 9001 | Debt Service - Principal | 898,899 | 250,000 | 250,000 | 250,000 | 255,000 |
| 9002 | Debt Service - Interest | 525,677 | 504,345 | 504,345 | 504,345 | 495,033 |
| 9009 | 2009 LDMS Bonds-Principal | 0 | 494,706 | 494,706 | 494,706 | 494,706 |
| 9010 | 2010 LDMS Bonds-Principal | 0 | 0 | 90,000 | 90,000 | 90,000 |
| Debt Service Costs TOTAL: | | 1,424,576 | 1,249,051 | 1,339,051 | 1,339,051 | 1,334,739 |
| Interfund Charges | | | | | | |
| 9100 | Equip. Rep. Contribution | 251,244 | 246,330 | 246,330 | 246,330 | 245,116 |
| 9105 | Services of Pwks - Streets | 17,226 | 17,226 | 17,226 | 17,226 | 17,586 |
| 9109 | Svcs of Youth Services | 12,978 | 15,572 | 15,572 | 15,572 | 14,529 |
| 9112 | Svcs to VJCCCA Services | -12,978 | -15,572 | -15,572 | -15,572 | -14,529 |
| 9151 | Svcs of Technology | 0 | 0 | 0 | 0 | 31,000 |
| Interfund Charges TOTAL: | | 268,470 | 263,556 | 263,556 | 263,556 | 293,702 |
| Transfers Out | | | | | | |
| 9202 | To School Fund | 10,331,706 | 2,368,566 | 3,868,566 | 3,868,566 | 2,379,047 |
| 9205 | To Utility Fund | 0 | 0 | 0 | 0 | 1,200,000 |
| 9207 | To Cemetery Fund | 20,300 | 22,000 | 22,000 | 22,000 | 22,000 |
| 9208 | To Capital Projects Fund | 65,000 | 180,500 | 180,500 | 180,500 | 783,000 |
| Transfers Out TOTAL: | | 10,417,006 | 2,571,066 | 4,071,066 | 4,071,066 | 4,384,047 |
| Housing Projects | | | | | | |
| 9646 | 311 Massie St. | 31,366 | 0 | 0 | 6,800 | 0 |
| 9647 | 313 Massie St. | 0 | 0 | 0 | 1,500 | 0 |
| Housing Projects TOTAL: | | 31,366 | 0 | 0 | 8,300 | 0 |
| Other Uses Of Funds | | | | | | |
| 9901 | Svcs To Water/Wastewater | -101,899 | -101,899 | -101,899 | -101,899 | -108,016 |
| 9959 | Contingency | 0 | 50,000 | 50,000 | 50,000 | 50,000 |
| Other Uses Of Funds TOTAL: | | -101,899 | -51,899 | -51,899 | -51,899 | -58,016 |
| General Fund TOTAL: | | 20,763,523 | 12,807,256 | 14,541,356 | 14,454,191 | 15,218,954 |

General Government And Administration

City Council (1-1101)

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

The responsibilities of the City Council include:

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

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

Significant Changes:

The City Council budget is proposed to increase \$753, or 1.5% over the FY11 budget. We included \$1,000 in funding for the Mayor's Task Force for Healthier Living.

| Fund 01 - General Fund City Council | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|---|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Personnel Services | 26,400 | 26,400 | 26,400 | 26,400 | 26,400 |
| Fringe Benefits | 2,056 | 2,056 | 2,056 | 2,053 | 2,055 |
| Contractual Services | 8,748 | 7,575 | 7,575 | 7,500 | 6,500 |
| Internal Services | 3,275 | 3,000 | 3,000 | 3,000 | 3,000 |
| Other Charges | 3,852 | 4,566 | 4,566 | 5,685 | 6,350 |
| Miscellaneous | 5,757 | 5,600 | 5,600 | 5,608 | 5,645 |
| City Council TOTALS: | <u>50,088</u> | <u>49,197</u> | <u>49,197</u> | <u>50,246</u> | <u>49,950</u> |

City Manager (1-1201)

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

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

Significant Changes:

The City Manager's budget is proposed to increase by \$3,590, or 2%. Other than compensation, the only significant change in this budget is a request to contract with a firm to monitor the City's energy usage as we make changes to our facilities following the energy audits. Effectively monitoring our energy consumption will be an important component in evaluating the effectiveness of our efforts.

| Fund 01 - General Fund City Manager | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|---|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Personnel Services | 131,092 | 130,590 | 130,590 | 131,093 | 132,719 |
| Fringe Benefits | 55,210 | 57,127 | 57,127 | 55,947 | 56,571 |
| Contractual Services | 34 | 600 | 600 | 43 | 2,500 |
| Internal Services | 3,515 | 3,000 | 3,000 | 3,000 | 3,000 |
| Other Charges | 10,661 | 12,672 | 12,672 | 12,388 | 13,194 |
| Miscellaneous | 2,232 | 1,680 | 1,680 | 1,700 | 1,725 |
| Other Uses Of Funds | -28,130 | -28,130 | -28,130 | -28,130 | -28,580 |
| City Manager TOTALS: | <u>174,614</u> | <u>177,539</u> | <u>177,539</u> | <u>176,041</u> | <u>181,129</u> |

City Attorney (1-1204)

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

Significant Changes:

The City Attorney's budget is proposed to increase by \$14,303, or 31.3%. The Attorney has not, in the past, charged the City for the overhead of his firm for the legal services provided. He is proposing that this cost be supported by the City budget in FY12.

| Fund 01 - General Fund City Attorney | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Personnel Services | 36,247 | 36,108 | 36,108 | 36,108 | 38,000 |
| Fringe Benefits | 4,486 | 5,230 | 5,230 | 5,153 | 5,301 |
| Contractual Services | 14,423 | 2,000 | 2,000 | 2,080 | 14,300 |
| Other Charges | 1,096 | 1,541 | 1,541 | 1,448 | 1,581 |
| Miscellaneous | 832 | 750 | 750 | 750 | 750 |
| City Attorney TOTALS: | <u>57,084</u> | <u>45,629</u> | <u>45,629</u> | <u>45,539</u> | <u>59,932</u> |

Human Resources (1-1205)

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

Significant Changes:

The Human Resources budget is proposed to increase by \$1,368, or 2.2%. The only increase to this budget, other than compensation, is an additional \$200 to cover the Christmas Gift Card program for the additional employees requested in this budget.

| Fund 01 - General Fund Human Resources | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|---|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Personnel Services | 37,903 | 37,758 | 37,758 | 37,924 | 39,089 |
| Fringe Benefits | 20,695 | 21,588 | 21,588 | 21,289 | 21,576 |
| Contractual Services | 490 | 500 | 500 | 500 | 500 |
| Internal Services | 1,078 | 1,100 | 1,100 | 1,100 | 1,100 |
| Other Charges | 3,528 | 4,296 | 4,296 | 4,347 | 4,420 |
| Miscellaneous | 3,211 | 5,400 | 5,400 | 5,400 | 5,600 |
| Other Uses Of Funds | -7,790 | -7,790 | -7,790 | -7,790 | -8,065 |
| Human Resources TOTALS: | <u>59,115</u> | <u>62,852</u> | <u>62,852</u> | <u>62,770</u> | <u>64,220</u> |

Commissioner of Revenue (1-1209)

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

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

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

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

Significant Changes:

The Commissioner of the Revenue's budget is proposed to increase by \$4,489, or 2%. The entire amount is reflected in compensation increases. This year, I am proposing that we provide a 3.5% pay increase to the Commissioner of the Revenue. This will be the first time we have supplemented the salary of this Constitutional Officer. She has not received a pay increase from the state in 3 years and none is proposed next year either.

| Fund 01 - General Fund Commissioner of Revenue | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Personnel Services | 131,203 | 130,701 | 130,701 | 131,205 | 135,308 |
| Fringe Benefits | 42,574 | 53,540 | 53,540 | 52,494 | 53,499 |
| Contractual Services | 19,787 | 20,350 | 20,350 | 20,350 | 20,350 |
| Internal Services | 625 | 900 | 900 | 800 | 800 |
| Other Charges | 14,853 | 13,874 | 13,874 | 13,670 | 13,897 |
| Miscellaneous | 340 | 350 | 350 | 350 | 350 |
| Commissioner of Revenue TOTALS: | <u>209,382</u> | <u>219,715</u> | <u>219,715</u> | <u>218,869</u> | <u>224,204</u> |

Reassessment (1-1210)

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

Significant Changes:

The Reassessment budget is proposed to decrease by \$2,948, or 54%. We will only need to perform reassessments on new or improved properties in FY12.

| Fund 01 - General Fund Reassessment | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Personnel Services | 0 | 1,900 | 1,900 | 888 | 0 |
| Fringe Benefits | 0 | 148 | 148 | 40 | 0 |
| Contractual Services | 42,257 | 3,100 | 3,100 | 2,966 | 2,500 |
| Internal Services | 0 | 100 | 100 | 100 | 0 |
| Other Charges | 1,191 | 200 | 200 | 31 | 0 |
| Reassessment TOTALS: | <u>43,448</u> | <u>5,448</u> | <u>5,448</u> | <u>4,025</u> | <u>2,500</u> |

Treasurer (1-1213)

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

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

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

Significant Changes:

The Treasurer's budget will increase by \$23,266, or 13.6%. Obviously, this is a very significant change which is being driven by the need for increased personnel. There are two items that are driving this increase. First, I am proposing a 3.5% pay increase for the Treasurer, much like I am proposing for the Commissioner of Revenue. Second, we are requesting the hiring of a part-time Account Clerk to assist in manning this office. We will plan on discussing these requests in greater detail with Council.

| Fund 01 - General Fund Treasurer | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|-------------------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|-----------------------|
| Personnel Services | 118,237 | 117,954 | 117,954 | 118,397 | 135,933 |
| Fringe Benefits | 43,219 | 45,441 | 45,441 | 43,897 | 50,920 |
| Contractual Services | 15,966 | 18,400 | 18,400 | 16,096 | 20,696 |
| Internal Services | 169 | 400 | 400 | 400 | 400 |
| Other Charges | 14,559 | 18,714 | 18,714 | 19,047 | 21,133 |
| Miscellaneous | 300 | 400 | 400 | 300 | 300 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Leases And Rentals | 673 | 1,450 | 1,450 | 1,322 | 1,450 |
| Other Uses Of Funds | -31,539 | -31,539 | -31,539 | -31,539 | -36,346 |
| Treasurer TOTALS: | <u>161,584</u> | <u>171,220</u> | <u>171,220</u> | <u>167,920</u> | <u>194,486</u> |

Finance (1-1214)

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

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

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

Significant Changes:

The Finance Department budget will increase by \$1,835, or less than 1%. This modest increase is the result of a reduced maintenance service contract with New World Systems, and a decision to reassign the travel car to another use. The travel car had been budgeted for in this account.

| Fund 01 - General Fund Finance | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Personnel Services | 149,796 | 149,950 | 149,950 | 150,523 | 155,200 |
| Fringe Benefits | 62,973 | 65,902 | 65,902 | 64,712 | 65,847 |
| Contractual Services | 73,569 | 78,810 | 78,810 | 78,810 | 76,317 |
| Internal Services | 1,251 | 1,600 | 1,600 | 1,200 | 1,600 |
| Other Charges | 16,451 | 16,853 | 16,853 | 11,740 | 17,681 |
| Miscellaneous | 205 | 205 | 205 | 205 | 205 |
| Interfund Charges | 2,428 | 1,214 | 1,214 | 1,214 | 0 |
| Other Uses Of Funds | -29,456 | -29,456 | -29,456 | -29,456 | -29,937 |
| Finance TOTALS: | <u>277,217</u> | <u>285,078</u> | <u>285,078</u> | <u>278,948</u> | <u>286,913</u> |

Information Technology (1-1251)

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

Significant Changes:

The Information Technology budget is proposed to increase by \$1,649, or 1%. This figure is deceiving in that \$9,000 was used in FY11 to purchase a replacement server and no funds are budgeted in FY12 for capital purchases. The significant change proposed is the creation of a full-time network administrator position to be shared with the School Board and Central Dispatch. This has been partially offset by a reduction in contractual IT support. There is a significant need for increased time and expertise in the management of our numerous server systems. This should free up time for existing staff to spend on expanded use of technology throughout the organization.

| Fund 01 - General Fund Information Technology | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Personnel Services | 58,961 | 58,886 | 58,886 | 59,713 | 61,455 |
| Fringe Benefits | 21,131 | 22,125 | 22,125 | 21,733 | 22,155 |
| Contractual Services | 25,622 | 32,000 | 32,000 | 32,278 | 14,000 |
| Internal Services | 38 | 75 | 75 | 75 | 75 |
| Other Charges | 24,710 | 22,001 | 22,001 | 16,415 | 17,051 |
| Miscellaneous | 102 | 100 | 100 | 75 | 100 |
| Capital Outlay | 0 | 9,000 | 9,000 | 8,805 | 0 |
| Interfund Charges | 0 | 0 | 0 | 0 | 31,000 |
| Information Technology TOTALS: | <u>130,564</u> | <u>144,187</u> | <u>144,187</u> | <u>139,094</u> | <u>145,836</u> |

Electoral Board/Registrar (1-1310)

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

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

Significant Changes:

The Registrar's budget is proposed to increase \$3,928, or 7.4%. There are three reasons for this increase. First, our Registrar is stepping down, and we have added additional funds under part-time salaries to allow for training of a successor. Second, we have budgeted for three elections next year (with possibility of four) where two is the norm. Third, we need to replace the batteries in all the computers used for elections.

| Fund 01 - General Fund Electoral Board/Registrar | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Personnel Services | 39,856 | 41,282 | 41,282 | 40,659 | 42,743 |
| Fringe Benefits | 3,103 | 3,212 | 3,212 | 3,164 | 3,324 |
| Contractual Services | 1,890 | 4,120 | 4,120 | 2,605 | 5,240 |
| Internal Services | 172 | 300 | 300 | 120 | 400 |
| Other Charges | 3,162 | 4,155 | 4,155 | 4,669 | 5,290 |
| Miscellaneous | 0 | 240 | 240 | 340 | 240 |
| Electoral Board & Registrar TOTALS: | <u>48,183</u> | <u>53,309</u> | <u>53,309</u> | <u>51,557</u> | <u>57,237</u> |

Judicial Administration

Judicial Services (1-2101)

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

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

Significant Changes:

The Judicial Services account is proposed to decrease by \$15,000, or 6%. This is primarily because the City's share of the cost of security and maintenance of the new Courthouse is less than anticipated. In both cases there were fees that were assessed to court cases which offset these expenses that were greater than we estimated.

| Fund 01 - General Fund | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|----------------------------------|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Judicial Services | | | | | |
| Contractual Services | 217,745 | 245,580 | 245,580 | 223,880 | 230,580 |
| Judicial Services TOTALS: | <u>217,745</u> | <u>245,580</u> | <u>245,580</u> | <u>223,880</u> | <u>230,580</u> |

VJCCCA Services (1-2901)

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

Significant Changes:

The VJCCCA Services budget is projected to decrease by \$4,172, or 6.6% due to reductions in State appropriations.

| Fund 01 - General Fund | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|------------------------------------|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| VJCCCA Services | | | | | |
| Personnel Services | 22,135 | 34,926 | 34,926 | 34,926 | 36,236 |
| Fringe Benefits | 2,004 | 3,257 | 3,257 | 3,114 | 3,267 |
| Contractual Services | 2,779 | 4,946 | 4,946 | 500 | 500 |
| Internal Services | 6 | 0 | 0 | 0 | 0 |
| Other Charges | 794 | 4,519 | 4,519 | 4,273 | 4,516 |
| Interfund Charges | 12,978 | 15,572 | 15,572 | 15,572 | 14,529 |
| VJCCCA Services TOTALS: | <u>40,696</u> | <u>63,220</u> | <u>63,220</u> | <u>58,385</u> | <u>59,048</u> |

Public Safety

Police Department (1-3101)

The Lexington Police Department provides law enforcement and emergency services to a resident population of 7,282 people within the 2.48 square mile area of Lexington.

Police Department responsibilities include maintenance of the public order through traffic control and law enforcement. In carrying out the law enforcement function, department personnel respond to citizen complaints and alarms, detect and investigate criminal activity, apprehend and assist in the prosecution of criminal suspects, and patrol the City on a continuing basis. The Police Department also has officers assigned part-time to crime prevention and public relations.

Significant Changes:

The Police Department budget will increase by \$29,776, or 1.8%. While we did not see the overall departmental budget reduction in FY11 that we anticipated due to significant short staffing, we are projecting these savings in FY12. The Chief has proposed requesting additional resources for training (\$3,500) and the department will be hit quite hard by the increase in fuel costs. The amount of funding requested for computers and other law enforcement equipment has been kept at a minimum, but other supply lines have been increased.

| Fund 01 - General Fund Police Department | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|---|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|-------------------------|
| Personnel Services | 858,289 | 853,532 | 853,532 | 883,979 | 845,968 |
| Fringe Benefits | 329,546 | 354,863 | 354,863 | 350,838 | 348,717 |
| Contractual Services | 36,582 | 39,800 | 39,800 | 49,557 | 40,300 |
| Internal Services | 393 | 20 | 20 | 1,213 | 4,020 |
| Other Charges | 179,109 | 166,913 | 173,913 | 187,118 | 196,539 |
| Agency Contributions | 171,632 | 175,660 | 178,060 | 178,060 | 184,970 |
| Miscellaneous | 29,077 | 10,500 | 16,244 | 16,244 | 10,550 |
| Leases And Rentals | 1,930 | 2,500 | 2,500 | 2,500 | 2,500 |
| Interfund Charges | 51,991 | 51,991 | 51,991 | 51,991 | 51,991 |
| Police Department TOTALS: | <u>1,658,549</u> | <u>1,655,779</u> | <u>1,670,923</u> | <u>1,721,500</u> | <u>1,685,555</u> |

Fire - Reserve Funds (1-3201)

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

Significant Changes:

The Fire-Reserve Funds account is proposed to have level funding in FY12. The \$7,500 is projected for the annual banquet and the \$5,000 is intended for purchase of dress uniforms for those who would like to share in the cost.

| Fund 01 - General Fund Fire - Reserve Funds | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|---|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Contractual Services | 9,424 | 5,000 | 5,000 | 0 | 0 |
| Other Charges | 11,973 | 0 | 1,000 | 1,000 | 5,000 |
| Miscellaneous | 6,707 | 7,500 | 7,500 | 6,500 | 7,500 |
| Capital Outlay | 45,355 | 0 | 0 | 0 | 0 |
| Fire - Reserve Funds TOTALS: | <u>73,459</u> | <u>12,500</u> | <u>13,500</u> | <u>7,500</u> | <u>12,500</u> |

Fire Department (1-3202)

The Lexington Fire and Rescue Department was consolidated to include emergency medical services in addition to fire protection services in March of 2011. It consists of both paid and volunteer members who serve the entire City of Lexington as well as over 50 square miles of Rockbridge County as their first due area. They operate out of the City owned Fire Station on South Main Street and have a fleet of 13 vehicles that offer both fire and EMS protection.

There are over 50 active volunteers serving the community who receive token compensation (\$7 per City call and \$4.50 per County call) by the City of Lexington and are covered under the City's insurance policies (not health insurance). They are complimented by a paid Chief and full-time staff who provide a basic EMS coverage 24 hours a day, seven days a week. The costs of operating this regional service are shared by Rockbridge County through a Joint Services Agreement, and billing for emergency medical services.

Significant Changes:

The Fire Department budget for FY12 has been consolidated with the Rescue Squad (account 3203) budget. The consolidated budget reflects a \$145,677, or 16.2% increase from FY11. Numerous changes in addition to the consolidation have been proposed. First, the existing daytime contract with Carilion Patient Transport is proposed to be terminated and replaced with six full-time fire/medical personnel who will provide 24/7 coverage to support the fire and EMS coverage provided by the volunteers. We believe that this will significantly enhance our ability to keep volunteers active in our department. We are also proposing two full-time day time staff to assist with daylight calls, managing the department and maintaining the apparatus. Finally, we included funds to pay for the Line of Duty Act that was recently shifted to localities (\$5,050). This amount will increase substantially in the future. I have also proposed an increase to the EMS billing rates which have not increased in over 5 years.

| Fund 01 - General Fund | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|------------------------------------|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|-------------------------|
| Fire Department | | | | | |
| Personnel Services | 52,249 | 66,100 | 66,100 | 66,216 | 436,640 |
| Fringe Benefits | 10,940 | 14,977 | 14,977 | 15,771 | 179,501 |
| Contractual Services | 48,103 | 53,600 | 53,600 | 47,200 | 113,300 |
| Internal Services | 5,596 | 3,000 | 3,000 | 5,401 | 5,100 |
| Other Charges | 110,042 | 114,465 | 114,465 | 78,245 | 210,667 |
| Agency Contributions | 15,902 | 19,245 | 23,148 | 23,276 | 26,340 |
| Miscellaneous | 0 | 5,000 | 5,000 | 0 | 0 |
| Leases And Rentals | 3,685 | 2,000 | 2,000 | 1,850 | 3,700 |
| Interfund Charges | 70,230 | 70,230 | 70,230 | 70,230 | 70,230 |
| Fire Department TOTALS: | <u>316,747</u> | <u>348,617</u> | <u>352,520</u> | <u>308,189</u> | <u>1,045,478</u> |

First Aid (1-3203)

The Lexington Emergency Medical Services Department and Lexington Volunteer Life Saving Crew were consolidated into the Lexington Fire and Rescue Department in March of 2011.

Significant Changes:

This account was consolidated with account 3202, the Fire Department, for FY12.

| Fund 01 - General Fund | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--------------------------|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| First Aid | | | | | |
| Personnel Services | 31,765 | 41,000 | 41,000 | 41,116 | 0 |
| Fringe Benefits | 14,830 | 25,248 | 25,248 | 25,521 | 0 |
| Contractual Services | 362,668 | 370,900 | 370,900 | 362,675 | 0 |
| Internal Services | 1,616 | 2,012 | 2,012 | 1,350 | 0 |
| Other Charges | 90,250 | 107,924 | 107,924 | 82,934 | 0 |
| Miscellaneous | 5,435 | 4,100 | 4,100 | 4,050 | 0 |
| Leases And Rentals | 3,285 | 0 | 0 | 2,934 | 0 |
| First Aid TOTALS: | <u>509,849</u> | <u>551,184</u> | <u>551,184</u> | <u>520,580</u> | <u>0</u> |

First Aid - Reserve Funds (1-3204)

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

Significant Changes:

The funds proposed in FY12 are intended to support needs of the volunteers.

| Fund 01 - General Fund First Aid - Reserve Fund | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Fringe Benefits | 113 | 0 | 0 | 158 | 0 |
| Contractual Services | 1,692 | 0 | 0 | 1,755 | 0 |
| Other Charges | 27,052 | 0 | 0 | 625 | 0 |
| Miscellaneous | 405 | 5,000 | 5,000 | 2,462 | 5,000 |
| First Aid - Reserve Fund TOTALS: | <u>29,262</u> | <u>5,000</u> | <u>5,000</u> | <u>5,000</u> | <u>5,000</u> |

Juvenile & Adult Detention (1-3305)

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

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

Significant Changes:

The Juvenile and Adult Detention budget is projected to decline by \$9,342, or 12.3% in FY12. The City's share of the Jail operations is decreasing due to one time funds being used to study jail expansion in FY11. Also, that budget does not include funds for the capital upgrades that will be needed for this 25 year old facility. It is anticipated that these costs will be further developed and financed during FY12 with the first payments not due until FY13. The cost for the Juvenile Home appear to have increased, but that was due to a mistake on my part in budgeting for this service in FY11. The actual cost is decreasing by almost 50%.

| Fund 01 - General Fund | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|---|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Juvenile & Adult Detention | | | | | |
| Contractual Services | 53,774 | 75,000 | 75,000 | 72,000 | 65,000 |
| Agency Contributions | 3,436 | 660 | 660 | 2,640 | 1,318 |
| Juvenile & Adult Detention TOTALS: | <u>57,210</u> | <u>75,660</u> | <u>75,660</u> | <u>74,640</u> | <u>66,318</u> |

Special Services (1-3501)

In FY 1990, Council created a full time position responsible for enforcing parking regulations in the downtown area. This individual also is responsible for animal control throughout the City and the enforcement of weed violations.

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

Significant Changes:

The Special Enforcement budget is proposed to decrease by \$6,266, or 8%. The decrease is attributable to a significant reduction in our share of the SPCA budget and a large drop off in equipment purchases. The big change, however, is in the area of personnel. We are proposing that we replace the existing full-time position with two part-time positions. This will allow us to operate over a wider span of hours and give us built in redundancy when the other person takes off on leave. It will give us better coverage for about the same cost.

| Fund 01 - General Fund Special Services | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|---|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Personnel Services | 20,840 | 28,295 | 28,295 | 28,388 | 33,025 |
| Fringe Benefits | 8,028 | 6,415 | 6,415 | 6,166 | 5,268 |
| Contractual Services | 8,461 | 7,270 | 7,270 | 3,639 | 8,720 |
| Other Charges | 7,063 | 15,308 | 15,308 | 6,986 | 9,989 |
| Agency Contributions | 16,380 | 14,430 | 14,430 | 14,430 | 8,450 |
| Miscellaneous | 0 | 100 | 100 | 0 | 100 |
| Leases And Rentals | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 |
| Interfund Charges | 4,619 | 4,619 | 4,619 | 4,619 | 4,619 |
| Special Services TOTALS: | <u>66,691</u> | <u>77,737</u> | <u>77,737</u> | <u>65,528</u> | <u>71,471</u> |

Public Works

Public Works Administration (1-4000)

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

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

Significant Changes:

The overall General Fund Public Works budget (less the State Street Maintenance accounts) is proposed to increase only \$24,155, or 1%. One of the reasons for this low level of increase is that the impact of the Solid Waste re-organization continues to be felt due to positions being eliminated through attrition. Each account will have a narrative which will describe any specific issues that are impacting that budget. There are no significant changes to the Public Works Administrative budget.

| Fund 01 - General Fund Public Works Administration | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Personnel Services | 66,212 | 69,723 | 69,723 | 69,723 | 71,181 |
| Fringe Benefits | 21,204 | 26,281 | 26,281 | 25,714 | 26,044 |
| Contractual Services | 2,060 | 2,256 | 2,256 | 2,306 | 2,256 |
| Internal Services | 3,575 | 3,856 | 3,856 | 3,856 | 3,888 |
| Other Charges | 30,544 | 33,813 | 33,813 | 34,088 | 34,369 |
| Miscellaneous | 0 | 200 | 200 | 200 | 200 |
| Interfund Charges | -15,847 | -15,847 | -15,847 | -15,847 | -16,178 |
| Other Uses Of Funds | -4,984 | -4,984 | -4,984 | -4,984 | -5,088 |
| Public Works Administration TOTALS: | <u>102,764</u> | <u>115,298</u> | <u>115,298</u> | <u>115,056</u> | <u>116,672</u> |

Public Works Labor Pool (1-4050)

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

Significant Changes:

The Public Works Labor Pool account is will increase by \$758, or 0.3%. This appears to be because we overestimated for this account in FY11.

| Fund 01 - General Fund Public Works Labor Pool | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Personnel Services | 141,317 | 155,848 | 155,848 | 144,051 | 154,575 |
| Fringe Benefits | 76,541 | 76,949 | 76,949 | 76,885 | 78,980 |
| Internal Services | -115,776 | -115,776 | -115,776 | -115,776 | -115,776 |
| Interfund Charges | 115,776 | 115,776 | 115,776 | 115,776 | 115,776 |
| Public Works Labor Pool TOTALS: | <u>217,858</u> | <u>232,797</u> | <u>232,797</u> | <u>220,936</u> | <u>233,555</u> |

Streets & Sidewalk Maintenance (1-4102)

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

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

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

Significant Changes:

The Streets and Sidewalk Maintenance account is proposed to increase \$11,766, or 3.8%. Non-State Maintenance Streets we intend to pave next year are Barger Drive and McDowell Street. Also, an additional \$5,500 is included for street light electrical costs to meet an anticipated 16% increase in electrical rates.

| Fund 01 - General Fund Streets & Sidewalk Maintenance | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|---|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Personnel Services | 98,442 | 102,703 | 102,703 | 102,703 | 104,850 |
| Fringe Benefits | 44,347 | 44,284 | 44,284 | 43,647 | 43,881 |
| Contractual Services | 20,713 | 12,000 | 12,000 | 12,000 | 15,000 |
| Internal Services | 62,702 | 64,004 | 64,004 | 64,004 | 64,164 |
| Other Charges | 63,801 | 76,495 | 76,495 | 76,276 | 83,357 |
| Leases And Rentals | 6,306 | 6,510 | 6,510 | 6,510 | 6,510 |
| Streets & Sidewalk Maintenance TOTALS: | <u>296,311</u> | <u>305,996</u> | <u>305,996</u> | <u>305,140</u> | <u>317,762</u> |

Courthouse Parking Deck (1-4103)

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

Significant Changes:

The projected costs for the Courthouse Parking Deck account are declining by \$2,361, or 13%. We are gradually beginning to get a handle on what the operating costs of this facility will be.

| Fund 01 - General Fund Courthouse Parking Deck | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|---|---------------------------|---------------------------|---------------------------|-----------------------------|----------------------|
| Personnel Services | 1,938 | 2,000 | 2,000 | 2,000 | 2,041 |
| Fringe Benefits | 1,139 | 738 | 738 | 955 | 499 |
| Contractual Services | 871 | 1,200 | 1,200 | 1,200 | 1,200 |
| Internal Services | 196 | 200 | 200 | 200 | 204 |
| Other Charges | 10,903 | 13,769 | 13,769 | 11,384 | 11,602 |
| Courthouse Parking Deck TOTALS: | <u>15,047</u> | <u>17,907</u> | <u>17,907</u> | <u>15,739</u> | <u>15,546</u> |

Equipment Operations (1-4104)

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

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

Significant Changes:

The Equipment Maintenance account will increase by \$83,738, or 42.1%. The major increase for this account is the cost of fuel. A total of \$36,000 is included for fuel costs anticipated for the Maury Express public transit system. An additional \$34,000 is included to help offset the City's increased fuel costs for FY12 should the escalated prices continue as experienced in FY11.

| Fund 01 - General Fund Equipment Operations | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|---|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Personnel Services | 74,873 | 68,227 | 68,227 | 67,867 | 69,753 |
| Fringe Benefits | 32,535 | 33,089 | 33,089 | 33,089 | 32,830 |
| Contractual Services | 18,261 | 30,300 | 30,300 | 30,300 | 25,000 |
| Internal Services | -176,844 | -189,785 | -189,785 | -189,785 | -193,581 |
| Other Charges | 264,698 | 256,224 | 256,224 | 256,160 | 347,431 |
| Equipment Operations TOTALS: | <u>213,523</u> | <u>198,055</u> | <u>198,055</u> | <u>197,631</u> | <u>281,433</u> |

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

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

Significant Changes:

We are projecting an overall increase in funds for State Street Maintenance of 4.7%. This figure is inflated because we underestimated the State funds in the FY11 budget. The increase we are actually projecting is 1%. Each account in this group will have a specific narrative explaining any significant changes. The Administrative account shows a decrease only because we have been inadvertently charging costs that should have been charged to other accounts. The only amount that should remain is the amount under Interfund Charges which we use to support the administrative services of the overall Public Works Department.

| Fund 01 - General Fund General Administration/ Miscellaneous Street Maint. | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Personnel Services | 0 | 6,166 | 6,166 | 6,166 | 0 |
| Fringe Benefits | 0 | 2,411 | 2,411 | 2,371 | 0 |
| Internal Services | 0 | 630 | 630 | 630 | 0 |
| Other Charges | 0 | 771 | 771 | 771 | 0 |
| Interfund Charges | 33,073 | 33,073 | 33,073 | 33,073 | 33,764 |
| General Admin./Misc. Street Maintenance TOTALS: | <u>33,073</u> | <u>43,051</u> | <u>43,051</u> | <u>43,011</u> | <u>33,764</u> |

Structures and Bridges Maintenance (1-4120)

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

Significant Changes:

There are no significant changes to this account.

| Fund 01 - General Fund Structures and Bridges Maintenance | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|---|---------------------------|---------------------------|---------------------------|-----------------------------|----------------------|
| Personnel Services | 1,813 | 10,180 | 10,180 | 10,180 | 10,393 |
| Fringe Benefits | 1,004 | 7,494 | 7,494 | 7,410 | 7,440 |
| Contractual Services | 4,700 | 8,062 | 8,062 | 8,062 | 8,062 |
| Internal Services | 114 | 3,399 | 3,399 | 3,399 | 3,467 |
| Other Charges | 74 | 6,107 | 6,107 | 6,107 | 6,107 |
| Structures and Bridges Maint. TOTALS: | <u>7,705</u> | <u>35,242</u> | <u>35,242</u> | <u>35,158</u> | <u>35,469</u> |

Pavement Maintenance (1-4130)

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

Significant Changes:

We have taken any funds that were not needed in other State Maintenance accounts and moved it into this account. At the end of the year, any funds remaining are used for street re-paving.

| Fund 01 - General Fund Pavement Maintenance | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Personnel Services | 12,412 | 8,858 | 8,858 | 8,858 | 16,445 |
| Fringe Benefits | 7,066 | 4,682 | 4,682 | 4,615 | 7,709 |
| Contractual Services | 59,616 | 42,426 | 67,854 | 90,413 | 91,536 |
| Internal Services | 993 | 5,410 | 5,410 | 5,410 | 6,162 |
| Other Charges | 23,957 | 14,356 | 14,356 | 14,356 | 15,957 |
| Pavement Maintenance TOTALS: | <u>104,044</u> | <u>75,732</u> | <u>101,160</u> | <u>123,652</u> | <u>137,809</u> |

Drainage Maintenance (1-4131)

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

Significant Changes:

There are no significant changes to this account.

| Fund 01 - General Fund Drainage Maintenance | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|---------------------------|---------------------------|---------------------------|-----------------------------|----------------------|
| Personnel Services | 34,399 | 28,408 | 28,408 | 28,408 | 29,002 |
| Fringe Benefits | 20,336 | 18,576 | 18,576 | 18,344 | 18,420 |
| Contractual Services | 0 | 2,458 | 2,458 | 2,458 | 2,458 |
| Internal Services | 1,487 | 2,163 | 2,163 | 2,163 | 2,207 |
| Other Charges | 5,509 | 6,304 | 6,304 | 6,304 | 6,304 |
| Drainage Maintenance TOTALS: | <u>61,731</u> | <u>57,909</u> | <u>57,909</u> | <u>57,677</u> | <u>58,391</u> |

Snow and Ice Removal (1-4133)

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

Significant Changes:

We are projecting a fairly normal year for snow next year.

| Fund 01 - General Fund Snow and Ice Removal | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|---------------------------|---------------------------|---------------------------|-----------------------------|----------------------|
| Personnel Services | 61,326 | 20,801 | 20,801 | 20,801 | 21,237 |
| Fringe Benefits | 25,644 | 12,648 | 12,648 | 12,481 | 12,051 |
| Contractual Services | 0 | 1,297 | 1,297 | 1,297 | 1,297 |
| Internal Services | 9,155 | 7,648 | 7,648 | 7,648 | 7,801 |
| Other Charges | 56,103 | 31,524 | 31,524 | 31,524 | 31,524 |
| Snow and Ice Removal TOTALS: | <u>152,228</u> | <u>73,918</u> | <u>73,918</u> | <u>73,751</u> | <u>73,910</u> |

Traffic Control Device Maintenance (1-4140)

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

Significant Changes:

There are no significant changes in this account.

| Fund 01 - General Fund Traffic Control Device Maintenance | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|---|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Personnel Services | 35,467 | 30,952 | 30,952 | 30,952 | 31,599 |
| Fringe Benefits | 18,335 | 21,347 | 21,347 | 21,098 | 21,178 |
| Contractual Services | 0 | 4,502 | 4,502 | 4,502 | 4,502 |
| Internal Services | 1,730 | 2,163 | 2,163 | 2,163 | 2,207 |
| Other Charges | 48,543 | 50,105 | 50,105 | 50,105 | 50,105 |
| Traffic Control Device Maint. TOTALS: | <u>104,075</u> | <u>109,069</u> | <u>109,069</u> | <u>108,820</u> | <u>109,591</u> |

Other Traffic Services (1-4141)

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

Significant Changes:

There are no significant changes in this account.

| Fund 01 - General Fund Other Traffic Services | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|---------------------------|---------------------------|---------------------------|-----------------------------|-----------------------|
| Personnel Services | 79,453 | 81,000 | 81,000 | 81,000 | 82,693 |
| Fringe Benefits | 45,881 | 45,599 | 45,599 | 44,935 | 45,220 |
| Contractual Services | 0 | 7,559 | 7,559 | 7,559 | 7,559 |
| Internal Services | 10,616 | 13,000 | 13,000 | 13,000 | 13,260 |
| Other Charges | 4,020 | 5,048 | 5,048 | 5,048 | 5,048 |
| Other Traffic Services TOTALS: | <u>139,970</u> | <u>152,206</u> | <u>152,206</u> | <u>151,542</u> | <u>153,780</u> |

Street Emergency Needs (1-4142)

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

Significant Changes:

This account has been closed out, as it is not really needed.

| Fund 01 - General Fund Street Emergency Needs | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|---------------------------|---------------------------|---------------------------|-----------------------------|-----------------|
| Personnel Services | 0 | 1,083 | 1,083 | 1,083 | 0 |
| Fringe Benefits | 0 | 660 | 660 | 652 | 0 |
| Other Charges | 0 | 830 | 830 | 830 | 0 |
| Street Emergency Needs TOTALS: | <u>0</u> | <u>2,573</u> | <u>2,573</u> | <u>2,565</u> | <u>0</u> |

Community Activity Support (1-4150)

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

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

Significant Changes:

The Community Activity Support account proposes a decrease of \$1,770, or 3.5%. This is as a result of us erroneously budgeting \$3,000 for flag supplies instead of just carrying these funds over from year to year until spent, as they were a contribution to the City. There are no other significant changes to this account.

| Fund 01 - General Fund | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|---|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Community Activity Support | | | | | |
| Personnel Services | 25,640 | 27,649 | 27,649 | 27,649 | 28,227 |
| Fringe Benefits | 9,503 | 9,126 | 9,126 | 9,025 | 9,685 |
| Internal Services | 4,774 | 5,368 | 5,368 | 5,368 | 5,421 |
| Other Charges | 3,148 | 7,736 | 10,791 | 7,906 | 4,776 |
| Community Activity Support TOTALS: | <u>43,065</u> | <u>49,879</u> | <u>52,934</u> | <u>49,948</u> | <u>48,109</u> |

Solid Waste Management (1-4200)

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

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

The Department also removes brush, debris, and bulky items throughout the City once each week. There is no charge, except for large volumes, for this service. From late fall through the end of the year, leaves are collected at the curb.

Personnel service expenses of the full-time sanitation crew are budgeted directly in this activity, but the cost of labor and fringe benefits provided by the Public Works labor pool is charged in object codes 1041 and 1042. Employees assigned to the labor pool would function on the sanitation crew when sanitation workers are not available.

Significant Changes:

The Solid Waste Management account will decrease \$46,324, or 5%. The primary reason for this decrease is a reduction in tonnage taken to the landfill. Some of this is a reduction in construction debris (resulting in a concurrent reduction in landfill revenue) which we bill to private carriers, and some is as a result of the recycling program that continues to grow.

| Fund 01 - General Fund Solid Waste Management | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|---|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Personnel Services | 337,047 | 345,724 | 345,724 | 345,724 | 347,929 |
| Fringe Benefits | 180,721 | 197,169 | 197,169 | 194,362 | 177,888 |
| Contractual Services | 279,157 | 280,600 | 280,600 | 252,452 | 249,200 |
| Internal Services | 81,864 | 90,844 | 90,844 | 90,844 | 91,944 |
| Other Charges | 11,517 | 18,518 | 18,518 | 18,195 | 19,570 |
| Solid Waste Management TOTALS: | <u>890,306</u> | <u>932,855</u> | <u>932,855</u> | <u>901,577</u> | <u>886,531</u> |

Building Maintenance (1-4301)

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

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

Significant Changes:

The Building Maintenance account is proposed to increase by \$20,243, or 19%. The primary reason for the growth in this account is because the Rescue Squad building costs are no longer charged to the Rescue Squad budget. We will continue to pay these bills, but are projecting a resulting increase in the revenue line item for lease and rental income.

| Fund 01 - General Fund Building Maintenance | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|---|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Personnel Services | 16,169 | 21,611 | 21,611 | 21,611 | 22,064 |
| Fringe Benefits | 7,307 | 9,668 | 9,668 | 9,512 | 9,589 |
| Contractual Services | 16,405 | 32,830 | 32,830 | 32,830 | 32,830 |
| Internal Services | 2,783 | 2,987 | 2,987 | 2,987 | 2,996 |
| Other Charges | 27,721 | 38,154 | 38,154 | 47,890 | 58,014 |
| Building Maintenance TOTALS: | <u>70,385</u> | <u>105,250</u> | <u>105,250</u> | <u>114,830</u> | <u>125,493</u> |

Park Maintenance (1-4410)

The City of Lexington owns and maintains two undeveloped tracts of land outside the City limits and six parks within City limits. This activity also provides for the maintenance of Brewbaker Field adjacent to Maury River Middle School.

Fairwinds Park, Lime Kiln Park, Richardson Park, and Taylor Street Park have playground equipment available for neighborhood children. Maintenance for the parks is provided through the Public Works labor pool.

Woods Creek Park and Trail is a linear park which parallels Woods Creek for approximately two miles featuring outstanding natural beauty. Jordan's Point is a passive area where Woods Creek Park Trail and the Chessie Trail connect. This area features picnicking, river fishing, canoe launching, and other outdoor activities.

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

Significant Changes:

The Parks Maintenance account is proposed to increase by \$49,916, or 24%. The costs charged to this account are actually projected to decrease except for a one time cost of \$60,000 to have an engineering, inundation study performed of the Moore's Creek Dam. This study is required to obtain a renewal of our dam permit. Since this is a one time expenditure, I am proposing that it be funded from the fund balance. It should be pointed out that additional responsibilities have been added to this function as a result of adding the Courthouse Square site to our open space and an agreement to maintain the exterior of the school properties, all with no additional resources.

| Fund 01 - General Fund | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|-------------------------------------|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Park Maintenance | | | | | |
| Personnel Services | 94,326 | 101,250 | 101,250 | 101,250 | 92,873 |
| Fringe Benefits | 50,036 | 52,175 | 52,175 | 51,353 | 44,813 |
| Contractual Services | 3,686 | 2,000 | 2,000 | 2,000 | 67,000 |
| Internal Services | 15,329 | 17,056 | 17,056 | 17,056 | 17,216 |
| Other Charges | 22,152 | 32,741 | 32,741 | 32,730 | 33,236 |
| Park Maintenance TOTALS: | <u>185,529</u> | <u>205,222</u> | <u>205,222</u> | <u>204,389</u> | <u>255,138</u> |

Cemeteries Maintenance (1-4420)

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

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

Significant Changes:

The Cemetery Maintenance account, like the Parks Maintenance account, is proposed to decrease by \$14,756, or 9.6%. Last year, we transferred a full-time employee to these two accounts when his position was eliminated in the Solid Waste account due to the re-organization. Now employees have left and he has been moved back to Solid Waste. We have added back 3 part-time summer positions to help pick-up the workload.

| Fund 01 - General Fund Cemeteries Maintenance | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|---|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Personnel Services | 70,545 | 87,499 | 87,499 | 87,499 | 78,832 |
| Fringe Benefits | 36,314 | 41,215 | 41,215 | 40,519 | 35,787 |
| Contractual Services | 0 | 1,000 | 1,000 | 1,000 | 1,000 |
| Internal Services | 12,489 | 14,177 | 14,177 | 14,177 | 14,314 |
| Other Charges | 7,369 | 9,752 | 9,752 | 8,690 | 8,954 |
| Cemeteries Maintenance TOTALS: | <u>126,717</u> | <u>153,643</u> | <u>153,643</u> | <u>151,885</u> | <u>138,887</u> |

Health, Education and Welfare

| Health, Education and Welfare Contributions (1-5101) | | | | | |
|--|-------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Agency | FY10 Actual Expenses | FY11 Adopted Budget | FY12 Budget | | |
| Health | | | | | |
| RATS | 8,640 | 8,000 | 8,000 | | |
| Health Department | 52,677 | 54,000 | 52,000 | | |
| Hospice | 2,000 | 2,000 | 2,000 | | |
| Mental Health | 38,897 | 38,494 | 38,419 | | |
| Community Services PEP Grant | 5,639 | 5,581 | 5,570 | | |
| Project Horizon | 4,500 | 4,500 | 4,500 | | |
| Rockbridge Free Clinic | 6,000 | 6,000 | 6,000 | | |
| Health TOTAL | 118,353 | 118,575 | 116,489 | | |
| Education | | | | | |
| Dabney Lancaster Comm. Coll. - Rock. Center | 22,472 | 22,472 | 22,472 | | |
| Yellow Brick Road | 5,000 | 5,000 | 5,000 | | |
| Education TOTAL | 27,472 | 27,472 | 27,472 | | |
| Welfare | | | | | |
| Blue Ridge Legal | 995 | 995 | 995 | | |
| RARA | 2,000 | 2,000 | 2,000 | | |
| Regional Transit System | 0 | 18,000 | 18,000 | | |
| Rockbridge Area Rental Assistance | 0 | 4,662 | 3,954 | | |
| Senior Center | 7,770 | 8,405 | 8,800 | | |
| Social Services Department | 47,037 | 50,000 | 43,746 | | |
| Tax Relief for the Elderly | 33,162 | 34,000 | 35,500 | | |
| Total Action Against Poverty | 8,075 | 8,075 | 8,075 | | |
| Valley Program for the Aging | 14,730 | 14,730 | 14,730 | | |
| Valley Workshop | 6,068 | 6,068 | 6,067 | | |
| VPA - Client Services | 321,541 | 355,000 | 380,000 | | |
| Welfare Total | 441,378 | 501,935 | 521,867 | | |
| TOTAL: | 587,203 | 647,982 | 665,828 | | |
| | | | | | |
| Fund 01 - General Fund Health, Education and Welfare | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
| Agency Contributions | 265,662 | 292,982 | 292,982 | 284,782 | 285,828 |
| Miscellaneous | 321,541 | 355,000 | 356,477 | 383,077 | 380,000 |
| Health, Education and Welfare TOTALS: | <u>587,203</u> | <u>647,982</u> | <u>649,459</u> | <u>667,859</u> | <u>665,828</u> |

Youth Services Office (1-5900)

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

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

Significant Changes:

The Youth Services Office account will increase by \$7,097, or 10.6%. The primary change in this budget is a reduction in the amount of funding we are transferring from the VJCCCA program to cover our administrative support for this program. The amount is being reduced due to the projected reduction in VJCCCA funds from the State. An additional \$4,382 is added to support medical insurance cost.

| Fund 01 - General Fund Youth Services Office | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Personnel Services | 51,312 | 54,799 | 54,799 | 54,909 | 56,552 |
| Fringe Benefits | 18,601 | 19,725 | 19,725 | 19,377 | 24,115 |
| Contractual Services | 0 | 265 | 265 | 265 | 165 |
| Internal Services | 274 | 200 | 200 | 200 | 200 |
| Other Charges | 7,735 | 7,509 | 7,509 | 7,719 | 7,540 |
| Interfund Transfers | -12,978 | -15,572 | -15,572 | -15,572 | -14,529 |
| Youth Services Office TOTALS: | <u>64,944</u> | <u>66,926</u> | <u>66,926</u> | <u>66,898</u> | <u>74,043</u> |

Leisure Services

Leisure Services Contributions (1-7200)

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

| Agency | FY10 Actual Expenses | FY11 Adopted Budget | FY12 Budget |
|---|----------------------------|---------------------------|-----------------------|
| FAIR (Fine Arts in Rockbridge) | 3,000 | 3,000 | 3,000 |
| Lime Kiln Arts | 7,000 | 7,000 | 7,000 |
| Rockbridge Regional Library | 156,592 | 156,592 | 156,592 |
| Rockbridge Rapids Sponsorship | 500 | 0 | 0 |
| RARO (Includes Indoor Pool Contributions) | 97,924 | 88,320 | 90,096 |
| YMCA | 7,500 | 2,500 | 2,500 |
| Horse Center | 68,475 | 69,000 | 73,600 |
| Talking Book Center | 2,000 | 2,000 | 2,000 |
| TOTAL | <u>342,991</u> | <u>328,412</u> | <u>334,788</u> |

| Fund 01 - General Fund Leisure Services Contributions | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|---|---------------------------|---------------------------|---------------------------|-----------------------------|-----------------------|
| Contractual Services | 15,270 | 0 | 0 | 0 | 0 |
| Agency Contributions | 342,991 | 328,412 | 328,412 | 329,792 | 334,788 |
| Capital Outlay | 127,052 | 0 | 0 | 0 | 0 |
| Leisure Services Contributions TOTALS: | <u>485,313</u> | <u>328,412</u> | <u>328,412</u> | <u>329,792</u> | <u>334,788</u> |

Municipal Swimming Pool (1-7250)

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

Significant Changes:

The City Pool budget is proposed to increase by \$5,514, or 4.8%. This account is proposed to increase in the area of personnel services, due to the increasing number of hours the pool is open. The revenue line item of pool admissions is projected to increase by over \$5,000 in FY11, which should continue in FY12. The amount of the City subsidy of the summer pool program continues to stay in the \$24,000 to \$25,000 range.

| Fund 01 - General Fund | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Municipal Swimming Pool | | | | | |
| Personnel Services | 65,015 | 64,690 | 64,690 | 69,301 | 69,023 |
| Fringe Benefits | 13,745 | 11,885 | 11,885 | 13,018 | 13,513 |
| Contractual Services | 640 | 3,250 | 3,250 | 1,350 | 2,850 |
| Internal Services | 507 | 500 | 500 | 500 | 500 |
| Other Charges | 35,554 | 33,339 | 33,339 | 32,939 | 33,292 |
| Agency Contributions | 100 | 100 | 100 | 100 | 100 |
| Municipal Swimming Pool TOTALS: | <u>115,561</u> | <u>113,764</u> | <u>113,764</u> | <u>117,208</u> | <u>119,278</u> |

Community Development

Planning and Development (1-8110)

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

Significant Changes:

The Planning and Development account will increase by \$25,877, or 8.5%. The primary reason for this increase is the receipt of two grants (one in FY11 and one in FY12) which required retention of an individual to help develop the Thompson's Knoll project and other Planning priorities. We are also requesting \$3,200 for two replacement computers for this department.

| Fund 01 - General Fund Planning & Development | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|---|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Personnel Services | 179,096 | 178,410 | 203,492 | 204,178 | 209,780 |
| Fringe Benefits | 73,105 | 74,138 | 76,056 | 74,372 | 73,702 |
| Contractual Services | 45,455 | 19,350 | 36,043 | 34,843 | 9,350 |
| Internal Services | 6,343 | 5,500 | 5,500 | 4,500 | 4,000 |
| Other Charges | 11,098 | 13,203 | 13,203 | 12,647 | 18,644 |
| Agency Contributions | 11,445 | 11,859 | 11,859 | 11,859 | 12,861 |
| Miscellaneous | 1,952 | 1,250 | 1,250 | 1,250 | 1,250 |
| Interfund Charges | 6,200 | 2,500 | 2,500 | 2,500 | 2,500 |
| Planning & Development TOTALS: | <u>334,694</u> | <u>306,210</u> | <u>349,903</u> | <u>346,149</u> | <u>332,087</u> |

Housing Program (1-8111)

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

Significant Changes:

The Housing account is proposed to decrease by \$1,600, or 41%. We have eliminated funds for any repairs on the two Threshold houses on Massie Street and are optimistic that they will sell during the year.

| Fund 01 - General Fund Housing Program | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|---|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Contractual Services | 2,119 | 1,000 | 1,000 | 1,000 | 0 |
| Other Charges | 1,588 | 1,400 | 1,400 | 800 | 800 |
| Agency Contributions | 1,473 | 1,500 | 1,500 | 1,500 | 1,500 |
| Housing Projects | 31,366 | 0 | 0 | 8,300 | 0 |
| Housing Program TOTALS: | <u>36,546</u> | <u>3,900</u> | <u>3,900</u> | <u>11,600</u> | <u>2,300</u> |

Water Quality Management (1-8120)

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

Significant Changes:

We are proposing a minimal budget of \$5,000 for the Water Quality Management Program for FY12. This, combined with carryover funds from FY11, should allow the City to apply for at least one matching grant to construct a water quality improvement project.

| Fund 01 - General Fund Water Quality Management | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|---------------------------|---------------------------|---------------------------|-----------------------------|---------------------|
| Miscellaneous | 19,176 | 0 | 7,656 | 7,656 | 5,000 |
| Water Quality Management TOTALS: | <u>19,176</u> | <u>0</u> | <u>7,656</u> | <u>7,656</u> | <u>5,000</u> |

Tree Board (1-8140)

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

Significant Changes:

The City Arborist account is proposing an increase of \$881, or 2.9%. Other than personnel, there are no significant changes in this account.

| Fund 01 - General Fund Tree Board | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--------------------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|----------------------|
| Personnel Services | 21,052 | 21,868 | 21,868 | 21,868 | 22,638 |
| Fringe Benefits | 1,921 | 2,114 | 2,114 | 2,114 | 2,171 |
| Contractual Services | 6,713 | 5,000 | 5,000 | 5,000 | 5,000 |
| Internal Services | 85 | 200 | 200 | 200 | 200 |
| Other Charges | 1,186 | 1,540 | 1,540 | 1,523 | 1,594 |
| Miscellaneous | 19,429 | 0 | 10,486 | 10,486 | 0 |
| Tree Board TOTALS: | <u>50,386</u> | <u>30,722</u> | <u>41,208</u> | <u>41,191</u> | <u>31,603</u> |

| Community Development Contributions (1-8200) | | | | | |
|---|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Agency | | FY10 Adopted Budget | FY11 Budget | FY12 Budget | |
| Civic & Community Organizations | | | | | |
| Soil & Water Conservation District | | 2,000 | 2,000 | 2,000 | |
| Downtown Development | | 60,000 | 60,000 | 65,000 | |
| Chamber of Commerce | | 2,500 | 2,500 | 2,500 | |
| Habitat for Humanity | | 4,300 | 4,300 | 4,300 | |
| Civic & Community Organizations TOTAL | | 68,800 | 68,800 | 73,800 | |
| Economic Development | | | | | |
| Small Business Development Program | | 0 | 0 | 1,250 | |
| Rockbridge Historical Society | | 1,000 | 1,000 | 1,000 | |
| Shenandoah Valley Partnership | | 9,166 | 9,166 | 9,166 | |
| Regional Tourism | | 175,159 | 180,904 | 179,447 | |
| Economic Development TOTAL | | 185,325 | 191,070 | 190,863 | |
| Miscellaneous | | | | | |
| Agriculture | | 20,495 | 20,500 | 19,881 | |
| Farmer's Market Services | | 2,211 | 2,000 | 2,300 | |
| Rehab. Building, Tax Abatement | | 0 | 4,000 | 13,000 | |
| Miscellaneous TOTAL | | 22,706 | 26,500 | 35,181 | |
| TOTAL | | <u>276,831</u> | <u>286,370</u> | <u>299,844</u> | |
| | | | | | |
| Fund 01 - General Fund Community Development Contributions | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
| Agency Contributions | 274,620 | 280,370 | 280,370 | 279,172 | 284,544 |
| Miscellaneous | 2,211 | 6,000 | 8,258 | 10,643 | 15,300 |
| Community Development Contributions TOTALS: | <u>276,831</u> | <u>286,370</u> | <u>288,628</u> | <u>289,815</u> | <u>299,844</u> |

Non-Departmental

General Insurance (1-9103)

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

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

Significant Changes:

While the General Insurance account shows no increase from FY11, that is because the transfers from all the other accounts in the budget cancel it out. It really increases by \$19,420, or 10%. Our General Liability insurance is leading the way in increases passed on to the City.

| Fund 01 - General Fund General Insurance | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|---|---------------------------|---------------------------|---------------------------|-----------------------------|----------------|
| Fringe Benefits | 0 | 2,300 | 2,300 | 2,300 | 2,300 |
| TOTALS for General Insurance: | <u>0</u> | <u>2,300</u> | <u>2,300</u> | <u>2,300</u> | <u>2,300</u> |

Photocopying Services (1-9105)

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

Significant Changes:

The Central Photocopying account shows no major changes from FY11.

| Fund 01 - General Fund Photocopying Services | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|---|---------------------------|---------------------------|---------------------------|-----------------------------|----------------------|
| Internal Services | -17,536 | -16,100 | -16,100 | -16,400 | -16,100 |
| Other Charges | 1,373 | 1,800 | 1,800 | 1,665 | 1,800 |
| Leases And Rentals | 11,322 | 11,300 | 11,300 | 11,100 | 11,300 |
| Photocopying Services TOTAL: | <u>-4,841</u> | <u>-3,000</u> | <u>-3,000</u> | <u>-3,635</u> | <u>-3,000</u> |

Contingency (1-9301)

This activity provides a contingency for unforeseen expenses which may occur during the year. Expenditures will not be made without prior consultation with City Council. There is also an allowance for bad debt expense budgeted in this account.

Significant Changes:

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

| Fund 01 - General Fund | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|----------------------------|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Contingency | | | | | |
| Miscellaneous | 0 | 1,500 | 1,500 | 1,500 | 1,500 |
| Other Uses of Funds | 0 | 50,000 | 50,000 | 50,000 | 50,000 |
| Contingency TOTALS: | <u>0</u> | <u>51,500</u> | <u>51,500</u> | <u>51,500</u> | <u>51,500</u> |

Non-Departmental (1-9310)

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

Significant Changes:

This account contains \$14,400 to set aside for our OPEB liability and \$106,000 from the funds retained in the fund balance for equipment replacement. The equipment proposed to be replaced in FY12 is: two police vehicles (\$50,000), one dump truck (\$38,000) and one pick-up truck (\$18,000).

| Fund 01 - General Fund Non-Departmental | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|---------------------------|---------------------------|---------------------------|-----------------------------|-----------------------|
| Fringe Benefits | 10,081 | 11,000 | 11,000 | 10,081 | 14,400 |
| Capital Outlay | 45,584 | 25,000 | 25,000 | 22,142 | 106,000 |
| Non-Departmental TOTALS: | <u>55,665</u> | <u>36,000</u> | <u>36,000</u> | <u>32,223</u> | <u>120,400</u> |

Interfund Transfers (1-9350)

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

| Fund | FY10 Actual Expenses | FY11 Adopted Budget | FY12 Budget |
|---------------|----------------------------|---------------------------|-------------------------|
| School Fund | 10,331,706 | 2,368,566 | 2,379,047 |
| Utility Fund | 0 | 0 | 1,200,000 |
| Cemetery Fund | 20,300 | 22,000 | 22,000 |
| Capital Fund | 65,000 | 180,500 | 783,000 |
| TOTALS | <u>10,417,006</u> | <u>2,571,066</u> | <u>4,384,047</u> |

| Fund 01 - General Fund Interfund Transfers | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|---|---------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| Transfers Out | 10,417,006 | 2,571,066 | 4,071,066 | 4,071,066 | 4,384,047 |
| Interfund Transfers TOTALS: | <u>10,417,006</u> | <u>2,571,066</u> | <u>4,071,066</u> | <u>4,071,066</u> | <u>4,384,047</u> |

Debt Service (1-9401)

The City's bonded indebtedness produces an annual requirement for payment of principal and interest on the outstanding General Obligation Bonds. This requirement is met by annually budgeting a previously established amount in this activity for retirement of that debt. The amount budgeted in this activity reflects the General Fund's portion of that debt. Debt service for the School and Water/Wastewater operations are budgeted and paid in the Utility Fund. In FY11, the City began budgeting School debt service costs under the General Fund as recommended by the Governmental Accounting Standards Board.

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

| G.O. Bond | Principal | Interest | Year Retired |
|---|-----------------------|-----------------------|--------------|
| 2006 issue for Regional Courthouse & Parking Garage | 255,000 | 495,033 | 2036 |
| 2009 issue for LDMS | 494,706 | 0 | 2027 |
| 2010 issue for LDMS | 90,000 | | |
| TOTAL | <u>839,706</u> | <u>495,033</u> | |

| Fund 01 - General Fund | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|-----------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| Debt Service | | | | | |
| Debt Service Costs | 1,424,576 | 1,249,051 | 1,339,051 | 1,339,051 | 1,334,739 |
| Debt Service TOTALS: | <u>1,424,576</u> | <u>1,249,051</u> | <u>1,369,051</u> | <u>1,369,051</u> | <u>1,334,739</u> |

SCHOOL FUND

Fund 02 - School Fund Revenues

COMMENTS

- State revenue decreased due to the national economic recession.
- Federal Categorical funds reflect a decrease due to budgeting based on 2010-11 for Title I and Title VIB. Also includes Federal food subsidies.
- Federal Education Jobs Fund reflects the additional one-time funding for the support of personnel salaries.
- Appropriated Fund Balance - Local Contingency - reflects the request of prior year reserves.

| | |
|---|-------------------------|
| Fund 02 - School Fund | |
| School Fund Revenues | |
| Revenues from the use of money and property | 600 |
| Charges for Services | 238,801 |
| Miscellaneous Revenues | 600 |
| State Categorical Revenues | 2,605,450 |
| Federal Categorical Revenues | 215,431 |
| Federal Education Jobs Fund-ARRA | 123,377 |
| Appropriated Fund Balance | 202,481 |
| Transfers in from the General Fund | 2,379,047 |
| TOTALS for School Fund Revenues: | <u>5,765,787</u> |

| Fund 02 - School Fund Revenues | | 2010 Actual Revenue | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|---|--------------------------|----------------------------|----------------------------|----------------------------|------------------------------|--------------------|
| Rev Fr Use Of Money & Pro | | | | | | |
| 1015.0110 | Interest-Textbooks | 1,167 | 300 | 300 | 300 | 300 |
| 1015.0117 | Interest-Bond Account | 0 | 0 | 0 | 0 | 0 |
| 1015.0201 | Rents And Rebates | 0 | 300 | 300 | 300 | 300 |
| 1015.2012 | Interest-OPEB Liab. Res. | 213 | 0 | 0 | 0 | 0 |
| Rev Fr Use Of Money & Pro TOTAL: | | 1,380 | 600 | 600 | 600 | 600 |
| Charges For Services | | | | | | |
| 1016.1201 | School Tuition | 154,452 | 158,801 | 158,801 | 158,801 | 158,801 |
| 1016.1204 | School Food Service | 78,165 | 80,000 | 80,000 | 80,000 | 80,000 |
| Charges For Services TOTAL: | | 232,617 | 238,801 | 238,801 | 238,801 | 238,801 |
| Miscellaneous Revenue | | | | | | |
| 1018.9912 | Misc. Revenue | 3,357 | 600 | 600 | 600 | 600 |
| Miscellaneous Revenue TOTAL: | | 3,357 | 600 | 600 | 600 | 600 |
| Recovered Costs | | | | | | |
| 1019.0110 | E-rate Reimbursement | 9,362 | 0 | 0 | 0 | 0 |
| Recovered Costs TOTAL: | | 9,362 | 0 | 0 | 0 | 0 |
| State - Categorical | | | | | | |
| 1024.0201 | State Sales Tax | 412,733 | 411,959 | 411,959 | 411,959 | 443,845 |
| 1024.0202 | Basic School Aid | 1,616,335 | 1,439,584 | 1,439,584 | 1,439,584 | 1,463,935 |
| 1024.0204 | Remedial Summer School | 14,720 | 13,353 | 13,353 | 13,353 | 14,342 |
| 1024.0207 | Gifted & Talented | 16,428 | 14,473 | 14,473 | 14,473 | 14,324 |
| 1024.0208 | Remedial Education | 23,522 | 19,185 | 19,185 | 19,185 | 18,988 |
| 1024.0211 | Compensation Supplement | 0 | 175,893 | 0 | 0 | 0 |
| 1024.0212 | Special Education Soq | 135,908 | 197,569 | 197,569 | 197,569 | 193,209 |
| 1024.0214 | Textbook Payments | 19,097 | 25,428 | 17,683 | 17,683 | 13,511 |
| 1024.0215 | School Food-State | 1,925 | 1,925 | 1,925 | 1,925 | 1,925 |
| 1024.0217 | Vocational Education | 41,444 | 33,994 | 33,994 | 33,994 | 33,645 |
| 1024.0218 | Technology Grant | 102,000 | 0 | 0 | 0 | 102,000 |
| 1024.0221 | Social Security | 96,330 | 88,855 | 88,855 | 88,855 | 91,941 |
| 1024.0223 | Teacher Retirement | 92,970 | 133,620 | 133,620 | 133,620 | 83,280 |
| 1024.0228 | Early Intervention | 10,972 | 0 | 0 | 0 | 6,562 |
| 1024.0233 | Lottery | 43,106 | 67,719 | 67,719 | 67,719 | 0 |
| 1024.0237 | Additional Lottery | 0 | 0 | 0 | 0 | 0 |
| 1024.0241 | Group Life | 2,614 | 3,702 | 3,702 | 3,702 | 3,331 |
| 1024.0246 | Homebound Instruction | 121 | 0 | 0 | 0 | 0 |
| 1024.0265 | At Risk | 11,780 | 0 | 0 | 0 | 5,607 |
| 1024.0275 | K-3 Primary Class Size | 51,366 | 0 | 0 | 0 | 0 |
| 1024.0291 | Mentor Teacher Program | 742 | 0 | 0 | 0 | 0 |
| 1024.0299 | ESL (English Sec. Lang.) | 0 | 0 | 0 | 0 | 0 |
| 1024.0306 | School Construction | 0 | 0 | 0 | 0 | 0 |

| Fund 02 - School Fund Revenues | | 2010 Actual Revenue | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|---------------------------------------|---------------------------|----------------------------|----------------------------|----------------------------|------------------------------|-------------------------|
| 1024.0309 | English Second Language | 5,789 | 5,861 | 5,861 | 5,861 | 10,107 |
| 1024.0373 | Comp Index Hold Harmless | 0 | 0 | 219,866 | 219,866 | 58,672 |
| 1024.0399 | National Board Certified | 2,500 | 0 | 0 | 0 | 0 |
| 1024.0400 | Other State Funds | 3,736 | 3,362 | 3,362 | 3,362 | 3,362 |
| 1024.0448 | Other Categorical Revenue | 0 | 47,264 | 11,036 | 11,036 | 42,864 |
| State - Categorical TOTAL: | | 2,706,138 | 2,683,746 | 2,683,746 | 2,683,746 | 2,605,450 |
| Federal - Categorical | | | | | | |
| 1033.0202 | Title I | 72,534 | 50,436 | 83,670 | 83,670 | 51,598 |
| 1033.0213 | Nat. Sch./Lunch Breakfast | 41,478 | 35,000 | 35,000 | 35,000 | 35,000 |
| 1033.0214 | TAP/Headstart | 13,284 | 12,500 | 12,500 | 12,500 | 12,500 |
| 1033.0219 | Title VIB Spec. Education | 239,000 | 178,379 | 178,907 | 178,907 | 116,333 |
| 1033.0226 | Title II | 21,146 | 0 | 35,783 | 35,783 | 0 |
| 1033.0448 | Other Categorical Revenue | 390,368 | 0 | 0 | 0 | 123,377 |
| 1033.4318 | Literacy Challenge Grant | 2,170 | 0 | 457 | 457 | 0 |
| Federal - Categorical TOTAL: | | 779,980 | 276,315 | 346,317 | 346,317 | 338,808 |
| Transfers In | | | | | | |
| 1041.0511 | From General Fund | 10,331,706 | 2,368,566 | 3,868,566 | 3,868,566 | 2,379,047 |
| Transfers In TOTAL: | | 10,331,706 | 2,368,566 | 3,868,566 | 3,868,566 | 2,379,047 |
| Fund Balance | | | | | | |
| 1042.9999 | Appropriated Fund Balance | 0 | 0 | 717,244 | 717,244 | 202,481 |
| Fund Balance TOTAL: | | 0 | 0 | 717,244 | 717,244 | 202,481 |
| TOTAL: | | <u>14,064,540</u> | <u>5,568,628</u> | <u>7,855,874</u> | <u>7,855,874</u> | <u>5,765,787</u> |

Fund 02 - School Fund Expenditures

COMMENTS

Significant changes in the Fiscal Year 2012 expenditures include the following:

- Instruction increased due to salary increase and personnel reclassification.
- Administration, Attendance and Health decreased due to reclassification of personnel, per state.
- Operation and Maintenance increased mainly due to early retirement program.
- Federal programs decreased due to budgeting actual 2010-2011 Awards.
- Technology increased due to a new city-shared position.
- Personnel salaries include an approximate 3% increase.

The overall budget increased \$197,159 or 3.5% over the FY11 budget.

| | |
|---|-------------------------|
| Fund 02 - School Fund | |
| School Fund Expenditures | |
| Instruction | 4,271,525 |
| Administration, Attendance & Health | 355,725 |
| Operations & Maintenance | 483,698 |
| Cafeteria | 170,774 |
| Non-Departmental | 2,300 |
| Federal Programs | 167,931 |
| Technology | 313,834 |
| School Fund Expenditures TOTALS: | <u>5,765,787</u> |

| Fund 02 - School Fund Organization Function Sub-Function | | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|------------------|
| Instruction | | | | | | |
| 6110 | Instruction-Elem. | 2,172,599 | 2,236,810 | 2,491,369 | 2,491,369 | 2,263,046 |
| 6111 | Instruction-Secondary | 1,085,000 | 1,100,000 | 1,100,000 | 1,100,000 | 1,105,000 |
| 6114 | Instruction-Special | 136,361 | 141,127 | 231,127 | 231,127 | 330,951 |
| 6121 | Guidance | 88,688 | 89,497 | 89,497 | 89,497 | 91,703 |
| 6122 | Social Worker | 20,395 | 20,306 | 20,306 | 20,306 | 20,518 |
| 6123 | Homebound Instruction | 0 | 708 | 708 | 708 | 708 |
| 6131 | Improvement-Instruction | 65,099 | 64,621 | 64,621 | 64,621 | 65,808 |
| 6132 | Media Services | 116,280 | 115,470 | 115,470 | 115,470 | 126,644 |
| 6141 | Principals | 256,234 | 257,795 | 257,795 | 257,795 | 267,147 |
| Instruction TOTAL: | | 3,940,656 | 4,026,334 | 4,370,893 | 4,370,893 | 4,271,525 |
| Adm., Attend.,& Health | | | | | | |
| 6210 | Administration | 299,425 | 291,763 | 293,763 | 293,763 | 307,888 |
| 6220 | Attendance & Health | 84,830 | 85,552 | 85,552 | 85,552 | 47,837 |
| Adm. Att. Health TOTAL: | | 384,255 | 377,315 | 379,315 | 379,315 | 355,725 |
| Operations & Maintenance | | | | | | |
| 6400 | Operations & Maintenance | 441,074 | 461,560 | 471,560 | 471,560 | 483,698 |
| Operations & Maintenance TOTAL: | | 441,074 | 461,560 | 471,560 | 471,560 | 483,698 |
| Cafeteria | | | | | | |
| 6510 | Food Service | 161,804 | 166,549 | 166,549 | 166,549 | 170,774 |
| Cafeteria TOTAL: | | 161,804 | 166,549 | 166,549 | 166,549 | 170,774 |
| Capital Projects | | | | | | |
| 6661 | Building Imp. - Waddell | 0 | 0 | 6,426 | 6,426 | 0 |
| 6662 | Building Imp. - Downing | 7,638,873 | 0 | 1,854,259 | 1,854,259 | 0 |
| Capital Projects TOTAL: | | 7,638,873 | 0 | 1,860,685 | 1,860,685 | 0 |
| Non-Departmental | | | | | | |
| 6710 | Debt Service | 463,364 | 0 | 0 | 0 | 0 |
| 6730 | Non-Departmental | 22,819 | 22,819 | 22,819 | 22,819 | 2,300 |
| Non-Departmental TOTAL: | | 486,183 | 22,819 | 22,819 | 22,819 | 2,300 |
| Federal Programs | | | | | | |
| 6798 | Title II/ Ed. Tec | 2,170 | 0 | 457 | 457 | 0 |
| 6799 | Title IV/Safe & Drug Free | 677 | 0 | 0 | 0 | 0 |
| 6800 | Title I | 73,211 | 50,436 | 83,670 | 83,670 | 51,598 |
| 6801 | Title VI-B | 239,002 | 178,973 | 179,501 | 179,501 | 116,333 |
| 6803 | Title II Training | 21,146 | 0 | 35,783 | 35,783 | 0 |
| Federal Programs TOTAL: | | 336,206 | 229,409 | 299,411 | 299,411 | 167,931 |

| Fund 02 - School Fund Organization Function Sub-Function | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|---|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|-------------------------|
| Technology | | | | | |
| 6805 Technology | 355,276 | 284,642 | 284,642 | 284,642 | 313,834 |
| Technology TOTAL: | 355,276 | 284,642 | 284,642 | 284,642 | 313,834 |
| Fund 02 TOTAL: | <u>13,744,327</u> | <u>5,568,628</u> | <u>7,855,874</u> | <u>7,855,874</u> | <u>5,765,787</u> |

| Fund 02 - School Fund Expenses | | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|---------------------------------------|--------------------------|----------------------------|----------------------------|----------------------------|------------------------------|--------------------|
| Personnel Services | | | | | | |
| 1000 | Wages-Other | 4,155 | 11,000 | 14,751 | 14,751 | 11,000 |
| 1110 | Wages - Administrative | 107,503 | 86,568 | 93,648 | 93,648 | 87,256 |
| 1111 | Wages - School Board | 2,400 | 3,000 | 3,000 | 3,000 | 3,000 |
| 1112 | Wages - Superintendent | 96,720 | 96,720 | 96,720 | 96,720 | 96,720 |
| 1120 | Wages - Teachers | 1,789,567 | 1,687,728 | 1,746,451 | 1,746,451 | 1,786,251 |
| 1121 | Wages - Chapter I | 48,773 | 46,851 | 48,773 | 48,773 | 47,925 |
| 1122 | Wages - Librarian | 85,529 | 85,529 | 85,529 | 85,529 | 93,867 |
| 1123 | Wages - Gifted Teacher | 41,405 | 41,405 | 41,405 | 41,405 | 42,657 |
| 1125 | Wages - ESL | 17,839 | 17,839 | 17,839 | 17,839 | 17,839 |
| 1126 | Wages - Principals | 129,021 | 129,021 | 129,021 | 129,021 | 132,891 |
| 1130 | Wages - Professionals | 35,506 | 33,600 | 35,506 | 35,506 | 0 |
| 1131 | Wages - School Nurse | 36,756 | 36,756 | 36,756 | 36,756 | 37,867 |
| 1133 | Wages - Technical Devel. | 0 | 0 | 0 | 0 | 60,000 |
| 1140 | Wages - Technical | 24,857 | 24,134 | 24,134 | 24,134 | 24,858 |
| 1150 | Wages - Clerical | 164,554 | 164,554 | 164,554 | 164,554 | 172,363 |
| 1151 | Wages - Aides | 53,941 | 45,834 | 57,489 | 57,489 | 62,780 |
| 1180 | Wages - Laborer | 84,832 | 85,932 | 85,932 | 85,932 | 91,167 |
| 1190 | Wages - Service | 41,729 | 43,594 | 43,594 | 43,594 | 45,535 |
| 1520 | Wages - Substitutes | 26,660 | 32,020 | 32,020 | 32,020 | 32,485 |
| 1522 | Wages - Esy | 2,228 | 3,000 | 3,000 | 3,000 | 3,218 |
| 1620 | Salary Supplements | 112,419 | 119,642 | 119,642 | 119,642 | 123,334 |
| 1650 | Supplement-National Bd | 2,322 | 0 | 0 | 0 | 0 |
| Personnel Services TOTAL: | | 2,908,716 | 2,794,727 | 2,879,764 | 2,879,764 | 2,973,013 |
| Fringe Benefits | | | | | | |
| 2012 | ARC-OPEB Liability Res. | 22,819 | 22,819 | 22,819 | 22,819 | 2,300 |
| 2100 | Fica | 215,164 | 215,973 | 222,366 | 222,366 | 229,239 |
| 2210 | VRS | 278,444 | 237,904 | 239,084 | 239,084 | 290,507 |
| 2300 | Health Benefits | 312,507 | 315,185 | 316,157 | 316,157 | 328,417 |
| 2400 | Life Insurance | 14,364 | 755 | 1,146 | 1,146 | 7,561 |
| 2600 | Unemployment Insurance | 1,564 | 1,300 | 1,300 | 1,300 | 1,300 |
| 2700 | Worker's Compensation | 0 | 13,948 | 13,948 | 13,948 | 13,948 |
| 2750 | Retiree Health Care Cre | 17,999 | 22,538 | 22,618 | 22,618 | 15,585 |
| 2800 | Other Benefits | 31,646 | 28,084 | 28,489 | 28,489 | 28,458 |
| 2820 | In-service | 7,507 | 0 | 36,014 | 36,014 | 14,450 |
| Fringe Benefits TOTAL: | | 902,014 | 858,506 | 903,941 | 903,941 | 931,765 |
| Contractual Services | | | | | | |
| 3000 | Purchased Services | 526,044 | 180,700 | 383,594 | 383,594 | 182,492 |
| 3002 | Professional Services | 26,163 | 2,955 | 2,955 | 2,955 | 0 |

| Fund 02 - School Fund Expenses | | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|---------------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|------------------------------|-------------------------|
| 3400 | Field Trips | 7,800 | 14,115 | 14,115 | 14,115 | 14,115 |
| 3810 | Tuition To Other School | 1,085,000 | 1,100,000 | 1,100,000 | 1,100,000 | 1,105,000 |
| Contractual Services TOTAL: | | 1,645,007 | 1,297,770 | 1,500,664 | 1,500,664 | 1,301,607 |
| Other Charges | | | | | | |
| 5000 | Other Charges | 0 | 100 | 4,271 | 4,271 | 100 |
| 5001 | Telecommunications | 13,012 | 13,600 | 13,600 | 13,600 | 13,600 |
| 5100 | Utilities | 140,829 | 135,600 | 135,600 | 135,600 | 135,600 |
| 5200 | Telephone/Communication | 17,839 | 11,000 | 11,000 | 11,000 | 12,000 |
| 5300 | Insurance | 65,715 | 86,822 | 86,822 | 86,822 | 86,822 |
| 5400 | Leases & Rentals | 18,001 | 14,100 | 14,100 | 14,100 | 14,100 |
| 5500 | Travel & Training | 12,482 | 15,600 | 17,161 | 17,161 | 15,600 |
| 5800 | Miscellaneous | 8,287 | 12,700 | 17,200 | 17,200 | 12,700 |
| 6000 | Materials & Supplies | 73,848 | 70,000 | 76,130 | 76,130 | 70,000 |
| 6002 | Food Supplies | 74,477 | 78,000 | 78,000 | 78,000 | 79,000 |
| 6004 | Mat. & Sup.-Psychologic | 0 | 500 | 500 | 500 | 500 |
| 6005 | Materials & Supp.-Gifted | 496 | 1,000 | 1,000 | 1,000 | 1,000 |
| 6006 | Mat. & Supp./Preschool | 2,955 | 0 | 0 | 0 | 2,955 |
| 6020 | Textbooks | 11,863 | 47,203 | 287,312 | 287,312 | 25,025 |
| 6022 | Mat. & Supp. - Medical | 922 | 1,000 | 1,000 | 1,000 | 1,000 |
| 6031 | Instructional Materials | 1,320 | 2,000 | 2,000 | 2,000 | 2,000 |
| 6040 | Technology - Software | 7,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 6050 | Non-Capitalized Hardware | 97,691 | 102,000 | 102,000 | 102,000 | 102,000 |
| 6060 | Non-Cap. Infrastructure | 266 | 0 | 0 | 0 | 0 |
| Other Charges TOTAL: | | 547,003 | 597,225 | 853,696 | 853,696 | 580,002 |
| Capital Outlay | | | | | | |
| 7010 | New Building Construction | 7,300,220 | 0 | 1,697,409 | 1,697,409 | 0 |
| 8110 | Hardware Replacement | 0 | 10,400 | 10,400 | 10,400 | 10,400 |
| 8120 | Infrastructure Replacement | 2,702 | 5,000 | 5,000 | 5,000 | 5,000 |
| 8220 | Infrastructure Additions | 1,464 | 5,000 | 5,000 | 5,000 | 5,000 |
| Capital Outlay TOTAL: | | 7,304,386 | 20,400 | 1,717,809 | 1,717,809 | 20,400 |
| Debt Service Costs | | | | | | |
| 9007 | 2001 Bonds-Principal | 429,093 | 0 | 0 | 0 | 0 |
| 9008 | 2001 Bonds-Interest | 8,108 | 0 | 0 | 0 | 0 |
| Debt Service Costs TOTAL: | | 437,201 | 0 | 0 | 0 | 0 |
| Interfund Charges | | | | | | |
| 9151 | Services of Technology | 0 | 0 | 0 | 0 | -41,000 |
| Interfund Charges TOTAL: | | 0 | 0 | 0 | 0 | -41,000 |
| School Fund TOTAL: | | <u>13,744,327</u> | <u>5,568,628</u> | <u>7,855,874</u> | <u>7,855,874</u> | <u>5,765,787</u> |

Instruction

Classroom Instruction - Elementary/Middle (2-6110)

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

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

Significant Changes:

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

This budget category was increased by \$26,236 over our FY11 level of funding.

| Fund 02 - School Fund Instruction - Elementary/Middle | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|---|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|-------------------------|
| Personnel Services | 1,610,665 | 1,600,888 | 1,600,888 | 1,600,888 | 1,629,482 |
| Fringe Benefits | 496,802 | 487,604 | 502,054 | 502,054 | 517,424 |
| Contractual Services | 14,426 | 33,915 | 33,915 | 33,915 | 23,915 |
| Other Charges | 50,706 | 114,403 | 354,512 | 354,512 | 92,225 |
| Instruction - Elementary/ Middle TOTALS: | <u>2,172,599</u> | <u>2,236,810</u> | <u>2,491,369</u> | <u>2,491,369</u> | <u>2,263,046</u> |

Classroom Instruction - Secondary (2-6111)

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

Significant Changes:

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

We increased this line by \$5,000. This is the first increase since 2008 - 2009.

| Fund 02 - School Fund Instruction - Secondary | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|---------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| Contractual Services | 1,085,000 | 1,100,000 | 1,100,000 | 1,100,000 | 1,105,000 |
| Instruction Secondary TOTALS: | <u>1,085,000</u> | <u>1,100,000</u> | <u>1,100,000</u> | <u>1,100,000</u> | <u>1,105,000</u> |

Instruction - Special Education (2-6114)

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

Significant Changes:

This budget category was increased by \$189,824 mainly due to personnel moved because of a decrease in Federal funds.

| Fund 02 - School Fund Instruction - Special Education | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|---|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Personnel Services | 102,565 | 108,797 | 163,245 | 163,245 | 257,209 |
| Fringe Benefits | 31,925 | 29,130 | 34,682 | 34,682 | 51,542 |
| Contractual Services | 811 | 2,000 | 32,000 | 32,000 | 21,000 |
| Other Charges | 1,060 | 1,200 | 1,200 | 1,200 | 1,200 |
| Instruction - Special Education TOTALS: | <u>136,361</u> | <u>141,127</u> | <u>231,127</u> | <u>231,127</u> | <u>330,951</u> |

Guidance (2-6121)

Included are the salaries, Master's Degree supplements, and fringe benefits for 1.5 guidance counselors. Virginia Standards of Quality dictate one counselor for each of the Lexington City Schools.

Significant Changes:

This budget category was increased by \$2,206, due to wage increase.

| Fund 02 - School Fund | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|-------------------------|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Guidance | | | | | |
| Personnel Services | 72,860 | 73,207 | 73,207 | 73,207 | 74,597 |
| Fringe Benefits | 15,653 | 15,490 | 15,490 | 15,490 | 16,306 |
| Other Charges | 175 | 800 | 800 | 800 | 800 |
| Guidance TOTALS: | <u>88,688</u> | <u>89,497</u> | <u>89,497</u> | <u>89,497</u> | <u>91,703</u> |

Social Worker (2-6122)

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

Significant Changes:

This budget category was increased by \$212 due to VRS increase.

| Fund 02 - School Fund | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|------------------------------|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Social Worker | | | | | |
| Personnel Services | 15,592 | 15,592 | 15,592 | 15,592 | 15,592 |
| Fringe Benefits | 4,553 | 4,464 | 4,464 | 4,464 | 4,676 |
| Other Charges | 250 | 250 | 250 | 250 | 250 |
| Social Worker TOTALS: | <u>20,395</u> | <u>20,306</u> | <u>20,306</u> | <u>20,306</u> | <u>20,518</u> |

Homebound Instruction (2-6123)

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

Significant Changes:

None.

| Fund 02 - School Fund Homebound Instruction | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|---------------------------|---------------------------|---------------------------|-----------------------------|----------------|
| Personnel Services | 0 | 658 | 658 | 658 | 658 |
| Fringe Benefits | 0 | 50 | 50 | 50 | 50 |
| Homebound Instruction TOTALS: | <u>0</u> | <u>708</u> | <u>708</u> | <u>708</u> | <u>708</u> |

Improvement of Instruction (2-6131)

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

Significant Changes:

This budget category was increased by \$1,187 due to wage increase.

| Fund 02 - School Fund Improvement of Instruction | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|---|---------------------------|---------------------------|---------------------------|-----------------------------|----------------------|
| Personnel Services | 49,314 | 49,314 | 49,314 | 49,314 | 49,756 |
| Fringe Benefits | 15,785 | 15,307 | 15,307 | 15,307 | 16,052 |
| Improvement of Instruction TOTALS: | <u>65,099</u> | <u>64,621</u> | <u>64,621</u> | <u>64,621</u> | <u>65,808</u> |

Media Services (2-6132)

The Media Services department provides the library media and materials as well as the learning technology, which supports the classroom instruction in the Lexington City Schools. This department includes the salaries and fringe benefits for 2.0 librarian positions at the two Lexington City Schools.

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

Significant Changes:

This budget category was increased by \$11,174 due to wage increase.

| Fund 02 - School Fund Media Services | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Personnel Services | 89,096 | 89,096 | 89,096 | 89,096 | 97,434 |
| Fringe Benefits | 23,412 | 22,574 | 22,574 | 22,574 | 25,410 |
| Contractual Services | 661 | 600 | 600 | 600 | 600 |
| Other Charges | 3,111 | 3,200 | 3,200 | 3,200 | 3,200 |
| TOTALS for Media Services: | <u>116,280</u> | <u>115,470</u> | <u>115,470</u> | <u>115,470</u> | <u>126,644</u> |

Principals (2-6141)

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

Significant Changes:

This budget category was increased by \$9,352 due to wage increase.

| Fund 02 - School Fund Principals | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Personnel Services | 182,059 | 181,901 | 181,901 | 181,901 | 187,694 |
| Fringe Benefits | 73,967 | 75,394 | 75,394 | 75,394 | 78,953 |
| Other Charges | 208 | 500 | 500 | 500 | 500 |
| Principals TOTALS: | <u>256,234</u> | <u>257,795</u> | <u>257,795</u> | <u>257,795</u> | <u>267,147</u> |

Administration, Attendance and Health

Administration (2-6210)

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

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

Significant Changes:

This budget category was increased by \$16,125 due to wage increase.

| Fund 02 - School Fund Administration | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Personnel Services | 190,460 | 191,010 | 191,010 | 191,010 | 196,537 |
| Fringe Benefits | 60,772 | 58,553 | 58,553 | 58,553 | 66,359 |
| Contractual Services | 33,662 | 30,000 | 32,000 | 32,000 | 32,792 |
| Other Charges | 14,531 | 12,200 | 12,200 | 12,200 | 12,200 |
| Administration TOTALS: | <u>299,425</u> | <u>291,763</u> | <u>293,763</u> | <u>293,763</u> | <u>307,888</u> |

Attendance and Health (2-6220)

As the title implies, funds are included in State Basic Aid to provide for attendance and health services in support of instruction. Under this department rubric, the school division provides for a part-time Speech Pathologist. The personnel services and fringe benefits expenditures also reflect the employment of a School Nurse to satisfy Standards of Quality requirements. Funds are included also, to reflect the materials and supplies necessary for clinic operations.

Significant Changes:

This account was reduced by \$37,715 due to personnel reclassification.

| Fund 02 - School Fund Attendance and Health | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|---------------------------|---------------------------|---------------------------|-----------------------------|----------------------|
| Personnel Services | 73,489 | 73,489 | 73,489 | 73,489 | 37,867 |
| Fringe Benefits | 10,203 | 9,863 | 9,863 | 9,863 | 7,770 |
| Contractual Services | 173 | 300 | 300 | 300 | 300 |
| Other Charges | 965 | 1,900 | 1,900 | 1,900 | 1,900 |
| Attendance and Health TOTALS: | <u>84,830</u> | <u>85,552</u> | <u>85,552</u> | <u>85,552</u> | <u>47,837</u> |

Operations and Maintenance

Operations and Maintenance (2-6400)

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

Significant Changes:

This budget category was increased by \$22,138 due to wage increase and employee health insurance associated with Lexington School's Early Retirement Option Plan.

| Fund 02 - School Fund Operations and Maintenance | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Personnel Services | 85,144 | 88,932 | 88,932 | 88,932 | 94,167 |
| Fringe Benefits | 27,369 | 33,206 | 33,206 | 33,206 | 49,109 |
| Contractual Services | 85,992 | 96,000 | 106,000 | 106,000 | 96,000 |
| Other Charges | 242,569 | 243,422 | 243,422 | 243,422 | 244,422 |
| Operations and Maintenance TOTALS: | <u>441,074</u> | <u>461,560</u> | <u>471,560</u> | <u>471,560</u> | <u>483,698</u> |

Cafeteria

School Food Service (2-6510)

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

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

Significant Changes:

This budget category was increased by \$4,225 due to wage increase and increase in food cost.

| Fund 02 - School Fund School Food Service | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|---|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Personnel Services | 65,301 | 66,952 | 66,952 | 66,952 | 69,582 |
| Fringe Benefits | 13,315 | 13,747 | 13,747 | 13,747 | 14,342 |
| Contractual Services | 4,588 | 3,000 | 3,000 | 3,000 | 3,000 |
| Other Charges | 78,600 | 82,850 | 82,850 | 82,850 | 83,850 |
| School Food Service TOTALS: | <u>161,804</u> | <u>166,549</u> | <u>166,549</u> | <u>166,549</u> | <u>170,774</u> |

School Fund Capital Projects

Building Improvement - Waddell (2-6661)

No funds have been budgeted.

Significant Changes:

No funds have been budgeted.

| Fund 02 - School Fund Building Improvement - Waddell | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Contractual Services | 0 | 0 | 6,426 | 6,426 | 0 |
| Building Improvement - Waddell TOTALS: | <u>0</u> | <u>0</u> | <u>6,426</u> | <u>6,426</u> | <u>0</u> |

Building Improvement - Downing (2-6662)

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

Significant Changes:

No funds have been budgeted.

| Fund 02 - School Fund Building Improvement - Downing | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|---------------------------|---------------------------|---------------------------|-----------------------------|-----------------|
| Personnel Services | 20,712 | 0 | 7,080 | 7,080 | 0 |
| Fringe Benefits | 1,584 | 0 | 542 | 542 | 0 |
| Contractual Services | 316,357 | 0 | 149,228 | 149,228 | 0 |
| Capital Outlay | 7,300,220 | 0 | 1,697,409 | 1,697,409 | 0 |
| Building Improvement - Downing TOTALS: | <u>7,638,873</u> | <u>0</u> | <u>1,854,259</u> | <u>1,854,259</u> | <u>0</u> |

Non-Departmental

Debt Service (2-6710)

This account moved to the City's General Fund as a result of the City Auditor's recommendation.

Significant Changes:

None.

| Fund 02 - School Fund | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|-----------------------------|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Debt Service | | | | | |
| Contractual Services | 26,163 | 0 | 0 | 0 | 0 |
| Debt Service Costs | 437,201 | 0 | 0 | 0 | 0 |
| Debt Service TOTALS: | <u>463,364</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |

Non-Departmental (2-6730)

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

Significant Changes:

None.

| Fund 02 - School Fund Non-Departmental | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|---|---------------------------|---------------------------|---------------------------|-----------------------------|----------------|
| Fringe Benefits | 22,819 | 22,819 | 22,819 | 22,819 | 2,300 |
| Non-Departmental TOTALS: | <u>22,819</u> | <u>22,819</u> | <u>22,819</u> | <u>22,819</u> | <u>2,300</u> |

Federal Programs

Title II/Ed. Technology (2-6798)

It is anticipated that the division grant application for this federal program will be approved in FY 2012. Funds were not included in the current budget. This grant provides supplemental funds for technology projects.

Significant Changes:

None.

| Fund 02 - School Fund Title II/Ed. Technology | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|---------------------------|---------------------------|---------------------------|-----------------------------|-----------------|
| Other Charges | 2,170 | 0 | 457 | 457 | 0 |
| Title II/Ed. Technology TOTALS: | <u>2,170</u> | <u>0</u> | <u>457</u> | <u>457</u> | <u>0</u> |

Title IV/Safe and Drug Free School (2-6799)

This grant provided supplemental funds to ensure that schools and communities had a safe, orderly and drug-free learning environment.

Significant Changes:

This Federal Grant ended in 2010.

| Fund 02 - School Fund Title IV/Safe and Drug Free School | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|---------------------------|---------------------------|---------------------------|-----------------------------|-----------------|
| Personnel Services | 224 | 0 | 0 | 0 | 0 |
| Fringe Benefits | 17 | 0 | 0 | 0 | 0 |
| Contractual Services | 180 | 0 | 0 | 0 | 0 |
| Other Charges | 256 | 0 | 0 | 0 | 0 |
| Title IV/Safe and Drug Free School TOTALS: | <u>677</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |

Title I (2-6800)

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

Significant Changes:

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

| Fund 02 - School Fund Title I | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|----------------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|----------------------|
| Personnel Services | 52,340 | 46,851 | 52,524 | 52,524 | 47,925 |
| Fringe Benefits | 19,948 | 3,585 | 20,317 | 20,317 | 3,673 |
| Contractual Services | 130 | 0 | 240 | 240 | 0 |
| Other Charges | 793 | 0 | 10,589 | 10,589 | 0 |
| Title I TOTALS: | <u>73,211</u> | <u>50,436</u> | <u>83,670</u> | <u>83,670</u> | <u>51,598</u> |

Title VI-B (2-6801)

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

Included in this grant are the following:

- Part of the program administrator's salary;
- Part of the salary for a Special Education Assistant;
- Salary for a teacher;
- Salary for an ESY program for SPED students;
- Wages for substitutes.

Significant Changes:

This federal budget category was decreased by \$62,640 due to decrease of funding and reclassification of personnel.

| Fund 02 - School Fund Title VI-B | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|-------------------------------------|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Personnel Services | 157,302 | 135,863 | 135,863 | 135,863 | 80,150 |
| Fringe Benefits | 37,706 | 40,155 | 40,509 | 40,509 | 31,228 |
| Contractual Services | 30,047 | 2,955 | 2,955 | 2,955 | 2,000 |
| Other Charges | 13,947 | 0 | 174 | 174 | 2,955 |
| Title VI-B TOTALS: | <u>239,002</u> | <u>178,973</u> | <u>179,501</u> | <u>179,501</u> | <u>116,333</u> |

Title II Teacher Quality (2-6803)

It is anticipated that the division grant application for this federal program will be approved in FY 2012. Funds were not included in the current budget. This grant provides supplemental funds for:

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

Significant Changes:

None.

| Fund 02 - School Fund Title II Teacher Quality | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|---|---------------------------|---------------------------|---------------------------|-----------------------------|-----------------|
| Personnel Services | 15,854 | 0 | 17,836 | 17,836 | 0 |
| Fringe Benefits | 5,292 | 0 | 7,805 | 7,805 | 0 |
| Contractual Services | 0 | 0 | 5,000 | 5,000 | 0 |
| Other Charges | 0 | 0 | 5,142 | 5,142 | 0 |
| Title II Teacher Quality TOTALS: | <u>21,146</u> | <u>0</u> | <u>35,783</u> | <u>35,783</u> | <u>0</u> |

Technology

Technology (2-6805)

This function was established to track all funds expended for instructional and administrative technology in the division. Included are wages and benefits for one Division Technology Specialist, for the two schools, one State mandated Instructional Technology Resource teacher, expenses for contracted computer network management and program maintenance, and funds for capital procurement under the Virginia Technology Plan.

Significant Changes:

This budget category was increased by \$29,192 due to wage increases and the addition of a city-shared network manager.

| Fund 02 - School Fund Technology | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Personnel Services | 125,739 | 72,177 | 72,177 | 72,177 | 134,363 |
| Fringe Benefits | 40,892 | 26,565 | 26,565 | 26,565 | 46,571 |
| Contractual Services | 46,817 | 29,000 | 29,000 | 29,000 | 17,000 |
| Other Charges | 137,662 | 136,500 | 136,500 | 136,500 | 136,500 |
| Capital Outlay | 4,166 | 20,400 | 20,400 | 20,400 | 20,400 |
| Interfund Charges | 0 | 0 | 0 | 0 | -41,000 |
| Technology TOTALS: | <u>355,276</u> | <u>284,642</u> | <u>284,642</u> | <u>284,642</u> | <u>313,834</u> |

UTILITY FUND

| Fund 05 - Utility Fund | | 2010 | 2011 | 2011 | 2011 | 2012 |
|---|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Revenues | | Actual | Adopted | Amended | Projected | Budget |
| | | Revenue | Budget | Budget | Budget | |
| Use of Money & Property | | | | | | |
| 1015.0201 | Rents and Rebates | 672 | 0 | 0 | 0 | 0 |
| Use of Money & Property TOTAL: | | 672 | 0 | 0 | 0 | 0 |
| Charges For Services | | | | | | |
| 1016.1901 | Water & Sewer Use | 3,107,202 | 3,145,100 | 3,145,100 | 3,429,000 | 3,429,000 |
| 1016.1903 | MSA Contract - WTP | 600,234 | 645,000 | 645,000 | 642,000 | 677,900 |
| 1016.1905 | Penalties | 10,923 | 10,200 | 10,200 | 9,600 | 10,500 |
| 1016.1906 | Misc. Non-Operating Rev. | 74,356 | 13,000 | 13,000 | 48,000 | 13,000 |
| 1016.1911 | MSA Contract - WWTP | 940,043 | 1,072,300 | 1,072,300 | 984,300 | 1,198,800 |
| Charges For Services TOTAL: | | 4,732,758 | 4,885,600 | 4,885,600 | 5,112,900 | 5,329,200 |
| Federal | | | | | | |
| 1033.0107 | Dept. of Environ. Quality | 39,765 | 0 | 0 | 0 | 0 |
| Misc. Revenue TOTAL: | | 39,765 | 0 | 0 | 0 | 0 |
| Transfers | | | | | | |
| 1041.0511 | From General Fund | 0 | 0 | 0 | 0 | 1,200,000 |
| Transfers Total: | | 0 | 0 | 0 | 0 | 1,200,000 |
| Fund Balance | | | | | | |
| 1042.9999 | Appropriated Fund Balance | 0 | -9,325 | 75,401 | -341,183 | 208,053 |
| Fund Balance TOTAL: | | 0 | -9,325 | 75,401 | -341,183 | 208,053 |
| TOTAL: | | <u>4,773,195</u> | <u>4,876,275</u> | <u>4,961,001</u> | <u>4,771,717</u> | <u>6,737,253</u> |

| Fund 05 - Utility Fund Organization Function Sub-Function | | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|---|------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| Administration | | | | | | |
| 1110 | Administration | 142,023 | 131,605 | 136,605 | 135,947 | 134,322 |
| Administration TOTAL: | | 142,023 | 131,605 | 136,605 | 135,947 | 134,322 |
| Water Operations | | | | | | |
| 1140 | Water Treatment Plant | 571,651 | 614,232 | 614,232 | 611,410 | 645,628 |
| 1150 | Water Treatment-Brushy | 4,966 | 7,453 | 7,453 | 6,722 | 8,231 |
| 1160 | Water Distribution | 897,807 | 915,940 | 915,940 | 992,532 | 934,772 |
| Water Operations TOTAL: | | 1,474,424 | 1,537,625 | 1,537,625 | 1,610,664 | 1,588,631 |
| Wastewater Operations | | | | | | |
| 1170 | Wastewater Collection | 1,683,795 | 1,759,652 | 1,759,652 | 1,582,256 | 1,983,278 |
| 1175 | MSA - WWTP | 895,279 | 1,021,205 | 1,021,205 | 937,475 | 1,141,736 |
| 1190 | Inflow & Infiltration | 45,845 | 61,694 | 61,694 | 61,486 | 62,203 |
| Wastewater Operations TOTAL: | | 2,624,919 | 2,842,551 | 2,842,551 | 2,581,217 | 3,187,217 |
| Capital Projects | | | | | | |
| 3140 | I & I Reduction P | 158,706 | 50,000 | 85,726 | 85,726 | 50,000 |
| 3699 | Misc. Water Lines | 0 | 5,000 | 5,000 | 5,000 | 5,000 |
| 3715 | Taylor Street Water | 0 | 0 | 44,000 | 44,000 | 0 |
| 3716 | Water Line Replacement | 0 | 50,000 | 50,000 | 50,000 | 50,000 |
| 3717 | Meter Reading System | 0 | 0 | 0 | 0 | 1,400,000 |
| Capital Projects TOTAL: | | 158,706 | 105,000 | 184,726 | 184,726 | 1,505,000 |
| Non-Departmental | | | | | | |
| 4050 | Public Works Labor | 64,527 | 61,495 | 61,495 | 61,164 | 62,131 |
| 9310 | Non-Departmental | 44,874 | 197,999 | 197,999 | 197,999 | 259,952 |
| Non-Departmental TOTAL: | | 109,401 | 259,494 | 259,494 | 259,163 | 322,083 |
| Fund 05 TOTAL: | | <u>4,509,473</u> | <u>4,876,275</u> | <u>4,961,001</u> | <u>4,771,717</u> | <u>6,737,253</u> |

| Fund 05 - Utility Fund Expenses | | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|--------------------------|----------------------------|----------------------------|----------------------------|------------------------------|--------------------|
| Personnel Services | | | | | | |
| 1001 | Full - Time Wages | 660,804 | 679,881 | 679,881 | 665,950 | 707,140 |
| 1002 | Overtime | 46,479 | 50,717 | 50,717 | 46,842 | 52,505 |
| 1003 | Part - Time Wages | 2,668 | 0 | 0 | 0 | 0 |
| 1041 | Pwks Regular Wages | 289,502 | 319,776 | 332,976 | 333,404 | 327,416 |
| 1042 | Pwks Overtime Wages | 20,094 | 22,045 | 22,045 | 21,745 | 22,472 |
| Personnel Services TOTAL: | | 1,019,547 | 1,072,419 | 1,085,619 | 1,067,941 | 1,109,533 |
| Fringe Benefits | | | | | | |
| 2001 | Fica | 72,644 | 82,039 | 83,048 | 81,695 | 84,250 |
| 2002 | Retirement | 133,251 | 147,602 | 149,470 | 147,847 | 151,699 |
| 2005 | Medical Insurance | 208,966 | 228,448 | 232,990 | 236,742 | 241,688 |
| 2006 | Life Insurance | 5,624 | 11,100 | 11,208 | 2,929 | 2,783 |
| 2009 | Unemployment Insurance | 23 | 0 | 0 | 0 | 0 |
| 2011 | Worker's Comp Insurance | 23,577 | 27,031 | 27,611 | 26,817 | 28,736 |
| Fringe Benefits TOTAL: | | 444,085 | 496,220 | 504,327 | 496,030 | 509,156 |
| Contractual Services | | | | | | |
| 3002 | Professional Services | 72,424 | 60,404 | 101,130 | 116,193 | 47,266 |
| 3004 | Repairs & Maintenance | 132,958 | 74,855 | 74,855 | 82,371 | 69,477 |
| 3005 | Maintenance Svc Contract | 5,780 | 7,000 | 7,000 | 7,000 | 7,000 |
| 3006 | Printing & Binding | 592 | 600 | 600 | 600 | 600 |
| 3007 | Advertising | 280 | 233 | 233 | 204 | 527 |
| 3015 | Lagoon Maintenance | 0 | 2,500 | 2,500 | 16 | 2,500 |
| 3016 | Wholesale Water | 622,744 | 643,500 | 643,500 | 706,067 | 666,000 |
| 3017 | Wholesale Sewer | 956,260 | 1,001,600 | 1,001,600 | 825,000 | 1,070,000 |
| 3019 | MSA Facility Fee | 565,619 | 565,619 | 565,619 | 565,619 | 729,218 |
| 3024 | Landfill Contract | 3,732 | 3,800 | 3,800 | 3,264 | 3,335 |
| 3028 | Computer Software | 0 | 0 | 0 | 482 | 0 |
| 3406 | Generator Services | 722 | 8,433 | 8,433 | 0 | 8,433 |
| Contractual Services TOTAL: | | 2,361,111 | 2,368,544 | 2,409,270 | 2,306,816 | 2,604,356 |
| Internal Services | | | | | | |
| 4002 | Inside Vehicle Maint | 28,423 | 34,135 | 38,535 | 39,477 | 34,961 |
| 4004 | Photocopying Services | 176 | 200 | 200 | 0 | 200 |
| 4010 | Special Projects - Pwks | 4,122 | 5,063 | 5,063 | 3,447 | 8,114 |
| Internal Services TOTAL: | | 32,721 | 39,398 | 43,798 | 42,924 | 43,275 |
| Other Charges | | | | | | |
| 5101 | Electrical Service | 267,612 | 321,675 | 321,675 | 272,172 | 396,359 |
| 5102 | Heating Services | 12,356 | 15,090 | 15,090 | 12,925 | 12,105 |
| 5103 | Water & Sewer Services | 1,067 | 827 | 827 | 659 | 708 |
| 5201 | Postal & Messenger Svcs | 7,741 | 8,051 | 8,051 | 8,215 | 8,050 |

| Fund 05 - Utility Fund Expenses | | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|---------------------------|----------------------------|----------------------------|----------------------------|------------------------------|--------------------|
| 5202 | Electronic Data Service | 1,168 | 1,149 | 1,149 | 1,156 | 1,193 |
| 5203 | Telephone | 5,781 | 6,403 | 6,403 | 5,195 | 6,009 |
| 5204 | Cellular Telephone Serv | 1,383 | 2,400 | 2,400 | 3,083 | 4,200 |
| 5399 | Insurance Allocation | 12,935 | 14,544 | 14,544 | 14,290 | 16,015 |
| 5401 | Office Supplies | 2,999 | 2,755 | 2,755 | 3,709 | 2,980 |
| 5403 | Agricultural Svc/Supplies | 730 | 805 | 805 | 816 | 800 |
| 5404 | Medical Supplies | 14,263 | 11,870 | 11,870 | 13,582 | 13,572 |
| 5405 | Janitorial Supplies | 2,230 | 4,200 | 4,200 | 2,296 | 3,700 |
| 5406 | Generator Supplies | 2,674 | 6,717 | 6,717 | 4,400 | 6,250 |
| 5407 | Repair & Maint Supplies | 56,785 | 57,860 | 57,860 | 48,790 | 51,000 |
| 5408 | Vehicle/Equip Supplies | 7,621 | 7,402 | 7,402 | 13,794 | 11,311 |
| 5410 | Uniform & Wearing Appar | 884 | 1,507 | 1,507 | 981 | 1,270 |
| 5411 | Books & Subscriptions | 414 | 513 | 513 | 322 | 513 |
| 5413 | Other Operating Supplies | 73,654 | 114,663 | 132,017 | 132,323 | 114,799 |
| 5426 | Chemical Supplies | 66,302 | 104,500 | 104,500 | 100,092 | 120,500 |
| 5428 | Data Processing Supplies | 4,349 | 2,426 | 2,426 | 1,628 | 2,700 |
| 5430 | Asphalting Materials | 3,318 | 10,774 | 11,713 | 11,745 | 10,758 |
| 5477 | Durable Goods | 582 | 0 | 0 | 3,331 | 3,700 |
| 5501 | Travel & Training | 5,409 | 5,900 | 5,900 | 4,408 | 6,100 |
| Other Charges TOTAL: | | 552,257 | 702,031 | 720,324 | 659,912 | 794,592 |
| Agency Contributions | | | | | | |
| 5606 | Permits To State Agencies | 7,928 | 9,200 | 9,200 | 9,969 | 26,500 |
| Agency Contributions TOTAL: | | 7,928 | 9,200 | 9,200 | 9,969 | 26,500 |
| Miscellaneous | | | | | | |
| 5801 | Dues & Memberships | 1,045 | 1,000 | 1,000 | 670 | 800 |
| 5803 | Employee Relations | 510 | 510 | 510 | 510 | 510 |
| 5813 | Bad Debt Expense | 0 | 8,500 | 8,500 | 8,500 | 8,500 |
| 5887 | Water Surcharge | 5,623 | 5,650 | 5,650 | 5,642 | 5,675 |
| 5910 | DEQ Improvement Grants | 39,765 | 0 | 0 | 0 | 0 |
| Miscellaneous TOTAL: | | 46,943 | 15,660 | 15,660 | 15,322 | 15,485 |
| Capital Outlay | | | | | | |
| 7001 | Machinery & Equip | 0 | 0 | 0 | 0 | 1,400,000 |
| 7007 | Adp Equipment/Software | 17,001 | 0 | 0 | 0 | 0 |
| Capital Outlay TOTAL: | | 17,001 | 0 | 0 | 0 | 1,400,000 |
| Leases And Rentals | | | | | | |
| 8001 | Lease/Rent Of Equipment | 232 | 530 | 530 | 530 | 630 |
| Leases And Rentals TOTAL: | | 232 | 530 | 530 | 530 | 630 |
| Interfund Charges | | | | | | |
| 9101 | Svcs Of City Manager | 28,130 | 28,130 | 28,130 | 28,130 | 28,580 |

| Fund 05 - Utility Fund Expenses | | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|-------------------------|----------------------------|----------------------------|----------------------------|------------------------------|-------------------------|
| 9102 | Svcs Of Pwks - Stores | 4,984 | 4,984 | 4,984 | 4,984 | 5,088 |
| 9103 | Svcs Of Treasurer | 31,539 | 31,539 | 31,539 | 31,539 | 36,346 |
| 9104 | Svcs Of Finance | 29,456 | 29,456 | 29,456 | 29,456 | 29,937 |
| 9105 | Pwks Services To Street | -17,226 | -17,226 | -17,226 | -17,226 | -17,726 |
| 9108 | Svcs Of Human Resource | 7,790 | 7,790 | 7,790 | 7,790 | 8,065 |
| Interfund Charges TOTAL: | | 84,673 | 84,673 | 84,673 | 84,673 | 90,290 |
| Other Uses Of Funds | | | | | | |
| 9960 | Depreciation | 94,836 | 87,600 | 87,600 | 87,600 | 143,436 |
| 9962 | GFA Additions | -151,861 | 0 | 0 | 0 | 0 |
| Other Uses Of Funds TOTAL: | | -57,025 | 87,600 | 87,600 | 87,600 | 143,436 |
| Utility Fund TOTAL: | | <u>4,509,473</u> | <u>4,876,275</u> | <u>4,961,001</u> | <u>4,771,717</u> | <u>6,737,253</u> |

Administration

Administration (5-1110)

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

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

Significant Changes:

The Utility Fund Administration account is proposed to increase by \$2,717, or 2%. A decrease in contractual services has been offset by increases in personnel costs.

| Fund 05 - Utility Fund Administration | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|---|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Personnel Services | 73,122 | 74,641 | 74,641 | 74,641 | 76,782 |
| Fringe Benefits | 31,660 | 32,873 | 32,873 | 32,278 | 32,737 |
| Contractual Services | 15,836 | 17,040 | 22,040 | 22,040 | 17,050 |
| Internal Services | 2,704 | 3,523 | 3,523 | 3,523 | 3,593 |
| Other Charges | 18,926 | 20,754 | 20,754 | 20,691 | 21,886 |
| Capital Outlay | 17,001 | 0 | 0 | 0 | 0 |
| Interfund Charges | -17,226 | -17,226 | -17,226 | -17,226 | -17,726 |
| Administration TOTALS: | <u>142,023</u> | <u>131,605</u> | <u>136,605</u> | <u>135,947</u> | <u>134,322</u> |

Water Operations

Water Treatment Plant (5-1140)

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

Significant Changes:

The Water Plant account is requested to be increased by \$31,396, or 5.1%. The primary increase is in electrical costs, with the rates increasing by 16%.

| Fund 05 - Utility Fund Water Treatment Plant | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Personnel Services | 267,193 | 268,402 | 268,402 | 267,272 | 273,960 |
| Fringe Benefits | 99,209 | 102,451 | 102,451 | 105,098 | 107,122 |
| Contractual Services | 13,380 | 28,305 | 28,305 | 35,603 | 25,448 |
| Internal Services | 3,220 | 5,755 | 5,755 | 4,496 | 5,707 |
| Other Charges | 186,909 | 207,379 | 207,379 | 196,252 | 230,751 |
| Agency Contributions | 1,200 | 1,200 | 1,200 | 1,969 | 2,000 |
| Miscellaneous | 540 | 740 | 740 | 720 | 540 |
| Leases And Rentals | 0 | 0 | 0 | 0 | 100 |
| Water Treatment Plant TOTALS: | <u>571,651</u> | <u>614,232</u> | <u>614,232</u> | <u>611,410</u> | <u>645,628</u> |

Water Treatment - Brushy Hill (5-1150)

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

Significant Changes:

There are no significant changes to this account.

| Fund 05 - Utility Fund Water Treatment - Brushy Hill | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|---------------------------|---------------------------|---------------------------|-----------------------------|---------------------|
| Personnel Services | 1,592 | 2,520 | 2,520 | 2,520 | 2,554 |
| Fringe Benefits | 673 | 964 | 964 | 964 | 1,517 |
| Contractual Services | 93 | 0 | 0 | 0 | 184 |
| Other Charges | 2,608 | 3,969 | 3,969 | 3,238 | 3,976 |
| Water Treatment - Brushy Hill TOTALS: | <u>4,966</u> | <u>7,453</u> | <u>7,453</u> | <u>6,722</u> | <u>8,231</u> |

Water Distribution (5-1160)

25 miles of water line in the City of Lexington, as well as 15 miles of line in Rockbridge County, are maintained by the Public Works labor pool. Maintenance includes repairing line breaks, replacing worn lines, laying new water lines for new businesses or residences, cleaning lines and the upkeep on water meters.

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

Significant Changes:

The Water Distribution account is proposed to increase by \$18,832, or 2%. The Maury Service Authority has increased its wholesale water rate by 5 cents for FY12. There are no other significant changes proposed.

| Fund 05 - Utility Fund Water Distribution | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|---|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Personnel Services | 109,681 | 115,838 | 115,838 | 115,838 | 119,117 |
| Fringe Benefits | 55,611 | 66,575 | 66,575 | 65,697 | 66,294 |
| Contractual Services | 664,988 | 658,681 | 658,681 | 736,262 | 674,000 |
| Internal Services | 5,546 | 7,676 | 7,676 | 7,676 | 7,830 |
| Other Charges | 56,358 | 61,520 | 61,520 | 61,417 | 61,856 |
| Miscellaneous | 5,623 | 5,650 | 5,650 | 5,642 | 5,675 |
| Water Distribution TOTALS: | <u>897,807</u> | <u>915,940</u> | <u>915,940</u> | <u>992,532</u> | <u>934,772</u> |

Wastewater Operations

Wastewater Collection (5-1170)

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

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

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

Significant Changes:

The Wastewater Collection account is proposed to be increased by \$223,626, or 12.7%. This increase is for two reasons. First, we will have to pay our share (\$163,599) of the new debt service for the wastewater plant upgrade project in FY12, and second, the MSA is projecting a substantial increase in their wholesale rates to cover substantial increases in the cost to operate the upgraded plant. At the time of development of this budget, the amount of their increase is unknown. We have proposed a 9% increase in this department, but it could end up being higher than that.

| Fund 05 - Utility Fund Wastewater Collection | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|-------------------------|
| Personnel Services | 91,018 | 90,645 | 90,645 | 90,645 | 92,540 |
| Fringe Benefits | 47,539 | 43,504 | 43,504 | 42,799 | 43,113 |
| Contractual Services | 1,523,144 | 1,586,219 | 1,586,219 | 1,409,619 | 1,808,218 |
| Internal Services | 6,120 | 7,100 | 7,100 | 7,100 | 7,242 |
| Other Charges | 15,974 | 32,184 | 32,184 | 32,093 | 32,165 |
| Wastewater Collection TOTALS: | <u>1,683,795</u> | <u>1,759,652</u> | <u>1,759,652</u> | <u>1,582,256</u> | <u>1,983,278</u> |

MSA Wastewater Treatment Plant (5-1175)

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

Significant Changes:

The Wastewater Plant account will increase by \$120,531, or 11.8%. This increase is the result of overall operating cost increases in the upgraded plant. We added a half year of a new operator in FY11 which must now be budgeted for an entire year, chemical costs for treatment are estimated to increase by \$10,000, and electrical usage will increase dramatically on top of the rate increase. At this time, the cost to operate this new plant is just an educated guess.

| Fund 05 - Utility Fund MSA Wastewater Treatment Plant | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|---|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|-------------------------|
| Personnel Services | 407,949 | 427,680 | 427,680 | 411,132 | 450,514 |
| Fringe Benefits | 180,312 | 197,396 | 197,396 | 189,451 | 206,497 |
| Contractual Services | 25,768 | 41,578 | 41,578 | 30,845 | 42,693 |
| Internal Services | 14,249 | 7,581 | 7,581 | 7,966 | 10,984 |
| Other Charges | 259,026 | 337,670 | 337,670 | 289,091 | 405,248 |
| Agency Contributions | 6,728 | 8,000 | 8,000 | 8,000 | 24,500 |
| Miscellaneous | 1,015 | 770 | 770 | 460 | 770 |
| Leases And Rentals | 232 | 530 | 530 | 530 | 530 |
| MSA WWTP TOTALS: | <u>895,279</u> | <u>1,021,205</u> | <u>1,021,205</u> | <u>937,475</u> | <u>1,141,736</u> |

Inflow and Infiltration Program (5-1190)

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

Metering manholes were constructed and installed in order to more readily monitor flows and assist in identifying areas where infiltration/inflow is more prevalent. Evaluations were made by consulting engineers on the data gathered from the metering manholes regarding areas and lines needing corrections in order to be in compliance with existing standards. This study, completed in FY 87, has been the basis of the City's continuing efforts to reduce the problems of I&I into the wastewater system.

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

Significant Changes:

There is no significant change in the funds requested for the I&I account.

| Fund 05 - Utility Fund Inflow and Infiltration Program | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|---|---------------------------|---------------------------|---------------------------|-----------------------------|----------------------|
| Personnel Services | 23,490 | 25,774 | 25,774 | 25,774 | 26,313 |
| Fringe Benefits | 9,401 | 14,936 | 14,936 | 14,739 | 14,831 |
| Internal Services | 849 | 2,000 | 2,000 | 2,000 | 2,040 |
| Other Charges | 12,105 | 18,984 | 18,984 | 18,973 | 19,019 |
| Inflow and Infiltration Program TOTALS: | <u>45,845</u> | <u>61,694</u> | <u>61,694</u> | <u>61,486</u> | <u>62,203</u> |

Utility Fund Capital Projects

Inflow and Infiltration Reduction Projects (5-3140)

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

Significant Changes:

See above.

| Fund 05 - Utility Fund Inflow and Infiltration Reduction Projects | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|---------------------------|---------------------------|---------------------------|-----------------------------|----------------------|
| Personnel Services | 510 | 5,000 | 5,000 | 5,000 | 5,000 |
| Fringe Benefits | 145 | 2,525 | 2,525 | 2,493 | 2,483 |
| Contractual Services | 117,902 | 36,721 | 72,447 | 72,447 | 36,763 |
| Internal Services | 33 | 780 | 780 | 780 | 796 |
| Other Charges | 351 | 4,974 | 4,974 | 5,006 | 4,958 |
| Miscellaneous | 39,765 | 0 | 0 | 0 | 0 |
| Inflow and Infiltration Reduction TOTALS: | <u>158,706</u> | <u>50,000</u> | <u>85,726</u> | <u>85,726</u> | <u>50,000</u> |

Miscellaneous Water Lines Improvement (5-3699)

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

Significant Changes:

See above.

| Fund 01 - General Fund Miscellaneous Water Lines Improvement | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|---------------------------|---------------------------|---------------------------|-----------------------------|----------------|
| Personnel Services | 0 | 2,004 | 2,004 | 2,004 | 2,004 |
| Fringe Benefits | 0 | 1,216 | 1,216 | 1,199 | 1,195 |
| Internal Services | 0 | 453 | 453 | 453 | 462 |
| Other Charges | 0 | 1,327 | 1,327 | 1,344 | 1,339 |
| Miscellaneous Water Lines Improvement TOTALS: | <u>0</u> | <u>5,000</u> | <u>5,000</u> | <u>5,000</u> | <u>5,000</u> |

Taylor Street Water Line Improvement (5-3715)

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

Significant Changes:

This project was funded in FY11.

| Fund 01 - General Fund Taylor Street Water Line Improvement | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|---|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Personnel Services | 0 | 0 | 13,200 | 13,200 | 0 |
| Fringe Benefits | 0 | 0 | 8,107 | 8,036 | 0 |
| Internal Services | 0 | 0 | 4,400 | 4,400 | 0 |
| Other Charges | 0 | 0 | 18,293 | 18,364 | 0 |
| Taylor Street Water Line Improvement TOTALS: | <u>0</u> | <u>0</u> | <u>44,000</u> | <u>44,000</u> | <u>0</u> |

Water Line Replacements (5-3716)

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

Significant Changes:

This project, combined with funds budgeted in FY11, will be used to replace an old 6 inch water line that runs along Nelson Street from Main Street to the Catholic Church. In addition to replacing a line that has broken numerous times, it will also be upgraded to a 12 inch line which will significantly improve fire flow to a hydrant at the corner of Nelson and Main Streets, thereby providing better protection to the downtown area.

| Fund 01 - General Fund Taylor Street Water Line Improvement | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|---|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Personnel Services | 0 | 20,040 | 20,040 | 20,040 | 20,040 |
| Fringe Benefits | 0 | 12,160 | 12,160 | 11,987 | 11,945 |
| Internal Services | 0 | 4,530 | 4,530 | 4,530 | 4,621 |
| Other Charges | 0 | 13,270 | 13,270 | 13,443 | 13,394 |
| Water Line Replacements TOTALS: | <u>0</u> | <u>50,000</u> | <u>50,000</u> | <u>50,000</u> | <u>50,000</u> |

Meter Reading System (5-3717)

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

Significant Changes:

See above.

| Fund 01 - General Fund Meter Reading System | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|---------------------------|---------------------------|---------------------------|-----------------------------|------------------|
| Capital Outlay | 0 | 0 | 0 | 0 | 1,400,000 |
| Meter Reading System TOTALS: | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>1,400,000</u> |

Non-Departmental

Public Works Labor Pool (5-4050)

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

Significant Changes:

There is no significant change in this account.

| Fund 05 - Utility Fund Public Works Labor Pool | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------|
| Personnel Services | 44,992 | 39,875 | 39,875 | 39,875 | 40,709 |
| Fringe Benefits | 19,535 | 21,620 | 21,620 | 21,289 | 21,422 |
| Public Works Labor Pool TOTALS: | <u>64,527</u> | <u>61,495</u> | <u>61,495</u> | <u>61,164</u> | <u>62,131</u> |

Non-Departmental (5-9310)

This activity account provides for the retirement of bad debt, the Utility Fund's debt service, depreciation, and the various transfers for support provided by the General Fund.

Significant Changes:

As a result of the installation of new water meters, the depreciation calculated for this Fund will increase by over \$55,000.

| Fund 05 - Utility Fund Non-Departmental | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|---------------------------|---------------------------|---------------------------|-----------------------------|-----------------------|
| Miscellaneous | 0 | 8,500 | 8,500 | 8,500 | 8,500 |
| Interfund Charges | 101,899 | 101,899 | 101,899 | 101,899 | 108,016 |
| Other Uses of Funds | -57,025 | 87,600 | 87,600 | 87,600 | 143,436 |
| Non-Departmental TOTALS: | <u>44,874</u> | <u>197,999</u> | <u>197,999</u> | <u>197,999</u> | <u>259,952</u> |

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CAPITAL PROJECTS FUND

CAPITAL PROJECTS FUND

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

| Fund 08 - Capital Projects Fund Revenues | | 2010 Actual Revenue | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Miscellaneous Revenue | | | | | | |
| 1018.0200 | Contributions-General | 30,000 | 0 | 0 | 0 | 15,750 |
| 1018.9916 | Rockbridge County | 0 | 0 | 0 | 0 | 15,750 |
| Miscellaneous Revenue TOTAL: | | 30,000 | 0 | 0 | 0 | 31,500 |
| State - Categorical | | | | | | |
| 1024.1248 | CDBG-Planning Grant | 0 | 0 | 3,000 | 3,000 | 0 |
| State - Categorical TOTAL: | | 0 | 0 | 3,000 | 3,000 | 0 |
| Federal - Categorical | | | | | | |
| 1033.8196 | TEA-21 Grants | 119,538 | 234,800 | 586,629 | 586,629 | 152,000 |
| Federal - Categorical TOTAL: | | 119,538 | 234,800 | 586,629 | 586,629 | 152,000 |
| Transfers In | | | | | | |
| 1041.0511 | From General Fund | 65,000 | 180,500 | 180,500 | 154,500 | 783,000 |
| Transfers In TOTAL: | | 65,000 | 180,500 | 180,500 | 154,500 | 783,000 |
| Fund Balance | | | | | | |
| 1042.9999 | Appropriated Fund Balance | 0 | 0 | 178,576 | 178,364 | 0 |
| Fund Balance TOTAL: | | 0 | 0 | 178,576 | 178,364 | 0 |
| CAPITAL PROJECTS FUND TOTAL: | | <u>214,538</u> | <u>415,300</u> | <u>948,705</u> | <u>922,493</u> | <u>966,500</u> |

| Fund 08 - Capital Projects Fund Organization Function Sub-Function | | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|-------------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|-----------------------|
| Parks & Cemeteries | | | | | | |
| 1307 | Jordan's Point Park | 222,820 | 0 | 114,595 | 114,595 | 0 |
| 1308 | Maury River Pedestrian Bridge | 6,555 | 0 | 121,566 | 0 | 0 |
| 1309 | Jordan's Pt Pk Trail Connect. | 0 | 0 | 0 | 137,316 | 183,500 |
| 1800 | Brewbaker Field | 21,002 | 11,000 | 11,000 | 11,086 | 0 |
| 1921 | Brushy Hills Parking | 0 | 0 | 5,000 | 5,000 | 0 |
| Parks & Cemeteries TOTAL: | | 250,377 | 11,000 | 252,161 | 267,997 | 183,500 |
| Streets & Sidewalks | | | | | | |
| 2100 | Corridor Improvements | 2,000 | 0 | 0 | 0 | 0 |
| 2147 | Nelson St. Bridge | 1,812 | 0 | 42,783 | 42,783 | 0 |
| 2148 | Randolph St. Utilities | 0 | 234,800 | 462,963 | 462,963 | 0 |
| 2215 | Courthouse Square Lot | 0 | 0 | 0 | 13,000 | 7,000 |
| 2422 | New Sidewalk Construction | 0 | 40,000 | 40,000 | 24,250 | 0 |
| 2430 | Misc. Access Improvements | 0 | 5,000 | 10,000 | 10,000 | 5,000 |
| 2501 | Downtown Improvements | 0 | 0 | 13,298 | 0 | 0 |
| 2506 | N. Main & Diamond/Traffic | 0 | 26,000 | 26,000 | 0 | 0 |
| Streets & Sidewalks TOTAL: | | 3,812 | 305,800 | 595,044 | 552,996 | 12,000 |
| Facilities | | | | | | |
| 6664 | WES Replacement | 0 | 0 | 0 | 0 | 500,000 |
| 7311 | New Police Station | 0 | 0 | 0 | 0 | 6,000 |
| 7426 | Public Works Shop Improve. | 0 | 0 | 0 | 0 | 32,000 |
| 7432 | New Fire Station | 0 | 98,500 | 98,500 | 98,500 | 12,000 |
| 7433 | Rescue Squad Building | 0 | 0 | 0 | 0 | 38,000 |
| 7440 | City Hall Improvements | 0 | 0 | 0 | 0 | 83,000 |
| 7447 | Energy Efficiency Projects | 0 | 0 | 0 | 0 | 100,000 |
| 8117 | Thompson's Knoll Program | 0 | 0 | 3,000 | 3,000 | 0 |
| Facilities TOTAL: | | 0 | 98,500 | 101,500 | 101,500 | 771,000 |
| Fund 08 TOTAL: | | <u>254,189</u> | <u>415,300</u> | <u>948,705</u> | <u>922,493</u> | <u>966,500</u> |

| Fund 08 - Capital Projects Fund Expenses | | 2010 Actual Expense | 2011 Adopted Budget | 2011 Amended Budget | 2011 Projected Budget | 2012 Budget |
|--|--------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Personnel Services | | | | | | |
| 1041 | Pwks Regular Wages | 18,850 | 6,500 | 6,500 | 7,985 | 2,100 |
| 1042 | Pwks Overtime Wages | 133 | 0 | 0 | 0 | 0 |
| Personnel Services TOTAL: | | 18,983 | 6,500 | 6,500 | 7,985 | 2,100 |
| Fringe Benefits | | | | | | |
| 2001 | Fica | 1,344 | 497 | 497 | 618 | 161 |
| 2002 | Retirement | 2,469 | 961 | 961 | 1,156 | 311 |
| 2005 | Medical Insurance | 3,527 | 822 | 822 | 2,156 | 487 |
| 2006 | Life Insurance | 45 | 73 | 73 | 22 | 24 |
| 2011 | Worker's Comp Insurance | 774 | 236 | 236 | 487 | 29 |
| Fringe Benefits TOTAL: | | 8,159 | 2,589 | 2,589 | 4,439 | 1,012 |
| Contractual Services | | | | | | |
| 3002 | Professional Services | 22,780 | 260,800 | 669,610 | 659,062 | 961,500 |
| 3004 | Repairs & Maintenance | 0 | 40,000 | 50,000 | 30,701 | 0 |
| Contractual Services TOTAL: | | 22,780 | 300,800 | 719,610 | 689,763 | 961,500 |
| Internal Services | | | | | | |
| 4002 | Inside Vehicle Maint & | 870 | 1,600 | 1,600 | 468 | 500 |
| Internal Services TOTAL: | | 870 | 1,600 | 1,600 | 468 | 500 |
| Other Charges | | | | | | |
| 5413 | Other Operating Supplies | 4,365 | 4,923 | 4,923 | 6,743 | 1,000 |
| 5430 | Asphalting Materials | 0 | 388 | 388 | 0 | 388 |
| Other Charges TOTAL: | | 4,365 | 5,311 | 5,311 | 6,743 | 1,388 |
| Miscellaneous | | | | | | |
| 5902 | Miller House Project | 124,906 | 0 | 114,595 | 114,595 | 0 |
| 5906 | Restrooms Project | 47,044 | 0 | 0 | 0 | 0 |
| 5911 | Entrance Plaza & Parking | 27,082 | 0 | 0 | 0 | 0 |
| Miscellaneous TOTAL: | | 199,032 | 0 | 114,595 | 114,595 | 0 |
| Capital Outlay | | | | | | |
| 7001 | Machinery & Equipment | 0 | 98,500 | 98,500 | 98,500 | 0 |
| Capital Outlay TOTAL: | | 0 | 98,500 | 98,500 | 98,500 | 0 |
| Capital Projects TOTAL: | | <u>254,189</u> | <u>415,300</u> | <u>948,705</u> | <u>922,493</u> | <u>966,500</u> |

CIP Summary

CITY OF LEXINGTON, VIRGINIA: 2011-12 ANNUAL BUDGET

| Capital Improvements Plan Summary, FY 2012-2016 | | | | | | | |
|---|-----------------------|--------------------|------------------|------------------|------------------|------------------|--------------------|
| PROJECT TITLE | Carryover FY 10/11 | FY 11/12 | FY 12/13 | FY 13/14 | FY 14/15 | FY 15/16 | TOTAL |
| PARKS & CEMETERY IMPROVEMENTS | | | | | | | |
| Fairwinds Park Basketball Court | \$0 | \$0 | \$10,000 | \$0 | \$0 | \$0 | \$10,000 |
| Playground Upgrades | 0 | 0 | 0 | 25,000 | 25,000 | 20,000 | \$70,000 |
| Jordan's Point Park Trail Connection | 137,316 | 183,500 | 0 | 0 | 0 | 0 | \$320,816 |
| Subtotal | \$137,316 | \$183,500 | \$10,000 | \$25,000 | \$25,000 | \$20,000 | \$400,816 |
| STREETS, PARKING & SIDEWALKS | | | | | | | |
| Miscellaneous Right-of-Way Improvements | \$0 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$25,000 |
| East Nelson Street Bridge Replacement | 40,000 | 0 | 15,000 | 21,000 | 0 | 0 | \$76,000 |
| Courthouse Square Lot Improvements | 13,000 | 7,000 | 0 | 0 | 0 | 0 | \$20,000 |
| Estill Street & Sidewalks Improvements | 0 | 17,000 | 0 | 0 | 0 | 0 | \$17,000 |
| McLaughlin Street Sidewalk | 0 | 10,000 | 0 | 0 | 0 | 0 | \$10,000 |
| Entrance Corridor Improvements | 0 | 0 | 0 | 15,000 | 15,000 | 15,000 | \$45,000 |
| Subtotal | \$53,000 | \$39,000 | \$20,000 | \$41,000 | \$20,000 | \$20,000 | \$193,000 |
| UTILITY SYSTEM | | | | | | | |
| Miscellaneous Water Line Improvements | \$0 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$25,000 |
| Infiltration and Inflow Reduction Projects | 0 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | \$250,000 |
| Water Line Replacement Projects | 0 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | \$250,000 |
| Meter Reading System Replacement | 0 | 1,400,000 | 0 | 0 | 0 | 0 | \$1,400,000 |
| Subtotal | \$0 | \$1,505,000 | \$105,000 | \$105,000 | \$105,000 | \$105,000 | \$1,925,000 |
| MUNICIPAL FACILITIES | | | | | | | |
| Rescue Squad Building Roof | \$0 | \$38,000 | \$0 | \$0 | \$0 | \$0 | \$38,000 |
| City Hall Upgrades | 0 | 83,000 | 0 | 0 | 0 | 0 | \$83,000 |
| Public Works Shop Improvements | 0 | 32,000 | 0 | 0 | 0 | 0 | \$32,000 |
| Fire Station Improvements | 0 | 12,000 | 0 | 0 | 0 | 150,000 | \$162,000 |
| AS-400 Computer Replacement | 0 | 0 | 30,000 | 0 | 0 | 0 | \$30,000 |
| Energy Efficiency Projects | 0 | 100,000 | 100,000 | 0 | 0 | 0 | \$200,000 |
| Police Station Upgrade | 0 | 6,000 | 0 | 0 | 0 | 0 | \$6,000 |
| Subtotal | \$0 | \$271,000 | \$130,000 | \$0 | \$0 | \$150,000 | \$551,000 |
| SCHOOL SYSTEM | | | | | | | |
| Waddell Elementary School Replacement | \$0 | \$500,000 | \$55,000 | \$215,000 | \$235,000 | \$308,000 | 1,313,000 |
| Subtotal | \$0 | \$500,000 | \$55,000 | \$215,000 | \$235,000 | \$308,000 | \$1,313,000 |
| GRAND TOTAL | \$190,316 | \$2,498,500 | \$320,000 | \$386,000 | \$385,000 | \$603,000 | \$4,382,816 |

CITY OF LEXINGTON, VIRGINIA: 2011-12 ANNUAL BUDGET

| Proposed Financing FY 2012-2016 | | | | | | | |
|---|---------------------------------|--------------------|------------------|------------------|------------------|------------------|--------------------|
| PROPOSED FINANCING | Carryover FY 2010/11 | FY 11/12 | FY 12/13 | FY 13/14 | FY 14/15 | FY 15/16 | TOTAL |
| General Fund | \$0 | \$100,000 | \$115,000 | \$281,000 | \$280,000 | \$498,000 | \$1,274,000 |
| GF: St Street Funds | 0 | 27,000 | 0 | 0 | 0 | 0 | 27,000 |
| Fund Balance | 0 | 683,000 | 100,000 | 0 | 0 | 0 | 783,000 |
| Capital Fund | 80,001 | 0 | 0 | 0 | 0 | 0 | 80,001 |
| Utility Fund | 0 | 305,000 | 105,000 | 105,000 | 105,000 | 105,000 | 725,000 |
| Grants & Other Sources | 110,315 | 183,500 | 0 | 0 | 0 | 0 | 293,815 |
| Bonds | 0 | 1,200,000 | 0 | 0 | 0 | 0 | 1,200,000 |
| TOTAL PROPOSED | \$190,316 | \$2,498,500 | \$320,000 | \$386,000 | \$385,000 | \$603,000 | \$4,382,816 |

| CIP PROJECT REQUEST: 2011/12 - 2015/2016 | | | | | | | |
|--|-------------------|--|---------------|----------|----------|----------|---------------|
| Requesting Department: | | Public Works | | | | | |
| Category: | | Parks and Cemetery Improvements | | | | | |
| Title: | | Fairwinds Park Basketball Court | | | | | |
| Status: | | Revised | | | | | |
| | | | | | | | |
| Description: Construct a new half-court basketball court at Fairwinds Park. | | | | | | | |
| | | | | | | | |
| Justification: This is a continuation of our improvements to the facilities at the park and provides a neighborhood recreation activity for older children. | | | | | | | |
| | | | | | | | |
| Estimated Annual Operating Costs: | | \$50 | | | | | |
| Work Performed: | | In-House and Contract | | | | | |
| | | | | | | | |
| Funding Summary | | | | | | | |
| Funding Source | Carryover 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | Total |
| General Fund | 0 | 0 | 10,000 | 0 | 0 | 0 | 10,000 |
| TOTAL | 0 | 0 | 10,000 | 0 | 0 | 0 | 10,000 |

| CIP PROJECT REQUEST: 2011/12 - 2015/2016 | | | | | | | |
|--|--------------------------|--|----------------|----------------|----------------|----------------|---------------|
| Requesting Department: | | Public Works | | | | | |
| Category: | | Parks and Cemetery Improvements | | | | | |
| Title: | | Playground Upgrades | | | | | |
| Status: | | Same as last year | | | | | |
| <p>Description: Upgrade the playground equipment at the following City parks: Lime Kiln Road Park (FY14); Fairwinds Park (FY15); and Taylor Street Park (FY16).</p> | | | | | | | |
| <p>Justification: The last major improvements made to these parks were in the mid-1990's. We should plan upgrades to these parks every 10 to 15 years. Richardson Park had new equipment installed a few years ago.</p> | | | | | | | |
| Estimated Annual Operating Costs: | | \$500 | | | | | |
| Work Performed: | | In-House | | | | | |
| Funding Summary | | | | | | | |
| Funding Source | Carryover 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | Total |
| General Fund | 0 | 0 | 0 | 25,000 | 25,000 | 20,000 | 70,000 |
| TOTAL | 0 | 0 | 0 | 25,000 | 25,000 | 20,000 | 70,000 |

| CIP PROJECT REQUEST: 2011/12 - 2015/2016 | | | | | | | |
|---|--------------------------|---|----------------|----------------|----------------|----------------|----------------|
| Requesting Department: | | Planning and Development | | | | | |
| Category: | | Parks and Cemetery Improvements | | | | | |
| Title: | | Jordan's Point Park Trail Connection | | | | | |
| Status: | | Revised | | | | | |
| <p>Description: Construct trails between the current ends of the Woods Creek and Chessie Trails to the sidewalk on the upstream side of the Route 11 bridge; construct a pedestrian bridge over Woods Creek and an overlook on the County side overlooking the Maury River.</p> | | | | | | | |
| <p>Justification: Create an improved and safer connection between these two well used trails to provide an uninterrupted pedestrian connection between the heart of Lexington and Buena Vista along the Maury River. The City's matching funds are proposed to come from sidewalk construction funds appropriated in FY2011.</p> | | | | | | | |
| Estimated Annual Operating Costs: | | \$1,000 | | | | | |
| Work Performed: | | Contract | | | | | |
| <p style="text-align: center;">Funding Summary</p> | | | | | | | |
| Funding Source | Carryover 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | Total |
| TEA-21 Grant | 110,315 | 152,000 | 0 | 0 | 0 | 0 | 262,315 |
| Capital Fund | 27,001 | 0 | 0 | 0 | 0 | 0 | 27,001 |
| Partners | 0 | 31,500 | 0 | 0 | 0 | 0 | 31,500 |
| TOTAL | 137,316 | 183,500 | 0 | 0 | 0 | 0 | 320,816 |
| CIP PROJECT REQUEST: 2011/12 - 2015/2016 | | | | | | | |

CITY OF LEXINGTON, VIRGINIA: 2011-12 ANNUAL BUDGET

| Requesting Department: | | Public Works | | | | | |
|--|--------------------------|--|----------------|----------------|----------------|----------------|---------------|
| Category: | | Streets, Parking and Sidewalks | | | | | |
| Title: | | Miscellaneous Right-of-Way Improvements | | | | | |
| Status: | | Same as last year | | | | | |
| <p>Description: This project provides funding for small projects that improve vehicular and pedestrian use of right of way. It could include road widenings, curb cuts, landscaping, etc.</p> | | | | | | | |
| <p>Justification: This is a contingency account for small projects.</p> | | | | | | | |
| Estimated Annual Operating Costs: | | \$0 | | | | | |
| Work Performed: | | In-House | | | | | |
| Funding Summary | | | | | | | |
| Funding Source | Carryover 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | Total |
| General Fund | 0 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 25,000 |
| TOTAL | 0 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 25,000 |

| CIP PROJECT REQUEST: 2011/12 - 2015/2016 | | | | | | | |
|---|--------------------------|--|----------------|----------------|----------------|----------------|---------------|
| Requesting Department: | | Public Works | | | | | |
| Category: | | Streets, Parking and Sidewalks | | | | | |
| Title: | | East Nelson Street Bridge Replacement | | | | | |
| Status: | | Ongoing | | | | | |
| <p>Description: Replace the East Nelson Street Bridge. This project provides the two percent (2%) matching funds for an estimated \$4,000,000 project.</p> | | | | | | | |
| <p>Justification: The East Nelson Street Bridge is 72 years old and has weight restrictions on it due to deficiencies with the concrete deck.</p> | | | | | | | |
| Estimated Annual Operating Costs: | | \$0 | | | | | |
| Work Performed: | | Contract | | | | | |
| <p style="text-align: center;">Funding Summary</p> | | | | | | | |
| Funding Source | Carryover 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | Total |
| General Fund | 40,000 | 0 | 15,000 | 21,000 | 0 | 0 | 76,000 |
| TOTAL | 40,000 | 0 | 15,000 | 21,000 | 0 | 0 | 76,000 |

| CIP PROJECT REQUEST: 2011/12 - 2015/2016 | | | | | | | |
|--|--------------------------|---|----------------|----------------|----------------|----------------|---------------|
| Requesting Department: | | Planning and Development | | | | | |
| Category: | | Streets, Parking and Sidewalks | | | | | |
| Title: | | Courthouse Square Lot Improvements | | | | | |
| Status: | | Revised | | | | | |
| <p>Description: Construct a lighted walkway from the Randolph Street entrance to the parking garage, through the interior of the Courthouse Square block to the Main Street plaza for the Old Courthouse.</p> | | | | | | | |
| <p>Justification: Provide an improved, lighted pedestrian connection between the parking garage, Courthouse Square, and Main Street in partnership with surrounding landowners.</p> | | | | | | | |
| Estimated Annual Operating Costs: | | \$1,000 | | | | | |
| Work Performed: | | In-House | | | | | |
| <p style="text-align: center;">Funding Summary</p> | | | | | | | |
| Funding Source | Carryover 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | Total |
| General Fund | 13,000 | 7,000 | 0 | 0 | 0 | 0 | 20,000 |
| TOTAL | 13,000 | 7,000 | 0 | 0 | 0 | 0 | 20,000 |

| CIP PROJECT REQUEST: 2011/12 - 2015/2016 | | | | | | | |
|---|--------------------------|--|----------------|----------------|----------------|----------------|---------------|
| Requesting Department: | | Public Works | | | | | |
| Category: | | Streets, Parking and Sidewalks | | | | | |
| Title: | | Estill Street and Sidewalk Improvements | | | | | |
| Status: | | Revised | | | | | |
| <p>Description: Widen a narrow section of the road and construct a sidewalk between East Nelson Street and East Washington Street. This project can be funded from State Street Maintenance Funds.</p> | | | | | | | |
| <p>Justification: Provides a sidewalk connection between East Nelson Street and East Washington Street and allows for two way traffic flow when cars are parked on the east side of the road.</p> | | | | | | | |
| Estimated Annual Operating Costs: | | \$0 | | | | | |
| Work Performed: | | In-House | | | | | |
| <p style="text-align: center;">Funding Summary</p> | | | | | | | |
| Funding Source | Carryover 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | Total |
| General Fund | 0 | 17,000 | 0 | 0 | 0 | 0 | 17,000 |
| TOTAL | 0 | 17,000 | 0 | 0 | 0 | 0 | 17,000 |

| CIP PROJECT REQUEST: 2011/12 - 2015/2016 | | | | | | | |
|--|--------------------------|---------------------------------------|----------------|----------------|----------------|----------------|---------------|
| Requesting Department: | | Public Works | | | | | |
| Category: | | Streets, Parking and Sidewalks | | | | | |
| Title: | | McLaughlin Street Sidewalk | | | | | |
| Status: | | Revised | | | | | |
| <p>Description: Construct a new sidewalk on the east side of McLaughlin Street from West Nelson Street to Myers Street. This project can be funded from State Street Maintenance Funds.</p> | | | | | | | |
| <p>Justification: The new sidewalk would allow pedestrians to cross Myers Street where there is a curve that limits sight distance.</p> | | | | | | | |
| Estimated Annual Operating Costs: | | \$0 | | | | | |
| Work Performed: | | In-House | | | | | |
| <p style="text-align: center;">Funding Summary</p> | | | | | | | |
| Funding Source | Carryover 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | Total |
| General Fund | 0 | 10,000 | 0 | 0 | 0 | 0 | 10,000 |
| TOTAL | 0 | 10,000 | 0 | 0 | 0 | 0 | 10,000 |

| CIP PROJECT REQUEST: 2011/12 - 2015/2016 | | | | | | | |
|--|-------------------|--------------------------------|----------|---------------|---------------|---------------|---------------|
| Requesting Department: | | Planning and Development | | | | | |
| Category: | | Streets, Parking and Sidewalks | | | | | |
| Title: | | Entrance Corridor Improvements | | | | | |
| Status: | | Revised | | | | | |
| <p>Description: Continue to make improvements to the City's primary entrance corridors. Remaining work includes improved directional signage, extension of the aesthetic improvements up Walker and Waddell Streets to the limits of these commercial areas, and more complete landscaping for the Route 11 North entrance.</p> | | | | | | | |
| <p>Justification: The City has done a substantial amount of improvements to its entrance corridors and needs to continue these efforts.</p> | | | | | | | |
| Estimated Annual Operating Costs: | | \$3,000 | | | | | |
| Work Performed: | | In-House | | | | | |
| <p style="text-align: center;">Funding Summary</p> | | | | | | | |
| Funding Source | Carryover 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | Total |
| General Fund | 0 | 0 | 0 | 15,000 | 15,000 | 15,000 | 45,000 |
| TOTAL | 0 | 0 | 0 | 15,000 | 15,000 | 15,000 | 45,000 |

| CIP PROJECT REQUEST: 2011/12 - 2015/2016 | | | | | | | |
|---|--------------------------|--|----------------|----------------|----------------|----------------|---------------|
| Requesting Department: | | Public Works | | | | | |
| Category: | | Utility System | | | | | |
| Title: | | Miscellaneous Water Line Improvements | | | | | |
| Status: | | Same as last year | | | | | |
| <p>Description: Installation of new, or replacement of, small water lines, valves, or fire hydrant projects throughout the City.</p> | | | | | | | |
| <p>Justification: This type of project is needed to keep our water distribution system in adequate condition.</p> | | | | | | | |
| Estimated Annual Operating Costs: | | \$0 | | | | | |
| Work Performed: | | In-House | | | | | |
| <p style="text-align: center;">Funding Summary</p> | | | | | | | |
| Funding Source | Carryover 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | Total |
| Utility Fund | 0 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 25,000 |
| TOTAL | 0 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 25,000 |

| CIP PROJECT REQUEST: 2011/12 - 2015/2016 | | | | | | | |
|---|--------------------------|---|----------------|----------------|----------------|----------------|----------------|
| Requesting Department: | | Public Works | | | | | |
| Category: | | Utility System | | | | | |
| Title: | | Infiltration and Inflow Reduction Projects | | | | | |
| Status: | | Same as last year | | | | | |
| <p>Description: The projects would replace or rehabilitate sewer lines where extensive infiltration or inflow has been identified.</p> | | | | | | | |
| <p>Justification: Infiltration and inflow must be reduced from the City's wastewater collection system.</p> | | | | | | | |
| Estimated Annual Operating Costs: | | \$0 | | | | | |
| Work Performed: | | In-House and Contract | | | | | |
| Funding Summary | | | | | | | |
| Funding Source | Carryover 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | Total |
| Utility Fund | 0 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 |
| TOTAL | 0 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 |

| CIP PROJECT REQUEST: 2011/12 - 2015/2016 | | | | | | | |
|---|--------------------------|--|----------------|----------------|----------------|----------------|----------------|
| Requesting Department: | | Public Works | | | | | |
| Category: | | Utility System | | | | | |
| Title: | | Water Line Replacement Projects | | | | | |
| Status: | | Ongoing | | | | | |
| <p>Description: Replace sections of water line that are in greatest need. The first section of the line to be replaced will extend along Nelson Street from Main to the Catholic Church. The line will also be upgraded to a 20" line to improve fire-flow in the downtown area.</p> | | | | | | | |
| <p>Justification: Major portions of the City's existing water line system are very old and subject to leaks and breaks.</p> | | | | | | | |
| Estimated Annual Operating Costs: | | \$0 | | | | | |
| Work Performed: | | In-House and Contract | | | | | |
| <p style="text-align: center;">Funding Summary</p> | | | | | | | |
| Funding Source | Carryover 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | Total |
| Utility Fund | 0 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 |
| TOTAL | 0 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 |

| CIP PROJECT REQUEST: 2011/12 - 2015/2016 | | | | | | | |
|---|-------------------|---|----------|----------|----------|----------|------------------|
| Requesting Department: | | Public Works | | | | | |
| Category: | | Utility System | | | | | |
| Title: | | Meter Reading System Replacement | | | | | |
| Status: | | New | | | | | |
| <p>Description: Replace all water meters with new electronic meters, an automatic meter reading system that reads the meters through radio tower transmission, and backflow prevention.</p> | | | | | | | |
| <p>Justification: This will help to locate leaks sooner. The system can be set up to print out a list of meters reporting excessive water use the previous night which allows early customer notification and reduction of wasted water. It will also allow for monthly billings should City Council desire.</p> | | | | | | | |
| Estimated Annual Operating Costs: | | \$0 | | | | | |
| Work Performed: | | Contract | | | | | |
| <p style="text-align: center;">Funding Summary</p> | | | | | | | |
| Funding Source | Carryover 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | Total |
| Utility Fund | 0 | 200,000 | 0 | 0 | 0 | 0 | 200,000 |
| General Fund Loan | 0 | 1,200,000 | 0 | 0 | 0 | 0 | 1,200,000 |
| TOTAL | 0 | 1,400,000 | 0 | 0 | 0 | 0 | 1,400,000 |

| CIP PROJECT REQUEST: 2011/12 - 2015/2016 | | | | | | | |
|--|-------------------|-----------------------------------|----------|----------|----------|----------|---------------|
| Requesting Department: | | Public Works | | | | | |
| Category: | | Municipal Facilities | | | | | |
| Title: | | Rescue Squad Building Roof | | | | | |
| Status: | | New | | | | | |
| | | | | | | | |
| Description: Replace the roof on the Rescue Squad building | | | | | | | |
| | | | | | | | |
| Justification: The existing roof is 25 years old and needs replacement. | | | | | | | |
| | | | | | | | |
| Estimated Annual Operating Costs: | | \$0 | | | | | |
| Work Performed: | | Contract | | | | | |
| | | | | | | | |
| Funding Summary | | | | | | | |
| Funding Source | Carryover 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | Total |
| General Fund | 0 | 38,000 | 0 | 0 | 0 | 0 | 38,000 |
| TOTAL | 0 | 38,000 | 0 | 0 | 0 | 0 | 38,000 |

| CIP PROJECT REQUEST: 2011/12 - 2015/2016 | | | | | | | |
|--|--------------------------|-----------------------------|----------------|----------------|----------------|----------------|---------------|
| Requesting Department: | | Public Works | | | | | |
| Category: | | Municipal Facilities | | | | | |
| Title: | | City Hall Upgrades | | | | | |
| Status: | | New | | | | | |
| <p>Description: Evaluate energy-efficiency, systems, space-planning, and surfaces of this historic building in light of staff's projected future needs (grant). Reconfigure spaces, as needed (grant). Install fire suppression system and central-station-reporting alarm system (\$45,000). Upgrade HVAC, ventilation, and insulation, as needed (energy conservation funds). Remove suspended ceilings, and reroute HVAC, as needed; replace ceilings with drywall (\$??). Upgrade floor surfaces to sturdy low-maintenance materials consistent with building's age and historic character (\$14,000). Repaint interior in period colors (\$20,000?). Upgrade interior and exterior signage to improve way-finding (\$??).</p> | | | | | | | |
| <p>Justification: City Hall provides citizens' primary connection to their municipality and presents Lexington's public face. It should appear welcoming, but dignified, reflecting both the City's history and its modern efficiency. Currently this historic building, though well-maintained, has gone many years without coherent design or upgrade. Worn surfaces, haphazard combinations of materials, and bland colors look drab and dingy. Poor energy-efficiency makes the building uncomfortable and expensive to heat and cool. The structure and its contents lack fire protection. To make the most of available funds, the City should create a plan for needed improvements to City Hall and undertake these upgrades in a coordinated and systematic way.</p> | | | | | | | |
| Estimated Annual Operating Costs: | | \$500 | | | | | |
| Work Performed: | | Contract | | | | | |
| <p style="text-align: center;">Funding Summary</p> | | | | | | | |
| Funding Source | Carryover 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | Total |
| General Fund | 0 | 83,000 | 0 | 0 | 0 | 0 | 83,000 |
| TOTAL | 0 | 83,000 | 0 | 0 | 0 | 0 | 83,000 |

| CIP PROJECT REQUEST: 2011/12 - 2015/2016 | | | | | | | |
|--|--------------------------|---------------------------------------|----------------|----------------|----------------|----------------|---------------|
| Requesting Department: | | Public Works | | | | | |
| Category: | | Municipal Facilities | | | | | |
| Title: | | Public Works Shop Improvements | | | | | |
| Status: | | New | | | | | |
| <p>Description: Replace the roof and windows on the gas house at Public Works; construct a flat roof extension to provide cover for the air compressor and the asphalt zipper; and construct a retaining wall and concrete pad for the recycling dumpsters to sit on.</p> | | | | | | | |
| <p>Justification: The roof needs to be replaced and the equipment needs to be under cover. It is very difficult to push the 40 cubic yard dumpsters into position through gravel and mud. The retaining wall is needed so items can be dumped in.</p> | | | | | | | |
| Estimated Annual Operating Costs: | | \$100 | | | | | |
| Work Performed: | | Contract | | | | | |
| <p style="text-align: center;">Funding Summary</p> | | | | | | | |
| Funding Source | Carryover 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | Total |
| General Fund | 0 | 32,000 | 0 | 0 | 0 | 0 | 32,000 |
| TOTAL | 0 | 32,000 | 0 | 0 | 0 | 0 | 32,000 |

| CIP PROJECT REQUEST: 2011/12 - 2015/2016 | | | | | | | |
|---|--------------------------|----------------------------------|----------------|----------------|----------------|----------------|----------------|
| Requesting Department: | | Fire | | | | | |
| Category: | | Municipal Facilities | | | | | |
| Title: | | Fire Station Improvements | | | | | |
| Status: | | New | | | | | |
| <p>Description: Replace carpet in the dayroom and dispatch office, and retrofit a sprinkler system throughout the station (\$150,000).</p> | | | | | | | |
| <p>Justification: Existing carpet is 9 years old and is heavily worn, frayed, and stained from high usage on a daily basis. The station should be protected from fire to protect the lives of the members who work and sleep in the facility, and to protect the equipment stored here (approximate replacement value of \$6,000,000 for apparatus and tools).</p> | | | | | | | |
| Estimated Annual Operating Costs: | | \$500 | | | | | |
| Work Performed: | | Contract | | | | | |
| <p style="text-align: center;">Funding Summary</p> | | | | | | | |
| Funding Source | Carryover 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | Total |
| General Fund | 0 | 12,000 | 0 | 0 | 0 | 150,000 | 162,000 |
| TOTAL | 0 | 12,000 | 0 | 0 | 0 | 150,000 | 162,000 |

| CIP PROJECT REQUEST: 2011/12 - 2015/2016 | | | | | | | |
|--|-------------------|------------------------------------|---------------|----------|----------|----------|---------------|
| Requesting Department: | | Finance | | | | | |
| Category: | | Municipal Facilities | | | | | |
| Title: | | AS-400 Computer Replacement | | | | | |
| Status: | | New | | | | | |
| | | | | | | | |
| Description: Model 9407 upgrade for AS-400 system. | | | | | | | |
| | | | | | | | |
| Justification: The new IBM operating system (5.4) will require replacement of the hardware in early 2012/2013 fiscal year, which will improve speed and response times for financial software. This upgrade to 5.4 version is currently available, but has not been required by New World, our software vendor. | | | | | | | |
| | | | | | | | |
| Estimated Annual Operating Costs: | | Unknown | | | | | |
| Work Performed: | | Contract | | | | | |
| | | | | | | | |
| Funding Summary | | | | | | | |
| Funding Source | Carryover 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | Total |
| General Fund | 0 | 0 | 30,000 | 0 | 0 | 0 | 30,000 |
| TOTAL | 0 | 0 | 30,000 | 0 | 0 | 0 | 30,000 |

| CIP PROJECT REQUEST: 2011/12 - 2015/2016 | | | | | | | |
|---|--------------------------|-----------------------------------|----------------|----------------|----------------|----------------|----------------|
| Requesting Department: | | City Manager | | | | | |
| Category: | | Municipal Facilities | | | | | |
| Title: | | Energy Efficiency Projects | | | | | |
| Status: | | New | | | | | |
| <p>Description: Begin a two year process to improve the energy efficiency of the City's facilities. Specific projects will be developed through energy audits that have yet to be completed.</p> | | | | | | | |
| <p>Justification: Using a portion of the fund balance to improve the energy efficiency of City facilities will decrease future operating costs.</p> | | | | | | | |
| Estimated Annual Operating Costs: | | \$0 | | | | | |
| Work Performed: | | In-House | | | | | |
| <p style="text-align: center;">Funding Summary</p> | | | | | | | |
| Funding Source | Carryover 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | Total |
| Fund Balance | 0 | 100,000 | 100,000 | 0 | 0 | 0 | 200,000 |
| TOTAL | 0 | 100,000 | 100,000 | 0 | 0 | 0 | 200,000 |

| CIP PROJECT REQUEST: 2011/12 - 2015/2016 | | | | | | | |
|--|--------------------------|-------------------------------|----------------|----------------|----------------|----------------|--------------|
| Requesting Department: | | Police | | | | | |
| Category: | | Municipal Facilities | | | | | |
| Title: | | Police Station Upgrade | | | | | |
| Status: | | New | | | | | |
| <p>Description: To change out the key system for the Police Department.</p> | | | | | | | |
| <p>Justification: The current system was installed when the building was built in 2004. This system is no longer supported and no keys can be purchased to replace lost or broken keys.</p> | | | | | | | |
| Estimated Annual Operating Costs: | | \$200 | | | | | |
| Work Performed: | | Contract | | | | | |
| <p style="text-align: center;">Funding Summary</p> | | | | | | | |
| Funding Source | Carryover 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | Total |
| General Fund | 0 | 6,000 | 0 | 0 | 0 | 0 | 6,000 |
| TOTAL | 0 | 6,000 | 0 | 0 | 0 | 0 | 6,000 |

| CIP PROJECT REQUEST: 2011/12 - 2015/2016 | | | | | | | |
|---|--------------------------|--|----------------|----------------|----------------|----------------|------------------|
| Requesting Department: | | School Board | | | | | |
| Category: | | School System | | | | | |
| Title: | | Waddell Elementary School Replacement | | | | | |
| Status: | | New | | | | | |
| <p>Description: The Lexington School Board requests that the Waddell Elementary School be replaced by Fall of 2018. The estimated cost for this project is \$15,000,000 with the financing extending beyond the five year planning period of the CIP (more detailed financial plan will be submitted).</p> | | | | | | | |
| <p>Justification: The original school was built in 1927 and has numerous issues that make it less than optimal as an educational environment. It has been determined that, unlike LDMS, this building is not conducive to renovation.</p> | | | | | | | |
| Estimated Annual Operating Costs: | | Unknown | | | | | |
| Work Performed: | | Contract | | | | | |
| <p style="text-align: center;">Funding Summary</p> | | | | | | | |
| Funding Source | Carryover 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | Total |
| General Fund | 0 | 500,000 | 55,000 | 215,000 | 235,000 | 308,000 | 1,313,000 |
| TOTAL | 0 | 500,000 | 55,000 | 215,000 | 235,000 | 308,000 | 1,313,000 |

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SUPPLEMENTAL INFORMATION

CITY OF LEXINGTON, VIRGINIA: 2011-12 ANNUAL BUDGET

| Employee Classifications - Grouped by Salary Grades | | |
|--|---------------------|---|
| Grade | Salary Range | Positions |
| A | \$15,441 - \$22,363 | Summer Youth Program Aide |
| B | \$15,818 - \$23,482 | Assistant Registrar I |
| C | \$16,609 - \$24,656 | Laborer Summer Youth Program Assistant Travel Counselor/Tour Guide |
| E | \$18,311 - \$27,183 | Travel Counselor Supervisor Youth Program Assistant |
| G | \$20,188 - \$29,969 | Office Assistant Police Records Clerk |
| H | \$21,197 - \$31,467 | Maintenance/Construction Worker I Sanitation Worker I |
| I | \$22,257 - \$33,041 | Account Clerk I Assistant Registrar II Sanitation Worker II Secretary Utility Service Technician |
| J | \$23,370 - \$34,693 | Maintenance/Construction Worker II Wastewater Plant Operator Trainee Water Plant Operator Trainee |
| K | \$24,538 - \$36,428 | Motor Equipment Operator Special Enforcement Officer Telecommunicator Wastewater Maintenance Helper/Driver (Unlicensed) Wastewater Plant Operator 3 Water Plant Operator 3 |
| L | \$25,765 - \$38,249 | Account Clerk II Assistant Program Coordinator (RARO) Equipment Mechanic Executive Secretary Maintenance/Construction Technician Tourism Marketing Assistant Wastewater Maintenance Helper/Driver 3 |
| M | \$27,054 - \$40,161 | Deputy Treasurer Executive Secretary/Utility Clerk Special Enforcement Officer Supervisor Telecommunicator Supervisor Wastewater Plant Operator 2 Water Plant Operator 2 |
| N | \$28,406 - \$42,169 | Cemetery and Parks Maintenance Supervisor Crew Supervisor Master Deputy Commissioner of Revenue Wastewater Maintenance Helper/Driver 2 |

CITY OF LEXINGTON, VIRGINIA: 2011-12 ANNUAL BUDGET

| | | |
|---|---------------------|---|
| O | \$29,827 - \$44,278 | Accounting Technician Administrative Assistant/City Clerk Director of Aquatics Planner/Housing Coordinator Senior Program Coordinator (RARO) Wastewater Plant Specialist (Laboratory Technician) Wastewater Plant Specialist (Maintenance Mechanic) Water Plant Specialist Youth Services Coordinator |
| P | \$31,318 - \$46,492 | Firefighter EMT Police Officer I |
| Q | \$32,884 - \$48,816 | Engineering Technician Fire Marshall/Building Inspector Firefighter Mechanic Firefighter Medic Human Resources Technician Master Patrolman |
| S | \$36,225 - \$53,820 | Arborist Maintenance and Construction Superintendent Services and Facilities Superintendent Tourism Marketing Director Wastewater Plant Supervisor |
| T | \$38,067 - \$56,511 | Central Dispatch Technician Firefighter Lieutenant Police Sergeant |
| U | \$39,971 - \$59,337 | Police First Sergeant |
| V | \$41,969 - \$62,303 | Information Technology Coordinator Police Lieutenant VJCCA Field Officer |

| Executive Pay Grades | | |
|-----------------------------|---------------------|--|
| Staff Level | Salary Range | Positions |
| 1 | \$45,779 - \$66,315 | Director of Tourism Executive Director (RARO) Police Captain |
| 2 | \$49,255 - \$71,340 | Central Dispatch Director Director of Planning and Development Fire & EMS Chief |
| 3 | \$52,979 - \$76,735 | Chief of Police Director of Finance Director of Public Works Director of Utilities Processing |

CITY OF LEXINGTON, VIRGINIA: 2011-12 ANNUAL BUDGET

PAY PLAN FY 12

TRACK I

TRACK 2

| Grade Step | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 |
|------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| A | | 15,441 7.4236 | 15,827 7.6092 | 16,223 7.7994 | 16,628 7.9944 | 17,044 8.1943 | 17,470 8.3991 | 17,907 8.6091 | 18,355 8.8243 | 18,814 9.0450 | 19,284 9.2711 | 19,766 9.5029 | 20,260 9.7404 | 20,767 9.9839 | 21,286 10.2335 | 21,818 10.4894 | 22,363 10.7516 |
| B | 15,818 7.6047 | 16,213 7.7948 | 16,619 7.9897 | 17,034 8.1894 | 17,460 8.3941 | 17,896 8.6040 | 18,344 8.8191 | 18,802 9.0396 | 19,272 9.2656 | 19,754 9.4972 | 20,248 9.7346 | 20,754 9.9780 | 21,273 10.2274 | 21,805 10.4831 | 22,350 10.7452 | 22,909 11.0138 | 23,482 11.2892 |
| C | 16,609 7.9849 | 17,024 8.1845 | 17,449 8.3891 | 17,886 8.5989 | 18,333 8.8139 | 18,791 9.0342 | 19,261 9.2601 | 19,742 9.4916 | 20,236 9.7288 | 20,742 9.9721 | 21,260 10.2214 | 21,792 10.4769 | 22,337 10.7388 | 22,895 11.0073 | 23,468 11.2825 | 24,054 11.5645 | 24,656 11.8536 |
| D | 17,439 8.3842 | 17,875 8.5938 | 18,322 8.8086 | 18,780 9.0288 | 19,249 9.2545 | 19,731 9.4859 | 20,224 9.7231 | 20,730 9.9661 | 21,248 10.2153 | 21,779 10.4707 | 22,323 10.7324 | 22,882 11.0007 | 23,454 11.2758 | 24,040 11.5577 | 24,641 11.8466 | 25,257 12.1428 | 25,888 12.4463 |
| E | 18,311 8.8034 | 18,769 9.0235 | 19,238 9.2490 | 19,719 9.4803 | 20,212 9.7173 | 20,717 9.9602 | 21,235 10.2092 | 21,766 10.4644 | 22,310 10.7260 | 22,868 10.9942 | 23,440 11.2691 | 24,026 11.5508 | 24,626 11.8395 | 25,242 12.1355 | 25,873 12.4389 | 26,520 12.7499 | 27,183 13.0686 |
| F | 19,227 9.2435 | 19,707 9.4746 | 20,200 9.7115 | 20,705 9.9543 | 21,223 10.2031 | 21,753 10.4582 | 22,297 10.7197 | 22,854 10.9877 | 23,426 11.2624 | 24,011 11.5439 | 24,612 11.8325 | 25,227 12.1283 | 25,858 12.4315 | 26,504 12.7423 | 27,167 13.0609 | 27,846 13.3874 | 28,542 13.7221 |
| G | 20,188 9.7057 | 20,693 9.9484 | 21,210 10.1971 | 21,740 10.4520 | 22,284 10.7133 | 22,841 10.9811 | 23,412 11.2557 | 23,997 11.5370 | 24,597 11.8255 | 25,212 12.1211 | 25,842 12.4241 | 26,488 12.7347 | 27,150 13.0531 | 27,829 13.3794 | 28,525 13.7139 | 29,238 14.0568 | 29,969 14.4082 |
| H | 21,197 10.1910 | 21,727 10.4458 | 22,270 10.7069 | 22,827 10.9746 | 23,398 11.2490 | 23,983 11.5302 | 24,582 11.8184 | 25,197 12.1139 | 25,827 12.4167 | 26,472 12.7272 | 27,134 13.0453 | 27,813 13.3715 | 28,508 13.7058 | 29,221 14.0484 | 29,951 14.3996 | 30,700 14.7596 | 31,467 15.1286 |
| I | 22,257 10.7005 | 22,814 10.9681 | 23,384 11.2423 | 23,969 11.5233 | 24,568 11.8114 | 25,182 12.1067 | 25,811 12.4094 | 26,457 12.7196 | 27,118 13.0376 | 27,796 13.3635 | 28,491 13.6976 | 29,203 14.0400 | 29,933 14.3910 | 30,682 14.7508 | 31,449 15.1196 | 32,235 15.4976 | 33,041 15.8850 |
| J | 23,370 11.2356 | 23,954 11.5165 | 24,553 11.8044 | 25,167 12.0995 | 25,796 12.4020 | 26,441 12.7120 | 27,102 13.0298 | 27,780 13.3556 | 28,474 13.6895 | 29,186 14.0317 | 29,916 14.3825 | 30,663 14.7420 | 31,430 15.1106 | 32,216 15.4884 | 33,021 15.8756 | 33,847 16.2725 | 34,693 16.6793 |
| K | 24,538 11.7974 | 25,152 12.0923 | 25,781 12.3946 | 26,425 12.7045 | 27,086 13.0221 | 27,763 13.3476 | 28,457 13.6813 | 29,169 14.0233 | 29,898 14.3739 | 30,645 14.7333 | 31,411 15.1016 | 32,197 15.4792 | 33,002 15.8661 | 33,827 16.2628 | 34,672 16.6694 | 35,539 17.0861 | 36,428 17.5132 |
| L | 25,765 12.3872 | 26,410 12.6969 | 27,070 13.0143 | 27,747 13.3397 | 28,440 13.6732 | 29,151 14.0150 | 29,880 14.3654 | 30,627 14.7245 | 31,393 15.0926 | 32,177 15.4699 | 32,982 15.8567 | 33,806 16.2531 | 34,652 16.6594 | 35,518 17.0759 | 36,406 17.5028 | 37,316 17.9404 | 38,249 18.3889 |
| M | 27,054 13.0066 | 27,730 13.3317 | 28,423 13.6650 | 29,134 14.0067 | 29,862 14.3568 | 30,609 14.7158 | 31,374 15.0836 | 32,158 15.4607 | 32,962 15.8473 | 33,786 16.2434 | 34,631 16.6495 | 35,497 17.0658 | 36,384 17.4924 | 37,294 17.9297 | 38,226 18.3780 | 39,182 18.8374 | 40,161 19.3083 |
| N | 28,406 13.6569 | 29,117 13.9983 | 29,844 14.3483 | 30,591 14.7070 | 31,355 15.0747 | 32,139 15.4515 | 32,943 15.8378 | 33,766 16.2338 | 34,610 16.6396 | 35,476 17.0556 | 36,363 17.4820 | 37,272 17.9191 | 38,203 18.3670 | 39,159 18.8262 | 40,137 19.2969 | 41,141 19.7793 | 42,169 20.2738 |
| O | 29,827 14.3398 | 30,572 14.6983 | 31,337 15.0657 | 32,120 15.4424 | 32,923 15.8284 | 33,746 16.2241 | 34,590 16.6297 | 35,455 17.0455 | 36,341 17.4716 | 37,249 17.9084 | 38,181 18.3561 | 39,135 18.8150 | 40,114 19.2854 | 41,116 19.7675 | 42,144 20.2617 | 43,198 20.7682 | 44,278 21.2875 |
| P | 31,318 15.0567 | 32,101 15.4332 | 32,904 15.8190 | 33,726 16.2145 | 34,569 16.6198 | 35,433 17.0353 | 36,319 17.4612 | 37,227 17.8977 | 38,158 18.3452 | 39,112 18.8038 | 40,090 19.2739 | 41,092 19.7558 | 42,119 20.2496 | 43,172 20.7559 | 44,252 21.2748 | 45,358 21.8067 | 46,492 22.3518 |
| Q | 32,884 15.8096 | 33,706 16.2048 | 34,549 16.6099 | 35,412 17.0252 | 36,298 17.4508 | 37,205 17.8871 | 38,135 18.3343 | 39,089 18.7926 | 40,066 19.2624 | 41,068 19.7440 | 42,094 20.2376 | 43,147 20.7435 | 44,225 21.2621 | 45,331 21.7937 | 46,464 22.3385 | 47,626 22.8970 | 48,816 23.4694 |
| R | 34,528 16.6001 | 35,391 17.0151 | 36,276 17.4404 | 37,183 17.8765 | 38,113 18.3234 | 39,065 18.7814 | 40,042 19.2510 | 41,043 19.7323 | 42,069 20.2256 | 43,121 20.7312 | 44,199 21.2495 | 45,304 21.7807 | 46,436 22.3252 | 47,597 22.8834 | 48,787 23.4555 | 50,007 24.0418 | 51,257 24.6429 |
| S | 36,255 17.4301 | 37,161 17.8658 | 38,090 18.3125 | 39,042 18.7703 | 40,018 19.2395 | 41,019 19.7205 | 42,044 20.2135 | 43,095 20.7189 | 44,173 21.2368 | 45,277 21.7678 | 46,409 22.3120 | 47,569 22.8698 | 48,758 23.4415 | 49,977 24.0275 | 51,227 24.6282 | 52,507 25.2439 | 53,820 25.8750 |
| T | 38,067 18.3016 | 39,019 18.7591 | 39,994 19.2281 | 40,994 19.7088 | 42,019 20.2015 | 43,070 20.7065 | 44,146 21.2242 | 45,250 21.7548 | 46,381 22.2987 | 47,541 22.8562 | 48,729 23.4276 | 49,948 24.0132 | 51,196 24.6136 | 52,476 25.2289 | 53,788 25.8596 | 55,133 26.5061 | 56,511 27.1688 |
| U | 39,971 19.2166 | 40,970 19.6971 | 41,994 20.1895 | 43,044 20.6942 | 44,120 21.2116 | 45,223 21.7419 | 46,354 22.2854 | 47,513 22.8426 | 48,700 23.4136 | 49,918 23.9990 | 51,166 24.5989 | 52,445 25.2139 | 53,756 25.8443 | 55,100 26.4904 | 56,477 27.1526 | 57,889 27.8314 | 59,337 28.5272 |
| V | 41,969 20.1775 | 43,018 20.6819 | 44,094 21.1990 | 45,196 21.7289 | 46,326 22.2722 | 47,484 22.8290 | 48,671 23.3997 | 49,888 23.9847 | 51,135 24.5843 | 52,414 25.1989 | 53,724 25.8289 | 55,067 26.4746 | 56,444 27.1365 | 57,855 27.8149 | 59,301 28.5102 | 60,784 29.2230 | 62,303 29.9536 |

CITY OF LEXINGTON, VIRGINIA: 2011-12 ANNUAL BUDGET

| Personnel Summary FY12: General Government & Administration | | | | | | | | |
|--|--|----------------------|--------------|--------------|------------------------|--------------|--------------|--------------|
| DEPARTMENT/ACCOUNT | | Authorized Positions | | | Authorized Staff Years | | | |
| City Manager (1-1201) | | Status | FY10 | FY11 | FY12 | FY10 | FY11 | FY12 |
| City Manager | | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Assistant/Clerk of Council | | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Total City Manager | | | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Human Resources (01-1205) | | | | | | | | |
| Human Resource Technician | | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Human Resources | | | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Commissioner of Revenue (1-1209) | | | | | | | | |
| Commissioner of Revenue | | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Master Deputy Commissioner | | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Account Clerk II | | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Commissioner of Revenue | | | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Treasurer (1-1213) | | | | | | | | |
| Treasurer | | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Deputy Treasurer | | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Account Clerk II | | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Account Clerk II | | Part-time | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.63 |
| Total Treasurer | | | 3.00 | 3.00 | 4.00 | 3.00 | 3.00 | 3.63 |
| Finance (1-1214) | | | | | | | | |
| Director of Finance | | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Accounting Technician | | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Account Clerk II | | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Finance | | | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Information Technology Office (1-1251) | | | | | | | | |
| Information Technology Coordinator | | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Information Technology Office | | | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Electoral Board/Registrar (1-1310) | | | | | | | | |
| Registrar | | Part-time | 1.00 | 1.00 | 1.00 | 0.65 | 0.65 | 0.65 |
| Assistant Registrar II | | Part-time | 1.00 | 1.00 | 1.00 | 0.16 | 0.11 | 0.11 |
| Total Electoral Board/Registrar | | | 2.00 | 2.00 | 2.00 | 0.81 | 0.76 | 0.76 |
| Total General Government & Administration | | | 15.00 | 15.00 | 16.00 | 13.81 | 13.76 | 14.39 |

| Personnel Summary FY12: Judicial Administration | | | | | | | | |
|--|--|----------------------|-------------|-------------|------------------------|-------------|-------------|-------------|
| DEPARTMENT/ACCOUNT | | Authorized Positions | | | Authorized Staff Years | | | |
| VJCCA Services (1-2901) | | Status | FY10 | FY11 | FY12 | FY10 | FY11 | FY12 |
| Probation Officer | | Part-time | 1.00 | 1.00 | 1.00 | 0.51 | 0.80 | 0.80 |
| Total VJCCA Services | | | 1.00 | 1.00 | 1.00 | 0.51 | 0.80 | 0.80 |
| Total Judicial Administration | | | 1.00 | 1.00 | 1.00 | 0.51 | 0.80 | 0.80 |

| Personnel Summary FY12: Public Safety | | | | | | | | |
|--|--|-----------------------------|--------------|--------------|-------------------------------|--------------|--------------|--------------|
| DEPARTMENT/ACCOUNT | | Authorized Positions | | | Authorized Staff Years | | | |
| Police Department (1-3101) | | Status | FY10 | FY11 | FY12 | FY10 | FY11 | FY12 |
| Chief | | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Captain | | Full-time | 0.00 | 1.00 | 1.00 | 0.00 | 1.00 | 1.00 |
| Lieutenant | | Full-time | 1.00 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 |
| First Sergeant | | Full-time | 0.00 | 1.00 | 1.00 | 0.00 | 1.00 | 1.00 |
| Sergeant | | Full-time | 4.00 | 3.00 | 3.00 | 4.00 | 3.00 | 3.00 |
| Officer I | | Full-time | 7.00 | 6.00 | 6.00 | 7.00 | 6.00 | 6.00 |
| Master Patrolman (PO II) | | Full-time | 3.00 | 4.00 | 4.00 | 3.00 | 4.00 | 4.00 |
| Executive Secretary | | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Police Records Clerk | | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Crossing Guard | | Part-time | 3.00 | 3.00 | 3.00 | 0.51 | 0.51 | 0.51 |
| Total Police Department | | | 21.00 | 21.00 | 21.00 | 18.51 | 18.51 | 18.51 |
| Fire Department (01-3202) | | | | | | | | |
| Chief/Captain | | Full-time | 1.00 | 1.00 | 1.00 | 0.50 | 0.50 | 1.00 |
| Firefighter Lieutenant | | Full-time | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 1.00 |
| Firefighter Mechanic | | Full-time | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 1.00 |
| Firefighter Medic | | Full-time | 0.00 | 0.00 | 3.00 | 0.00 | 0.00 | 3.00 |
| Firefighter EMT | | Full-time | 0.00 | 0.00 | 3.00 | 0.00 | 0.00 | 3.00 |
| Total Fire Department | | | 1.00 | 1.00 | 9.00 | 0.50 | 0.50 | 9.00 |
| First Aid Department (01-3203) | | | | | | | | |
| Fire & EMS Chief | | Full-time | 1.00 | 1.00 | 0.00 | 0.50 | 0.50 | 0.00 |
| Total First Aid Department | | | 1.00 | 1.00 | 0.00 | 0.50 | 0.50 | 0.00 |
| Parking Enforcement/Animal Control (1-3501) | | | | | | | | |
| Supervisor Special Enforcement | | Part-time | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.63 |
| Special Enforcement Officer | | Part-time | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.50 |
| Special Enforcement Officer | | Full-time | 1.00 | 1.00 | 0.00 | 1.00 | 1.00 | 0.00 |
| Total Parking Enforcement/Animal Control | | | 1.00 | 1.00 | 2.00 | 1.00 | 1.00 | 1.13 |
| Total Public Safety | | | 24.00 | 24.00 | 32.00 | 20.51 | 20.51 | 28.64 |

CITY OF LEXINGTON, VIRGINIA: 2011-12 ANNUAL BUDGET

| Personnel Summary FY12: Public Works | | | | | | | |
|---|---------------|-----------------------------|---------------------|---------------------|-------------------------------|---------------------|---------------------|
| DEPARTMENT/ACCOUNT | | Authorized Positions | | | Authorized Staff Years | | |
| PW Labor Pool (1-4050 & 5-4050) | Status | FY10 | FY11 | FY12 | FY10 | FY11 | FY12 |
| Director of Public Works | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Services & Facilities Superintendent | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Maintenance & Construction Superintendent | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Engineer Technician | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Crew Supervisor | Full-time | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Cemetery & Parks Maintenance Supervisor | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Maintenance/Construction Technician | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Executive Secretary | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Equipment Mechanic | Full-time | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Motor Equipment Operator | Full-time | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Maintenance/Construction Worker I | Full-time | 7.00 | 8.00 | 7.00 | 7.00 | 8.00 | 7.00 |
| Maintenance/Construction Worker II | Full-time | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 |
| Utility Service Technician | Full-time | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Laborer | Part-time | 7.00 | 2.00 | 5.00 | 2.10 | 0.31 | 1.26 |
| Maintenance/Construction Worker II | Part-time | 1.00 | 1.00 | 1.00 | 0.43 | 0.43 | 0.43 |
| Office Assistant | Part-time | 1.00 | 1.00 | 1.00 | 0.80 | 0.80 | 0.80 |
| Total Public Works Labor Pool | | 41.00 | 37.00 | 39.00 | 35.33 | 34.54 | 34.49 |
| Solid Waste Management (1-4200) | | | | | | | |
| Sanitation Worker I | Full-time | 5.00 | 4.00 | 4.00 | 7.00 | 4.00 | 4.00 |
| Sanitation Worker II | Full-time | 7.00 | 6.00 | 6.00 | 5.00 | 6.00 | 6.00 |
| Total Solid Waste Management | | 12.00 | 10.00 | 10.00 | 12.00 | 10.00 | 10.00 |
| Total Public Works | | <u>53.00</u> | <u>47.00</u> | <u>49.00</u> | <u>47.33</u> | <u>44.54</u> | <u>44.49</u> |

| Personnel Summary FY12: Health, Education and Welfare | | | | | | | |
|--|---------------|-----------------------------|--------------------|--------------------|-------------------------------|--------------------|--------------------|
| DEPARTMENT/ACCOUNT | | Authorized Positions | | | Authorized Staff Years | | |
| Youth Services Administration (1-5900) | Status | FY10 | FY11 | FY12 | FY10 | FY11 | FY12 |
| Youth Services Coordinator | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Youth Program Assistant | Part-time | 1.00 | 1.00 | 1.00 | 0.39 | 0.39 | 0.39 |
| Summer Youth Program Assistant | Part-time | 1.00 | 1.00 | 1.00 | 0.15 | 0.15 | 0.15 |
| Summer Youth Program Aide | Part-time | 0.00 | 0.00 | 0.00 | 0.00 | 0.15 | 0.15 |
| Total Youth Services Administration | | 3.00 | 3.00 | 3.00 | 1.54 | 1.69 | 1.69 |
| Total Health, Education, and Welfare | | <u>3.00</u> | <u>3.00</u> | <u>3.00</u> | <u>1.54</u> | <u>1.69</u> | <u>1.69</u> |

| Personnel Summary FY12: Leisure Services | | | | | | | |
|---|---------------|-----------------------------|--------------------|--------------------|-------------------------------|--------------------|--------------------|
| DEPARTMENT/ACCOUNT | | Authorized Positions | | | Authorized Staff Years | | |
| Municipal Swimming Pool (1-7250) | Status | FY10 | FY11 | FY12 | FY10 | FY11 | FY12 |
| Director of Aquatics | Full-time | 1.00 | 1.00 | 1.00 | 0.29 | 0.29 | 0.29 |
| Total Municipal Swimming Pool | | 1.00 | 1.00 | 1.00 | 0.29 | 0.29 | 0.29 |
| Total Leisure Services | | <u>1.00</u> | <u>1.00</u> | <u>1.00</u> | <u>0.29</u> | <u>0.29</u> | <u>0.29</u> |

| Personnel Summary FY12: Community Development | | | | | | | |
|--|---------------|-----------------------------|-------------|-------------|-------------------------------|-------------|-------------|
| DEPARTMENT/ACCOUNT | | Authorized Positions | | | Authorized Staff Years | | |
| Planning & Development (1-8110) | Status | FY10 | FY11 | FY12 | FY10 | FY11 | FY12 |
| Director of Planning & Development | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Housing Coordinator | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Code Enforcement Officer/Housing Rehab. | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Executive Secretary | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Planning & Development | | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Tree Board (1-8140) | | | | | | | |
| City Arborist | Part-time | 1.00 | 1.00 | 1.00 | 0.50 | 0.50 | 0.50 |
| Total Tree Board | | 1.00 | 1.00 | 1.00 | 0.50 | 0.50 | 0.50 |
| Total Community Development | | 5.00 | 5.00 | 5.00 | 4.50 | 4.50 | 4.50 |

| Personnel Summary FY12: Utilities Processing | | | | | | | |
|---|---------------|-----------------------------|---------------|---------------|-------------------------------|---------------|---------------|
| DEPARTMENT/ACCOUNT | | Authorized Positions | | | Authorized Staff Years | | |
| Water Treatment (5-1140) | Status | FY10 | FY11 | FY12 | FY10 | FY11 | FY12 |
| Director of Utilities Processing | Full-time | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| WTP Specialist | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| WTP Operator Trainee | Full-time | 2.00 | 1.00 | 1.00 | 2.00 | 1.00 | 1.00 |
| WTP Operator 3 | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.00 |
| WTP Operator 2 | Full-time | 2.00 | 3.00 | 3.00 | 2.00 | 4.00 | 4.00 |
| WTP Operator 1 | Full-time | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Executive Secretary | Full-time | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| Total Water Treatment | | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 |
| Wastewater Treatment (5-1175) | | | | | | | |
| Director of Utilities Processing | Full-time | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| WWTP Supervisor | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| WWTP Specialist | Full-time | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| WWTP Operator Trainee | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| WWTP Operator 3 | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| WWTP Maintenance/Helper/Driver (Unlicensed) | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| WWTP Operator 2 | Full-time | 2.00 | 3.00 | 3.00 | 2.00 | 3.00 | 3.00 |
| WWTP Operator 1 | Full-time | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| WWTP Maintenance/Helper/Driver 2 | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Executive Secretary | Full-time | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| Total Wastewater Treatment | | 10.00 | 11.00 | 11.00 | 10.00 | 11.00 | 11.00 |
| Total Utilities Processing | | 17.00 | 18.00 | 18.00 | 17.00 | 18.00 | 18.00 |
| Grand Total City Personnel | | 119.00 | 114.00 | 125.00 | 105.49 | 104.09 | 112.80 |

Object Code Dictionary

| | |
|----------------------------------|---|
| 1000 PERSONNEL SERVICE | |
| 1001 | Full time wages: Wages paid to full time employees who are currently on the position control register. |
| 1002 | Overtime wages: Payment to eligible employees who work more hours than provided in a normal work period. (40 hours per week for all City employees). |
| 1003 | Part time wages: Wages paid to part-time and/or temporary employees as currently listed on the position control register. |
| 1041 | Public Works Regular Wages: Wages allocated from Public Works Labor Pool for full-time and part-time employees. |
| 1042 | Public Works Overtime Wages: Overtime wages allocated from Public Works Labor Pool. |
| 1099 | Call out pay: Compensation for volunteer fire fighters and rescue squad personnel for service calls. |
| 1520 | Wages - Substitutes: Wages paid for a substitute employee of a regular full-time or part-time position while such employee is out on paid leave time. |
| 2000 FRINGE BENEFITS | |
| 2001 | Federal Old-Age Insurance (FICA): Payments into the Contribution Fund for payment to the U. S. Treasury on behalf of old-age survivor's benefits (social security). |
| 2002 | Retirement: Payments into the Trust Fund of the Virginia Supplemental Retirement System on behalf of eligible employees (full-time). |
| 2005 | Medical Insurance: Payments on behalf of employees in a group insurance program providing hospital, medical and surgical coverage. |
| 2006 | Life Insurance: Payments on behalf of employees for life insurance plans. |
| 2009 | Unemployment Insurance: Contingency for the payment of unemployment claims for employees released from service to the city. |
| 2011 | Worker's Compensation Insurance: Payments on behalf of employees for worker's compensation insurance coverage. |
| 3000 CONTRACTUAL SERVICES | |
| 3001 | Temporary Labor: Fees paid to outside vendors for providing temporary personnel services. |
| 3002 | Professional Services: Payments for such services typically provided by professional and/or technical private sources. Examples of professional services generally are accounting and auditing, management consultants, engineering and architectural, computer programming, and other non-labor intensive services. |
| 3004 | Repairs and Maintenance: Payments for repairs to structure or equipment. Does not include extensive repairs to fixed assets defined under Capital Outlays, work done by the City's Public Works crews, or vehicle maintenance done by Public Works. |
| 3005 | Maintenance Service Contracts: Contracts for regular maintenance, inspection, and service of equipment covered under outside agreements. |
| 3006 | Printing and Binding: Printing and binding provided by outside sources. |
| 3007 | Advertising: Payments to radio, television, newspapers or other media for such purposes as to seek employment applicants; announce public hearings, notice or ordinances; public service announcements; and public relations for the locality. |
| 3008 | Laundry and Dry Cleaning: Commercial service provided by a qualified establishment. |
| 3009 | Services of Other Government Entities: Payments for services purchased from other governmental entities on a contract or fee basis. |
| 3010 | Printing Brochures: Payments made to outside vendors for brochure printing. |
| 3012 | Brochure Distribution: Payments for distribution of marketing materials used in tourism promotion efforts. |

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- 3015 Lagoon Maintenance:** The cost for maintaining or cleaning lagoons at the WWTP.
- 3016 Wholesale Water:** The cost of raw water purchased from the Maury Service Authority.
- 3017 Wholesale Sewer:** The cost of sewage disposal by the Maury Service Authority.
- 3018 Bank Activity Charge:** Cost of services provided by banking institutions conducting credit, checking, or investment services to the City.
- 3019 MSA Facility Fee:** Debt service and other billable expenses from the MSA for the regional water or wastewater plants. This line of expense excludes MSA wholesale water and sewer charges.
- 3021 Victim-Witness Coordinator:** Contribution to the Victim-Witness Coordinator office for services to the City.
- 3022 Probation Office:** Contribution towards City share of Probation Office expenses shared with Rockbridge County.
- 3023 Court Offices:** Contribution towards City share of costs of Circuit Court, Clerk of Circuit Court, and Commonwealth Attorney office expenses shared with Rockbridge County. Also, the court facility and magistrate expenses shared with the County are included under this account.
- 3024 Landfill Contract:** Payments made to Rockbridge County to reflect the cost for use of the county landfill.
- 3025 Recycling Center:** Payments made to Rockbridge County to reflect the cost for use of the County Recycling Center.
- 3028 Computer Software:** Fees paid to outside vendors for providing computer software applications and/or services.
- 3029 VJCCCA Services:** Payments made to meet VJCCCA services costs.
- 3030 Janitorial Services:** Contract payments for building janitorial services.
- 3077 Franchise Utility Installations:** Contract payments for electrical, telecommunication, cable, broadband, and other underground utility services to the City and Rockbridge County area.
- 3099 Outside Data Processing:** Data processing services provided by outside agencies.
- 3112 Safe and Sound Services:** Payments made for Safe and Sound services approved by Threshold for City low and moderate income households.
- 3116 Ground Maintenance:** Payments for outside ground repair and maintenance services to include aeration, seeding, resodding, fertilization applications, etc. of City managed properties.
- 3117 Lot Cleaning:** Clean-up of lots using outside services to enforce City ordinances. This includes mowing of overgrown lots.
- 3118 Excavating Services:** Contracts for excavating services.
- 3200 Special Promotions:** Cost of special activities to promote Lexington as a tourist attraction. Also, costs to solicit community participation and/or volunteer support for grant or City sponsored special events and programs.
- 3203 Contractual Response Services:** Payments to private enterprise for life and rescue services to the Lexington area residents.
- 3302 Jail Contract:** Payments made to Rockbridge County to reflect the cost for use of the Regional Jail.
- 3406 Generator Services:** Payments for technical labor services to a generator for repair and maintenance.

4000 INTERNAL SERVICES

- 4002 Vehicle Maintenance and Operation - Inside:** The costs associated with vehicle maintenance and operation by the Public Works Department.
- 4004 Photocopying Services:** Charges for the use of the central copier located in the Finance Department and the public safety copier located in the Police Department.
- 4010 Special Projects - Public Works:** Cost of non-routine repairs, maintenance and construction provided by Public Works.
- 4025 Services of Public Works - Equipment:** Equipment replacement costs associated with services provided by the Public Works labor pool.

5000 OTHER CHARGES

CITY OF LEXINGTON, VIRGINIA: 2011-12 ANNUAL BUDGET

5100 UTILITIES

- 5101 Electrical Service:** Cost of electricity used.
- 5102 Heating Services:** Including gas, coal and oil.
- 5103 Water and Sewer Services:** Cost of water and sewer services.
- 5104 Street Lighting:** Payments made to provide lighting of city streets.

5200 COMMUNICATIONS

- 5201 Postal and Messenger Services:** Payments for transmitting mail by the United States Postal Service including stamps, stamped envelopes, postage meter rent, and permit fees or payments for transmitting messages and packages by private courier organizations.
- 5202 Electronic Data Services:** Line costs for transmitting or providing electronic data services such as internet, T1 lines, cable TV, etc.
- 5203 Telephone:** Payments for telephone service including teletype, cable or related service. Also includes charges for installation of telephone equipment. Excludes cell phone service costs. Cell phone service costs are to be recorded under line 5204.
- 5204 Cellular Telephone Services:** Payments for cell telephone service to include email service cost. Also, marginal costs for equipment can be added expense unless its such a cost to be deemed a durable good for inventory purposes.

5300 INSURANCE

- 5306 Surety Bonds:** Payments for surety insurance providing coverage for public officials in positions of trust to guarantee the performance of their lawful obligations.
- 5308 General Liability Insurance:** Payments for insurance for bodily injury and property damage that the locality may be liable for that is not covered by other policies.
- 5310 Umbrella Policy:** Insurance applied as excess to other forms of liability insurance.
- 5312 Self Insurance Program:** Payments made by the City on claims not paid by insurer if thought to be remotely liable in some form.
- 5399 Insurance Allocations:** Charges for insurance to departments based upon estimates prepared by City's Finance Department. The percentage allocation process uses prior fiscal year personnel services costs to determine a departmental percentage allocation for spreading overall general insurance costs.

5400 MATERIALS AND SUPPLIES

- 5401 Office Supplies:** Office stationery, forms, and other miscellaneous office items not considered to be a durable good as defined under line 5477.
- 5403 Agricultural Services and Supplies:** Items used in the production and care and treatment of plants and animals, and in landscaping. Includes small tools which are used in these activities and require frequent replacement.
- 5404 Safety, Medical, and Laboratory Supplies:** Specialty items used by Emergency Services or chemical processes other than treatment procedures. Also, safety supplies purchased by the City to support the City's safety program needs.
- 5405 Janitorial Supplies:** Includes soaps and other cleaning preparations, waxes, disinfectants, building insecticides, mops, brooms, electric light bulbs, toilet tissue, paper cups and towels, and other disposable items.
- 5406 Generator Supplies:** Diesel fuel, gasoline, or such other fuel as is used in the operation of a generator including lubricating oils and any other materials and supplies needed to maintain and operate a generator.
- 5407 Repair and Maintenance Supplies:** Includes building materials and supplies, paints and painting supplies, plumbing supplies and electrical supplies.

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- 5408 Vehicle/Equipment Maintenance Supplies:** Gasoline or such other fuel as is used in the operation of vehicles and powered equipment (e.g., lawn mower), lubricating oils, tires, spark plugs, batteries and chains.
- 5409 Police Supplies:** Includes guns, ammunition, night sticks, etc.
- 5410 Uniforms and Wearing Apparel:** Clothing or apparel purchased by the locality for employees. Includes boots, shoes, belts, shields, badges, safety equipment, etc.
- 5411 Books and Subscriptions:** Books, microfilm, periodicals, newspapers, magazines and technical literature.
- 5413 Other Operating Supplies:** Manufacturing supplies, electronic supplies, communication supplies, and other operating supplies not provided for in the foregoing accounts.
- 5414 Merchandise for Resale:** Supplies, materials or equipment purchased for resale in substantially the same form as purchased.
- 5415 Recreation Supplies:** Items needed to provide recreational activities.
- 5417 Photocopying Supplies:** Cost of paper, toner, etc. needed to operate departmental copiers.
- 5419 Flag Supplies:** To purchase flags, flag poles, and repair supplies for downtown and other roads and bridges designated to have flags under the City's flag program.
- 5420 Skateboard Park Supplies:** To purchase materials and contributions for Skateboard Park.
- 5421 Kids Playce:** To purchase materials and supplies from contributions for Kids Playce playground.
- 5426 Chemical Supplies:** Chlorine, polymers, etc.
- 5428 Data Processing Supplies:** Storage disks, printer ribbons, printer forms and paper, ink jet cartridges, etc., associated with the operation of data processing equipment. Also, any repair and maintenance parts for data processing equipment.
- 5430 Asphalt Materials:** Materials needed for asphaltting and blacktopping.
- 5431 Asphalt Overlays:** Cost of asphaltting construction and repairs.
- 5432 Bridge Repair and Maintenance:** Cost of major repairs and maintenance of bridges other than minor Public Works labor charges.
- 5450 Crime Prevention Supplies:** Supplies for an ongoing crime prevention program.
- 5451 Dare Training:** Costs associated to train officers to run an efficient Dare Program.
- 5452 Photography Supplies:** Costs of photographic supplies used in City services.
- 5477 Durable Goods:** Inventory items purchased that are under \$5,000 and have an estimated life of more than one year. Examples of such items would be miscellaneous office furniture and equipment such as a file cabinet, calculator, chair, etc., that needs departmental accountability on an annual basis to allow good internal control procedures. Each respective City department should keep an on-going listing of such items to include location, original cost, date of purchase, and a brief description of item. A listing of description details should include any serial number (S/N), brand name, and any other means to verify items such as weight, color, shape, size, material, etc.

5500 TRAVEL AND TRAINING

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

5600 CONTRIBUTIONS TO OTHER ENTITIES

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- 5601 State Health Department:** Payment to the State Department of Health for the City's portion of the cooperative budget of the Local Health Department.
- 5602 Community Services Board:** Contributions made to support the Rockbridge Area Community Services Board.
- 5603 C.S.B. - PEP Grant:** Contributions made as a local match to State funds for the Parent Empowerment Program (PEP).
- 5604 Payments to Other Civic and Community Organizations:** Includes contributions to civic and cultural activities such as symphonies, museums, etc. Also, includes contributions to local groups such as SADD.
- 5605 Regional Library Services:** Contributions made to support the Rockbridge Regional Library services.
- 5606 Permits to State Regulatory Agencies:** Payments to State Water Control Board and other government regulatory agencies for various permits.
- 5607 Payments to MSA:** Contributions made to support new regional wastewater treatment operations.
- 5608 Payment to Juvenile Detention Home:** City's share of costs of operation of Shenandoah Valley Juvenile Detention Home.
- 5609 Rockbridge SPCA:** Contribution made to support Rockbridge SPCA services.
- 5610 Property Tax Payments:** Taxes paid on houses owned by City Housing Fund until sold.
- 5611 State & Local Hospitalization:** Contribution to State and Local Hospitalization (SLH) Program administered by the State Department of Medical Assistant Services.
- 5612 Stonewall Jackson Hospital:** Contributions made to support local community hospital operations.
- 5613 Project Horizon:** Contributions made to support the Project Horizon Agency, an outreach program for battered and abused spouses.
- 5614 Rockbridge Area Free Clinic:** Contributions made to support the Rockbridge Area Free Clinic, a service of medical care from physician services, pharmaceuticals, laboratory and X-ray, to reduced price or free surgeries to eligible local residents.
- 5615 RATS:** Contributions made to support the Rockbridge Area Transportation System (RATS) in providing transportation services to persons with disabilities.
- 5616 Regional Transit System:** Contributions made to support the Regional Transit System operations.
- 5617 RRDTF:** Recognizes funds received from local or State sources that are forwarded to the Rockbridge Regional Drug Task Force (RRDTF) at the request of the Police Department.
- 5618 Drug Task Force Account:** Payments made to transfer of State and Local forfeited assets to the Treasurer/Police special drug task force account.
- 5620 DSLCC:** Contributions made to supplement the general administration and site improvement needs of the local Dabney S. Lancaster Community College (DSLCC).
- 5621 DSLCC - Rockbridge Center:** Contributions made to support operating expenses related to a local area office representing DSLCC.
- 5622 WVPT:** Contributions made to the Shenandoah Valley Educational Television Corporation (SVETC) to support educational and public program services to the local area.
- 5630 Social Services Administration:** Contributions made to the local social services program to support administration costs.
- 5632 Tax Relief for the Elderly Disabled:** Tax relief provided to qualified elderly and disabled property owners who are not less than sixty-five years of age or are permanently and totally disabled as defined by the City code under Section 23-2.2.
- 5633 TAP:** Contributions made to support the programs and services of the Total Action Against Poverty (TAP) Program in the Roanoke Valley Area.

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- 5634 VPAS:** Contributions made to the Valley Program For Aging Services, Inc. (VPAS) to supplement Federal and State funds established under the Older Americans Act. This funding provides a cross-section of services to frail homebound senior citizens.
- 5635 Rockbridge Area Occupation Center (RAOC):** Contributions made to the Rockbridge Area Occupation Center to provide job-training skills for local employment opportunities.
- 5636 Hospice:** Contributions made to support the Hospice Program.
- 5637 Blue Ridge Legal:** Contributions made to support Blue Ridge Legal services.
- 5638 Senior Center:** Contributions made to support the programs and services of the Senior Center.
- 5639 Yellow Brick Road:** Contributions made to support Yellow Brick Road services.
- 5645 Horse Center Foundation:** Payment of transient occupancy taxes collected for the Virginia Horse Center Foundation. These payments are dedicated to help pay Virginia Horse Center debt service costs.
- 5650 Payments for Cultural Activities:** Contributions to local recreational and cultural organizations which provide activities for citizens and tourists in Lexington.
- 5651 FAIR:** Contributions made from Arts Challenge grant funds and local matching funds in support of the Fine Arts in Rockbridge (FAIR) organization.
- 5652 Lime Kiln Arts:** Contributions made from Arts Challenge grant funds and local matching funds in support of the Lime Kiln Arts organization.
- 5653 Rockbridge Fair:** Contributions made to annual Rockbridge County Fair.
- 5654 Indoor Swimming Pool:** Contribution made to support a new indoor swimming pool.
- 5657 Regional Tourism:** Payments made by the City to support the regional tourism program.
- 5659 Regional IDA:** Contributions made to support the Regional Industrial Development Authority (IDA).
- 5660 Rockbridge Partnership:** Contributions made to support the Rockbridge Partnership.
- 5661 LDDA:** Contributions made to support the Lexington Downtown Development Association (LDDA).
- 5662 Chamber of Commerce:** Contributions made to support the local Chamber of Commerce.
- 5663 Soil & Water Conservation District:** Contribution made to support the Natural Bridge Soil and Water Conservation District.
- 5664 SVP - District IV:** Contributions made to support the Shenandoah Valley Partnership (SVP) consisting of all jurisdictions in District IV to foster a cohesive and cooperative regional economic development marketing effort.
- 5670 Cooperative Extension Service:** Payment to joint service with Rockbridge County to support the State Cooperative Extension Service available for agricultural and horticultural needs of the local area.
- 5677 Habitat for Humanity:** Contributions made to support Habitat for Humanity housing projects.
- 5678 RARA:** Contributions made to support Rockbridge Area Relief Association (RARA).
- 5681 SVTA:** Contributions made to Shenandoah Valley Travel Association (SVTA).
- 5685 CSPDC:** Payments to Central Shenandoah Planning District Commission (CSPDC) for support functions.
- 5691 Payments to Joint Dispatch Center:** Payments for City share of operational and capital costs related to the consolidated E-911 Center with the City of Buena Vista and Rockbridge County.
- 5699 Payments to RARO:** Payments to Rockbridge Area Recreation Organization (RARO) to support community development and recreation activities on an area basis.

5800 MISCELLANEOUS

- 5801 Dues and Memberships:** Fees and charges for organizations dues and memberships.

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- 5802 **Police Accreditation:** Charges related to requirements needed to obtain state and federal accreditation of the police department.
- 5803 **Employee Relations:** Cost of programs to foster employee morale.
- 5804 **Lee-Jackson Classic:** Contributions made to support annual lacrosse game between VMI and W&L.
- 5805 **Relocation:** Costs related to the temporary relocation of homeowners during rehabilitation.
- 5807 **Down Payment Assistance:** CDBG expenditures for any down payment assistance on a housing project.
- 5813 **Bad Debt Expense:** Charges related to bad debt.
- 5816 **RSIF Grant Purchases:** Items purchased with grant monies from the Rehabilitative Services Incentive Fund. The City serves as fiscal agent for RSIF grant awards.
- 5817 **Chocolate Lover's Event:** Annual event activity costs sponsored by regional tourism program.
- 5820 **Farmer's Market Service:** Purchases and expenses for the farmer's market program.
- 5854 **Rehabilitation Building Tax Abatement:** Tax reduction given for rehabilitated buildings. Also, payments made to Sprint as partial reimbursement for use of Visitor Center.
- 5864 **Smoke House:** Support of training facility for Lexington volunteer fire fighters.
- 5865 **Property Tax Payments:** Payments made by the City for real property taxes due on homes still owned by Threshold when tax assessment is due.
- 5886 **Building Permit Surcharge:** 1% surcharge from Commonwealth for building permits sold in a locality.
- 5887 **Water Surcharge:** Mandated surcharge per water customer to reimburse the State for maintaining various regulatory agencies.
- 5891 **DOF Improvement Grants:** Costs related to eligible expenses for rain gardens supported by Department of Forestry grant funds.
- 5892 **Watershed Master Plan - National Fish and Wildlife Foundation:** Costs related to eligible expenses for development of a master watershed plan supported by grant funds from the National Fish and Wildlife Foundation.
- 5893 **DMV Grant Purchases:** Items purchased with grant monies from the State Department of Motor Vehicles. This includes Federal pass-thru funds from the Federal Highway Administration.
- 5894 **DOES Grant Purchases:** Items purchased with grant monies from the State Department of Emergency Services to support local public safety needs.
- 5895 **DOJ Grant Purchases:** Items purchased with grant monies received from the Federal Department of Justice to support local public safety needs.
- 5897 **DCJS Grant Purchases:** Items purchased with grant monies received from the State Department of Criminal Justice Services to support local public safety needs.
- 5898 **Miscellaneous:** Any miscellaneous expenses not chargeable under other miscellaneous lines as listed above.
- 5899 **State Grant Purchases:** Items procured from funds awarded by the Commonwealth with restrictions for specific purposes. Includes items procured with Federal pass-thru funds.
- 5901 **NFW Improvement Grants:** Grant costs for items purchased using monies received from the National Fish and Wildlife Foundation.
- 5902 **Miller House Project:** Costs to renovate and improve the Miller House at Jordan's Point Park.
- 5903 **Overlook Project:** Costs to improve an overlook site at Jordan's Point Park.
- 5904 **DCR Improvement Grants:** Items purchased with grant monies received from the Federal Department of Conservation and Recreation.

CITY OF LEXINGTON, VIRGINIA: 2011-12 ANNUAL BUDGET

- 5905 EPA Improvement Grants:** Items purchased with grant monies received from the Federal Environmental Protection Agency.
- 5906 Restrooms Project:** Costs to construct new restroom facilities at Jordan's Point Park.
- 5907 DOF - Invasive Plant Removal:** Items purchased with grant funds for a Tree Board invasive plant removal project provided through the Virginia Department of Forestry.
- 5908 DOF - Sustainable Canopy:** Items purchased with grant funds for a Tree Board sustainable canopy project provided through the Virginia Department of Forestry.
- 5909 DOF - Tomorrow's Shade:** Items purchased with grant funds for a Tree Board tomorrow's shade project provided through the Virginia Department of Forestry.
- 5910 DEQ Improvement Grants:** Items purchased with grant monies received from the Department of Environmental Quality.
- 5999 Photography Supplies:** Items needed to allow photographs to be taken such as film and batteries. This includes the cost of film development.
- 6012 VPA - Client Services -** Payments made to support Virginia Public Assistance client services.
- 6013 Special Welfare - Client Services -** Payments made to support special welfare expenses.

7000 CAPITAL OUTLAY

- 7001 Machinery and Equipment -** Includes household equipment (e.g., beds, refrigerators), medical and laboratory equipment, educational and recreational equipment, photographic equipment, meter reading equipment, farm vehicles and equipment.
- 7002 Furniture and Fixtures -** Office furniture, machines and appurtenances including desks, file cabinets, lamps, typewriters, calculators, duplicating and photocopying machines, draperies, carpets, etc.
- 7003 Communications Equipment -** Radios, televisions, radar, intercoms, teletype and other communications equipment.
- 7005 Motor Vehicles and Equipment:** Automobiles, trucks, buses, motorcycles, etc.
- 7006 Construction Vehicles and Equipment:** Bulldozers, cranes, graders, backhoes and other vehicles and associated equipment used in construction.
- 7007 ADP Equipment/Software:** Purchase of Automated Data Processing equipment (hardware) or new original software purchases that are deemed to be a general fixed asset record.
- 7008 Building Improvements:** Existing building renovations and major maintenance projects such as roof replacement, heating, and/or air-conditioning replacement, etc.
- 7009 Infrastructure Projects:** Cost of bridges, sidewalks, storm drains, and street additions or improvements not capitalized under the Capital Projects Fund.
- 7010 New Building Construction:** Cost of capital outlay for new building projects including contents needed to open the new facility to include phone system, computers, cabling, utilities, etc. This line of expense does not include architectural/engineering costs reported under line 3002.
- 7012 Public Safety Equipment:** Radar Unit, Cameras, Video Units, Weapons, and other miscellaneous equipment needs of Police, Fire, and Rescue services. This account excludes communications equipment, motor vehicles and equipment, and ADP equipment reported under expense lines 7003, 7005, and 7007 respectively.
- 7900 Property Acquisition:** Cost of acquiring real property.
- 7995 Renovation Projects:** Building improvements that extend the useful life and value of City-owned properties.

8000 LEASES AND RENTALS

- 8001 Lease/Rent of Equipment:** Non capitalized rental of equipment not made under a lease purchase agreement.
- 8002 Lease/Rent of Buildings:** Non capitalized rental of buildings not made under a lease purchase agreement.

CITY OF LEXINGTON, VIRGINIA: 2011-12 ANNUAL BUDGET

8003 Parking Lot Rent: Non capitalized rental of parking lots not made under a lease purchase agreement.

9000 DEBT SERVICE COSTS

9001 Debt Service - Principle: Payments made to retire the principle on the City's outstanding bond issues.

9002 Debt Service - Interest: Payments made on interest of the principal amount of the City's outstanding bond issues.

9003 RHS Debt Service-Principle: Payments made to retire principle on the City's outstanding bonds issued to support Rockbridge High School.

9005 RHS Debt Service-Interest: Payments made on interest of the amount of the City's outstanding bonds issued to support Rockbridge High School.

9006 Mortgage Debt Service: Cost incurred in the event a buyer for rehabilitated City owned housing cannot be found within six months after purchase by the City.

9009 2009 LDMS Bonds Principal: Payments made to retire the principal on the QSCB federally subsidized zero percent interest bonds issued to renovate and add an addition to the Lylburn Downing Middle School.

9010 2010 LDMS Bonds Principal: Payments made to retire principal on the QSCB federally subsidized zero percent interest bonds issued to renovate and add an addition to the Lylburn Downing Middle School.

9100 INTERFUND AND INTERDEPARTMENTAL SERVICE CHARGES

9100 Equipment Replacement Contribution: Charges made to City departments to compensate for vehicles and equipment purchased from the General Fund equipment replacement reserve account.

9101 Services of City Manager's Office: Charges for services of City Manager's office for water and wastewater operations.

9102 Services of Public Works - Stores: Charges for services of Public Works Department for water and wastewater operations.

9103 Services of Treasurer's Office: Charges for services of City Treasurer's office for water and wastewater operations.

9104 Services of Finance Department: Charges for services of Finance Department for services for water and wastewater operations.

9105 Services of Public Works - Streets: Charges for services of Public Works for street maintenance and administration.

9107 Services to Water and Wastewater: Services of the General Fund charged to Utility Fund.

9108 Services of Human Resource's Office: Charges for services of Human Resource's Office for water and wastewater operations.

9109 Services of Youth Services Administration: Charges for services of Youth Services Administration Office for VJCCCA services.

9112 Services to VJCCCA Services: Services of Youth Services Administration charged to Virginia Juvenile Community Crime Control Act Services.

9151 Services of Technology: Services of the School Fund charged to the General Fund and Central Dispatch Fund for a cost share of a network administrator position.

9200 TRANSFERS OUT

9201 To General Fund: Transfer from other funds to support activities of the General Fund.

9202 To School Fund: Transfer from General Fund to provide support for operation of Lexington School System.

9205 To Utility Fund: Transfer from General Fund to the Utility Fun to be repaid with interest based on LGIP rate of interest return.

9207 To Cemetery Fund: Transfer from General Fund to the Cemetery Fund restricted investment account.

CITY OF LEXINGTON, VIRGINIA: 2011-12 ANNUAL BUDGET

| | |
|-------------|--|
| 9208 | To Capital Projects Fund: Transfer from other funds to support Capital Projects Fund. |
| 9600 | HOUSING PROJECTS |
| 9646 | 311 Massie Street: Rehabilitation Vacant Unit - Local Funds. |
| 9647 | 313 Massie Street: Rehabilitation Vacant Unit - Local Funds. |
| 9700 | HOUSING RESERVE |
| 9799 | Housing Funding: Reserve funds for future housing projects awaiting City Council appropriation for a specific project. |
| 9900 | OTHER USES OF FUND |
| 9901 | Services To Water/Wastewater: General Fund departmental charges to the Utility Fund for services rendered. |
| 9913 | State Grant Refunds: Grant funds that do not get deferred until the next fiscal year that lapse into fund balance of the General Fund. These funds later are requested back from the grant agency due to not meeting expenditure requirements or the funds are simply not fully expended upon closure of the grant program. |
| 9957 | Property Acquisition: Expenditures to acquire property for the City's housing program or other City housing projects. |
| 9959 | Contingency: Funds set aside for use in case of unforeseen expenditure needs. |
| 9960 | Depreciation: Provides for a means to effectively represent the total replacement costs of City equipment and fixed assets. |
| 9961 | Loss on Disposal of General Fixed Assets: Losses on the disposition of any general fixed assets traded, stolen, or salvaged by the City. |
| 9962 | GFA Additions: Expense reimbursement for the recordation of a general fixed asset addition. This line item will allow a record purchased within a respective department to be established in the general fixed asset general ledger account. |
| 9990 | Rehabilitation Services: Payments made for construction services incurred Community Development Block Grant rehabilitation projects. |
| 9991 | Demolition: Costs of building demolition related to rehabilitation of dilapidated dwellings. |
| 9992 | Infrastructure Improvements: Miscellaneous infrastructure improvements to support properties under the City's housing program. |

CITY OF LEXINGTON, VIRGINIA: 2011-12 ANNUAL BUDGET

| Debt Service Charges on Outstanding General Obligation Bonds to Maturity | | | |
|---|----------------------------|---------------------------|----------------------------|
| All Issues Combined Original Principal \$21,940,000 GENERAL FUND | | | |
| At 7/1/11 | TOTAL ISSUE | | |
| Fiscal Year | Principal | Interest | Total |
| 2011-12 | 839,706 | 495,033 | 1,334,739 |
| 2012-13 | 849,706 | 484,951 | 1,334,657 |
| 2013-14 | 859,706 | 474,151 | 1,333,857 |
| 2014-15 | 874,706 | 462,851 | 1,337,557 |
| 2015-16 | 884,706 | 451,051 | 1,335,757 |
| 2016-17 | 894,706 | 438,851 | 1,333,557 |
| 2017-18 | 909,706 | 425,826 | 1,335,532 |
| 2018-19 | 924,706 | 411,776 | 1,336,482 |
| 2019-20 | 939,706 | 397,008 | 1,336,714 |
| 2020-21 | 949,706 | 381,616 | 1,331,322 |
| 2021-22 | 969,706 | 365,347 | 1,335,053 |
| 2022-23 | 984,706 | 348,175 | 1,332,881 |
| 2023-24 | 1,004,706 | 330,238 | 1,334,944 |
| 2024-25 | 1,019,706 | 311,263 | 1,330,969 |
| 2025-26 | 1,039,706 | 291,238 | 1,330,944 |
| 2026-27 | 1,059,706 | 270,313 | 1,330,019 |
| 2027-28 | 495,000 | 248,487 | 743,487 |
| 2028-29 | 520,000 | 225,650 | 745,650 |
| 2029-30 | 545,000 | 201,687 | 746,687 |
| 2030-31 | 565,000 | 176,713 | 741,713 |
| 2031-32 | 595,000 | 149,125 | 744,125 |
| 2032-33 | 625,000 | 118,625 | 743,625 |
| 2033-34 | 655,000 | 86,625 | 741,625 |
| 2034-35 | 685,000 | 53,125 | 738,125 |
| 2035-36 | 720,000 | 18,000 | 738,000 |
| TOTALS: | <u>\$20,410,296</u> | <u>\$7,617,725</u> | <u>\$28,028,021</u> |

CITY OF LEXINGTON, VIRGINIA: 2011-12 ANNUAL BUDGET

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

**2006 ISSUE
Original Principal \$12,000,000**

**GENERAL FUND
(100%)**

At 7/1/11

| <u>Fiscal Year</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|--------------------|---------------------|--------------------|---------------------|
| 2011-12 | 255,000 | 495,033 | 750,033 |
| 2012-13 | 265,000 | 484,951 | 749,951 |
| 2013-14 | 275,000 | 474,151 | 749,151 |
| 2014-15 | 290,000 | 462,851 | 752,851 |
| 2015-16 | 300,000 | 451,051 | 751,051 |
| 2016-17 | 310,000 | 438,851 | 748,851 |
| 2017-18 | 325,000 | 425,826 | 750,826 |
| 2018-19 | 340,000 | 411,776 | 751,776 |
| 2019-20 | 355,000 | 397,008 | 752,008 |
| 2020-21 | 365,000 | 381,616 | 746,616 |
| 2021-22 | 385,000 | 365,347 | 750,347 |
| 2022-23 | 400,000 | 348,175 | 748,175 |
| 2023-24 | 420,000 | 330,238 | 750,238 |
| 2024-25 | 435,000 | 311,263 | 746,263 |
| 2025-26 | 455,000 | 291,238 | 746,238 |
| 2026-27 | 475,000 | 270,313 | 745,313 |
| 2027-28 | 495,000 | 248,487 | 743,487 |
| 2028-29 | 520,000 | 225,650 | 745,650 |
| 2029-30 | 545,000 | 201,687 | 746,687 |
| 2030-31 | 565,000 | 176,713 | 741,713 |
| 2031-32 | 595,000 | 149,125 | 744,125 |
| 2032-33 | 625,000 | 118,625 | 743,625 |
| 2033-34 | 655,000 | 86,625 | 741,625 |
| 2034-35 | 685,000 | 53,125 | 738,125 |
| 2035-36 | 720,000 | 18,000 | 738,000 |
| TOTALS | \$11,055,000 | \$7,617,725 | \$18,672,725 |

CITY OF LEXINGTON, VIRGINIA: 2011-12 ANNUAL BUDGET

| Debt Service Charges on Outstanding General Obligation Bonds to Maturity | | | |
|---|--------------------|-----------------|--------------------|
| 2009 ISSUE - Qualified School Construction Bonds Original Principal \$8,410,000 | | | |
| GENERAL FUND (100%) | | | |
| At 7/1/11 | | | |
| <u>Fiscal Year</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
| 2011-12 | 494,706 | 0 | 494,706 |
| 2012-13 | 494,706 | 0 | 494,706 |
| 2013-14 | 494,706 | 0 | 494,706 |
| 2014-15 | 494,706 | 0 | 494,706 |
| 2015-16 | 494,706 | 0 | 494,706 |
| 2016-17 | 494,706 | 0 | 494,706 |
| 2017-18 | 494,706 | 0 | 494,706 |
| 2018-19 | 494,706 | 0 | 494,706 |
| 2019-20 | 494,706 | 0 | 494,706 |
| 2020-21 | 494,706 | 0 | 494,706 |
| 2021-22 | 494,706 | 0 | 494,706 |
| 2022-23 | 494,706 | 0 | 494,706 |
| 2023-24 | 494,706 | 0 | 494,706 |
| 2024-25 | 494,706 | 0 | 494,706 |
| 2025-26 | 494,706 | 0 | 494,706 |
| 2026-27 | 494,706 | 0 | 494,706 |
| TOTALS | \$7,915,296 | 0 | \$7,915,296 |

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

CITY OF LEXINGTON, VIRGINIA: 2011-12 ANNUAL BUDGET

**Debt Service Charges on
Outstanding General Obligation Bonds to Maturity
2010 ISSUE - Qualified School Construction Bonds
Original Principal \$1,530,000**

**GENERAL FUND
(100%)**

At 7/1/11

| <u>Fiscal Year</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|--------------------|--------------------|-----------------|--------------------|
| 2011-12 | 90,000 | 0 | 90,000 |
| 2012-13 | 90,000 | 0 | 90,000 |
| 2013-14 | 90,000 | 0 | 90,000 |
| 2014-15 | 90,000 | 0 | 90,000 |
| 2015-16 | 90,000 | 0 | 90,000 |
| 2016-17 | 90,000 | 0 | 90,000 |
| 2017-18 | 90,000 | 0 | 90,000 |
| 2018-19 | 90,000 | 0 | 90,000 |
| 2019-20 | 90,000 | 0 | 90,000 |
| 2020-21 | 90,000 | 0 | 90,000 |
| 2021-22 | 90,000 | 0 | 90,000 |
| 2022-23 | 90,000 | 0 | 90,000 |
| 2023-24 | 90,000 | 0 | 90,000 |
| 2024-25 | 90,000 | 0 | 90,000 |
| 2025-26 | 90,000 | 0 | 90,000 |
| 2026-27 | 90,000 | 0 | 90,000 |
| TOTALS | \$1,440,000 | 0 | \$1,440,000 |

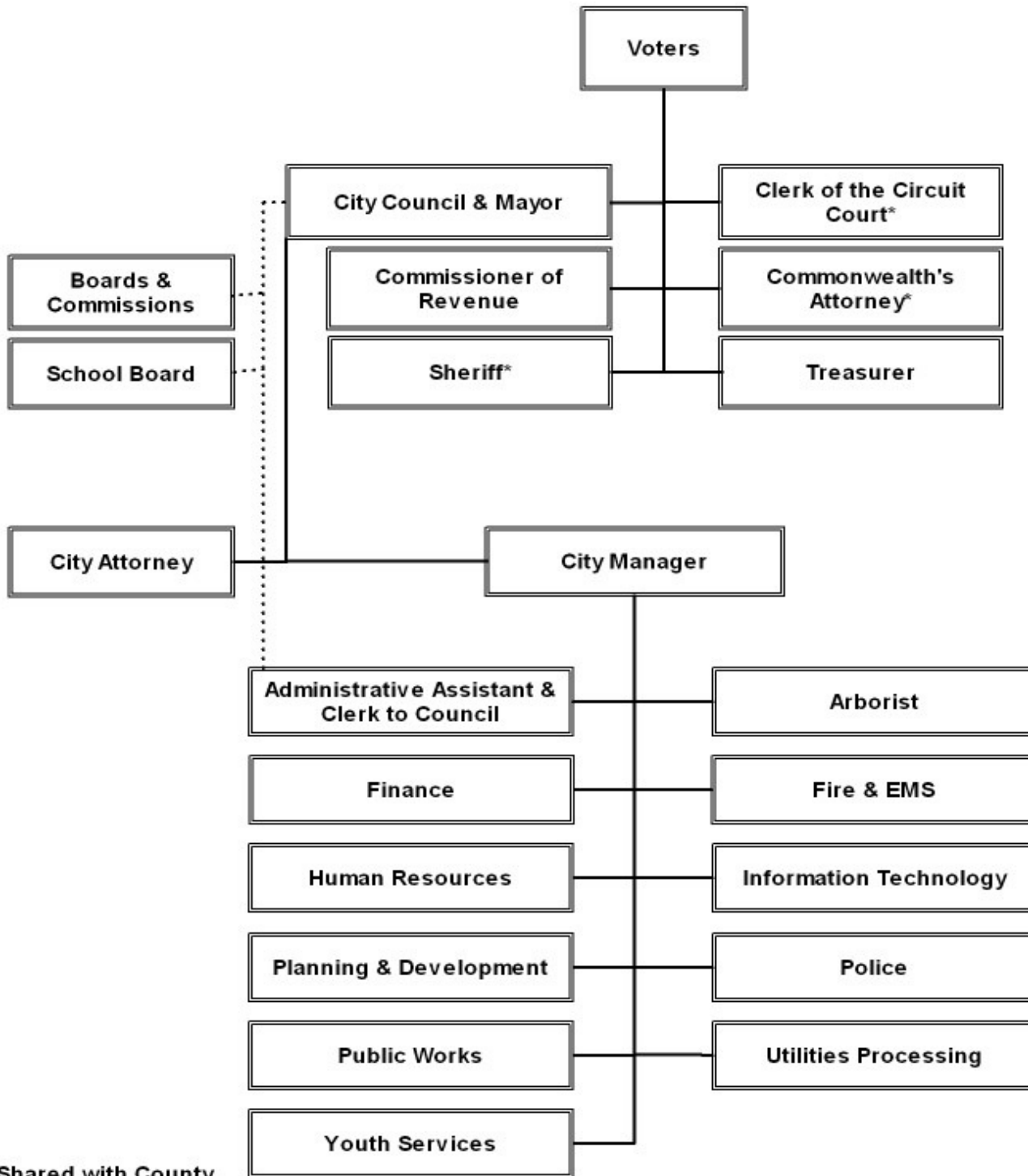
CITY OF LEXINGTON, VIRGINIA: 2011-12 ANNUAL BUDGET

| Principal Executive Officials | | | | |
|--------------------------------------|-----------------------|---------------------------------------|------------------------------------|---------------------------|
| Official | Name | Term & Manner of Selection | Length of Service With City | Expiration of Term |
| Mayor | Mimi Elrod | 4 years (Elected) | 8 years | 12/31/2012 |
| Vice-Mayor & Council member | Bob Lera | 4 years (Elected) | 2 years | 12/31/2012 |
| Council member | Marylin E. Alexander | 4 years (Elected) | 2 years | 12/31/2012 |
| Council member | R. David Cox | 4 years (Elected) | 2 years | 12/31/2012 |
| Council member | Mary P. Harvey | 4 years (Elected) | new | 12/31/2014 |
| Council member | George R. Pryde | 4 years (Elected) | new | 12/31/2014 |
| Council member | Charles "Chuck" Smith | 4 years (Elected) | new | 12/31/2014 |
| City Attorney | Laurence A. Mann | Appointed by Council | 19 Years | Pleasure of Council |
| City Clerk | Sharon Edwards | Appointed by Council | 5 years | Pleasure of Council |
| City Manager | T. Jon Ellestad | Appointed by Council | 20 years | Pleasure of Council |
| Non-Council Positions | | | | |
| Chief of Police | Al Thomas | Employed by City Manager | 1 year | |
| Commissioner of Revenue | Karen Roundy | 4 years (Elected) | 9 years | 12/31/2013 |
| Director of Finance | Monty Higgins | Employed by City Manager | 16 years | |
| Fire & EMS Chief | Ty Dickerson | Employ by City Manager | 1 year | |
| Director of Planning and Development | Bill Blatter | Employed by City Manager | 20 years | |
| Director of Public Works | David A. Woody | Employed by City Manager | 29 years | |
| Director of Utilities Processing | Rick Allen | Employed by City Manager | 8 years | |
| Registrar | Carol Rendleman | Appointed by Board of Elections | 12 years | Pleasure of Board |
| Treasurer | Patricia DeLaney | 4 years (Elected) | 36 years | 12/31/2013 |

Organizational Chart

CITY OF LEXINGTON

Organizational Chart



Shared with County

..... Appointing authority only