

CITY OF LEXINGTON, VIRGINIA

FINAL BUDGET FY15



CITY OF LEXINGTON, VIRGINIA

ANNUAL BUDGET FOR THE

FISCAL YEAR 2014-15

CITY COUNCIL

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T. Jon Ellestad, City Manager

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Office of the City Manager

To: Honorable Mayor and City Council

From: T. Jon Ellestad, City Manager *TJE*

Date: March 28, 2014

Subject: Proposed FY2015 Annual Budget

It is my pleasure to transmit to you my 24th and final City Operating Budget for FY2015. The proposed combined expenditure for all funds is \$25,277,510. This represents a 6.4% increase from the FY14 budget. In order to support these additional costs, I am recommending an 11-cent increase in the real estate tax rate (from 83 to 94 cents) and a 5% increase in the water and sewer rates.

The primary reason for this large increase in the real estate tax rate is a projected initial debt service payment on the Waddell School project (\$390,000 or 7 of those cents), but there are many other issues also being addressed, such as: an initial debt service payment on the regional communications system upgrade, a new City Engineer position to initiate a more aggressive infrastructure replacement program, new programs to encourage volunteer fire and rescue commitments, balancing of the School Fund without the use of fund balance, and increased tipping fees at the landfill. City Council must also keep in mind that the general reassessment, which is presently being performed, will most likely result in a reduced taxable assessed value, which has not been taken into account in this proposal.

The City faces many challenges as we look to the future, and FY16 and FY17 will also be very difficult budgets. City Council will need to be thinking of the long-term effect of its decisions while you review this proposal.

GENERAL FUND

I. REVENUES

In order to support the expenditures proposed in the FY15 budget, I am recommending an 11-cent (13.3%) increase in the real estate tax rate. 8 ½ cents of this increase are a direct result of two projects, the Waddell School construction and the regional communications

system. The remaining 2 ½ cents, plus other revenue increases, are being used to support the remainder of the General Fund and School Fund. In addition to this proposed increase, the general reassessment of property that will be completed in early April will most likely result in a reduction of the taxable real estate values throughout the City. This reduction could possibly be in the area of 10%. This means that the City will need to raise its tax rate even further in order to keep this revenue source at its FY14 level. We will be reporting to you the results of the reassessment at the first general budget work session on April 22.

The other City revenues are projected to be relatively flat with the exception of the lodging tax, which will increase with the opening of the R. E. Lee Hotel and the Two Georges. Also, the contribution from Washington and Lee University is projected to increase as they update their policy for making this contribution. On the other hand, the billing revenue for rescue services is projected to decrease as the County implements their own paid EMS service, which will decrease the response to calls outside of our first-due area. While this will hurt us a bit financially, this should have a very positive impact on our ability to protect the citizens within the first-due area instead of being spread out all over the County.

Finally, funding from the State of Virginia is very difficult to predict at this time. Since the State budget has not been adopted at the time of this writing, we are anticipating only level funding from the State. Certainly nothing in any of the budgets that were discussed in the regular legislative session gives us any hope that there will be any significant increases.

Over the past year, I have discussed with you a number of other revenue sources that the City might take advantage of that are common to most other cities. These include: raising the meals tax, a cigarette tax, and a residential solid waste fee. While any or all of these might prove to be a reasonable alternative to raising the real estate tax to this degree, I would suggest that these be held in reserve for consideration in FY16 when an even larger budget increase will be in the offing.

II. EXPENDITURES

A. Compensation

In FY15, I am recommending that employees be granted a 1% cost of living increase plus their normal step, if eligible. This compares to the 2% that they received in FY14.

In the area of benefits, the premium increase for the City's health insurance came in at a reasonable 6.4%, and the VRS rate increased only 2.7%. This is a much lower increase than anticipated. The life insurance premium that we pay did increase by 10.9%; however, this does not represent a very large amount of money.

B. Operations

The major operational proposals for this year are in the area of the Public Works Department. The City needs to initiate a more systematic approach to addressing our aging infrastructure, both in the area of maintenance as well as replacement. To this end, I am proposing that a City Engineer position be created to develop a capital replacement plan for our water lines, sewer lines, storm water system, roads, sidewalks, dams and buildings. This is a huge work effort that will not be completed in a short amount of time, but will be an on-going effort to catalog our deficiencies. Then, City Council will need to approve funding to implement this plan. A second recommendation is the addition of another Maintenance Worker II position to augment the maintenance of the parks and storm water system. The amount of parkland that has been added over the years with no additional staff has been substantial as has the number of storm water facilities that the City is now responsible for. The existing crew cannot keep pace with this added work load without assistance. Another increase in this budget will be the amount paid the landfill for the tipping fee. The present fee of \$24 per ton is lower than the actual cost incurred by the landfill and is being subsidized by the fund balance of the Solid Waste Authority. In FY15, not only is the proposed rate intended to balance the budget, but an additional amount is being added on to utilize for costs to implement the new lined landfill. This has an added benefit of increasing the rate over two years to the level that will be needed to support the lined landfill costs. In order to help offset these additions to the Public Works budget, we are proposing that we reduce the frequency of special brush pick-up services to once every other week. This would entail the reduction of two collection positions.

Another Department that is requesting significant help is the Fire and Rescue Department. While we have added paid personnel over the past two years, there is still a significant shortage of personnel to man the equipment when a call comes in for both fire and EMS. Instead of asking for additional paid staff at a very great cost, we are proposing to make a strong effort to encourage volunteers to fill the positions needed to provide the needed response levels. One program is to enhance the call-out pay system that we presently utilize by providing greater call response stipends based on the volunteer's training level, thereby encouraging improved training. The second program is called the stand-by stipend. In this program, volunteers would be paid a stipend (\$50) for being available to run calls for a 12-hour shift. The number of shifts needing to be filled would be controlled by management, and volunteers would help to guarantee that sufficient personnel are available. A separate stipend would be provided for the volunteer officers needed to cover the Department 24/7. It is proposed that this be a two-year trial program to see if the necessary volunteer commitments can be met. As such, we are proposing that this be funded from the fund balance until we know the success of this effort. Chief Dickerson will provide a more expansive explanation of this program and the need for it when you review his budget.

The Police Department also has a request to provide additional compensation for the officers who are assigned to work the night 12-hour shift on a regular basis. This is a particularly grueling schedule that is often provided with additional compensation. A 3.5% shift differential is being proposed. Chief Thomas will be discussing this when he reviews his budget. A second request from this Department is for eight additional hours to be budgeted for the Special Enforcement Division. In addition to performing their normal duties, these officers augment the Patrol Division and help to man special events and hold down overtime.

C. Capital Projects

There are two major capital projects that are significantly affecting this budget: the Waddell School reconstruction and the regional communication system upgrade. Regarding the first, I am anticipating an approval by City Council for a financing with the first year payment being around \$390,000 and a second year estimated at \$860,000. Certainly, City Council's decision on April 3 and the prevailing interest rates will affect these figures. Regarding the radio system, \$75,000 has been projected for the first payment due in FY15 with an additional \$80,000 needed in FY16. Both of these projects reflect the need to invest in aging infrastructure.

SCHOOL FUND

The good news in the School Fund is that the composite index dropped by almost 5 points for the next two years. This coupled with a small amount of additional state funding for K-12 education means an additional \$350,000 for the School budget. That means that the only additional City funding needed is the \$164,000 of fund balance that was used in FY14 to balance their budget. No additional City funding is proposed even though the VRS contribution rate for teachers increased significantly.

In addition to the status of state funds, another unknown is the cost of the payment to the County for the High School. There is an on-going disagreement as to what that figure should be, though the Superintendent has budgeted a 16% increase. The School Board has also increased the tuition for County residents with the added \$40,000 a year to support debt service for the new school.

UTILITY FUND

This year, we are proposing a 5% Utility rate increase to support this fund. The reasons for this increase are: an increase in capital spending on water and sewer line repair and replacement, a 7.6% increase in the wholesale water cost from the Maury Service Authority, and the Utility Fund’s portion of the new City Engineer position. I would anticipate at least a 5% increase each year for the foreseeable future in order to begin addressing the cost of our aging water and sewer lines.

FUTURE BUDGETS

As I alluded to earlier, while difficult, FY15 will not be the worst of the budgets that City Council will face. FY16 appears to have even more challenges. A full year of payment for the Waddell School debt service, a full year of payments on the radio system, a \$14 per ton jump in the landfill tipping fees, and normal operating increases will leave the City looking at an additional \$1 million in operating revenue. This cannot be met only through the real estate tax. The other revenue sources previously mentioned will be integral to solving FY16 and FY17’s financial puzzle. Decisions that are made for FY15 need to be kept in the context of the long-term financial condition of the City and their impact on our residents. I look forward to further discussing these issues with you as we work to find an acceptable FY15 budget.

BUDGET TIMETABLE

Date	Day	Time	Location	Purpose
April 17	Thursday	7:00 PM	County Bldg	Review agency requests
April 17	Thursday	8:00 PM	County Bldg	Public Hearing on agency requests
April 22	Tuesday	7:00 PM	City Hall	Work session
April 29	Tuesday	7:00 PM	City Hall	Work session
May 1	Thursday	8:00 PM	County Bldg	Public Hearing on overall budget

May 6	Tuesday	7:00 PM	City Hall	Work session
May 8	Thursday	7:00 PM	City Hall	Work session
May 13	Tuesday	7:00 PM	City Hall	Work session
May 15	Thursday	8:00 PM	County Bldg	Approve budget and set tax rate

ACKNOWLEDGMENTS

As always, I would like to thank our City Department Heads for their assistance in presenting me with modest, well-developed budgets from which to prepare this budget. Also, special thanks to Gigi Vita for her significant efforts in producing this well laid-out document. Finally, especial thanks to Finance Director Gary Swink. Gary did a wonderful job of helping to put this document together. In and of itself, the budget is a huge additional work load for him, but this year it was done simultaneously with the City's efforts to migrate to a new financial management package. I can't express enough my gratitude enough for the efforts he is putting in on behalf of the City.

BUDGET SUMMARIES

All Funds Summary	General Fund	School Fund	Utilities Fund	Equipment Replaceme	Capital Projects	Total All Funds
REVENUES						
Property Taxes	\$6,104,950	\$0	\$0	\$0	\$0	\$6,104,950
Other Local Taxes	3,194,700	0	0	0	0	3,194,700
Charges For Services	989,935	277,000	5,904,830	0	0	7,171,765
State Support	2,237,737	3,031,923	0	0	0	5,269,660
Federal Support	8,282	217,514	0	0	0	225,796
Other Local Support	2,911,158	15,600	3	130,700	0	3,057,461
TOTAL REVENUE	15,446,762	3,542,037	5,904,833	130,700	0	25,024,332
EXPENSES						
Administration	1,335,276	419,879	256,945	0	0	2,012,100
Operations	9,001,269	6,133,748	5,366,388	0	0	20,501,405
Debt Service	1,758,525	0	0	0	0	1,758,525
Capital Outlay	0	0	143,000	559,300	152,100	854,400
TOTAL EXPENSES	12,095,070	6,553,627	5,766,333	559,300	152,100	25,126,430
TRANSFERS (IN) OUT						
General Fund	0	(3,011,590)	120,000	(271,105)	(152,100)	(3,314,795)
School Fund	3,011,590	0	0	0	0	3,011,590
Utility Fund	(120,000)	0	0	(18,500)	0	(138,500)
Cemetery Fund	12,250	0	0	0	0	12,250
Equipment Replacement Fund	271,105	0	18,500	0	0	289,605
Capital Projects Fund	152,100	0	0	0	0	152,100
TOTAL TRANSFERS	3,327,045	(3,011,590)	138,500	(289,605)	(152,100)	12,250
EXCESS (DEFICIENCY) OF REV. OVER EXP. & TRANSFERS						
	\$24,647	\$0	\$0	(\$138,995)	\$0	(\$114,348)

General Fund Summary	2013 Actual	2014 Adopted Budget	2014 Amended Budget	2014 Projected Actual	2015 Budget
REVENUES					
Property Taxes	\$5,253,894	\$5,388,600	\$5,388,600	\$5,604,180	\$6,104,950
Other Local Taxes	3,120,959	3,111,000	3,111,000	3,109,570	3,194,700
Permits & Licenses	254,912	56,800	56,800	63,400	64,000
Fines & Forfeitures	107,569	97,500	97,500	85,805	95,000
Use of Money & Property	95,893	89,425	89,425	92,680	94,700
Charges For Services	1,012,847	970,949	970,949	948,715	989,935
Miscellaneous	2,253,363	2,171,162	2,175,307	2,230,577	2,217,750
Recovered Costs	235,022	360,049	360,049	422,619	439,708
State Non-Categorical	1,044,350	1,284,454	1,284,454	1,269,522	1,266,929
State Categorical	721,465	908,067	1,537,458	1,047,214	970,808
Federal Categorical	108,915	34,850	34,850	7,582	8,282
Transfers In	120,000	120,000	120,000	120,000	120,000
TOTAL REVENUES	14,329,189	14,592,856	15,226,392	15,001,864	15,566,762
EXPENDITURES					
General Government Admin	1,258,495	1,445,403	1,460,548	1,453,803	1,335,276
Judicial Administration	284,745	299,195	299,195	320,845	325,910
Public Safety	3,047,290	3,340,697	3,619,572	3,365,959	3,605,305
Public Works	2,853,953	3,143,828	3,815,923	3,807,820	3,370,788
Health, Education, & Welfare	679,525	686,515	686,515	770,469	770,703
Leisure Services	447,827	463,650	467,650	455,065	458,376
Community Development	753,804	665,867	784,765	727,717	676,157
Non-departmental	2,176,746	1,669,159	1,856,743	1,874,068	1,823,660
TOTAL EXPENDITURES	11,502,385	11,714,314	12,990,911	12,775,746	12,366,175
TRANSFERS OUT					
To School Fund	2,645,583	2,887,395	2,887,395	2,887,395	3,011,590
To Utility Fund	0	0	0	0	0
To Cemetery Fund	8,875	17,000	17,000	20,000	12,250
To Capital Projects Fund	410,654	231,500	231,500	231,500	152,100
TOTAL TRANSFERS	3,065,112	3,135,895	3,135,895	3,138,895	3,175,940
EXCESS (DEFICIENCY) OF REV. OVER EXP. AND TRANSFERS	(238,308)	(257,353)	(900,414)	(912,777)	24,647
BEGINNING FUND BALANCE	8,556,424	8,318,116	8,318,116	8,318,116	7,405,339
ENDING FUND BALANCE	\$8,318,116	\$8,060,763	\$7,417,702	\$7,405,339	\$7,429,986

School Fund Summary	2013 Actual	2014 Adopted Budget	2014 Amended Budget	2014 Projected Actual	2015 Budget
REVENUES					
Use of Money & Property	\$3,998	\$4,600	\$4,600	\$4,600	\$4,600
Charges For Services	246,253	250,000	250,000	250,000	277,000
Miscellaneous	6,153	600	600	600	1,000
Recovered Costs	12,364	10,000	10,000	10,000	10,000
State Categorical	2,622,004	2,683,096	2,683,096	2,683,096	3,031,923
Federal Categorical	252,573	213,932	257,840	245,011	217,514
TOTAL REVENUES	3,143,345	3,162,228	3,206,136	3,193,307	3,542,037
EXPENDITURES					
Instruction	4,363,978	4,568,819	4,848,708	4,568,819	4,899,615
Adm., Attendance, & Health	359,106	425,827	425,827	425,827	419,879
Operation & Maintenance	511,228	536,170	536,170	536,170	546,588
Cafeteria	166,714	178,180	178,180	178,180	189,771
Capital Projects	134,299	0	0	0	0
Non-departmental	0	2,300	436,058	436,058	900
Federal Programs	183,223	166,387	210,295	201,081	152,541
Technology	300,560	336,135	336,135	336,135	344,333
TOTAL EXPENDITURES	6,019,108	6,213,818	6,971,373	6,682,270	6,553,627
TRANSFERS (IN) OUT					
From Capital Fund	(65,000)	0	0	0	0
From General Fund	(2,645,583)	(2,887,395)	(2,887,395)	(2,887,395)	(3,011,590)
TOTAL TRANSFERS	(2,710,583)	(2,887,395)	(2,887,395)	(2,887,395)	(3,011,590)
EXCESS (DEFICIENCY) OF REV. OVER EXP. AND TRANSFERS	(165,180)	(164,195)	(877,842)	(601,568)	0
BEGINNING FUND BALANCE	1,183,351	1,018,171	1,018,171	1,018,171	416,603
ENDING FUND BALANCE (DEFICIT)	\$1,018,171	\$853,976	\$140,329	\$416,603	\$416,603

Utility Fund Summary	2013 Actual	2014 Adopted Budget	2014 Amended Budget	2014 Projected Actual	2015 Budget
REVENUES					
Use of Money & Property	\$0	\$0	\$0	\$0	\$0
Charges For Services	5,604,921	5,693,815	5,693,815	5,371,923	5,904,830
Miscellaneous	102	0	0	0	3
State Categorical	2,030	0	0	0	0
Federal Categorical	7,612	0	0	0	0
TOTAL REVENUES	5,614,665	5,693,815	5,693,815	5,371,923	5,904,833
EXPENDITURES					
Administration	124,112	168,993	168,993	153,078	256,945
Water Operations	1,593,699	1,630,850	1,630,850	1,658,027	1,753,048
Wastewater Operations	3,098,268	3,202,600	3,224,300	3,100,852	3,171,839
Non-departmental	526,440	576,372	576,372	570,842	580,001
TOTAL EXPENDITURES	5,342,519	5,578,815	5,600,515	5,482,799	5,761,833
NET OPERATING INCOME (LOSS)	272,146	115,000	93,300	(110,876)	143,000
ADJUSTMENTS TO RECONCILE					
NET INCOME (LOSS) TO NET CASH FOR:					
Depreciation Expense	137,746	142,280	142,280	145,775	171,000
Investment In Fixed Assets	(28,936)	(115,000)	(776,207)	(691,807)	(143,000)
Debt Service Costs	0	0	0	0	0
Interfund Loan from General Fund	0	0	0	0	0
Miscellaneous	0	0	0	0	0
NET CASH - INCREASE (DECREASE)	380,956	142,280	(540,627)	(656,908)	171,000
BEGINNING CASH POSITION	1,739,237	2,120,193	2,120,193	2,120,193	1,463,285
ENDING CASH POSITION	\$2,120,193	\$2,262,473	\$1,579,566	\$1,463,285	\$1,634,285

Note: The Utility Fund will have a balance of \$840,000 due to the General Fund on 6/30/2015.

Capital Projects Fund Summary	2013 Actual	2014 Adopted Budget	2014 Amended Budget	2014 Projected Actual	2015 Budget
REVENUES					
Contributions-General	\$16,007	\$0	\$4,350	\$4,450	\$0
Rockbridge County	15,750	0	0	0	0
Grants & Other Revenue	24,902	0	0	31,044	0
State Categorical	0	0	0	0	0
Federal Categorical	513,930	0	0	312,007	0
TOTAL REVENUES	570,589	0	4,350	347,501	0
EXPENDITURES					
Parks & Recreation	178,853	31,500	454,007	35,444	11,400
Streets, Parking, & Sidewalks	74,291	100,000	504,936	379,200	96,500
Municipal Facilities	16,317	100,000	1,433,758	1,027,258	44,200
Housing & Development	797,242	0	314,105	317,810	0
TOTAL EXPENDITURES	1,066,703	231,500	2,706,806	1,759,712	152,100
TRANSFERS (IN) OUT					
From School Fund	0	0	(433,758)	(433,758)	0
From General Fund	(410,654)	(231,500)	(231,500)	(231,500)	(152,100)
TOTAL TRANSFERS	(410,654)	(231,500)	(665,258)	(665,258)	(152,100)
EXCESS (DEFICIENCY) OF REV. OVER EXP. AND TRANSFERS	(85,460)	0	(2,037,198)	(746,953)	0
BEGINNING FUND BALANCE	1,067,512	982,052	982,052	982,052	235,099
ENDING FUND BALANCE	\$982,052	\$982,052	(\$1,055,146)	\$235,099	\$235,099

Fund 01 - General Fund		2013	2014	2014	2014	2015
		Actual	Adopted	Amended	Projected	Budget
Revenues		Revenues	Budget	Budget	Actual	Budget
Property Taxes						
1011.0101	Real Property-Current	\$4,274,198	\$4,515,000	\$4,515,000	\$4,546,500	\$5,078,000
1011.0102	Real Property-Delinquent	124,897	82,000	82,000	185,000	100,000
1011.0201	Public Service Corp.	132,043	140,000	140,000	144,130	158,450
1011.0301	Personal Property-Current	623,961	581,000	581,000	620,000	670,000
1011.0302	Personal Property-Delinquent	23,810	14,400	14,400	20,000	20,000
1011.0305	Provision-Uncollectible	0	0	0	0	0
1011.0601	Penalties (All)	42,499	32,500	32,500	44,550	43,500
1011.0602	Interest (All)	32,486	23,700	23,700	44,000	35,000
Property Taxes Total:		5,253,894	5,388,600	5,388,600	5,604,180	6,104,950
Other Local Taxes						
1012.0101	Local Sales Tax	852,197	876,000	876,000	869,000	886,000
1012.0201	Consumers Utility Tax	308,964	285,000	285,000	306,000	305,000
1012.0204	Business Consumption Tax	26,265	26,000	26,000	22,870	25,000
1012.0306	Business License Tax	631,105	580,000	580,000	600,000	620,000
1012.0601	Bank Stock Taxes	107,265	106,000	106,000	106,000	93,000
1012.0701	Recordation Taxes	59,632	50,000	50,000	46,000	50,000
1012.1001	Transient Occupancy Tax	245,797	260,000	260,000	252,700	290,000
1012.1101	Meals Tax	889,734	928,000	928,000	907,000	925,700
Other Local Taxes Total:		3,120,959	3,111,000	3,111,000	3,109,570	3,194,700
Permits & Licenses						
1013.0101	Dog Licenses	5,954	5,700	5,700	5,900	5,900
1013.0308	Building Permits	241,348	48,000	48,000	48,000	50,000
1013.0309	Zoning & Planning Applications	5,453	3,000	3,000	6,000	6,000
1013.0331	Excavation Permits	2,050	0	0	3,400	2,000
1013.0332	Hunting & Fishing Permits	107	100	100	100	100
Permits & Licenses Total:		254,912	56,800	56,800	63,400	64,000
Fines & Forfeitures						
1014.0101	Court Fines	55,955	48,700	48,700	36,500	45,000
1014.0102	Parking Fines	41,320	40,000	40,000	38,300	40,000
1014.0103	Courthouse Maintenance Fee	5	0	0	5	0
1014.0104	Courthouse Construction Fees	10,289	8,800	8,800	11,000	10,000
1014.0802	Forfeited Assets (Local)	0	0	0	0	0
Fines & Forfeitures Total:		107,569	97,500	97,500	85,805	95,000
Revenue from Use of Money and Property						
1015.0102	Interest-General	21,484	18,000	18,000	26,300	28,500
1015.0104	Interest-Cemetery	27,621	27,600	27,600	21,500	21,500
1015.0117	Interest-Bond Account	49	0	0	0	0
1015.0201	Rents And Rebates	36,519	29,500	29,500	32,000	32,000
1015.2012	Interest-OPEB Liability Res.	(327)	0	0	0	0
1015.3201	Interest-Fire Reserve Account	125	125	125	100	100
1015.3204	Interest-First Aid Reserve	3,983	6,400	6,400	3,780	3,600

Fund 01 - General Fund

	2013 Actual Revenues	2014 Adopted Budget	2014 Amended Budget	2014 Projected Actual	2015 Budget
Revenues					
1015.8111 Threshold Housing Rents	6,439	7,800	7,800	9,000	9,000
Rev from Use of Money & Prop. Total:	95,893	89,425	89,425	92,680	94,700
Charges For Services					
1016.0706 Community Activity Support	6,880	6,100	6,100	7,000	7,000
1016.0805 Refuse Fees	138,579	138,610	138,610	139,000	139,000
1016.0806 Landfill Fees	144,370	128,428	128,428	145,600	230,200
1016.1302 Swimming Pool Admission	58,235	61,750	61,750	58,400	58,400
1016.1303 Swimming Pool Concessions	12,364	11,350	11,350	9,600	9,600
1016.1309 Burial Spaces	17,750	22,000	22,000	40,000	25,000
1016.1310 Grave Opening/Closing	35,675	31,700	31,700	35,000	35,000
1016.1905 Penalties	196	150	150	100	100
1016.2000 False Alarm Response Calls	100	350	350	0	0
1016.2500 Miscellaneous Fees-Finance	63,018	65,000	65,000	67,250	65,115
1016.2901 Misc. Fees-VJCCA Services	7,971	7,971	7,971	7,970	7,970
1016.3000 Miscellaneous Fees-Police	9,161	7,800	7,800	4,000	4,000
1016.3202 Miscellaneous Fees-Fire	1,930	0	0	1,355	1,350
1016.3203 Rescue Service Fees	457,689	435,000	435,000	375,000	350,000
1016.4000 Miscellaneous Fees-Public Works	9,236	6,000	6,000	11,240	10,000
1016.4001 Misc. Fees-Pub Wks Maury Express	37,965	36,000	36,000	36,000	36,000
1016.5820 Farmer's Market Service	3,190	2,940	2,940	3,000	3,000
1016.5900 Miscellaneous Fees-Youth Service	8,178	9,800	9,800	8,200	8,200
1016.9999 Miscellaneous User Fees	360	0	0	0	0
Charges For Services Total :	1,012,847	970,949	970,949	948,715	989,935
Misc. Revenue					
1018.0200 Contributions-General	367,899	326,400	326,400	345,260	368,000
1018.0201 County Revenue Sharing	1,718,759	1,721,750	1,721,750	1,742,885	1,760,000
1018.0209 County Contribution-Equipment	0	10,900	10,900	9,070	0
1018.0450 VML Grant	0	0	4,000	4,000	0
1018.3201 Contributions-Fire Rescue	9,495	5,000	5,000	5,000	5,000
1018.3204 Contributions-First Aid	300	0	0	21,957	0
1018.5900 Contributions-Youth Services	2,305	1,500	1,500	1,500	1,500
1018.9000 Salvaged Equipment	8,792	5,000	5,000	15,100	10,000
1018.9001 Gain On Gfa Disposal	59,306	0	0	0	0
1018.9902 Charges In Lieu Of Taxes	60,175	60,000	60,000	64,030	72,500
1018.9912 Miscellanous Revenue	26,332	40,612	40,757	21,775	750
Misc. Revenue Total:	2,253,363	2,171,162	2,175,307	2,230,577	2,217,750
Recovered Costs					
1019.0102 Joint Services/Fire & Rescue	187,585	230,000	230,000	272,000	310,000
1019.0105 Jail Debt Service	0	128,349	128,349	128,349	128,348
1019.0125 Insurance Recovery Costs	46,235	0	0	20,980	0
1019.4103 Joint Services/Parking Garage	1,202	1,700	1,700	1,290	1,360
Recovered Costs Total:	235,022	360,049	360,049	422,619	439,708

Fund 01 - General Fund		2013	2014	2014	2014	2015
		Actual	Adopted	Amended	Projected	2015
Revenues		Revenues	Budget	Budget	Actual	Budget
State - Non-categorical						
1022.0103	Motor Vehicle Carriers Tax	0	100	100	70	70
1022.0104	Motor Vehicle Rental Tax	4,404	2,800	2,800	3,150	3,200
1022.0105	Mobile Home Title Tax	180	0	0	90	100
1022.0106	Recordation Taxes	14,856	14,000	14,000	15,000	15,000
1022.0303	State PPTRA	360,865	581,200	581,200	581,419	581,419
1022.0307	Short Term Rental Tax	850	900	900	850	850
1022.0403	Communications S&U Tax	328,996	333,000	333,000	325,000	322,000
1023.0301	Commissioner Of Revenue	70,520	73,731	73,731	72,163	72,160
1023.0401	Treasurer	55,187	58,323	58,323	57,100	57,100
1023.0601	Electoral Board	26,103	29,200	29,200	23,400	23,750
1023.0801	Law Enforcement	182,389	191,200	191,200	191,280	191,280
State - Non-Categorical Total:		1,044,350	1,284,454	1,284,454	1,269,522	1,266,929
State - Categorical						
1024.0102	Public Assistance/Welfare	206,206	178,000	178,000	221,000	221,000
1024.0405	State Fire Grant	8,701	18,825	36,239	20,000	20,000
1024.0406	State Street Maintenance Revenue	375,585	630,698	1,242,536	649,258	649,258
1024.0411	EMS-Four For Life	3,781	3,500	3,500	3,500	3,500
1024.0412	VJCCA Grant	69,667	72,044	72,044	72,054	72,050
1024.0416	Arts Challenge Grant	5,000	5,000	5,000	5,000	5,000
1024.0420	Dept. of Forestry Grant	3,034	0	0	0	0
1024.0448	Other Categorical Rev	29,063	0	0	0	0
1024.0500	Attorney General Grant	0	0	0	76,262	0
1024.0802	Forfeited Asset Sharing	11,928	0	139	140	0
1024.0816	RSIF Grants	8,500	0	0	0	0
State - Categorical Total:		721,465	908,067	1,537,458	1,047,214	970,808
Federal - Categorical						
1033.0102	Federal Public Assistance	5,135	22,000	22,000	5,000	5,700
1033.0111	Dept. Of Justice Grants	0	1,350	1,350	0	0
1033.0112	CJS Grant	500	4,000	4,000	0	0
1033.0113	DMV Grants	6,651	7,500	7,500	2,582	2,582
1033.0401	FEMA Grant	96,629	0	0	0	0
1033.0420	Department of Forestry Grant	0	0	0	0	0
1033.0802	Forfeited Asset Sharing	0	0	0	0	0
Federal - Categorical Total:		108,915	34,850	34,850	7,582	8,282
Transfers In						
1041.0515	From Utility Fund	120,000	120,000	120,000	120,000	120,000
Transfers In Total:		120,000	120,000	120,000	120,000	120,000
Fund Balance						
1042.9999	Appropriated Fund Balance	238,308	257,353	900,414	257,353	0
Fund Balance Total:		238,308	257,353	900,414	257,353	0
GENERAL FUND TOTAL:		\$14,567,497	\$14,850,209	\$16,126,806	\$15,259,217	\$15,566,762

Fund 01 - General Fund	2013	2014	2014	2014	
Organization Function	Actual	Adopted	Amended	Projected	2015
Sub-Function	Expenses	Budget	Budget	Actual	Budget
General Government					
1101 City Council	\$47,766	\$52,064	\$52,209	\$50,871	\$50,200
1201 City Manager	190,837	200,724	200,724	199,806	194,863
1204 City Attorney	81,723	92,572	92,572	94,819	94,807
1205 Human Resources	66,171	70,385	70,385	63,852	67,302
1209 Commissioner Of Revenue	228,806	236,776	236,776	235,639	243,859
1210 Reassessment	282	52,150	52,150	52,150	5,447
1213 Treasurer	173,379	179,402	179,402	178,834	176,884
1214 Finance	277,370	359,555	359,555	362,381	263,887
1251 Information Technology	135,397	145,131	160,131	159,902	181,440
1310 Electoral Board	56,764	56,644	56,644	55,549	56,587
General Government Total :	1,258,495	1,445,403	1,460,548	1,453,803	1,335,276
Judicial Administration					
2101 Judicial Services	213,463	219,180	219,180	240,820	246,285
2901 VJCCCA Services	71,282	80,015	80,015	80,025	79,625
Judicial Administration Total:	284,745	299,195	299,195	320,845	325,910
Public Safety					
3011 Central Dispatch Center	208,999	310,972	310,972	221,569	279,580
3101 Police	1,507,798	1,637,750	1,651,815	1,636,392	1,701,782
3201 Fire - Reserve Fund	12,585	12,200	12,200	12,200	12,200
3202 Fire	950,458	1,196,774	1,214,188	1,205,047	1,408,849
3204 First Aid - Reserve Fund	216,763	0	160,506	0	0
3305 Juvenile & Adult Detention	71,841	100,420	187,310	187,310	104,683
3501 Special Services	78,846	82,581	82,581	103,441	98,211
Public Safety Total :	3,047,290	3,340,697	3,619,572	3,365,959	3,605,305
Public Works					
4000 Public Works Administration	150,739	155,828	155,828	163,597	253,486
4050 Public Works Labor Pool	114,344	247,169	247,169	250,558	252,821
4102 Streets & Sidewalks	337,682	352,680	357,680	342,934	350,738
4103 Courthouse Parking Deck	12,143	13,019	13,019	14,329	17,089
4104 Equipment Operations	279,878	263,841	263,841	266,517	292,954
4107 Right of Way Improvements	0	0	0	0	5,000
4110 General Admin./Miscellaneous	31,312	31,535	31,535	31,535	32,462
4120 Structures/Bridges Maintenance	2,317	39,043	650,881	675,840	26,574
4130 Pavement Maintenance	35,047	233,886	233,886	211,580	199,852
4131 Drainage Maintenance	44,980	55,494	55,494	54,390	60,790
4133 Snow & Ice Removal	50,620	51,424	51,424	72,618	67,012
4140 Traffic Control Device Maint.	115,115	123,937	123,937	81,292	91,987
4141 Other Traffic Services	96,517	93,079	93,079	163,393	170,581
4142 Street Emergency Needs	0	2,300	2,300	0	0
4150 Community Activity Support	47,579	65,547	65,804	63,276	69,897
4200 Solid Waste Management	1,058,341	921,011	921,011	856,550	941,255

Fund 01 - General Fund	2013	2014	2014	2014	
Organization Function	Actual	Adopted	Amended	Projected	2015
Sub-Function	Expenses	Budget	Budget	Actual	Budget
4301 Building Maintenance	104,092	126,714	126,714	126,610	138,910
4410 Park Maintenance	207,777	208,205	263,205	269,614	199,304
4420 Cemeteries Maintenance	137,640	125,592	125,592	130,965	136,064
4430 Arborist	27,830	33,524	33,524	32,222	38,544
4450 Dam Maintenance	0	0	0	0	25,468
Public Works Total:	2,853,953	3,143,828	3,815,923	3,807,820	3,370,788
Health, Education, & Welfare					
5101 Health, Education & Welfare	607,639	611,858	611,858	695,654	694,379
5900 Youth Services Office	71,886	74,657	74,657	74,815	76,324
Health, Education & Welfare Total:	679,525	686,515	686,515	770,469	770,703
Leisure Services					
7200 Leisure Services Contribution	335,580	340,814	340,814	329,509	332,812
7250 Municipal Swimming Pool	112,247	122,836	126,836	125,556	125,564
Leisure Services Total:	447,827	463,650	467,650	455,065	458,376
Community Development					
8110 Planning & Development	392,619	345,094	352,738	322,279	345,050
8111 Housing Program	5,547	3,900	3,900	3,000	3,900
8120 Water Quality Management	0	0	17,656	0	0
8200 Community Dev. Contributions	355,638	316,873	410,471	402,438	327,207
Community Development Total:	753,804	665,867	784,765	727,717	676,157
Non-Departmental					
9103 General Insurance	(1,636)	1,000	1,000	4,256	2,200
9105 Photocopying Services	(4,211)	(780)	(780)	0	(3,065)
9301 Contingency	1,500	51,000	46,000	51,000	51,000
9310 Non-departmental	842,911	205,000	397,584	380,534	15,000
9350 Interfund Transfers	3,065,112	3,135,895	3,135,895	3,138,895	3,175,940
9401 Debt Service	1,338,182	1,412,939	1,412,939	1,438,278	1,758,525
Non-Departmental Total:	5,241,858	4,805,054	4,992,638	5,012,963	4,999,600
FUND 01 TOTAL:	\$14,567,497	\$14,850,209	\$16,126,806	\$15,914,641	\$15,542,115

Fund 01 - General Fund	2013	2014	2014	2014	
Expenses	Actual	Adopted	Amended	Projected	2015
	Expenses	Budget	Budget	Actual	Budget
Personnel Services					
1001 Full - Time Wages	\$2,437,848	\$2,616,803	\$2,616,803	\$2,619,853	\$2,667,250
1002 Overtime	186,006	180,498	180,498	189,534	188,766
1003 Part - Time Wages	322,634	311,604	312,498	315,426	340,654
1004 Miscellaneous Fees Overtime	2,412	3,150	3,150	500	3,150
1005 Shift Differential	0	0	0	0	11,112
1041 Pwks Regular Wages	831,427	814,906	814,906	829,552	904,595
1042 Pwks Overtime Wages	47,261	41,868	41,868	40,907	38,311
1099 Call - Out Pay	18,787	37,000	37,000	20,000	30,000
1100 Standby Stipend	0	0	0	0	129,000
1520 Wages - Substitutes	2,921	3,150	3,150	3,150	3,203
Personnel Services Total:	3,849,296	4,008,979	4,009,873	4,018,922	4,316,041
Fringe Benefits					
2001 Fica	277,582	306,548	306,548	283,920	330,188
2002 Retirement	399,046	424,223	424,223	438,564	454,718
2005 Medical Insurance	764,785	729,473	729,473	781,663	846,514
2006 Life Insurance	36,108	40,124	40,124	40,956	45,910
2009 Unemployment Insurance	7,107	0	0	3,255	0
2011 Worker's Comp Insurance	82,252	93,106	93,106	93,253	111,687
2012 ARC-OPEB Liability Res.	0	15,000	15,000	15,000	15,000
2019 Line of Duty Insurance	10,978	10,563	10,563	13,732	14,200
Fringe Benefits Total:	1,577,858	1,619,037	1,619,037	1,670,343	1,818,217
Contractual Services					
3001 Temporary Labor	2,672	0	0	0	0
3002 Professional Services	387,878	392,060	487,370	431,158	186,935
3004 Repairs & Maintenance	90,972	295,219	893,497	902,840	229,600
3005 Maintenance Service Contract	80,276	92,496	92,496	93,096	97,775
3006 Printing & Binding	9,030	11,200	11,200	11,350	11,200
3007 Advertising	10,174	12,780	12,780	9,521	12,580
3008 Laundry & Dry Cleaning	7,381	8,300	8,300	8,300	8,300
3009 Services Of Other Governments	7,020	3,239	3,239	3,239	7,000
3018 Bank Activity Charge	(67)	9,000	9,000	12,350	12,350
3021 Victim Witness Coordinator	5,832	6,480	6,480	6,480	6,480
3023 Court Offices	207,631	212,700	212,700	234,340	239,805
3024 Landfill Contract	212,632	220,000	220,000	220,000	348,000
3025 Recycling Center	1,429	250	250	250	1,000
3028 Computer Software	10,664	28,330	28,330	30,285	38,269
3029 VJCCCA Services	1,364	1,200	1,200	1,250	1,250
3099 Outside Data Processing	7,139	7,100	7,100	7,100	7,100
3117 Lot Cleaning	1,675	1,500	1,500	1,500	1,500
3203 Contractual Response Services	36,697	35,000	35,000	35,000	28,160

Fund 01 - General Fund	2013	2014	2014	2014	2015
Expenses	Actual	Adopted	Amended	Projected	Budget
	Expenses	Budget	Budget	Actual	Budget
3302 Jail Contract	70,561	99,304	186,194	186,194	103,470
Contractual Services Total:	1,150,960	1,436,158	2,216,636	2,194,253	1,340,774
Internal Services					
4002 Inside Vehicle Maint & Operations	(111,814)	(103,618)	(103,618)	(110,672)	(106,772)
4004 Photocopying Services	(27)	7,290	7,290	1,961	0
4010 Special Projects - Pwks	7,209	10,100	10,100	10,100	10,100
Internal Services Total:	(104,632)	(86,228)	(86,228)	(98,611)	(96,672)
Other Charges					
5101 Electrical Service	71,984	78,625	78,625	80,000	79,920
5102 Heating Services	22,187	31,600	31,600	29,800	27,800
5103 Water & Sewer Services	23,241	21,915	21,915	21,015	23,365
5104 Street Lighting	72,093	72,800	72,800	72,500	72,500
5201 Postal & Messenger Services	17,382	20,877	20,877	19,950	19,500
5202 Electronic Data Services	12,344	14,150	14,150	14,150	14,550
5203 Telephone	19,933	21,300	21,300	21,109	21,715
5204 Cellular Telephone Services	29,118	32,160	32,160	30,800	29,935
5306 Surety Bonds	561	530	530	530	530
5308 General Liability Insurance	196,712	218,461	218,461	187,375	182,785
5310 Umbrella Policy	26,515	28,000	28,000	24,598	24,034
5312 Self Insurance Program	288	1,000	1,000	1,000	1,000
5399 Insurance Allocation	(118,221)	(130,390)	(130,390)	(84,658)	(116,190)
5401 Office Supplies	12,367	14,475	14,475	13,725	15,895
5403 Agricultural Services/Supplies	2,466	6,040	6,040	5,470	6,500
5404 Medical Supplies	16,896	15,800	15,800	15,800	16,200
5405 Janitorial Supplies	11,021	10,050	10,050	10,750	10,750
5406 Generator Supplies	3	500	500	500	500
5407 Repair & Maintenance Supplies	27,122	31,110	31,110	29,400	27,850
5408 Vehicle/Equipment Supplies	418,610	423,400	423,400	424,500	434,900
5409 Police Supplies	9,332	12,500	12,500	14,000	13,500
5410 Uniform & Wearing Apparel	37,545	42,750	42,750	43,000	42,500
5411 Books & Subscriptions	2,785	4,375	4,375	3,338	13,950
5413 Other Operating Supplies	226,667	223,523	223,523	194,452	218,126
5414 Merchandise For Resale	4,619	7,100	7,100	5,500	6,600
5415 Recreation Supplies	6,462	5,000	5,000	5,000	5,000
5417 Photocopying Supplies	1,945	1,900	1,900	1,625	1,800
5419 Flag Supplies	1,371	1,500	1,757	1,000	1,000
5426 Chemical Supplies	9,508	9,000	9,000	9,000	9,000
5428 Data Processing Supplies	13,213	12,175	12,175	11,345	11,650
5430 Asphaltting Materials	399	11,200	11,200	10,000	12,600
5449 Fire Prevention Supplies	1,553	3,000	3,000	3,000	3,000
5450 Crime Prevention Supplies	2,066	3,000	3,200	3,000	3,000

Fund 01 - General Fund	2013	2014	2014	2014	2015
Expenses	Actual	Adopted	Amended	Projected	Budget
	Expenses	Budget	Budget	Actual	Budget
5477 Durable Goods	46,497	89,405	84,005	93,131	85,500
5501 Travel & Training	37,884	62,250	62,250	58,305	67,600
5502 Travel - Business/Promo	10,693	11,300	11,300	11,300	11,350
5506 Travel - Vehicle Allowance	4,342	4,200	4,200	4,200	4,200
5640 Healthier Living Task Force	922	1,000	1,000	1,000	500
5641 Mayor's Youth Council	0	0	145	145	0
Other Charges Total:	1,280,425	1,417,581	1,412,783	1,390,655	1,404,915
Agency Contributions					
5601 State Health Department	48,498	52,000	52,000	55,930	56,000
5602 Community Services Board	37,902	45,341	45,341	45,341	47,667
5603 CSB - Pep Grant	5,495	0	0	0	0
5605 Regional Library Service	166,592	148,876	148,876	148,876	144,102
5606 Permits To State Agencies	40	285	285	285	485
5608 Payments To Juvenile Detention	1,280	1,116	1,116	1,116	1,213
5609 Rockbridge SPCA	10,675	10,775	10,775	12,775	15,645
5610 Property Tax Payments	1,689	1,800	1,800	1,800	2,000
5613 Project Horizon	4,050	6,900	6,900	6,900	2,050
5614 Rockbridge Free Clinic	5,400	10,200	10,200	10,200	6,000
5615 RATS (Rb Area Transportation Sys)	8,000	8,000	8,000	8,000	8,000
5616 Regional Transit System	18,000	18,000	18,000	18,000	18,000
5617 Drug Task Force Account	4,983	4,000	4,000	4,000	4,000
5618 Forfeited Assets Reserve	(516)	0	13,865	0	0
5621 DSLCC - Local Center	22,472	22,472	22,472	22,472	22,472
5630 Social Services Administration	26,145	39,160	39,160	26,748	27,203
5632 Tax Relief-Elderly/Disabled	33,113	35,250	35,250	40,828	49,000
5633 TAP (Total Act Against Poverty)	7,267	8,075	8,075	8,075	8,075
5634 VPAS (VA Public Assist)	14,730	14,730	14,730	14,730	22,753
5635 RAOC (Rb Area Occupation Center)	5,460	5,460	5,460	5,460	5,000
5636 Hospice	1,800	1,800	1,800	1,800	0
5637 Blue Ridge Legal Service	895	959	959	959	959
5638 Senior Center	7,962	7,952	7,952	7,952	0
5639 Yellow Brick Road	4,500	5,000	5,000	5,000	2,500
5645 Horse Center Foundation	81,304	86,667	86,667	84,333	96,666
5650 Payments For Cultural Activities	6,300	7,100	7,100	7,100	7,770
5651 FAIR (Fine Arts in Rockbridge)	3,000	10,000	10,000	10,000	5,000
5652 Lime Kiln Arts	7,000	0	0	0	5,000
5654 Indoor Swimming Pool	7,500	7,500	7,500	7,500	7,500
5657 Regional Tourism	185,581	200,709	200,709	200,709	204,722
5658 Rockbridge Area Network	56,613	0	77,754	77,040	0
5661 Main Street Lexington	65,000	65,000	65,000	61,711	70,000
5662 Chamber Of Commerce	2,250	2,500	2,500	2,500	2,500
5663 Soil & Water Conservation District	1,800	2,000	2,000	2,000	500

Fund 01 - General Fund	2013	2014	2014	2014	2015
Expenses	Actual	Adopted	Amended	Projected	2015
	Expenses	Budget	Budget	Actual	Budget
5664 SVP - District IV	8,945	8,945	8,945	8,945	8,945
5665 HLF-Facade Grant Program	0	0	10,000	10,000	0
5670 Cooperative Extension	18,244	18,500	18,500	20,198	21,800
5677 Habitat For Humanity	3,870	4,300	4,300	4,300	2,000
5678 RARA	2,000	2,000	2,000	2,000	2,000
5679 Rockbridge Area Rental Assistance	3,559	3,559	3,559	3,559	5,000
5685 Central Shen Planning Dist. Comm.	12,227	13,120	13,120	13,120	13,230
5691 Payments to Central Dispatch Ctr	208,999	310,972	310,972	221,569	279,580
5699 Payments To RARO	66,134	84,171	84,171	75,200	70,274
Agency Contributions Total:	1,176,758	1,275,194	1,376,813	1,259,031	1,245,611
Miscellaneous					
5801 Dues & Memberships	13,723	11,695	11,695	11,115	12,250
5802 Police Accreditation	0	600	600	600	600
5803 Employee Relations	12,073	15,700	15,700	15,700	15,700
5813 Bad Debt Expense	1,500	1,000	1,000	1,000	1,000
5820 Farmer's Market Service	3,064	2,782	8,626	3,000	3,000
5854 Rehabilitation Bldg. Tax Abatement	8,021	8,637	8,637	8,535	10,240
5864 Smoke House	100	100	100	100	100
5886 Building Permit Surcharge	1,552	1,000	1,000	3,000	2,000
5888 VML Grant Purchases	1,094	2,000	2,000	0	0
5893 DMV Grant Purchases	0	7,500	7,500	7,500	7,500
5897 DCJS Grant Purchases	1,999	3,500	3,500	3,500	3,500
5898 Miscellaneous	621	500	500	500	500
5899 State Grant Purchases	17,200	18,825	36,239	18,825	20,000
5998 Matching WQM Grant Fund	0	0	17,656	0	0
6012 VPA-Client Services	350,391	325,000	325,000	411,700	411,700
Miscellaneous Total:	411,338	398,839	439,753	485,075	488,090
Capital Outlay					
7001 Machinery & Equipment	229,121	0	9,400	6,950	0
7005 Motor Vehicles & Equipment	822,053	190,000	543,090	358,584	0
7007 Adp Equipment/Software	5,386	0	0	0	9,000
7008 Building Improvements	0	0	0	0	7,000
7012 Public Safety Equipment	9,500	750	750	10,000	750
Capital Outlay Total:	1,066,060	190,750	553,240	375,534	16,750
Leases And Rentals					
8001 Lease/Rent Of Equipment	20,227	17,970	17,970	18,650	18,000
8002 Lease/Rent of Buildings	0	0	0	0	3,550
8003 Parking Lot Rent	4,878	6,510	6,510	6,306	6,325
Leases And Rentals Total:	25,105	24,480	24,480	24,956	27,875

Fund 01 - General Fund	2013	2014	2014	2014	
Expenses	Actual	Adopted	Amended	Projected	2015
	Expenses	Budget	Budget	Actual	Budget
Debt Service Costs					
9001 Debt Service - Principal	265,000	275,000	275,000	315,000	290,000
9002 Debt Service - Interest	488,476	417,816	417,816	403,155	430,441
9009 2009 LDMS Bonds-Principal	494,706	494,706	494,706	494,706	494,706
9010 2010 LDMS Bonds-Principal	90,000	97,068	97,068	97,068	97,068
9013 Jail Debt Service	0	128,349	128,349	128,349	128,349
9014 Waddell School Debt Service	0	0	0	0	317,961
Debt Service Costs Total:	1,338,182	1,412,939	1,412,939	1,438,278	1,758,525
Interfund Charges					
9100 Equipment Replacement Contr.	0	265,925	265,925	265,925	271,105
9105 Services of Pwks - Streets	15,656	15,768	15,768	15,768	16,231
9109 Services of Youth Services	18,878	19,605	19,605	19,605	19,605
9112 Services to VJCCA Services	(18,878)	(19,605)	(19,605)	(19,605)	(19,605)
9130 Services of Pwks - Schools	(122,306)	(122,306)	(122,306)	(122,306)	(127,360)
9151 Services of Technology	39,213	38,000	38,000	38,000	47,088
Interfund Charges Total:	(67,437)	197,387	197,387	197,387	207,064
Transfers Out					
9202 To School Fund	2,645,583	2,887,395	2,887,395	2,887,395	3,011,590
9207 To Cemetery Fund	8,875	17,000	17,000	20,000	12,250
9208 To Capital Projects Fund	410,654	231,500	231,500	231,500	152,100
Transfers Out Total:	3,065,112	3,135,895	3,135,895	3,138,895	3,175,940
Other Uses Of Funds					
9901 Services To Water/Wastewater	(201,528)	(230,802)	(230,802)	(230,077)	(211,015)
9959 Contingency	0	50,000	45,000	50,000	50,000
Other Uses Of Funds Total:	(201,528)	(180,802)	(185,802)	(180,077)	(161,015)
GENERAL FUND TOTAL:	\$14,567,497	\$14,850,209	\$16,126,806	\$15,914,641	\$15,542,115

Fund 02 - School Fund

	2013	2014	2014	2014	2015
Revenues	Actual	Adopted	Amended	Projected	Budget
	Revenues	Budget	Budget	Actual	Budget
Rev Fr Use Of Money & Pro					
1015.0110 Interest-Textbooks	\$394	\$300	\$300	\$300	\$300
1015.0201 Rents And Rebates	3,933	4,300	4,300	4,300	4,300
1015.2012 Interest-OPEB Liability Res.	(329)	0	0	0	0
Rev Fr Use Of Money & Pro Total:	3,998	4,600	4,600	4,600	4,600
Charges For Services					
1016.1201 School Tuition	189,261	180,000	180,000	180,000	210,000
1016.1204 School Food Service	56,992	70,000	70,000	70,000	67,000
Charges For Services Total:	246,253	250,000	250,000	250,000	277,000
Miscellaneous Revenue					
1018.0200 Contributions-General	2,500	0	0	0	0
1018.9912 Miscellaneous Revenue	3,653	600	600	600	1,000
Miscellaneous Revenue Total:	6,153	600	600	600	1,000
Recovered Costs					
1019.0110 E-rate Reimbursement	12,364	10,000	10,000	10,000	10,000
Recovered Costs Total:	12,364	10,000	10,000	10,000	10,000
State - Categorical					
1024.0201 State Sales Tax	406,724	433,061	433,061	433,061	505,660
1024.0202 Basic School Aid	1,524,998	1,531,721	1,531,721	1,531,721	1,716,727
1024.0204 Remedial Summer School	14,490	15,425	15,425	15,425	18,303
1024.0207 Gifted & Talented	14,976	15,364	15,364	15,364	16,924
1024.0208 Remedial Education	22,123	22,193	22,193	22,193	30,536
1024.0212 Special Education Soq	160,991	161,835	161,835	161,835	196,096
1024.0214 Textbook Payments	30,541	30,636	30,636	30,636	35,400
1024.0215 School Food-State	0	1,552	1,552	1,552	1,552
1024.0217 Vocational Education	29,611	29,704	29,704	29,704	35,319
1024.0218 Technology Grant	102,000	102,000	102,000	102,000	102,000
1024.0221 Social Security	92,578	92,867	92,867	92,867	103,015
1024.0223 Teacher Retirement	154,524	155,006	155,006	155,006	211,180
1024.0228 Early Intervention	6,171	6,171	6,171	6,171	8,707
1024.0241 Group Life	5,786	5,804	5,804	5,804	6,990
1024.0246 Homebound Instruction	0	0	0	0	214
1024.0248 Regional Programs	15,075	6,826	6,826	6,826	18,545
1024.0265 At Risk	8,649	8,735	8,735	8,735	8,946
1024.0291 Mentor Teacher Program	491	0	0	0	491
1024.0309 English Second Language	9,133	9,133	9,133	9,133	9,248
1024.0373 Comp Index Hold Harmless	0	34,729	34,729	34,729	0
1024.0399 National Board Certified	2,500	0	0	0	2,500
1024.0400 Other State Funds	3,159	3,159	3,159	3,159	3,570

Fund 02 - School Fund

	2013	2014	2014	2014	
	Actual	Adopted	Amended	Projected	2015
Revenues	Revenues	Budget	Budget	Actual	Budget
1024.0448 Other Categorical Revenue	17,484	17,175	17,175	17,175	0
State - Categorical Total:	2,622,004	2,683,096	2,683,096	2,683,096	3,031,923
Federal - Categorical					
1033.0202 Title I	53,822	51,096	48,415	51,096	46,487
1033.0203 Title IIIA	3,726	0	3,615	0	0
1033.0213 National School/Lunch Breakfast	51,205	35,000	35,000	35,000	49,600
1033.0214 TAP/Headstart	15,373	12,545	12,545	12,545	15,373
1033.0219 Title VIB Special Education	106,565	115,291	127,186	115,291	106,054
1033.0226 Title II	20,156	0	31,079	31,079	0
1033.0448 Other Categorical Revenue	1,726	0	0	0	0
Federal - Categorical Total:	252,573	213,932	257,840	245,011	217,514
Transfers In					
1041.0508 From Capital Fund	65,000	0	0	0	0
1041.0511 From General Fund	2,645,583	2,887,395	2,887,395	2,887,395	3,011,590
Transfers In Total:	2,710,583	2,887,395	2,887,395	2,887,395	3,011,590
Fund Balance					
1042.9999 Appropriated Fund Balance	0	164,195	877,842	164,195	0
Fund Balance Total:	0	164,195	877,842	164,195	0
SCHOOL FUND TOTAL:	\$5,853,928	\$6,213,818	\$6,971,373	\$6,244,897	\$6,553,627

Fund 02 - School Fund Organization Function Sub-Function	2013 Actual Expenses	2014 Adopted Budget	2014 Amended Budget	2014 Projected Actual	2015 Budget
Instruction					
6110 Instruction-Elementary	\$2,274,952	\$2,443,013	\$2,722,902	\$2,443,013	\$2,547,437
6111 Instruction-Secondary	1,100,000	1,110,000	1,110,000	1,110,000	1,289,500
6114 Instruction-Special	354,887	380,783	380,783	380,783	378,008
6121 Guidance	126,799	132,525	132,525	132,525	142,325
6122 Social Worker	20,217	20,881	20,881	20,881	21,796
6123 Homebound Instruction	404	708	708	708	708
6131 Improvement-Instruction	70,189	71,480	71,480	71,480	85,501
6132 Media Services	134,727	136,920	136,920	136,920	138,968
6141 Principals	281,803	272,509	272,509	272,509	295,372
Instruction Total:	4,363,978	4,568,819	4,848,708	4,568,819	4,899,615
Adm., Attend. & Health					
6210 Administration	307,631	366,945	366,945	366,945	358,158
6220 Attendance & Health	51,475	58,882	58,882	58,882	61,721
Adm., Attend. & Health Total:	359,106	425,827	425,827	425,827	419,879
Operations & Maintenance					
6400 Operations & Maintenance	511,228	536,170	536,170	536,170	546,588
Operations & Maintenance Total:	511,228	536,170	536,170	536,170	546,588
Cafeteria					
6510 Food Service	166,714	178,180	178,180	178,180	189,771
Cafeteria Total:	166,714	178,180	178,180	178,180	189,771
Capital Projects					
6661 Building Improvements - Waddell	65,000	0	0	0	0
6662 Building Improvements - Downing	69,299	0	0	0	0
Capital Projects Total:	134,299	0	0	0	0
Non-Departmental					
6730 Non-Departmental	0	2,300	436,058	436,058	900
Non-Departmental Total:	0	2,300	436,058	436,058	900
Federal Programs					
6800 Title I	53,822	51,096	48,415	51,096	46,487
6801 Title VI-B	105,565	115,291	127,186	115,291	106,054
6803 Title II Training	20,108	0	31,079	31,079	0
6804 Title IIIA LEP	3,728	0	3,615	3,615	0
Federal Programs Total:	183,223	166,387	210,295	201,081	152,541

Fund 02 - School Fund Organization Function Sub-Function	2013 Actual Expenses	2014 Adopted Budget	2014 Amended Budget	2014 Projected Actual	2015 Budget
Technology					
6805 Technology	300,560	336,135	336,135	336,135	344,333
Technology Total:	300,560	336,135	336,135	336,135	344,333
FUND 02 TOTAL:	\$6,019,108	\$6,213,818	\$6,971,373	\$6,682,270	\$6,553,627

Fund 02 - School Fund	2013	2014	2014	2014	2015
Expenses	Actual	Adopted	Amended	Projected	2015
	Revenues	Budget	Budget	Actual	Budget
Personnel Services					
1000 Wages-Other	\$30,300	\$6,000	\$11,588	\$6,000	\$7,200
1041 Pwks Regular Wages	5,238	12,000	12,000	12,000	12,000
1042 Pwks Overtime Wages	135	0	0	0	200
1110 Wages - Administrative	91,234	94,025	94,025	94,025	95,776
1111 Wages - School Board	3,000	3,000	3,000	3,000	3,000
1112 Wages - Superintendent	101,556	104,603	104,603	104,603	106,695
1120 Wages - Teachers	1,834,821	1,906,264	1,923,830	1,923,830	1,952,394
1121 Wages - Chapter I	47,465	47,465	44,974	47,465	43,183
1122 Wages - Librarian	98,560	100,531	100,531	100,531	101,757
1123 Wages - Gifted Teacher	44,790	46,370	46,370	46,370	47,773
1125 Wages - ESL	17,839	18,331	18,331	18,331	18,746
1126 Wages - Principals	139,535	143,749	143,749	143,749	146,624
1130 Wages - Professionals	477	0	0	0	0
1131 Wages - School Nurse	39,760	41,164	41,164	41,164	42,408
1133 Wages - Technical Development	52,500	54,085	54,085	54,085	61,176
1140 Wages - Technical	26,101	26,889	26,889	26,889	27,427
1150 Wages - Clerical	164,449	172,578	172,578	172,578	176,076
1151 Wages - Aides	71,513	76,852	76,852	76,852	75,702
1180 Wages - Laborer	7,784	8,902	8,902	8,902	8,950
1190 Wages - Service	43,287	46,755	46,755	46,755	47,684
1520 Wages - Substitutes	26,297	30,320	30,320	30,320	30,320
1522 Wages - ESY	270	500	500	500	500
1620 Salary Supplements	119,803	130,111	130,901	130,901	122,941
1650 Supplement-National Bd	2,322	0	0	0	2,322
Personnel Services Total:	2,969,036	3,070,494	3,091,947	3,088,850	3,130,854
Fringe Benefits					
2001 FICA	396	920	920	920	920
2002 Retirement	649	720	720	720	720
2005 Medical Insurance	1,089	1,440	1,440	1,440	1,440
2006 Life Insurance	61	70	70	70	70
2009 Unemployment Insurance	0	22	22	22	22
2011 Worker's Comp Insurance	120	132	132	132	132
2012 ARC-OPEB Liability Res.	0	2,300	2,300	2,300	900
2100 FICA	216,956	234,013	235,735	235,498	239,498
2210 VRS	298,619	308,472	308,472	308,472	390,157
2300 Health Benefits	310,612	324,066	324,066	324,066	348,366
2400 Life Insurance	30,463	31,530	31,530	31,530	33,554
2600 Unemployment Insurance	13	1,000	1,000	1,000	1,000
2700 Worker's Compensation	10,772	12,576	12,576	12,576	12,576
2750 Retiree Health Care Cre	28,417	29,365	29,365	29,365	31,994
2800 Other Benefits	26,665	15,100	15,100	15,100	30,777

Fund 02 - School Fund	2013 Actual Revenues	2014 Adopted Budget	2014 Amended Budget	2014 Projected Actual	2015 Budget
Expenses					
2820 In-service	0	7,139	7,139	7,139	21,152
Fringe Benefits Total:	924,832	968,865	970,587	970,350	1,113,278
Contractual Services					
3000 Purchased Services	302,449	322,028	333,595	333,595	258,275
3400 Field Trips	0	0	0	0	2,962
3810 Tuition To Other School	1,100,000	1,110,000	1,110,000	1,110,000	1,289,500
Contractual Services Total:	1,402,449	1,432,028	1,443,595	1,443,595	1,550,737
Other Charges					
5000 Other Charges	20	100	625	625	100
5001 Telecommunications	14,480	13,600	13,600	13,600	16,800
5100 Utilities	144,766	145,600	145,600	145,600	145,600
5200 Telephone/Communication	14,146	13,000	13,000	13,000	13,550
5300 Insurance	81,762	86,424	86,424	86,424	96,350
5400 Leases & Rentals	10,732	14,100	14,100	14,100	14,100
5413 Other Operating Supplies	0	0	0	0	300
5500 Travel & Training	12,233	21,458	21,458	21,458	21,770
5800 Miscellaneous	6,384	10,100	13,107	10,100	10,000
6000 Materials & Supplies	77,461	80,100	85,868	82,861	83,950
6002 Food Supplies	70,845	81,000	81,000	81,000	75,000
6004 Materials & Supplies-Psychological	0	500	500	500	500
6005 Materials & Supplies-Gifted	3,468	1,000	1,000	1,000	1,000
6006 Materials & Supplies-Preschool	2,942	2,942	2,808	2,942	2,808
6020 Textbooks	21,628	62,003	341,892	62,003	64,458
6022 Materials & Supplies - Medical	1,189	1,000	1,000	1,000	1,000
6031 Instructional Materials	1,302	2,000	2,000	2,000	2,000
6040 Technology - Software	11,761	6,000	6,000	6,000	11,800
6050 Non-Capitalized Hardware	83,574	102,000	102,000	102,000	102,000
6060 Non-Capitalized Infrastructure	16,706	0	0	0	0
Other Charges Total:	575,399	642,927	931,982	646,213	663,086
Capital Outlay					
7010 New Building Construction	67,973	0	0	0	0
8110 Hardware Replacement	0	10,400	10,400	10,400	10,400
8120 Infrastructure Replacement	0	5,000	5,000	5,000	5,000
8200 New Equipment	1,326	0	0	0	0
8220 Infrastructure Additions	0	5,000	5,000	5,000	5,000
Capital Outlay Total:	69,299	20,400	20,400	20,400	20,400

Fund 02 - School Fund	2013 Actual Revenues	2014 Adopted Budget	2014 Amended Budget	2014 Projected Actual	2015 Budget
Expenses					
Interfund Charges					
9130 Services of Pwks	122,306	122,306	122,306	122,306	127,360
9151 Services of Technology	(44,213)	(43,202)	(43,202)	(43,202)	(52,088)
Interfund Charges Total:	78,093	79,104	79,104	79,104	75,272
Interfund Transfers					
9208 To Capital Fund	0	0	433,758	433,758	
Interfund Transfers Total:	0	0	433,758	433,758	0
SCHOOL FUND TOTAL:	\$6,019,108	\$6,213,818	\$6,971,373	\$6,682,270	\$6,553,627

Fund 05 - Utility Fund

	2013 Actual Revenues	2014 Adopted Budget	2014 Amended Budget	2014 Projected Actual	2015 Budget
Revenues					
Charges For Services					
1016.1901 Water & Sewer Use	\$3,733,456	\$3,820,000	\$3,820,000	\$3,546,783	\$4,012,260
1016.1903 MSA Contract - WTP	704,748	622,810	622,810	660,300	682,770
1016.1905 Penalties	12,430	12,500	12,500	10,900	11,000
1016.1906 Misc. Non-Operating Rev.	17,296	10,395	10,395	16,600	17,000
1016.1911 MSA Contract - WWTP	1,136,991	1,228,110	1,228,110	1,137,340	1,181,800
Charges For Services Total:	5,604,921	5,693,815	5,693,815	5,371,923	5,904,830
Miscellaneous Revenue					
1018.9000 Salvaged Equipment	0	0	0	0	0
1018.9912 Miscellaneous Revenue	102	0	0	0	3
Misc. Revenue Total:	102	0	0	0	3
State- Categorical Income					
1024.0448 Other Categorical Income	2,030	0	0	0	0
State Categorical Total	2,030	0	0	0	0
Federal Income					
1033.0401 FEMA Grant	7,612	0	0	0	0
Federal Total	7,612	0	0	0	0
Fund Balance					
1042.9999 Appropriated Fund Balance	0	0	682,907	0	0
Fund Balance Total:	0	0	682,907	0	0
UTILITY FUND TOTAL:	\$5,614,665	\$5,693,815	\$6,376,722	\$5,371,923	\$5,904,833

Fund 05 - Utility Fund	2013	2014	2014	2014	
Organization Function	Actual	Adopted	Amended	Projected	2015
Sub-Function	Revenues	Budget	Budget	Actual	Budget
Administration					
1110 Administration	\$124,112	\$168,993	\$168,993	\$153,078	\$256,945
Administration Total:	124,112	168,993	168,993	153,078	256,945
Water Operations					
1140 Water Treatment Plant	671,190	593,150	593,150	637,415	650,247
1150 Water Treatment-Brushy Hill	5,868	5,487	5,487	7,411	7,603
1160 Water Distribution	916,641	1,032,213	1,032,213	1,013,201	1,076,781
1161 Water Storage	0	0	0	0	13,417
1167 Minor Water System Improvements	0	0	0	0	5,000
Water Operations Total:	1,593,699	1,630,850	1,630,850	1,658,027	1,753,048
Wastewater Operations					
1170 Wastewater Collection	1,957,898	1,975,323	1,991,023	1,983,124	2,004,070
1175 MSA - WWTP	1,082,846	1,169,626	1,169,626	1,083,180	1,125,521
1177 Minor Wastewater Improvements	0	0	0	0	5,000
1185 MSA-Other Service Contracts	2,667	11,546	11,546	1,080	0
1190 Inflow & Infiltration	54,857	46,105	52,105	33,468	37,248
Wastewater Operations Total:	3,098,268	3,202,600	3,224,300	3,100,852	3,171,839
Capital Projects					
3140 I & I Reduction P	375	60,000	142,157	77,757	0
3699 Miscellaneous Water Lines	0	5,000	5,000	5,000	0
3716 Water Line Replacement	0	50,000	100,000	80,000	0
3717 Meter Reading System	28,561	0	529,050	529,050	0
3718 Thornridge Water Improvements	0	0	0	0	65,000
3719 Sarah's Run Sewer Main	0	0	0	0	78,000
Capital Projects Total:	28,936	115,000	776,207	691,807	143,000
Non-Departmental					
4050 Public Works Labor	51,940	68,290	68,290	59,265	62,806
9310 Non-Departmental	354,500	388,082	388,082	391,577	397,195
9350 Interfund Transfers	120,000	120,000	120,000	120,000	120,000
Non-Departmental Total:	526,440	576,372	576,372	570,842	580,001
FUND 05 TOTAL:	\$5,371,455	\$5,693,815	\$6,376,722	\$6,174,606	\$5,904,833

Fund 05 - Utility Fund	2013	2014	2014	2014	2015
Expenses	Actual	Adopted	Amended	Projected	2015
	Revenues	Budget	Budget	Actual	Budget
Personnel Services					
1001 Full - Time Wages	\$707,389	\$687,774	\$687,774	\$688,036	\$690,640
1002 Overtime	50,493	88,677	88,677	60,855	69,440
1003 Part - Time Wages	19,119	0	0	0	0
1041 Pwks Regular Wages	266,177	291,896	291,896	294,191	307,857
1042 Pwks Overtime Wages	12,922	14,539	14,539	18,899	18,740
Personnel Services Total:	1,056,100	1,082,886	1,082,886	1,061,981	1,086,677
Fringe Benefits					
2001 FICA	75,801	81,801	81,801	72,949	81,946
2002 Retirement	121,306	121,668	121,668	122,410	129,804
2005 Medical Insurance	242,459	217,690	217,690	221,351	222,681
2006 Life Insurance	11,165	11,775	11,775	11,566	11,724
2009 Unemployment Insurance	1,136	0	0	0	0
2011 Worker's Comp Insurance	21,054	26,118	26,118	21,997	21,182
Fringe Benefits Total:	472,921	459,052	459,052	450,273	467,337
Contractual Services					
3002 Professional Services	50,616	107,560	179,260	148,161	206,200
3004 Repairs & Maintenance	4,745	59,385	141,542	87,842	47,700
3005 Maintenance Service Contracts	1,639	4,000	4,000	3,600	4,000
3006 Printing & Binding	0	600	600	300	600
3007 Advertising	1,702	900	900	200	900
3015 Lagoon Maintenance	6,120	0	0	0	0
3016 Wholesale Water	680,908	739,200	739,200	725,000	795,300
3017 Wholesale Sewer	1,068,597	1,120,800	1,120,800	1,120,800	1,154,400
3019 MSA Facility Fee	718,105	706,425	706,425	704,330	704,330
3024 Landfill Contract	3,936	4,270	4,270	5,940	6,100
3028 Computer Software	11,116	19,056	19,056	20,362	21,756
3406 Generator Services	5,915	6,800	6,800	1,800	5,800
Contractual Services Total:	2,553,399	2,768,996	2,922,853	2,818,335	2,947,086
Internal Services					
4002 Inside Vehicle Maintenance	30,566	35,405	35,405	30,400	32,750
4004 Photocopying Services	18	74	74	85	109
4010 Special Projects - Pwks	(3,531)	3,320	3,320	2,500	3,000
Internal Services Total:	27,053	38,799	38,799	32,985	35,859
Other Charges					
5101 Electrical Service	373,502	371,305	371,305	380,315	392,400
5102 Heating Services	8,991	8,675	8,675	8,675	8,675
5103 Water & Sewer Services	864	625	625	806	935
5201 Postal & Messenger Svcs	8,409	9,800	9,800	9,314	9,500

Fund 05 - Utility Fund

Expenses	2013 Actual Revenues	2014 Adopted Budget	2014 Amended Budget	2014 Projected Actual	2015 Budget
5202 Electronic Data Service	1,609	1,450	1,450	3,896	2,750
5203 Telephone	7,010	7,610	7,610	4,708	5,510
5204 Cellular Telephone Service	6,919	6,900	6,900	6,510	6,800
5399 Insurance Allocation	13,309	18,022	18,022	19,438	19,840
5401 Office Supplies	3,195	4,400	4,400	4,100	4,300
5403 Agricultural Services/Supplies	1,984	1,100	1,100	1,100	1,100
5404 Medical Supplies	16,538	16,500	16,500	16,672	17,500
5405 Janitorial Supplies	2,805	2,500	2,500	2,063	2,500
5406 Generator Supplies	2,699	2,300	2,300	2,710	3,250
5407 Repair & Maint Supplies	50,467	52,500	52,500	62,735	54,500
5408 Vehicle/Equipment Supplies	5,613	8,150	8,150	6,150	8,150
5410 Uniform & Wearing Apparel	543	1,220	1,220	800	800
5411 Books & Subscriptions	546	820	820	620	1,720
5413 Other Operating Supplies	108,798	105,000	105,000	84,077	98,900
5417 Photocopying Supplies	0	100	100	0	0
5426 Chemical Supplies	148,406	165,500	165,500	136,000	150,500
5428 Data Processing Supplies	4,617	2,400	2,400	2,100	1,600
5430 Asphaltting Materials	75	11,700	11,700	4,400	4,600
5460 XP Tank & PRV-Fin. Assist.	209	1,000	1,000	300	1,000
5477 Durable Goods	11,645	10,500	10,500	8,000	20,300
5501 Travel & Training	1,465	6,800	6,800	3,094	5,500
Other Charges Total:	780,218	816,877	816,877	768,583	822,630
Agency Contributions					
5606 Permits To State Agencies	12,697	15,260	15,260	13,826	15,200
Agency Contributions Total:	12,697	15,260	15,260	13,826	15,200
Miscellaneous					
5801 Dues & Memberships	1,147	1,450	1,450	1,100	1,450
5803 Employee Relations	510	480	480	480	480
5813 Bad Debt Expense	15,226	15,000	15,000	15,000	15,000
5887 Waterworks Operation Fee	8,204	8,400	8,400	8,204	8,400
Miscellaneous Total:	25,087	25,330	25,330	24,784	25,330
Capital Outlay					
7001 Machinery & Equipment	28,561	0	529,050	513,779	0
7007 Adp Equipment/Software	0	0	0	0	0
Capital Outlay Total:	28,561	0	529,050	513,779	0
Leases And Rentals					
8001 Lease/Rent Of Equipment	362	300	300	250	250
Leases And Rentals Total:	362	300	300	250	250

Fund 05 - Utility Fund	2013	2014	2014	2014	2015
Expenses	Actual	Adopted	Amended	Projected	2015
	Revenues	Budget	Budget	Actual	Budget
Interfund Charges					
9100 Equipment Replacement Contrib.	0	9,000	9,000	9,000	18,500
9101 Services of City Manager	32,348	34,010	34,010	34,010	34,555
9102 Services of Pwks - Stores	5,387	6,070	6,070	6,070	6,250
9103 Services of Treasurer	70,246	76,886	76,886	76,886	76,490
9104 Services of Finance	68,647	89,889	89,889	89,889	66,190
9105 Pwks Services to Street	(15,656)	(15,767)	(15,767)	(15,767)	(16,231)
9108 Services of Human Resource	7,344	7,821	7,821	7,821	7,500
9151 Services of Technology	17,556	16,126	16,126	16,126	20,210
Interfund Charges Total:	185,872	224,035	224,035	224,035	213,464
Transfers					
9201 To General Fund	120,000	120,000	120,000	120,000	120,000
Transfers Total:	120,000	120,000	120,000	120,000	120,000
Other Uses Of Funds					
9960 Depreciation	137,746	142,280	142,280	145,775	171,000
9961 Loss on GFA Disposal	0	0	0	0	0
9962 GFA Additions	(28,561)	0	0	0	0
Other Uses Of Funds Total:	109,185	142,280	142,280	145,775	171,000
UTILITY FUND TOTAL:	\$5,371,455	\$5,693,815	\$6,376,722	\$6,174,606	\$5,904,833

Fund 08 - Capital Projects Fund	2013 Actual Revenues	2014 Adopted Budget	2014 Amended Budget	2014 Projected Actual	2015 Budget
Revenues					
Miscellaneous Revenue					
1018.0200 Contributions-General	\$16,007	\$0	\$4,350	\$4,450	\$0
1018.0500 Fish & Wildlife Grant	0	0	0	31,044	0
1018.9912 Miscellaneous Revenue	24,902	0	0	0	0
1018.9916 Rockbridge County	15,750	0	0	0	0
Miscellaneous Revenue Total:	56,659	0	4,350	35,494	0
State - Categorical					
1024.0448 Other Categorical Revenue	0	0	0	0	0
State - Categorical Total:	0	0	0	0	0
Federal - Categorical					
1032.0448 Other Categorical Federal	0	0	0	45,448	0
1033.0448 Other Categorical Revenue	421,338	0	0	0	0
1033.7447 M.M.E. Grant	0	0	0	0	0
1033.8196 TEA-21 Grants	92,592	0	0	266,559	0
Federal - Categorical Total:	513,930	0	0	312,007	0
Transfers In					
1041.0502 From School Fund	0	0	433,758	433,758	0
1041.0511 From General Fund	410,654	231,500	231,500	231,500	152,100
Transfers In Total:	410,654	231,500	665,258	665,258	152,100
Fund Balance					
1042.9999 Appropriated Fund Balance	0	0	1,837,198	0	0
Fund Balance Total:	0	0	1,837,198	0	0
CAPITAL PROJECTS FUND TOTAL:	\$981,243	\$231,500	\$2,506,806	\$1,012,759	\$152,100

Fund 08 - Capital Projects Fund	2013	2014	2014	2014	
Organization Function	Actual	Adopted	Amended	Projected	2015
Sub-Function	Expenses	Budget	Budget	Actual	Budget
Parks & Cemeteries					
1304 Hopkins Green Improvements	\$0	\$21,500	\$21,500	\$15,609	\$6,400
1307 Jordan's Point- Miller's House	111,695	0	9,545	1,135	0
1309 Jordan's Point Trail Connect	208	0	399,792	0	0
1400 Municipal Swimming Pool	66,950	10,000	10,000	10,000	0
1817 Skateboard Park	0	0	13,170	8,700	5,000
Parks & Cemeteries Total:	178,853	31,500	454,007	35,444	11,400
Streets & Sidewalks					
1930 Sarah's Run Footbridge	0	0	24,675	24,675	0
2113 E. Nelson/Walker Street Signal	24,417	0	0	0	0
2147 Nelson Street Bridge	19,442	20,000	53,146	46,660	0
2148 Randolph Street Utilities	29,211	0	302,865	302,865	0
2215 Courthouse Square Lot	0	0	20,000	0	0
2310 Moore St. Drainage Improvements	0	0	24,250	0	0
2399 Stormwater Improvements	0	75,000	75,000	0	50,000
2430 Miscellaneous Access Improvement	1,221	5,000	5,000	5,000	0
2501 Downtown Improvements	0	0	0	0	25,000
2600 Lewis Street Sidewalk	0	0	0	0	21,500
Streets & Sidewalks Total:	74,291	100,000	504,936	379,200	96,500
Facilities					
6664 WES Replacement	0	100,000	1,023,758	1,023,758	0
7400 Fire/Police Security System	0	0	0	0	22,200
7426 Public Works Shop Improve.	16,317	0	0	0	0
7440 City Hall Improvements	0	0	333,000	3,500	0
7447 Energy Efficiency Projects	0	0	77,000	0	0
7500 Phone System City Hall/Police	0	0	0	0	22,000
8117 Thompson's Knoll Program	797,242	0	314,105	317,810	0
Facilities Total:	813,559	100,000	1,747,863	1,345,068	44,200
FUND 08 TOTAL:	\$1,066,703	\$231,500	\$2,706,806	\$1,759,712	\$152,100

Fund 08 - Capital Projects Fund	2013	2014	2014	2014	2015
Expenses	Actual	Adopted	Amended	Projected	Budget
	Expenses	Budget	Budget	Actual	Budget
Personnel Services					
1001 Full-time Wages	\$0	\$0	\$0	\$0	\$0
1002 Overtime	0	0	0	0	0
1003 Part-time Wages	3,143	0	0	6,166	0
1041 Pwks Regular Wages	20,682	2,050	2,050	13,439	0
1042 Pwks Overtime Wages	619	0	0	43	0
Personnel Services Total:	24,444	2,050	2,050	19,648	0
Fringe Benefits					
2001 FICA	1,713	157	157	1,376	0
2002 Retirement	2,598	241	241	1,756	0
2005 Medical Insurance	11,281	733	733	4,793	0
2006 Life Insurance	246	25	25	166	0
2011 Worker's Compensation Insurance	965	106	106	717	0
Fringe Benefits Total:	16,803	1,262	1,262	8,808	0
Contractual Services					
3002 Professional Services	20,408	195,000	2,508,811	1,376,502	147,100
3004 Repairs & Maintenance	66,950	10,000	34,675	34,678	0
3007 Advertising	4,144	0	0	15,000	0
3137 Architectural/Engineering Design	33,860	0	0	8,455	0
3199 Final Survey/Rec. Plat A	9,957	0	0	8,314	0
Contractual Services Total:	135,319	205,000	2,543,486	1,442,949	147,100
Internal Services					
4002 Inside Vehicle Maintenance & Oper	1,767	300	300	302	0
4010 Special Projects-Public Works	0	21,500	21,500	0	0
Internal Services Total:	1,767	21,800	21,800	302	0
Other Charges					
5407 Repair & Maintenance Supplies	0	0	0	3,893	0
5413 Other Operating Supplies	31,573	1,000	14,170	6,235	5,000
5430 Asphaltting Materials	0	388	388	0	0
Other Charges Total:	31,573	1,388	14,558	10,128	5,000
Miscellaneous					
5892 Grant Purchases	7,285	0	114,105	170,000	0
5902 Miller House Project	111,695	0	9,545	1,135	0
Miscellaneous Total:	118,980	0	123,650	171,135	0
Capital Outlay					
7001 Machinery & Equipment	0	0	0	0	0
7137 Waterline Construction/Improve.	127,315	0	0	5,287	0

Fund 08 - Capital Projects Fund	2013 Actual Expenses	2014 Adopted Budget	2014 Amended Budget	2014 Projected Actual	2015 Budget
Expenses					
7138 Sewer & Storm Drain Const./Imp.	159,421	0	0	10,916	0
7141 Streets & Sidewalks Construction	364,044	0	0	37,382	0
7147 Flood Drain Facilities Const./Imp.	87,037	0	0	13,157	0
7199 Construction-Other	0	0	0	40,000	0
Capital Outlay Total:	737,817	0	0	106,742	0
Other Uses					
9957 Property Acquisition	0	0	0	0	0
Other Uses Total:	0	0	0	0	0
CAPITAL PROJECTS TOTAL:	\$1,066,703	\$231,500	\$2,706,806	\$1,759,712	\$152,100

GENERAL FUND

City Council (01-1101)

Fund 01 - General Fund	2013	2014	2014	2014	
City Council	Actual	Adopted	Amended	Projected	2015
City Council	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$26,400	\$26,400	\$26,400	\$26,400	\$26,400
Fringe Benefits	2,046	2,046	2,046	2,046	2,045
Contractual Services	4,893	7,300	7,300	6,200	6,500
Internal Services	3,078	3,000	3,000	2,500	2,500
Other Charges	5,653	7,418	7,563	7,830	6,730
Agency Contributions	0	0	0	0	0
Miscellaneous	5,696	5,900	5,900	5,895	6,025
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
City Council Totals	\$47,766	\$52,064	\$52,209	\$50,871	\$50,200

Definition:

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

The responsibilities of the City Council include:

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

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

Significant Changes:

The City Council budget has been reduced by 2% due to reduced copying and advertising expenses. It includes \$5,000 for Council travel and training and membership fees for VML, the Chamber of Commerce, the electricity negotiating co-op, and the University of Virginia information resource.

City Manager (01-1201)

Fund 01 - General Fund	2013	2014	2014	2014	
City Manager	Actual	Adopted	Amended	Projected	2015
	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$144,848	\$141,261	\$141,261	\$141,261	\$159,798
Fringe Benefits	57,176	50,826	50,826	53,061	49,467
Contractual Services	4,906	23,400	23,400	23,550	500
Internal Services	2,158	3,200	3,200	2,000	2,500
Other Charges	12,184	14,322	14,322	12,219	15,403
Agency Contributions	0	0	0	0	0
Miscellaneous	1,913	1,725	1,725	1,725	1,750
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	(32,348)	(34,010)	(34,010)	(34,010)	(34,555)
City Manager Totals	\$190,837	\$200,724	\$200,724	\$199,806	\$194,863

Definition:

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

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

Significant Changes:

The City Manager's budget has been reduced by 2.3%. This figure is misleading, however, as \$23,000 was budgeted in FY14 for the City Manager recruitment and selection costs. Then, in FY15, funds need to be budgeted for the annual leave pay for the outgoing City Manager. Since we do not know what the total compensation package will be for the new C.M., funds have been budgeted at the same level as needed for the outgoing C.M. \$3,000 has been budgeted for travel and training as well as for a new chair and computer.

City Attorney (01-1204)

Fund 01 - General Fund	2013	2014	2014	2014	
City Attorney	Actual	Adopted	Amended	Projected	2015
City Attorney	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$40,000	\$50,000	\$50,000	\$50,000	\$50,000
Fringe Benefits	5,240	6,448	6,448	8,599	8,897
Contractual Services	34,135	35,000	35,000	35,000	35,000
Internal Services	0	0	0	0	0
Other Charges	1,568	1,124	1,124	1,220	910
Agency Contributions	0	0	0	0	0
Miscellaneous	780	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
City Attorney Totals	\$81,723	\$92,572	\$92,572	\$94,819	\$94,807

Definition:

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

Significant Changes:

The City Attorney budget has increased by 2.8%. There is no pay increase proposed for either the Attorney nor his office. The only increase is due to a clarification of the annual leave policy for part-time employees.

The "Other Charges" category only reflects the attorney's allocation of the City's insurance package.

Human Resources (01-1205)

Fund 01 - General Fund	2013	2014	2014	2014	
Human Resources	Actual	Adopted	Amended	Projected	2015
	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$41,543	\$42,911	\$42,911	\$42,911	\$44,423
Fringe Benefits	22,851	23,035	23,035	18,275	19,829
Contractual Services	500	500	500	500	500
Internal Services	894	1,100	1,100	1,100	900
Other Charges	3,209	4,660	4,660	4,162	5,150
Agency Contributions	0	0	0	0	0
Miscellaneous	4,518	6,000	6,000	4,000	4,000
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	(7,344)	(7,821)	(7,821)	(7,096)	(7,500)
Human Resources Totals	\$66,171	\$70,385	\$70,385	\$63,852	\$67,302

Definition:

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

Significant Changes:

The Human Resources office budget has been reduced by 3.9%. This is primarily as a result of a reduction in the health insurance plan selected and moving the safety grant matching funds (\$2,000) to other budgets. We are also requesting a new computer and printer for this office (\$1,500).

Commissioner of Revenue (01-1209)

Fund 01 - General Fund	2013	2014	2014	2014	
Commissioner of Revenue	Actual	Adopted	Amended	Projected	2015
	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$143,573	\$147,463	\$147,463	\$147,463	\$150,859
Fringe Benefits	55,470	56,413	56,413	55,157	59,421
Contractual Services	15,172	15,800	15,800	15,500	17,300
Internal Services	408	700	700	700	700
Other Charges	13,868	16,050	16,050	16,444	15,174
Agency Contributions	0	0	0	0	0
Miscellaneous	315	350	350	375	405
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Commissioner of Revenue					
Totals	\$228,806	\$236,776	\$236,776	\$235,639	\$243,859

Definition:

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

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

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

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

Significant Changes:

The Commissioner of Revenue's budget has increased by 3.5%. This is primarily due to the need to provide \$1,700 for maintenance of the AS 400 for the CAMERA system. During this next year, we hope to find a new real estate software package to replace it.

Reassessment (01-1210)

Fund 01 - General Fund	2013	2014	2014	2014	
Reassessment	Actual	Adopted	Amended	Projected	2015
	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$0	\$0	\$0	\$0	\$1,900
Fringe Benefits	0	0	0	0	147
Contractual Services	282	50,700	50,700	50,700	3,200
Internal Services	0	100	100	100	50
Other Charges	0	1,350	1,350	1,350	150
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Reassessment Totals	\$282	\$52,150	\$52,150	\$52,150	\$5,447

Definition:

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

Significant Changes:

The Reassessment account provides the funds needed for the Board of Equalization to hear appeals to the reassessment and to perform the additional assessments needed each year to update the land book. The FY14 budget was much higher due to the cost of the general reassessment which is performed every 4 years.

Treasurer (01-1213)

Fund 01 - General Fund	2013	2014	2014	2014	
Treasurer	Actual	Adopted	Amended	Projected	2015
Treasurer	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$146,589	\$148,358	\$148,358	\$148,358	\$151,938
Fringe Benefits	48,348	49,003	49,003	48,118	51,546
Contractual Services	31,885	35,100	35,100	35,100	30,800
Internal Services	153	200	200	200	200
Other Charges	14,992	21,877	21,877	22,194	17,140
Agency Contributions	0	0	0	0	0
Miscellaneous	300	300	300	300	300
Capital Outlay	50	0	0	0	0
Leases And Rentals	1,308	1,450	1,450	1,450	1,450
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	(70,246)	(76,886)	(76,886)	(76,886)	(76,490)
Treasurer Totals	\$173,379	\$179,402	\$179,402	\$178,834	\$176,884

Definition:

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

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

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

Significant Changes:

The Treasurer's budget reflects a 0.8% decrease from FY14. This is primarily as a result of a \$4,400 reduction in software costs and a reduction in the request for durable goods. The only equipment being requested is a new printer and scanner.

Finance (01-1214)

Fund 01 - General Fund	2013	2014	2014	2014	
Finance	Actual	Adopted	Amended	Projected	2015
Finance	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$180,195	\$154,180	\$154,180	\$154,180	\$158,550
Fringe Benefits	61,416	56,154	56,154	55,306	73,967
Contractual Services	90,367	217,455	217,455	220,805	81,875
Internal Services	1,447	1,600	1,600	1,000	950
Other Charges	12,372	19,855	19,855	20,779	14,535
Agency Contributions	0	0	0	0	0
Miscellaneous	220	200	200	200	200
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	(68,647)	(89,889)	(89,889)	(89,889)	(66,190)
Finance Totals	\$277,370	\$359,555	\$359,555	\$362,381	\$263,887

Definition:

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

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

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

Significant Changes:

The Finance Department budget proposes a reduction of 26.2%. This significant reduction is as a result of the New Work software replacement in FY14. This reduced "Contractual Services" by \$140,000. It is proposed that the Travel and Training account be increased by \$2,500 and that we replace a chair.

Information Technology (01-1251)

Fund 01 - General Fund	2013	2014	2014	2014	
Information Technology	Actual	Adopted	Amended	Projected	2015
	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$63,448	\$66,805	\$66,805	\$67,512	\$68,900
Fringe Benefits	22,854	23,386	23,386	23,000	24,768
Contractual Services	4,572	17,026	32,026	32,026	27,039
Internal Services	106	75	75	75	75
Other Charges	17,324	15,840	15,840	15,290	21,655
Agency Contributions	0	0	0	0	0
Miscellaneous	100	125	125	125	125
Capital Outlay	5,336	0	0	0	9,000
Leases And Rentals	0	0	0	0	3,000
Interfund Charges	39,213	38,000	38,000	38,000	47,088
Other Uses Of Funds	(17,556)	(16,126)	(16,126)	(16,126)	(20,210)
Information Technology					
Totals	\$135,397	\$145,131	\$160,131	\$159,902	\$181,440

Definition:

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

Significant Changes:

The Information Technology budget is proposed to increase by 25.2%. There are 4 primary reasons for this significant increase: the purchase of 30 additional MS 13 licenses (\$9,000), the need to add a server (\$9,000), rent for space at the Data Center for the City Hall servers (\$3,000), and an increase in the City's share of the Network Engineer cost from the School System (\$9,000).

Electoral Board/Registrar (01-1310)

Fund 01 - General Fund	2013	2014	2014	2014	
Electoral Board/Registrar	Actual	Adopted	Amended	Projected	2015
	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$42,910	\$41,407	\$41,407	\$41,407	\$41,971
Fringe Benefits	3,664	3,209	3,209	3,214	3,250
Contractual Services	3,731	4,835	4,835	4,428	5,745
Internal Services	435	325	325	221	325
Other Charges	5,759	6,583	6,583	6,014	5,011
Agency Contributions	0	0	0	0	0
Miscellaneous	265	285	285	265	285
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Electoral Board/Registrar					
Totals	\$56,764	\$56,644	\$56,644	\$55,549	\$56,587

Definition:

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

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

Significant Changes:

The Registrar's budget is increased by 0.7%. It provides funds for two projected elections, a November general election, and a June primary. There are no significant requests in this budget.

Judicial Services (01-2101)

Fund 01 - General Fund	2013	2014	2014	2014	
Judicial Services	Actual	Adopted	Amended	Projected	2015
	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	0	0	0	0	0
Contractual Services	213,463	219,180	219,180	240,820	246,285
Internal Services	0	0	0	0	0
Other Charges	0	0	0	0	0
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Judicial Services Totals	\$213,463	\$219,180	\$219,180	\$240,820	\$246,285

Definition:

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

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

Significant Changes:

The Judicial services budget has increased by 12.4%. This is entirely due to the City's cost allocation for the operation of the Court Offices and the Regional Court building, as billed by the County.

VJCCCA Services (01-2901)

Fund 01 - General Fund	2013	2014	2014	2014	
VJCCCA Services	Actual	Adopted	Amended	Projected	2015
	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$41,439	\$48,130	\$48,130	\$48,130	\$48,111
Fringe Benefits	3,668	4,255	4,255	4,255	4,229
Contractual Services	1,364	1,200	1,200	1,250	1,250
Internal Services	0	0	0	0	0
Other Charges	5,933	6,825	6,825	6,785	6,430
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	18,878	19,605	19,605	19,605	19,605
Other Uses Of Funds	0	0	0	0	0
VJCCCA Services Totals	\$71,282	\$80,015	\$80,015	\$80,025	\$79,625

Definition:

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

Significant Changes:

We are projecting a flat amount of funds from the State for operation of the VJCCCA program.

Central Dispatch Center (01-3011)

Fund 01 - General Fund	2013	2014	2014	2014	2015
Central Dispatch	Actual	Adopted	Amended	Projected	Budget
Central Dispatch	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	0	0	0	0	0
Contractual Services	0	0	0	0	0
Internal Services	0	0	0	0	0
Other Charges	0	0	0	0	0
Agency Contributions	208,999	310,972	310,972	221,569	279,580
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Central Dispatch Totals	\$208,999	\$310,972	\$310,972	\$221,569	\$279,580

Definition:

The Central Dispatch function provides emergency dispatch services to all the Police, Fire, and Rescue agencies in the Rockbridge region. It is managed by a Board consisting of representation from each of the three funding jurisdictions. The City is the fiscal agent for this service. This budget account, in past years, was included as a component of the Police Department budget. Now that there is a consolidated Fire Department that also utilizes the Board's services, it is more appropriate to have this budget broken out into a separate account.

Significant Changes:

The City's share of the Regional Central Dispatch Center budget is projected to decrease by 2% in FY15. This includes operating expenses of \$229,580 and an estimated \$75,000 for the debt service on the new radio system. This budget is somewhat fluid at this time, as it is still not extremely clear what the final radio system cost will be or the on-going costs to implement it. At this time, this is our best guess.

Police (01-3101)

Fund 01 - General Fund	2013	2014	2014	2014	
Police Department	Actual	Adopted	Amended	Projected	2015
Police Department	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$895,551	\$931,027	\$931,027	\$931,757	\$975,380
Fringe Benefits	364,765	370,793	370,793	360,704	392,662
Contractual Services	26,872	37,300	37,300	37,791	37,300
Internal Services	1,418	4,020	4,020	4,020	4,020
Other Charges	207,821	220,980	221,180	228,540	217,820
Agency Contributions	4,467	4,000	17,865	4,000	4,000
Miscellaneous	4,743	14,100	14,100	14,050	14,100
Capital Outlay	0	0	0	0	0
Leases And Rentals	2,161	2,500	2,500	2,500	2,500
Interfund Charges	0	53,030	53,030	53,030	54,000
Other Uses Of Funds	0	0	0	0	0
Police Department Totals	\$1,507,798	\$1,637,750	\$1,651,815	\$1,636,392	\$1,701,782

Definition:

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

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

Significant Changes:

The Police Department budget reflects a 4.2% increase over the FY14 adopted budget. The only new request proposed in the budget is to implement a 3.5% shift differential pay for the officers who are assigned to the night shift (\$12,000). This is a very common form of compensation in departments that do not use rotating shifts. \$13,850 is proposed for departmental equipment such as computers, office furniture, evidence kits and other police equipment. This is about the same as was approved last year.

Fire - Reserve Funds (01-3201)

Fund 01 - General Fund	2013	2014	2014	2014	
Fire - Reserve Funds	Actual	Adopted	Amended	Projected	2015
	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	0	0	0	0	0
Contractual Services	6,125	0	0	0	0
Internal Services	0	0	0	0	0
Other Charges	1,519	4,700	4,700	4,700	4,700
Agency Contributions	0	0	0	0	0
Miscellaneous	4,941	7,500	7,500	7,500	7,500
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Fire - Reserve Funds Totals	\$12,585	\$12,200	\$12,200	\$12,200	\$12,200

Definition:

The City reports a separate reserve account for the Lexington Volunteer Fire Department to account for all funds donated or contributed for supplemental Fire Department needs. This account will require the City Council to appropriate budget requests that will need to be made through the City Manager’s office. Also this account will receive interest earnings at the same annual percentage rate as the City receives on its Local Government Investment Pool Account 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-Contributions Fund account is proposed to stay level with FY14. It includes funds for the annual departmental banquet, public relations supplies, and dress uniforms for the volunteers.

Fire (01-3202)

Fund 01 - General Fund	2013	2014	2014	2014	
Fire	Actual	Adopted	Amended	Projected	2015
	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$457,129	\$521,086	\$521,086	\$520,052	\$685,050
Fringe Benefits	172,228	196,618	196,618	202,414	244,044
Contractual Services	101,206	106,839	106,839	106,839	108,760
Internal Services	5,703	6,100	6,100	6,100	6,075
Other Charges	197,378	255,156	245,756	258,667	250,720
Agency Contributions	0	0	0	0	0
Miscellaneous	13,415	22,675	40,089	22,675	24,100
Capital Outlay	0	0	9,400	0	0
Leases And Rentals	3,399	3,300	3,300	3,300	3,400
Interfund Charges	0	85,000	85,000	85,000	86,700
Other Uses Of Funds	0	0	0	0	0
Fire Totals	\$950,458	\$1,196,774	\$1,214,188	\$1,205,047	\$1,408,849

Definition:

The Lexington Fire and Rescue Departments were consolidated to include emergency medical services in addition to fire protection services in March of 2011. It consists of both paid and volunteer members who serve the entire City as well as over 50 square miles of Rockbridge County as their first due area. They operate out of the City owned Fire Station on South Main Street and have a fleet of 15 vehicles that offer both fire and EMS protection.

There are over 50 active volunteers serving the community who receive token compensation (\$7 per call) by the City and are covered under the City's insurance policies (not health insurance). They are complimented by a paid Chief and full-time staff of 8 who provide a basic fire & EMS coverage 24 hours a day, seven days a week. The Emergency Management Coordinator/Fire Marshal also works out of the Department. The costs of operating this regional service are shared by Rockbridge County through a Joint Services Agreement, and billing for emergency medical services.

Significant Changes:

The Fire Department is requesting a 17.7% increase in FY15. This is as a result of two new programs designed to enhance volunteer support for the Department. The first is a modification of the existing call-out program to give a higher stipend per call for higher levels of training (\$10,000). The second is a stand-by stipend designed to encourage volunteers to be available for entire duty shifts to guarantee response capabilities, especially on nights and weekends. It is proposed that this stand-by stipend program be implemented on a trial basis for up to two years in an effort to stave off a far more expensive need to hire additional full-time personnel. It is proposed that the fund balance be used to support this trial program. Chief Dickerson will provide a more detailed explanation and justification for this program when this budget is reviewed.

First Aid - Reserve Funds (01-3204)

Fund 01 - General Fund	2013	2014	2014	2014	2015
First Aid - Reserve Funds	Actual	Adopted	Amended	Projected	Budget
	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	0	0	0	0	0
Contractual Services	0	0	0	0	0
Internal Services	0	0	0	0	0
Other Charges	0	0	0	0	0
Agency Contributions	0	0	0	0	0
Miscellaneous	8,500	0	0	0	0
Capital Outlay	208,263	0	160,506	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
First Aid - Reserve Funds					
Totals	\$216,763	\$0	\$160,506	\$0	\$0

Definition:

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 of vehicles and major EMS equipment.

Significant Changes:

With the purchase of a new chassis for one of the ambulances, which is being budgeted in the new Fund 6 (Equipment Replacement Fund), these funds will be completely expended.

Juvenile & Adult Detention (01-3305)

Fund 01 - General Fund	2013	2014	2014	2014	
Juvenile & Adult Detention	Actual	Adopted	Amended	Projected	2015
	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	0	0	0	0	0
Contractual Services	70,561	99,304	186,194	186,194	103,470
Internal Services	0	0	0	0	0
Other Charges	0	0	0	0	0
Agency Contributions	1,280	1,116	1,116	1,116	1,213
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Juvenile & Adult Detention					
Totals	\$71,841	\$100,420	\$187,310	\$187,310	\$104,683

Definition:

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

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

Significant Changes:

The account is projected to increase by 4.2%. The primary increase is for jail services, but at this time, the amount of state funding for the jail is unknown, so the cost could increase.

Special Services (01-3501)

Fund 01 - General Fund	2013	2014	2014	2014	
Special Services	Actual	Adopted	Amended	Projected	2015
	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$35,714	\$36,741	\$36,741	\$44,013	\$43,724
Fringe Benefits	5,393	6,157	6,157	7,986	8,842
Contractual Services	10,256	10,150	10,150	10,500	12,050
Internal Services	0	0	0	0	0
Other Charges	6,137	11,889	11,889	11,948	11,000
Agency Contributions	10,675	10,775	10,775	12,775	15,645
Miscellaneous	60	200	200	100	200
Capital Outlay	9,500	750	750	10,000	750
Leases And Rentals	1,111	1,300	1,300	1,500	1,300
Interfund Charges	0	4,619	4,619	4,619	4,700
Other Uses Of Funds	0	0	0	0	0
Special Services Totals	\$78,846	\$82,581	\$82,581	\$103,441	\$98,211

Definition:

In FY90, Council created a full time position responsible for enforcing parking regulations in the downtown area. This individual also is responsible for animal control throughout the City and the enforcement of weed violations.

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

Significant Changes:

The Police Special Services account is proposed to increase by a substantial 19% in FY15. The two primary reasons for this are a request to increase the number of hours worked by the two part-time officers by 8 hours a week, and a substantial increase in the bill from the SPCA due to an increase in the percentage of shelter intake animals attributable to the City. The additional hours are being requested because this division is being used extensively for special events and augmenting the Patrol Division, thereby keeping other overtime in check.

Public Works Administration (01-4000)

Fund 01 - General Fund	2013	2014	2014	2014	
Public Works Admin	Actual	Adopted	Amended	Projected	2015
	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$75,467	\$77,257	\$77,257	\$79,059	\$127,392
Fringe Benefits	22,603	37,826	37,826	41,426	76,868
Contractual Services	20,231	3,100	3,100	5,505	6,450
Internal Services	3,616	3,720	3,720	3,670	3,720
Other Charges	49,865	55,562	55,562	55,574	60,957
Agency Contributions	0	0	0	0	200
Miscellaneous	0	200	200	200	200
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	(15,656)	(15,767)	(15,767)	(15,767)	(16,231)
Other Uses Of Funds	(5,387)	(6,070)	(6,070)	(6,070)	(6,070)
Public Works Administration Totals	\$150,739	\$155,828	\$155,828	\$163,597	\$253,486

Definition:

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

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 Public Works Administrative account is increasing significantly for two reasons. First, we are proposing to add a City Engineer position to begin working on developing an infrastructure capital replacement plan. The cost of this position will be split with the Utility Fund. Additional equipment to be used by the Engineer is also proposed in the Other Charges category. The second reason is that we are reclassifying the salary of the Engineering Technician to this account. The overall general fund support for Public Works is proposed to increase by 8.6%.

Public Works Labor Pool (01-4050)

Fund 01 - General Fund	2013	2014	2014	2014	
Public Works Labor Pool	Actual	Adopted	Amended	Projected	2015
	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$147,998	\$164,168	\$164,168	\$164,705	\$167,558
Fringe Benefits	82,122	80,316	80,316	83,168	85,263
Contractual Services	0	0	0	0	0
Internal Services	(115,776)	(118,091)	(118,091)	(118,091)	0
Other Charges	0	0	0	0	0
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	120,776	120,776	120,776	0
Other Uses Of Funds	0	0	0	0	0
Public Works Labor Pool					
Totals	\$114,344	\$247,169	\$247,169	\$250,558	\$252,821

Definition:

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

Significant Changes:

There are no significant changes to the Labor Pool account.

Streets & Sidewalk Maintenance (01-4102)

Fund 01 - General Fund	2013	2014	2014	2014	2015
Streets & Sidewalk Maint..	Actual Expenses	Adopted Budget	Amended Budget	Projected Expenses	Budget
Personnel Services	\$ 113,411	\$ 118,693	\$ 118,693	\$ 119,274	\$ 122,552
Fringe Benefits	59,606	58,113	58,113	64,998	64,266
Contractual Services	13,364	20,000	25,000	5,000	10,000
Internal Services	65,628	65,324	65,324	65,324	8,200
Other Charges	80,795	84,040	84,040	82,032	81,095
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	4,878	6,510	6,510	6,306	6,325
Interfund Charges	0	0	0	0	58,300
Other Uses Of Funds	0	0	0	0	0
Streets & Sidewalk Maintenance Totals	\$337,682	\$352,680	\$357,680	\$342,934	\$350,738

Definition:

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

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

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

Significant Changes:

There are no significant changes to this account other than the reclassification of the equipment replacement funds from Internal Services to Interfund Charges. This moves these funds to a separate Equipment Replacement Fund and will be reflected similarly in the other accounts where funds are set aside for this purpose.

Courthouse Parking Deck (01-4103)

Fund 01 - General Fund	2013	2014	2014	2014	2015
Courthouse Parking Deck	Actual Expenses	Adopted Budget	Amended Budget	Projected Expenses	Budget
Personnel Services	\$ 1,978	\$ 1,836	\$ 1,836	\$ 3,500	\$ 4,886
Fringe Benefits	1,027	924	924	1,869	2,563
Contractual Services	0	1,200	1,200	0	600
Internal Services	139	204	204	200	200
Other Charges	8,999	8,855	8,855	8,760	8,840
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Courthouse Parking Deck Totals	\$ 12,143	\$ 13,019	\$ 13,019	\$ 14,329	\$ 17,089

Definition:

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

Significant Changes:

The changes in this account just more accurately reflect the actual labor allocation.

Equipment Operations (01-4104)

Fund 01 - General Fund	2013	2014	2014	2014	
Equipment Operations	Actual	Adopted	Amended	Projected	2015
	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$76,424	\$77,820	\$77,820	\$79,938	\$82,735
Fringe Benefits	36,326	38,101	38,101	39,716	47,164
Contractual Services	15,875	15,000	15,000	15,000	16,000
Internal Services	(209,098)	(210,000)	(210,000)	(210,000)	(210,000)
Other Charges	360,351	342,920	342,920	341,863	354,355
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	2,700
Other Uses Of Funds	0	0	0	0	0
Equipment Operations					
Totals	\$279,878	\$263,841	\$263,841	\$266,517	\$292,954

Definition:

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

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

Significant Changes:

The increase in this account reflects increased fuel costs and vehicle and equipment parts.

Right of Way Improvements (01-4107)

Fund 01 - General Fund	2013	2014	2014	2014	
Right of Way Improvements	Actual Expenses	Adopted Budget	Amended Budget	Projected Expenses	2015 Budget
Personnel Services	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	0	0	0	0	0
Contractual Services	0	0	0	0	5,000
Internal Services	0	0	0	0	0
Other Charges	0	0	0	0	0
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Right of Way Improvements Totals	\$0	\$0	\$0	\$0	\$5,000

Definition:

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

Significant Changes:

This \$5,000 is the same amount as has historically been budgeted in the Capital Fund.

General Administration, Miscellaneous Street Maintenance (01-4110)

Fund 01 - General Fund General Admin, Misc. Street Maintenance	2013 Actual Expenses	2014 Adopted Budget	2014 Amended Budget	2014 Projected Expenses	2015 Budget
Personnel Services	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	0	0	0	0	0
Contractual Services	0	0	0	0	0
Internal Services	0	0	0	0	0
Other Charges	0	0	0	0	0
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	31,312	31,535	31,535	31,535	32,462
Other Uses Of Funds	0	0	0	0	0
General Administration, Miscellaneous Street Maintenance Totals	\$31,312	\$31,535	\$31,535	\$31,535	\$32,462

Definition:

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

Significant Changes:

There are no significant changes to this account.

Structures and Bridges Maintenance (01-4120)

Fund 01 - General Fund Structures and Bridges Maintenance	2013 Actual Expenses	2014 Adopted Budget	2014 Amended Budget	2014 Projected Expenses	2015 Budget
Personnel Services	\$1,247	\$1,372	\$1,372	\$0	\$3,000
Fringe Benefits	1,024	671	671	0	1,574
Contractual Services	0	26,000	637,838	675,340	16,000
Internal Services	46	3,500	3,500	0	2,500
Other Charges	0	7,500	7,500	500	3,500
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Structures and Bridges Maintenance Totals	\$2,317	\$39,043	\$650,881	\$675,840	\$26,574

Definition:

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

Significant Changes:

The large amount of expenditures in this category in FY14 reflects the cost of the major repair to the North Main Street/Rt. 11 By-Pass bridge project. This project should be completed in June or July after which costs should drop back to normal levels.

Pavement Maintenance (01-4130)

Fund 01 - General Fund	2013	2014	2014	2014	
Pavement Maintenance	Actual	Adopted	Amended	Projected	2015
Pavement Maintenance	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$17,300	\$23,206	\$23,206	\$26,823	\$31,554
Fringe Benefits	10,309	11,411	11,411	16,757	16,548
Contractual Services	402	179,269	179,269	150,000	129,550
Internal Services	973	3,000	3,000	1,000	1,200
Other Charges	6,063	17,000	17,000	17,000	21,000
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Pavement Maintenance					
Totals	\$35,047	\$233,886	\$233,886	\$211,580	\$199,852

Definition:

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

Significant Changes:

The funds budgeted under the Contractual Services category reflect the amount we anticipate being able to utilize for street repaving operations.

Drainage Maintenance (01-4131)

Fund 01 - General Fund	2013	2014	2014	2014	
Drainage Maintenance	Actual	Adopted	Amended	Projected	2015
Drainage Maintenance	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$22,669	\$24,191	\$24,191	\$24,187	\$28,825
Fringe Benefits	13,805	11,828	11,828	16,503	15,115
Contractual Services	0	10,000	10,000	5,000	7,500
Internal Services	1,399	2,200	2,200	1,500	1,600
Other Charges	7,107	7,275	7,275	7,200	7,750
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Drainage Maintenance					
Totals	\$44,980	\$55,494	\$55,494	\$54,390	\$60,790

Definition:

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

Significant Changes:

There are no major changes proposed in this account.

Snow and Ice Removal (01-4133)

Fund 01 - General Fund	2013	2014	2014	2014	2015
Snow and Ice Removal	Actual	Adopted	Amended	Projected	Budget
Snow and Ice Removal	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$13,360	\$7,102	\$7,102	\$24,720	\$17,100
Fringe Benefits	6,892	3,472	3,472	12,798	9,062
Contractual Services	0	1,300	1,300	1,300	1,300
Internal Services	2,007	5,800	5,800	5,800	5,800
Other Charges	28,361	33,750	33,750	28,000	33,750
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Snow and Ice Removal					
Totals	\$50,620	\$51,424	\$51,424	\$72,618	\$67,012

Definition:

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

Significant Changes:

The amount of funds used for snow removal in FY14 has caused us to increase the amount anticipated for FY15.

Traffic Control Device Maintenance (01-4140)

Fund 01 - General Fund Traffic Control Device Maintenance	2013 Actual Expenses	2014 Adopted Budget	2014 Amended Budget	2014 Projected Expenses	2015 Budget
Personnel Services	\$34,537	\$42,985	\$42,985	\$24,089	\$24,920
Fringe Benefits	16,331	21,017	21,017	11,003	13,067
Contractual Services	1,681	7,500	7,500	4,500	7,500
Internal Services	(429)	2,200	2,200	1,200	1,500
Other Charges	62,995	50,235	50,235	40,500	45,000
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Traffic Control Device Maintenance Totals	\$115,115	\$123,937	\$123,937	\$81,292	\$91,987

Definition:

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

Significant Changes:

The funds needed for maintaining and operating the traffic control devices has decreased during this past year.

Other Traffic Services (01-4141)

Fund 01 - General Fund	2013	2014	2014	2014	2015
Other Traffic Services	Actual Expenses	Adopted Budget	Amended Budget	Projected Expenses	Budget
Personnel Services	\$54,209	\$47,429	\$47,429	\$90,056	\$99,528
Fringe Benefits	33,313	23,190	23,190	54,177	52,193
Contractual Services	0	4,000	4,000	4,400	4,000
Internal Services	8,101	13,260	13,260	13,260	13,260
Other Charges	894	5,200	5,200	1,500	1,600
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Other Traffic Services Totals	\$96,517	\$93,079	\$93,079	\$163,393	\$170,581

Definition:

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

Significant Changes:

I believe we simply made an error in our FY14 budget estimate for this account.

Street Emergency Needs (01-4142)

Fund 01 - General Fund	2013	2014	2014	2014	2015
Street Emergency Needs	Actual Expenses	Adopted Budget	Amended Budget	Projected Expenses	Budget
Personnel Services	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	0	0	0	0	0
Contractual Services	0	2,300	2,300	0	0
Internal Services	0	0	0	0	0
Other Charges	0	0	0	0	0
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Street Emergency Needs Totals	\$0	\$2,300	\$2,300	\$0	\$0

Definition:

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:

No funds are anticipated to be needed in this account.

Community Activity Support (01-4150)

Fund 01 - General Fund Community Activity Support	2013 Actual Expenses	2014 Adopted Budget	2014 Amended Budget	2014 Projected Expenses	2015 Budget
Personnel Services	\$27,671	\$36,249	\$36,249	\$38,005	\$39,335
Fringe Benefits	10,296	17,748	17,748	15,008	20,627
Contractual Services	0	0	0	0	0
Internal Services	4,410	4,815	4,815	4,815	2,000
Other Charges	5,202	6,735	6,992	5,448	5,120
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	2,815
Other Uses Of Funds	0	0	0	0	0
Community Activity Support Totals	\$47,579	\$65,547	\$65,804	\$63,276	\$69,897

Definition:

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

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

Significant Changes:

There are no significant changes in this account.

Solid Waste Management (01-4200)

Fund 01 - General Fund	2013	2014	2014	2014	
Solid Waste Management	Actual Expenses	Adopted Budget	Amended Budget	Projected Expenses	2015 Budget
Personnel Services	\$370,765	\$393,260	\$393,260	\$336,350	\$299,714
Fringe Benefits	191,191	192,541	192,541	184,102	179,466
Contractual Services	391,542	230,950	230,950	230,950	359,700
Internal Services	93,771	86,560	86,560	86,560	50,000
Other Charges	11,072	17,700	17,700	18,588	15,075
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	37,300
Other Uses Of Funds	0	0	0	0	0
Solid Waste Management Totals	\$1,058,341	\$921,011	\$921,011	\$856,550	\$941,255

Definition:

The Public Works Department 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 function on the sanitation crew when sanitation workers are not available.

Significant Changes:

The Solid Waste budget is projected to be affected in two ways in FY15. First, the tipping fee at the landfill is being increased from \$24/ton to \$37.90/ton. Part of the reason for this is because of the use of fund balance to keep the rate artificially low in FY14, and the other part is to move the rate partially up to the level it will need to be when the new lined landfill opens. The second way is through a staff proposal to reduce the frequency of collection for special pick-up and brush pick-up to once every other week. This will entail the reduction of two positions and will save about \$70,000 per year.

Building Maintenance (01-4301)

Fund 01 - General Fund	2013	2014	2014	2014	
Building Maintenance	Actual	Adopted	Amended	Projected	2015
	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$112,781	\$120,623	\$120,623	\$123,214	\$127,526
Fringe Benefits	53,082	59,058	59,058	55,303	60,599
Contractual Services	6,876	9,850	9,850	9,850	9,850
Internal Services	3,657	3,489	3,489	3,789	1,200
Other Charges	50,002	56,000	56,000	56,760	57,445
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	7,000
Leases And Rentals	0	0	0	0	0
Interfund Charges	(122,306)	(122,306)	(122,306)	(122,306)	(124,710)
Other Uses Of Funds	0	0	0	0	0
Building Maintenance Totals	\$104,092	\$126,714	\$126,714	\$126,610	\$138,910

Definition:

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

Wages for this and other Public Works activities are accounted for in the Public Works Labor Pool (1-4050) and charged to activities on the basis of actual services delivered. The Interfund Charges reflect the charge made to the School Board for custodial services.

Significant Changes:

There are no significant changes to this account.

Park Maintenance (01-4410)

Fund 01 - General Fund	2013	2014	2014	2014	
Park Maintenance	Actual	Adopted	Amended	Projected	2015
Park Maintenance	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$101,432	\$99,225	\$99,225	\$103,411	\$96,130
Fringe Benefits	57,139	48,582	48,582	55,893	50,411
Contractual Services	5,260	8,000	63,000	61,000	2,000
Internal Services	17,328	17,398	17,398	17,398	8,118
Other Charges	26,618	35,000	35,000	31,912	34,075
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	8,570
Other Uses Of Funds	0	0	0	0	0
Park Maintenance Totals	\$207,777	\$208,205	\$263,205	\$269,614	\$199,304

Definition:

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

Fairwinds Park, Lime Kiln Park, Richardson Park, and Taylor Street Park have playground equipment available for neighborhood children. Maintenance for the parks is provided through the Public Works labor pool. Woods Creek Park and Trail is a linear park which parallels Woods Creek for approximately two miles featuring outstanding natural beauty. Jordan's Point is a passive area where Woods Creek Park Trail and the Chessie Trail connect. This area features picnicking, river fishing, canoe launching, and other outdoor activities. Wages for this and other Public Works activities are accounted for in the Public Works Labor Pool (1-4050) and charged to activities on the basis of actual services delivered.

Significant Changes:

The large decrease in this account is as a result of a large expenditure in FY14 for a dam inundation study for the Moore's Creek Dam. This account does not decrease as much as would be anticipated, however, due to a request for an additional Maintenance Worker II in this and other related categories. This is to keep up with the additional park land purchased over the years and to increase our storm water maintenance effort.

Cemeteries Maintenance (01-4420)

Fund 01 - General Fund	2013	2014	2014	2014	
Cemeteries Maintenance	Actual	Adopted	Amended	Projected	2015
	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$69,293	\$67,377	\$67,377	\$70,547	\$73,018
Fringe Benefits	38,138	32,987	32,987	37,120	38,291
Contractual Services	10,499	1,000	1,000	980	2,000
Internal Services	12,038	12,973	12,973	12,423	5,000
Other Charges	7,672	11,255	11,255	9,895	10,185
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	7,570
Other Uses Of Funds	0	0	0	0	0
Cemeteries Maintenance					
Totals	\$137,640	\$125,592	\$125,592	\$130,965	\$136,064

Definition:

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

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

Significant Changes:

There are no significant changes to this account.

Arborist (01-4430)

Fund 01 - General Fund	2013	2014	2014	2014	
Arborist	Actual	Adopted	Amended	Projected	2015
	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$16,624	\$20,397	\$20,397	\$20,079	\$25,340
Fringe Benefits	1,557	1,917	1,917	1,908	2,359
Contractual Services	3,268	6,600	6,600	6,100	6,500
Internal Services	424	200	200	500	500
Other Charges	5,702	4,050	4,050	3,275	3,485
Agency Contributions	0	0	0	0	0
Miscellaneous	255	360	360	360	360
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Arborist Totals	\$27,830	\$33,524	\$33,524	\$32,222	\$38,544

Definition:

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

Significant Changes:

This account has been moved from another area of the budget to reflect that it is located within the Public Works Department. The increase proposed this year is for an extra 4 hours per week for the Arborist (up from 20). We hope to add additional responsibilities for stormwater collection system maintenance to the position.

Dam Maintenance (01-4450)

Fund 01 - General Fund	2013	2014	2014	2014	2015
Dam Maintenance	Actual	Adopted	Amended	Projected	Budget
Dam Maintenance	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$0	\$0	\$0	\$0	\$11,000
Fringe Benefits	0	0	0	0	5,768
Contractual Services	0	0	0	0	5,500
Internal Services	0	0	0	0	800
Other Charges	0	0	0	0	1,500
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	900
Other Uses Of Funds	0	0	0	0	0
Dam Maintenance Totals	\$0	\$0	\$0	\$0	\$25,468

Definition:

This is a new budget account created to more accurately reflect the costs to operate and maintain the Moore's Creek and Jordan's Point Dams, and includes cost for all types of services necessary. These funds were previously budgeted under Parks Maintenance.

Significant Changes:

There are no significant requests within this account.

Youth Services Office (01-5900)

Fund 01 - General Fund	2013	2014	2014	2014	
Youth Services Office	Actual	Adopted	Amended	Projected	2015
	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$57,651	\$61,287	\$61,287	\$61,287	\$62,083
Fringe Benefits	24,964	25,215	25,215	25,311	26,581
Contractual Services	0	100	100	100	100
Internal Services	131	200	200	150	150
Other Charges	8,018	7,460	7,460	7,572	7,015
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	(18,878)	(19,605)	(19,605)	(19,605)	(19,605)
Other Uses Of Funds	0	0	0	0	0
Youth Services Office Totals	\$71,886	\$74,657	\$74,657	\$74,815	\$76,324

Definition:

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

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

Significant Changes:

There are no significant changes proposed for this account.

Municipal Swimming Pool (01-7250)

Fund 01 - General Fund	2013	2014	2014	2014	
Municipal Swimming Pool	Actual	Adopted	Amended	Projected	2015
Municipal Swimming Pool	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$59,111	\$68,923	\$68,923	\$68,923	\$70,841
Fringe Benefits	15,446	13,180	13,180	13,180	14,808
Contractual Services	1,380	2,450	2,450	2,375	2,400
Internal Services	658	600	600	400	400
Other Charges	35,612	37,398	41,398	40,393	36,830
Agency Contributions	40	285	285	285	285
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Municipal Swimming Pool					
Totals	\$112,247	\$122,836	\$126,836	\$125,556	\$125,564

Definition:

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

Significant Changes:

There are no significant additions to the Swimming Pool budget in FY15.

Planning and Development (01-8110)

Fund 01 - General Fund	2013	2014	2014	2014	
Planning and Development	Actual	Adopted	Amended	Projected	2015
Planning and Development	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$216,029	\$199,810	\$200,704	\$197,311	\$194,000
Fringe Benefits	78,643	76,597	76,597	78,712	75,310
Contractual Services	56,846	24,750	31,500	8,850	29,750
Internal Services	8,949	8,000	8,000	5,000	6,000
Other Charges	17,619	18,817	18,817	13,716	21,610
Agency Contributions	12,227	13,120	13,120	13,120	13,230
Miscellaneous	2,306	1,500	1,500	3,070	2,600
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	2,500	2,500	2,500	2,550
Other Uses Of Funds	0	0	0	0	0
Planning and Development Totals	\$392,619	\$345,094	\$352,738	\$322,279	\$345,050

Definition:

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

Significant Changes:

This account has increased less than 1% due to turnover in the department. We are proposing that \$15,000 be budgeted under contractual services, along with an additional \$15,000 carryover from FY14, for developing design standards for the entrance corridors and downtown historic district, \$5,000 for regional economic development projects, and \$5,000 as seed money to start up a Miller's House Museum.

Housing Program (01-8111)

Fund 01 - General Fund	2013	2014	2014	2014	
Housing Program	Actual	Adopted	Amended	Projected	2015
	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	0	0	0	0	0
Contractual Services	3,446	1,700	1,700	800	1,500
Internal Services	0	0	0	0	0
Other Charges	377	400	400	400	400
Agency Contributions	1,689	1,800	1,800	1,800	2,000
Miscellaneous	35	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Housing Program Totals	\$5,547	\$3,900	\$3,900	\$3,000	\$3,900

Definition:

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

Significant Changes:

There are no changes in this account.

Water Quality Management (01-8120)

Fund 01 - General Fund	2013	2014	2014	2014	2015
Water Quality Management	Actual	Adopted	Amended	Projected	Budget
Water Quality Management	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	0	0	0	0	0
Contractual Services	0	0	0	0	0
Internal Services	0	0	0	0	0
Other Charges	0	0	0	0	0
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	17,656	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Water Quality Management					
Totals	\$0	\$0	\$17,656	\$0	\$0

Definition:

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:

No funds are requested in this account in FY15. \$17,000 will be carried over from FY14 if a project is identified.

General Insurance (01-9103)

Fund 01 - General Fund	2013	2014	2014	2014	2015
General Insurance	Actual Expenses	Adopted Budget	Amended Budget	Projected Expenses	Budget
Personnel Services	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	(1,075)	1,000	1,000	4,256	2,200
Contractual Services	0	0	0	0	0
Internal Services	0	0	0	0	0
Other Charges	(561)	0	0	0	0
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
General Insurance Totals	-\$1,636	\$1,000	\$1,000	\$4,256	\$2,200

Definition:

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

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

Significant Changes:

We are projecting only a very modest increase in our insurance costs.

Photocopying Services (01-9105)

Fund 01 - General Fund	2013	2014	2014	2014	
Photocopying Services	Actual	Adopted	Amended	Projected	2015
	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	0	0	0	0	0
Contractual Services	0	0	0	0	0
Internal Services	(18,404)	(12,000)	(12,000)	(11,525)	(14,765)
Other Charges	1,945	1,800	1,800	1,625	1,800
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	12,248	9,420	9,420	9,900	9,900
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Photocopying Services					
Totals	(\$4,211)	(\$780)	(\$780)	\$0	(\$3,065)

Definition:

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

Significant Changes:

Unless we reduce the per copy cost charged to the user departments, this account will show a surplus.

Contingency (01-9301)

Fund 01 - General Fund	2013	2014	2014	2014	2015
Contingency	Actual Expenses	Adopted Budget	Amended Budget	Projected Expenses	Budget
Personnel Services	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	0	0	0	0	0
Contractual Services	0	0	0	0	0
Internal Services	0	0	0	0	0
Other Charges	0	0	0	0	0
Agency Contributions	0	0	0	0	0
Miscellaneous	1,500	1,000	1,000	1,000	1,000
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	50,000	45,000	50,000	50,000
Contingency Totals	\$1,500	\$51,000	\$46,000	\$51,000	\$51,000

Definition:

This activity provides a contingency for unforeseen expenses which may occur during the year. Expenditures will not be made without prior consultation with City Council. 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.

Non-Departmental (01-9310)

Fund 01 - General Fund	2013	2014	2014	2014	
Non-Departmental	Actual	Adopted	Amended	Projected	2015
	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	0	15,000	15,000	15,000	15,000
Contractual Services	0	0	0	0	0
Internal Services	0	0	0	0	0
Other Charges	0	0	0	0	0
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	842,911	190,000	382,584	365,534	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Non-Departmental Totals	\$842,911	\$205,000	\$397,584	\$380,534	\$15,000

Definition:

This activity account provides for expenditures that don't readily fall in any other account. It is used to record the payment of the annual required contribution for Other Post Employment Benefits (OPEB) liability.

Significant Changes:

All the proposed expenditures for equipment replacement previously budgeted in this account have been moved to the new Equipment Replacement Fund.

Health, Education and Welfare Contributions (1-5101)

Agency	FY13 Actual Expenses	FY14 Adopted Budget	FY15 Budget
Health			
RATS	\$8,000	\$8,000	\$8,000
Health Department	48,498	52,000	56,000
Hospice	1,800	1,800	0
Mental Health	37,902	45,341	47,667
Community Services PEP Grant	5,495	0	0
Project Horizon	4,050	6,900	2,050
Rockbridge Area Health Clinic	5,400	10,200	6,000
Health Total	111,145	124,241	119,717
Education			
Dabney Lancaster Comm. Coll. - Rock. Cer	22,472	22,472	22,472
Yellow Brick Road	4,500	5,000	2,500
Education Total	26,972	27,472	24,972
Welfare			
Blue Ridge Legal	895	959	959
RARA	2,000	2,000	2,000
Regional Transit System	18,000	18,000	18,000
Rockbridge Area Rental Assistance	3,559	3,559	5,000
Senior Center	7,962	7,952	0
Social Services Department	26,145	39,160	27,203
Tax Relief for the Elderly	33,113	35,250	49,000
Total Action Against Poverty	7,267	8,075	8,075
Valley Program for the Aging	14,730	14,730	22,753
Rockbridge Area Occupational Center	5,460	5,460	5,000
VPA - Client Services	350,391	325,000	411,700
Welfare Total	469,522	460,145	549,690
TOTAL:	\$607,639	\$611,858	\$694,379

Fund 01 - General Fund	2013	2014	2014	2014	2015
Health, Education and Welfare	Actual Expense	Adopted Budget	Amended Budget	Projected Actual	Budget
Agency Contributions	\$257,248	\$286,858	\$286,858	\$283,954	\$282,679
Miscellaneous	350,391	325,000	325,000	411,700	411,700
Health, Education and Welfare TOTALS:	\$607,639	\$611,858	\$611,858	\$695,654	\$694,379

Leisure Services Contributions (01-7200)

Agency	FY13 Actual Expenses	FY14 Adopted Budget	FY15 Budget
FAIR (Fine Arts in Rockbridge)	\$3,000	\$10,000	\$5,000
Lime Kiln Arts	7,000	0	5,000
Rockbridge Regional Library	166,592	148,876	144,102
RARO (Includes Indoor Pool Contrib.)	73,634	91,671	77,774
Horse Center	81,304	86,667	96,666
YMCA	2,250	2,500	2,500
Talking Book Center	1,800	1,100	1,770
TOTAL	\$335,580	\$340,814	\$332,812

Fund 01 - General Fund Leisure Services Contributions	2013 Actual Expense	2014 Adopted Budget	2014 Amended Budget	2014 Projected Actual	2015 Budget
Agency Contributions	335,580	340,814	340,814	329,509	332,812
Leisure Services Contributions TOTALS:	\$335,580	\$340,814	\$340,814	\$329,509	\$332,812

Community Development Contributions (1-8200)

Agency	FY13 Adopted Budget	FY14 Budget	FY15 Budget
Civic & Community Organizations			
Soil & Water Conservation District	\$1,800	\$2,000	\$500
Downtown Development	65,000	65,000	70,000
Chamber of Commerce	2,250	2,500	2,500
Habitat for Humanity	3,870	4,300	2,000
Civic & Community Organizations TOTAL	72,920	73,800	75,000
Economic Development			
Small Business Development Program	1,250	2,500	2,500
Rockbridge Historical Society	1,000	1,000	1,000
Shenandoah Valley Partnership	8,945	8,945	8,945
Regional Tourism	185,581	200,709	204,722
Economic Development TOTAL	196,776	213,154	217,167
Miscellaneous			
Cooperative Extension Service	18,000	18,500	21,800
Farmer's Market Services	3,000	2,782	3,000
Rehab. Building, Tax Abatement	13,000	8,637	10,240
Miscellaneous TOTAL	34,000	29,919	35,040
TOTAL	\$303,696	\$316,873	\$327,207

Fund 01 - General Fund Community Development Contributions	2013 Actual Expense	2014 Adopted Budget	2014 Amended Budget	2014 Projected Actual	2015 Budget
Agency Contributions	\$344,553	\$305,454	\$393,208	\$390,903	\$313,967
Miscellaneous	11,085	11,419	17,263	11,535	13,240
Community Development Contributions TOTALS:	\$355,638	\$316,873	\$410,471	\$402,438	\$327,207

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. A more detailed discussion of the use for these funds can be found in the respective fund sections of this document.

Fund	FY13 Actual Expense	FY14 Adopted Budget	FY15 Budget
School Fund	\$2,645,583	\$2,887,395	\$3,011,590
Utility Fund	0	0	0
Cemetery Fund	8,875	17,000	12,250
Capital Fund	410,654	231,500	152,100
TOTALS	\$3,065,112	\$3,135,895	\$3,175,940

Fund 01 - General Fund	2013 Actual Expense	2014 Adopted Budget	2014 Amended Budget	2014 Projected Actual	2015 Budget
Interfund Transfers					
Transfers Out	3,065,112	3,135,895	3,135,895	3,138,895	3,175,940
Interfund Transfers TOTALS:	\$3,065,112	\$3,135,895	\$3,135,895	\$3,138,895	\$3,175,940

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 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	\$290,000	\$17,800	2015
2009 issue for LDMS	494,706	0	2027
2010 issue for LDMS	90,000	7,068	2027
2013 issue for Jail	90,161	38,188	2028
2013 issue for Regional Court	0	412,641	2036
2014 issue for WES	0	317,961	2039
TOTAL	\$964,867	\$793,658	

Fund 01 - General Fund	2013 Actual	2014 Adopted	2014 Amended	2014 Projected	2015 Budget
Debt Service	Expense	Budget	Budget	Actual	Budget
Debt Service Costs	1,338,182	1,412,939	1,412,939	1,438,278	1,758,525
Debt Service TOTALS:	\$1,338,182	\$1,412,939	\$1,412,939	\$1,438,278	\$1,758,525

SCHOOL FUND

FUND 02 – SCHOOL FUND REVENUES

COMMENTS

- . Charges for services increased due to required contribution for capital expenses
- . Miscellaneous revenues increased due to expected miscellaneous grant revenues
- . State revenue increased due to change in the composite index
- . Federal categorical revenues increased due to expected additional Federal reimbursements
- . Transfers in from the general fund increased to cover additional costs

FUND 02 – SCHOOL FUND EXPENDITURES

COMMENTS

Significant changes in Fiscal Year expenditures include the following:

- . Instruction increased due to wage and fringe benefit increases
- . Instruction-secondary increased to cover the City's share of operational costs at RCHS
- . Administration and Health increased due to wage and fringe benefit increases
- . Operations & Maintenance increased due to wage increases as well as increases in contractual services and interfund charges
- . Cafeteria increased due to wage and fringe benefit increases
- . Nondepartmental decreased due to change in fringe benefits
- . Federal programs were based on prior year estimates
- . Technology increased due to wage and fringe benefit increases

The overall budget increased \$339,809 or 5.46% over the previous year.

Classroom Instruction - Elementary/Middle (02-6110)

Fund 02 - School Fund Classroom Instruction - Elementary/Middle	2013 Actual Expenses	2014 Adopted Budget	2014 Amended Budget	2014 Projected Expenses	2015 Budget
Personnel Services	\$1,683,712	\$1,760,576	\$1,760,576	\$1,760,576	\$1,792,099
Fringe Benefits	506,731	543,434	543,434	543,434	605,918
Contractual Services	8,455	12,400	12,400	12,400	15,362
Internal Services	0	0	0	0	0
Other Charges	76,054	126,603	406,492	126,603	134,058
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Instruction - Elementary/Middle Totals	\$2,274,952	\$2,443,013	\$2,722,902	\$2,443,013	\$2,547,437

Definition:

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

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

Significant Changes:

This budget category increased by \$104,424 due to increase in wages and fringe benefits.

Classroom Instruction - Secondary (02-6111)

Fund 02 - School Fund Classroom Instruction - Secondary	2013 Actual Expenses	2014 Adopted Budget	2014 Amended Budget	2014 Projected Expenses	2015 Budget
Personnel Services	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	0	0	0	0	0
Contractual Services	1,110,000	1,110,000	1,110,000	1,110,000	1,289,500
Internal Services	0	0	0	0	0
Other Charges	0	0	0	0	0
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Classroom Instruction - Secondary Totals	\$1,110,000	\$1,110,000	\$1,110,000	\$1,110,000	\$1,289,500

Definition:

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

Significant Changes:

The City share of operational costs of RCHS is based on the percentage of City students in the ADM. City students account for over 16% of the students at RCHS and this has resulted in an increase in costs by \$179,500.

Instruction - Special Education (02-6114)

Fund 02 - School Fund Instruction - Special Education	2013 Actual Expenses	2014 Adopted Budget	2014 Amended Budget	2014 Projected Expenses	2015 Budget
Personnel Services	\$229,078	\$233,037	\$233,037	\$233,037	\$242,377
Fringe Benefits	52,864	54,646	54,646	54,646	75,131
Contractual Services	71,365	91,000	91,000	91,000	59,000
Internal Services	0	0	0	0	0
Other Charges	1,580	2,100	2,100	2,100	1,500
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Instruction - Special Education Totals	\$354,887	\$380,783	\$380,783	\$380,783	\$378,008

Definition:

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

Significant Changes:

This budget category decreased by \$2,775 due to a reduction in the number of students in the program.

Guidance (02-6121)

Fund 02 - School Fund	2013	2014	2014	2014	2015
Guidance	Actual Expenses	Adopted Budget	Amended Budget	Projected Expenses	Budget
Personnel Services	\$91,112	\$93,052	\$93,052	\$93,052	\$98,387
Fringe Benefits	35,437	38,673	38,673	38,673	43,588
Contractual Services	0	0	0	0	0
Internal Services	0	0	0	0	0
Other Charges	250	800	800	800	350
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Guidance Totals	\$126,799	\$132,525	\$132,525	\$132,525	\$142,325

Definition:

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

Significant Changes:

This budget category increased by \$9,800 due to increase in wages and fringe benefits.

Social Worker (02-6122)

Fund 02 - School Fund	2013	2014	2014	2014	2015
Social Worker	Actual	Adopted	Amended	Projected	Budget
	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$16,371	\$16,866	\$16,866	\$16,866	\$17,200
Fringe Benefits	3,606	3,765	3,765	3,765	4,346
Contractual Services	0	0	0	0	0
Internal Services	0	0	0	0	0
Other Charges	240	250	250	250	250
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Social Worker Totals	\$20,217	\$20,881	\$20,881	\$20,881	\$21,796

Definition:

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

Significant Changes:

This budget category increased by \$915 due to increase in wages and fringe benefits.

Homebound Instruction (02-6123)

Fund 02 - School Fund	2013	2014	2014	2014	2015
Homebound Instruction	Actual	Adopted	Amended	Projected	Budget
	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$375	\$658	\$658	\$658	\$658
Fringe Benefits	29	50	50	50	50
Contractual Services	0	0	0	0	0
Internal Services	0	0	0	0	0
Other Charges	0	0	0	0	0
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Homebound Instruction					
Totals	\$404	\$708	\$708	\$708	\$708

Definition:

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

Significant Changes:

None.

Improvement of Instruction (02-6131)

Fund 02 - School Fund	2013	2014	2014	2014	2015
Improvement of Instruction	Actual	Adopted	Amended	Projected	2015
Expenses	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$52,943	\$53,765	\$53,765	\$53,765	\$54,818
Fringe Benefits	17,246	17,715	17,715	17,715	30,683
Contractual Services	0	0	0	0	0
Internal Services	0	0	0	0	0
Other Charges	0	0	0	0	0
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Improvement of Instruction					
Totals	\$70,189	\$71,480	\$71,480	\$71,480	\$85,501

Definition:

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

Significant Changes:

This budget category increased by \$14,021 due to increase in wages and fringe benefits, which includes health benefits.

Media Services (02-6132)

Fund 02 - School Fund	2013 Actual	2014 Adopted	2014 Amended	2014 Projected	2015 Budget
Media Services	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$103,330	\$104,276	\$104,276	\$104,276	\$106,102
Fringe Benefits	28,280	28,844	28,844	28,844	29,666
Contractual Services	450	600	600	600	500
Internal Services	0	0	0	0	0
Other Charges	2,667	3,200	3,200	3,200	2,700
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Media Services Totals	\$134,727	\$136,920	\$136,920	\$136,920	\$138,968

Definition:

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

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

Significant Changes:

This budget category increased by \$2,048 due to increase in wages and fringe benefits.

Principals (02-6141)

Fund 02 - School Fund	2013	2014	2014	2014	2015
Principals	Actual	Adopted	Amended	Projected	Budget
Principals	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$197,430	\$202,880	\$202,880	\$202,880	\$210,043
Fringe Benefits	83,481	69,129	69,129	69,129	84,829
Contractual Services	0	0	0	0	0
Internal Services	0	0	0	0	0
Other Charges	892	500	500	500	500
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Principals Totals	\$281,803	\$272,509	\$272,509	\$272,509	\$295,372

Definition:

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

Significant Changes:

This budget category increased by \$22,863 due to increase in wages and fringe benefits which includes retirement benefits.

Administration (02-6210)

Fund 02 - School Fund	2013	2014	2014	2014	2015
Administration	Actual	Adopted	Amended	Projected	Budget
Administration	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$189,743	\$197,650	\$197,650	\$197,650	\$199,064
Fringe Benefits	77,065	79,208	79,208	79,208	97,370
Contractual Services	31,881	77,687	77,687	77,687	50,324
Internal Services	0	0	0	0	0
Other Charges	8,942	12,400	12,400	12,400	11,400
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Administration Totals	\$307,631	\$366,945	\$366,945	\$366,945	\$358,158

Definition:

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

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

Significant Changes:

This budget category increased by \$8,787 due to increase in wages and fringe benefits. There was a reduction of \$27,363 in contractual services due to the completion of the AS 400 upgrade.

Attendance and Health (02-6220)

Fund 02 - School Fund	2013	2014	2014	2014	
Attendance and Health	Actual	Adopted	Amended	Projected	2015
	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$40,110	\$41,164	\$41,164	\$41,164	\$42,408
Fringe Benefits	10,126	15,518	15,518	15,518	17,113
Contractual Services	50	300	300	300	300
Internal Services	0	0	0	0	0
Other Charges	1,189	1,900	1,900	1,900	1,900
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Attendance and Health					
Totals	\$51,475	\$58,882	\$58,882	\$58,882	\$61,721

Definition:

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

Significant Changes:

This budget category increased by \$2,839 due to increase in wages and fringe benefits.

Operations and Maintenance (02-6400)

Fund 02 - School Fund Operations and Maintenance	2013 Actual Expenses	2014 Adopted Budget	2014 Amended Budget	2014 Projected Expenses	2015 Budget
Personnel Services	\$13,257	\$20,902	\$20,902	\$20,902	\$21,150
Fringe Benefits	14,582	15,649	15,649	15,649	3,989
Contractual Services	102,168	114,289	114,289	114,289	120,289
Internal Services	0	0	0	0	0
Other Charges	258,915	263,024	263,024	263,024	273,800
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	122,306	122,306	122,306	122,306	127,360
Other Uses Of Funds	0	0	0	0	0
Operations and Maintenance Totals	\$511,228	\$536,170	\$536,170	\$536,170	\$546,588

Definition:

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

Significant Changes:

This budget category increased by \$10,418 due to increase in wages, insurance, and Lexington City Schools share of services of Public Works employees. The fringe benefits line decreased by \$11,660 due to the phase out of retired employees on health care.

School Food Service (02-6510)

Fund 02 - School Fund	2013 Actual	2014 Adopted	2014 Amended	2014 Projected	2015 Budget
School Food Service	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$71,193	\$72,734	\$72,734	\$72,734	\$74,174
Fringe Benefits	14,930	15,496	15,496	15,496	31,497
Contractual Services	4,186	4,000	4,000	4,000	4,200
Internal Services	0	0	0	0	0
Other Charges	76,405	85,950	85,950	85,950	79,900
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
School Food Service Totals	\$166,714	\$178,180	\$178,180	\$178,180	\$189,771

Definition:

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

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

Significant Changes:

This budget category increased by \$11,591 due to increase in wages and fringe benefits, which includes \$16,001 anticipated increase in health care due to new enrollees. Other charges were decreased by \$6,050 due to establishing actual expenditures for food supplies.

Building Improvement - Waddell (02-6661)

Fund 02 - School Fund Building Improvement - Waddell	2013 Actual Expenses	2014 Adopted Budget	2014 Amended Budget	2014 Projected Expenses	2015 Budget
Personnel Services	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	0	0	0	0	0
Contractual Services	65,000	0	0	0	0
Internal Services	0	0	0	0	0
Other Charges	0	0	0	0	0
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Building Improvement - Waddell Totals	\$65,000	\$0	\$0	\$0	\$0

Definition:

No funds have been budgeted.

Significant Changes:

None.

Building Improvement - Downing (02-6662)

Fund 02 - School Fund Building Improvement - Downing	2013 Actual Expenses	2014 Adopted Budget	2014 Amended Budget	2014 Projected Expenses	2015 Budget
Personnel Services	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	0	0	0	0	0
Contractual Services	0	0	0	0	0
Internal Services	0	0	0	0	0
Other Charges	0	0	0	0	0
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	69,299	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Building Improvement - Downing Totals	\$69,299	\$0	\$0	\$0	\$0

Definition:

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

Significant Changes:

None.

Non-Departmental (02-6730)

Fund 02 - School Fund	2013	2014	2014	2014	
Non-Departmental	Actual	Adopted	Amended	Projected	2015
	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	0	2,300	2,300	2,300	900
Contractual Services	0	0	0	0	0
Internal Services	0	0	0	0	0
Other Charges	0	0	0	0	0
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	433,758	433,758	0
Other Uses Of Funds	0	0	0	0	0
Non-Departmental Totals	\$0	\$2,300	\$436,058	\$436,058	\$900

Definition:

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

Significant Changes:

Actual decrease of \$1,400.

Title I (02-6800)

Fund 02 - School Fund	2013	2014	2014	2014	
Title 1	Actual	Adopted	Amended	Projected	2015
	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$50,586	\$47,465	\$44,974	\$47,465	\$43,183
Fringe Benefits	3,236	3,631	3,441	3,631	3,304
Contractual Services	0	0	0	0	0
Internal Services	0	0	0	0	0
Other Charges	0	0	0	0	0
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Title 1 Totals	\$53,822	\$51,096	\$48,415	\$51,096	\$46,487

Definition:

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

Significant Changes:

None.

Title VI-B (2-6801)

Fund 02 - School Fund	2013	2014	2014	2014	2015
Title VI-B	Actual	Adopted	Amended	Projected	2015
	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$79,137	\$84,519	\$90,107	\$84,519	\$80,012
Fringe Benefits	22,890	23,678	24,105	23,678	19,972
Contractual Services	0	4,152	4,152	4,152	3,262
Internal Services	0	0	0	0	0
Other Charges	3,538	2,942	8,822	2,942	2,808
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Title VI-B Totals	\$105,565	\$115,291	\$127,186	\$115,291	\$106,054

Definition:

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

Significant Changes:

Title VI-B is budgeted based on expected revenues.

Title II Teacher Quality (02-6803)

Fund 02 - School Fund	2013	2014	2014	2014	2015
Title II Teacher Quality	Actual	Adopted	Amended	Projected	2015
	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$17,543	\$0	\$17,566	\$17,566	\$0
Fringe Benefits	1,342	0	1,425	1,425	0
Contractual Services	1,223	0	11,040	11,040	0
Internal Services	0	0	0	0	0
Other Charges	0	0	1,048	1,048	0
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Title II Teacher Quality					
Totals	\$20,108	\$0	\$31,079	\$31,079	\$0

Definition:

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

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

Significant Changes:

None.

Federal Programs: Title IIIA LEP (02-6804)

Fund 02 - School Fund Federal Programs: Title IIIA LEP	2013 Actual Expenses	2014 Adopted Budget	2014 Amended Budget	2014 Projected Expenses	2015 Budget
Personnel Services	\$185	\$0	\$790	\$790	\$0
Fringe Benefits	14	0	60	60	0
Contractual Services	1,681	0	527	527	0
Internal Services	0	0	0	0	0
Other Charges	1,848	0	2,238	2,238	0
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Federal Programs: Title IIIA LEP Totals	\$3,728	\$0	\$3,615	\$3,615	\$0

Definition:

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

Significant Changes:

None.

Technology (02-6805)

Fund 02 - School Fund	2013	2014	2014	2014	2015
Technology	Actual	Adopted	Amended	Projected	2015
	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$132,931	\$140,950	\$140,950	\$140,950	\$149,179
Fringe Benefits	52,973	57,129	57,129	57,129	64,922
Contractual Services	15,990	17,600	17,600	17,600	8,000
Internal Services	0	0	0	0	0
Other Charges	142,879	143,258	143,258	143,258	153,920
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	20,400	20,400	20,400	20,400
Leases And Rentals	0	0	0	0	0
Interfund Charges	(44,213)	(43,202)	(43,202)	(43,202)	(52,088)
Other Uses Of Funds	0	0	0	0	0
Technology Totals	\$300,560	\$336,135	\$336,135	\$336,135	\$344,333

Definition:

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

Significant Changes:

This budget category increased by \$8,198 due to increase in wages and fringe benefits. Contractual Services were decreased by \$9,600 due to the termination of AS 400 support services.

UTILITY FUND

Administration (05-1110)

Fund 05 - Utility Fund	2013	2014	2014	2014	2015
Utility Dept	Actual	Adopted	Amended	Projected	Budget
Utility Dept	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$75,315	\$79,640	\$79,640	\$75,348	\$128,760
Fringe Benefits	30,424	38,451	38,451	30,838	57,280
Contractual Services	13,354	24,516	24,516	24,156	26,956
Internal Services	2,609	3,643	3,643	2,750	2,850
Other Charges	18,066	28,760	28,760	26,353	38,580
Agency Contributions	0	0	0	0	0
Miscellaneous	0	750	750	400	750
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	(15,656)	(6,767)	(6,767)	(6,767)	1,769
Other Uses Of Funds	0	0	0	0	0
Utility Dept Totals	\$124,112	\$168,993	\$168,993	\$153,078	\$256,945

Definition:

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

Wages for this and other Public Works activities are 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:

Like the General Fund Administration account, this account reflects a significant increase due to the request for a new City Engineer position to develop a capital replacement program for water and sewer lines and the moving of the costs for the Engineering Technician into this account. The increases in the Other Charges line is the Utility Fund's share of furniture and equipment for the Engineer. Overall, the Public Works Department expenses in the Utility Fund are proposed to increase by 5.2%.

Water Treatment Plant (05-1140)

Fund 05 - Utility Fund	2013	2014	2014	2014	2015
Utility Dept	Actual	Adopted	Amended	Projected	2015
Expenses	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$289,529	\$246,740	\$246,740	\$247,946	\$244,391
Fringe Benefits	112,741	87,384	87,384	92,241	95,032
Contractual Services	14,274	12,020	12,020	11,268	11,750
Internal Services	9,277	6,656	6,656	5,500	5,824
Other Charges	242,307	237,770	237,770	277,680	290,470
Agency Contributions	2,139	2,000	2,000	2,200	2,200
Miscellaneous	923	580	580	580	580
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Utility Dept Totals	\$671,190	\$593,150	\$593,150	\$637,415	\$650,247

Definition:

The City 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 budget is proposed to increase by 9.6% in FY2015. The two primary reasons are an increase in electrical costs and a greater cost for chemicals. In FY14 we were able to reduce the number of personnel at the plant with the initiation of the new water loop. This meant an increase in electric costs because of greater daytime usage where the rates are the highest and an increase in the need for chemical treatment as the water is processed through the plant faster. Even with these additional costs, there was a significant savings in plant operations.

Water Treatment Brushy Hill (05-1150)

Fund 05 - Utility Fund	2013	2014	2014	2014	2015
Utility Dept	Actual	Adopted	Amended	Projected	Budget
Utility Dept	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$1,834	\$1,687	\$1,687	\$3,577	\$2,000
Fringe Benefits	970	400	400	1,726	1,203
Contractual Services	0	200	200	0	200
Internal Services	0	0	0	0	0
Other Charges	3,064	3,200	3,200	2,108	4,200
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Utility Dept Totals	\$5,868	\$5,487	\$5,487	\$7,411	\$7,603

Definition:

The City 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:

The only real increase in this budget is in the area of electrical costs which were underestimated in FY14.

Water Distribution (05-1160)

Fund 05 - Utility Fund	2013	2014	2014	2014	2015
Utility Dept	Actual	Adopted	Amended	Projected	Budget
Expenses	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$116,343	\$126,751	\$126,751	\$132,010	\$114,089
Fringe Benefits	66,192	61,192	61,192	68,619	58,992
Contractual Services	690,781	761,200	761,200	731,500	817,300
Internal Services	4,364	6,800	6,800	6,100	6,300
Other Charges	59,318	67,870	67,870	66,768	71,700
Agency Contributions	0	0	0	0	0
Miscellaneous	8,204	8,400	8,400	8,204	8,400
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	(28,561)	0	0	0	0
Utility Dept Totals	\$916,641	\$1,032,213	\$1,032,213	\$1,013,201	\$1,076,781

Definition:

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

Wages for this and other Public Works activities are 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 reflects a 4.3% increase over FY14. The only major increase in this account is an increase in the wholesale water charge from the Maury Service Authority of 7.6%. The primary reason for this increase is the MSA's desire to complete one remaining section of the water loop which was not originally proposed.

Water Storage (05-1161)

Fund 05 - Utility Fund	2013	2014	2014	2014	2015
Utility Dept	Actual	Adopted	Amended	Projected	Budget
Utility Dept	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$0	\$0	\$0	\$0	\$2,750
Fringe Benefits	0	0	0	0	1,567
Contractual Services	0	0	0	0	7,000
Internal Services	0	0	0	0	500
Other Charges	0	0	0	0	1,100
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	500
Other Uses Of Funds	0	0	0	0	0
Utility Dept Totals	\$0	\$0	\$0	\$0	\$13,417

Definition:

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

Significant Changes:

These funds were previously budgeted in the Water Distribution account.

Minor Water System Improvements (05-1167)

Fund 05 - Utility Fund	2013	2014	2014	2014	2015
Utility Dept	Actual	Adopted	Amended	Projected	Budget
	Expenses	Budget	Budget	Expenses	
Personnel Services	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	0	0	0	0	0
Contractual Services	0	0	0	0	5,000
Internal Services	0	0	0	0	0
Other Charges	0	0	0	0	0
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Utility Dept Totals	\$0	\$0	\$0	\$0	\$5,000

Definition:

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

Significant Changes:

The City has historically provided this amount of funding to account for unanticipated small projects.

Wastewater Collections (05-1170)

Fund 05 - Utility Fund	2013	2014	2014	2014	2015
Utility Dept	Actual	Adopted	Amended	Projected	Budget
Expenses	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$71,165	\$66,599	\$66,599	\$69,291	\$49,170
Fringe Benefits	42,943	32,152	32,152	39,587	28,010
Contractual Services	1,807,989	1,844,225	1,859,925	1,844,130	1,893,730
Internal Services	6,874	7,300	7,300	7,000	7,200
Other Charges	28,927	25,047	25,047	23,116	25,960
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Utility Dept Totals	\$1,957,898	\$1,975,323	\$1,991,023	\$1,983,124	\$2,004,070

Definition:

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

Wages for this and other Public Works activities are 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 collections account reflects a 1.5% increase from FY14. This includes a projected 3% increase in wholesale wastewater rates from the Maury Service Authority. One reason for this small increase is the creation of a new account for small wastewater projects which was previously budgeted in this account.

MSA Wastewater Treatment Plant (05-1175)

Fund 05 - Utility Fund	2013	2014	2014	2014	
Utility Dept	Actual	Adopted	Amended	Projected	2015
	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$456,095	\$489,773	\$489,773	\$480,256	\$495,890
Fringe Benefits	195,061	208,673	208,673	189,596	198,846
Contractual Services	22,651	29,150	29,150	31,046	37,150
Internal Services	9,807	13,000	13,000	11,035	12,535
Other Charges	387,578	414,870	414,870	358,771	367,250
Agency Contributions	10,558	13,260	13,260	11,626	13,000
Miscellaneous	734	600	600	600	600
Capital Outlay	0	0	0	0	0
Leases And Rentals	362	300	300	250	250
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Utility Dept Totals	\$1,082,846	\$1,169,626	\$1,169,626	\$1,083,180	\$1,125,521

Definition:

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 quarterly with 5% added for administrative overhead.

Significant Changes:

The cost to operate the Wastewater Plant is projected to decrease from the FY14 budget. The primary reason for this is that the cost for electricity and chemicals was not as great as anticipated for FY14, which was the first full year of operations following the plant upgrade project.

Wastewater Improvements (05-1177)

Fund 05 - Utility Fund	2013	2014	2014	2014	2015
Utility Dept	Actual	Adopted	Amended	Projected	Budget
Utility Dept	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	0	0	0	0	0
Contractual Services	0	0	0	0	5,000
Internal Services	0	0	0	0	0
Other Charges	0	0	0	0	0
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Utility Dept Totals	\$0	\$0	\$0	\$0	\$5,000

Definition:

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

Significant Changes:

It is projected that this amount will be requested in each year.

MSA Other Service Costs (05-1185)

Fund 05 - Utility Fund	2013	2014	2014	2014	2015
Utility Dept	Actual	Adopted	Amended	Projected	Budget
	Expenses	Budget	Budget	Expenses	
Personnel Services	\$4,913	\$7,786	\$7,786	\$0	\$0
Fringe Benefits	2,906	3,760	3,760	0	0
Contractual Services	0	0	0	0	0
Internal Services	(5,926)	0	0	0	0
Other Charges	774	0	0	1,080	0
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Utility Dept Totals	\$2,667	\$11,546	\$11,546	\$1,080	\$0

Definition:

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

Significant Changes:

We do not budget any costs for this account each year because any expenditures are offset by a direct payment from the MSA.

Inflow and Infiltration Program (05-1190)

Fund 05 - Utility Fund	2013	2014	2014	2014	2015
Utility Dept	Actual	Adopted	Amended	Projected	Budget
Utility Dept	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$8,067	\$11,909	\$11,909	\$8,142	\$8,427
Fringe Benefits	2,583	3,336	3,336	5,473	4,801
Contractual Services	4,350	6,500	12,500	11,893	0
Internal Services	48	1,000	1,000	600	650
Other Charges	39,809	23,360	23,360	7,360	23,370
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Utility Dept Totals	\$54,857	\$46,105	\$52,105	\$33,468	\$37,248

Definition:

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

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

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

Significant Changes:

This account has decreased significantly because \$12,000 was used in FY14 for a consulting engineering study of the capacity of the City's wastewater collection system.

Inflow & Infiltration Reduction Projects (05-3140)

Fund 05 - Utility Fund	2013	2014	2014	2014	2015
Utility Dept	Actual	Adopted	Amended	Projected	Budget
Utility Dept	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$0	\$5,000	\$5,000	\$5,000	\$0
Fringe Benefits	0	2,415	2,415	2,415	0
Contractual Services	0	41,185	123,342	70,342	0
Internal Services	0	400	400	0	0
Other Charges	375	11,000	11,000	0	0
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Utility Dept Totals	\$375	\$60,000	\$142,157	\$77,757	\$0

Definition:

This account reflects funds earmarked for the replacement or rehabilitation of sewer lines that contain extensive infiltration or inflow (I&I) problems or concerns. This is a continuing program to reduce the I&I entering the City's sewer system and creating operational difficulties at the Wastewater Plant.

Significant Changes:

The adopted Capital Improvements program provides no funds for this account. This is due to the availability of carry over funding from FY14 and matching funds for I & I projects from the MSA.

Miscellaneous Water Line Improvements (05-3699)

Fund 05 - Utility Fund	2013	2014	2014	2014	2015
Utility Dept	Actual	Adopted	Amended	Projected	Budget
	Expenses	Budget	Budget	Expenses	
Personnel Services	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	0	0	0	0	0
Contractual Services	0	0	0	0	0
Internal Services	0	0	0	0	0
Other Charges	0	5,000	5,000	5,000	0
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Utility Dept Totals	\$0	\$5,000	\$5,000	\$5,000	\$0

Definition:

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:

This previous capital project was moved to an operating account.

Water Line Replacements (05-3716)

Fund 05 - Utility Fund	2013	2014	2014	2014	2015
Utility Dept	Actual	Adopted	Amended	Projected	Budget
	Expenses	Budget	Budget	Expenses	
Personnel Services	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	0	0	0	0	0
Contractual Services	0	50,000	100,000	80,000	0
Internal Services	0	0	0	0	0
Other Charges	0	0	0	0	0
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Utility Dept Totals	\$0	\$50,000	\$100,000	\$80,000	\$0

Definition:

This account includes funds for water line upgrades as needed.

Significant Changes:

The funds that normally would be budgeted for miscellaneous projects have now been budgeted for specific projects under other accounts.

Meter Reading System (05-3717)

Fund 05 - Utility Fund	2013	2014	2014	2014	2015
Utility Dept	Actual	Adopted	Amended	Projected	2015
	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$0	\$0	\$0	\$596	\$0
Fringe Benefits	0	0	0	328	0
Contractual Services	0	0	0	14,000	0
Internal Services	0	0	0	0	0
Other Charges	0	0	0	347	0
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	28,561	0	529,050	513,779	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Utility Dept Totals	\$28,561	\$0	\$529,050	\$529,050	\$0

Definition:

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:

Now that the radio frequency for this system has been received from the FCC, it is hoped that this project will be complete and operating in early FY15.

Thornridge Water Line Improvements (05-3718)

Fund 05 - Utility Fund	2013	2014	2014	2014	2015
Utility Dept	Actual	Adopted	Amended	Projected	Budget
Utility Dept	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	0	0	0	0	0
Contractual Services	0	0	0	0	65,000
Internal Services	0	0	0	0	0
Other Charges	0	0	0	0	0
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Utility Dept Totals	\$0	\$0	\$0	\$0	\$65,000

Definition:

This project will replace an existing 2-inch galvanized line supplying residences on Thornridge Court with new 6-inch ductile iron pipe. It will also install a new fire hydrant for improved fire protection of these residences.

Significant Changes:

New project.

Sarah's Run Sewer Main (05-3719)

Fund 05 - Utility Fund	2013	2014	2014	2014	
Utility Dept	Actual	Adopted	Amended	Projected	2015
	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	0	0	0	0	0
Contractual Services	0	0	0	0	78,000
Internal Services	0	0	0	0	0
Other Charges	0	0	0	0	0
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Utility Dept Totals	\$0	\$0	\$0	\$0	\$78,000

Definition:

The Sarah's Run wastewater main collects flows from the Providence Hill, South Main Street, and Jackson Avenue areas of the city. It connects to the Wood's Creek interceptor line near the trail below the Waddell Elementary School playing fields. This project replaces an approximate 160-foot segment of line above the connection point to the interceptor and installs new manholes. This corrects a deficient geometric alignment at the connection point which restricts flow in the interceptor.

Significant Changes:

New project.

Public Works Labor Pool (05-4050)

Fund 05 - Utility Fund	2013	2014	2014	2014	2015
Utility Dept	Actual	Adopted	Amended	Projected	Budget
	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$32,839	\$47,001	\$47,001	\$39,815	\$41,200
Fringe Benefits	19,101	21,289	21,289	19,450	21,606
Contractual Services	0	0	0	0	0
Internal Services	0	0	0	0	0
Other Charges	0	0	0	0	0
Agency Contributions	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	0	0	0	0	0
Other Uses Of Funds	0	0	0	0	0
Utility Dept Totals	\$51,940	\$68,290	\$68,290	\$59,265	\$62,806

Definition:

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 are no major changes to this account.

Non-Departmental (05-9310)

Fund 05 - Utility Fund	2013	2014	2014	2014	2015
Utility Dept	Actual	Adopted	Amended	Projected	2015
	Expenses	Budget	Budget	Expenses	Budget
Personnel Services	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	0	0	0	0	0
Contractual Services	0	0	0	0	0
Internal Services	0	0	0	0	0
Other Charges	0	0	0	0	0
Agency Contributions	0	0	0	0	0
Miscellaneous	15,226	15,000	15,000	15,000	15,000
Capital Outlay	0	0	0	0	0
Leases And Rentals	0	0	0	0	0
Interfund Charges	201,528	230,802	230,802	230,802	211,195
Other Uses Of Funds	137,746	142,280	142,280	145,775	171,000
Utility Dept Totals	\$354,500	\$388,082	\$388,082	\$391,577	\$397,195

Definition:

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

The allocation methodology we use to account for this support is: City Manager-15%, Finance-20%, Treasurer-30%, Human Resources-10% and Information Technology-10%. These figures are based on various factors such as overall utility fund budget, number of employees and number of bills collected.

Significant Changes:

This account is proposed to decrease by 2.3% in FY15. This primarily as a result of a decrease in the administrative charge for the Finance Department for the upgrade to the financial package. The depreciation estimate is increasing as a result on the projected completion of the water meter project.

EQUIPMENT REPLACEMENT FUND

Equipment Replacement Revenues

Fund 06 - Equipment Replacement	2013 Actual Revenues	2014 Adopted Budget	2014 Amended Budget	2014 Projected Revenues	2015 Budget
Transfer from General Fund	\$0	\$0	\$0	\$0	\$271,105
Transfer from Utility Fund	0	0	0	0	18,500
Contribution for Emergency Vehicles-VMI	0	0	0	0	36,000
From Rockbridge County for Emergency Vehicles	0	0	0	0	10,300
From First Aid Reserve	0	0	0	0	84,400
Appropriated Fund Balance	0	0	0	0	138,995
Revenue Totals	\$0	\$0	\$0	\$0	\$559,300

Equipment Replacement (06-9310)

Fund 06 - Equipment Replacement	2013 Actual Expenses	2014 Adopted Budget	2014 Amended Budget	2014 Projected Expenses	2015 Budget
Non-Departmental					
Capital Outlay	\$0	\$0	\$0	\$0	\$559,300
Non-Departmental Totals	\$0	\$0	\$0	\$0	\$559,300

Definition:

This activity account provides for expenditures 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.

Significant Changes:

In previous years, the expenditure for equipment and vehicles were budgeted as part of the non-departmental expenditures in Fund 1. By segregating these expenditures in a separate fund (similar to capital projects), it will be easier to track the funds earmarked for equipment replacement. The vehicles proposed include two police cars (\$55,000), a compact SUV for Public Works (\$20,800), two pickups for Public Works (\$49,400), a 1-ton truck for Public Works (\$34,100) and a garbage truck (\$140,000). Additionally, the re-chassis of an ambulance is budgeted at \$110,000. A major portion of the funds for the ambulance will come from the First Aid Reserve Fund. The only equipment budgeted is a backhoe at \$150,000. All vehicles and the backhoe are replacements for existing equipment.

CIP Summary

FY2015 - FY2019 Capital Improvements Plan

Project Title	Carryover FY2014	FY14/15	FY15/16	FY16/17	FY17/18	FY18/19	Total
<u>Parks and Cemetery Improvements</u>							
Parks and Playground Upgrades				30,000	30,000	30,000	90,000
Skateboard Park	4,100	5,000	5,000				14,100
Hopkin's Green Maintenance	5,900	6,400					12,300
Category Total	\$ 10,000	\$ 11,400	\$ 5,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 116,400
<u>Streets, Parking, & Sidewalks</u>							
Estill St. & Sidewalk Improvements					27,500		27,500
McLaughlin St. Sidewalk & Storm Drainage				27,500			27,500
Lewis St. Sidewalk		21,500					21,500
Stormwater Improvements	75,000	50,000	50,000	50,000	50,000	50,000	325,000
Thompson's Knoll Paving			35,000				35,000
Wayfinding Signage			300,000				300,000
Downtown Enhancement Plan		25,000	25,000	25,000	25,000	25,000	125,000
McCrum's Parking Lot					24,000	210,000	234,000
Category Total	\$ 75,000	\$ 96,500	\$ 410,000	\$ 102,500	\$ 126,500	\$ 285,000	\$ 1,095,500
<u>Utility System</u>							
Thornridge Court Water Line		65,000					65,000
Water Line Upgrades			60,000	70,000	80,000	90,000	300,000
Sarah's Run Sewer Main		78,000					78,000
Whitmore St. Sewer			41,000				41,000
Marshall St. Sewer			20,000	96,000			116,000
I & I Reduction Projects	195,000		75,000	75,000	100,000	100,000	545,000
Category Total	\$ 195,000	\$ 143,000	\$ 196,000	\$ 241,000	\$ 180,000	\$ 190,000	\$ 1,145,000

FY2015 - FY2019 Capital Improvements Plan

Project Title	Carryover FY2014	FY14/15	FY15/16	FY16/17	FY17/18	FY18/19	Total
<u>Municipal Facilities</u>							
City Hall + Police Dept Phone System		22,000					22,000
Security System		22,200					22,200
Category Total	\$ -	\$ 44,200	\$ -	\$ -	\$ -	\$ -	\$ 44,200
<u>School System</u>							
Waddell Elementary School	567,000	11,500,000					12,067,000
Category Total	\$ 567,000	\$ 11,500,000	\$ -	\$ -	\$ -	\$ -	\$ 12,067,000
Grand Totals	\$ 847,000	\$ 11,795,100	\$ 611,000	\$ 373,500	\$ 336,500	\$ 505,000	\$ 14,468,100

<u>Proposed Financing</u>							
General Fund		152,100	115,000	132,500	156,500	315,000	871,100
General Fund: Bonds		11,500,000					11,500,000
General Fund: Fund Balance			300,000				300,000
Capital Fund	652,000						652,000
Utility Fund	195,000	143,000	196,000	241,000	180,000	190,000	1,145,000
Financing Totals	\$ 847,000	\$ 11,795,100	\$ 611,000	\$ 373,500	\$ 336,500	\$ 505,000	\$ 14,468,100



CIP PROJECT REQUEST

2014/15 – 2018/19

CITY OF LEXINGTON, VIRGINIA: 2014-15 ANNUAL BUDGET

Requesting Department:	Public Works
Category:	Parks and Cemetery Improvements
Title:	Parks and Playground Upgrades
Status:	Revised

Description:	This project would provide funding to develop, in conjunction with the neighboring communities, plans for the upgrade of four neighborhood parks: Fairwinds Park (FY18), Lime Kiln Park (FY19), Richardson Park (out years), and Taylor Street Park (out years). In addition, planning will take place for future development of the Kids Playce Playground at Brewbaker Field, which is anticipated to follow the improvements listed in this project.
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Justification:	The last major upgrades to the City's neighborhood parks occurred 20 years ago. This project is to begin a process of reinvesting in our parks with citizen input.
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Estimated Annual Operating Cost:	\$ 500
Work Performed:	In-House

Funding Summary							
Funding Source	Carryover 2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	Total
General Fund:	\$ 0	\$ 0	\$ 0	\$ 30,000	\$ 30,000	\$ 30,000	\$ 90,000
Total:	\$ 0	\$ 0	\$ 0	\$ 30,000	\$ 30,000	\$ 30,000	\$ 90,000

**CIP PROJECT REQUEST****2014/15 – 2018/19**

CITY OF LEXINGTON, VIRGINIA: 2014-15 ANNUAL BUDGET


Requesting Department:	City Manager
Category:	Parks and Cemetery Improvements
Title:	Skateboard Park
Status:	New

Description:	This project would make annual improvements to the skateboard park. It would be for purchasing ramps as funds are available. The park's surface was re-paved in FY14.
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Justification:	The skateboard park has been dismantled and needs to be totally rebuilt as a regional facility.
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Estimated Annual Operating Cost:	\$ 400
Work Performed:	In-House and Contract

Funding Summary							
Funding Source	Carryover 2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	Total
General Fund:	\$ 4,100	\$ 5,000	\$ 5,000	\$ 0	\$ 0	\$ 0	\$ 14,100
Total:	\$ 4,100	\$ 5,000	\$ 5,000	\$ 0	\$ 0	\$ 0	\$ 14,100

	<p>CIP PROJECT REQUEST 2014/15 – 2018/19</p> <p>CITY OF LEXINGTON, VIRGINIA: 2014-15 ANNUAL BUDGET</p>
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Requesting Department:	Public Works
Category:	Buildings and Grounds
Title:	Hopkins Green Maintenance
Status:	Revised

Description:	The wrought iron fence surrounding the green will be repainted. Work includes surface preparation, priming, and finish coats.
---------------------	---

Justification:	The wrought iron fence surrounding the green shows signs of rust and exposed metal, which needs to be addressed now to prevent structural deterioration of the fence. Funds for this work were requested as part of a FY14 project that included structural repairs and painting of the pergola, which were completed in FY14. The fence painting was deferred due to limited program funds in FY14. This work still needs to be done.
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Estimated Annual Operating Cost:	\$ 50
Work Performed:	Contract

Funding Summary							
Funding Source	Carryover 2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	Total
General Fund:	\$ 5,900	\$ 6,400	\$ 0	\$ 0	\$ 0	\$ 0	\$ 12,300
Total:	\$ 5,900	\$ 6,400	\$ 0	\$ 0	\$ 0	\$ 0	\$ 12,300

**CIP PROJECT REQUEST****2014/15 – 2018/19**

CITY OF LEXINGTON, VIRGINIA: 2014-15 ANNUAL BUDGET

Requesting Department:	Public Works
Category:	Streets, Parking, and Sidewalks
Title:	Estill Street and Sidewalk Improvements
Status:	Revised

Description:	Widen a narrow section of the road and construct a sidewalk between East Nelson Street and East Washington Street.
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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.
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Estimated Annual Operating Cost:	\$ 0
Work Performed:	In-House

Funding Summary							
Funding Source	Carryover 2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	Total
General Fund:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 27,500	\$ 0	\$ 27,500
Total:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 27,500	\$ 0	\$ 27,500



CIP PROJECT REQUEST

2014/15 – 2018/19

CITY OF LEXINGTON, VIRGINIA: 2014-15 ANNUAL BUDGET


Requesting Department:	Public Works
Category:	Streets, Parking, and Sidewalks
Title:	McLaughlin Street Sidewalk & Storm Drainage
Status:	Revised

Description:	Construct a new sidewalk on the east side of McLaughlin Street from West Nelson Street to Myers Street. This would also include a storm drain line to collect the water from a spring near Dr. Simon's office entrance.
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Justification:	The new sidewalk would allow pedestrians to cross Myers Street where there is a curve that limits sight distance and resolve a drainage issue that creates icy conditions in the winter
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Estimated Annual Operating Cost:	\$ 0
Work Performed:	In-House

Funding Summary							
Funding Source	Carryover 2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	Total
General Fund:	\$ 0	\$ 0	\$ 0	\$ 27,500	\$ 0	\$ 0	\$ 27,500
Total:	\$ 0	\$ 0	\$ 0	\$ 27,500	\$ 0	\$ 0	\$ 27,500

	<p><u>CIP PROJECT REQUEST</u> 2014/15 – 2018/19</p> <p>CITY OF LEXINGTON, VIRGINIA: 2014-15 ANNUAL BUDGET</p>
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Requesting Department:	Public Works
Category:	Streets, Parking, and Sidewalks
Title:	Lewis Street Sidewalk
Status:	New

Description:	Install a sidewalk along the north side of Lewis Street, from Diamond Street to the entrance of Thompson’s Knoll, approximately 470 feet.
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Justification:	To aid in ensuring and enhancing the connectivity and mobility options of the neighborhood and the Thompson’s Knoll development.
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Estimated Annual Operating Cost:	\$ 0
Work Performed:	Contract

Funding Summary							
Funding Source	Carryover 2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	Total
General Fund:	\$ 0	\$ 21,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 21,500
Total:	\$ 0	\$ 21,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 21,500

**CIP PROJECT REQUEST****2014/15 – 2018/19**

CITY OF LEXINGTON, VIRGINIA: 2014-15 ANNUAL BUDGET

Requesting Department:	Public Works
Category:	Streets, Parking, and Sidewalks
Title:	Surface Streets Thompson's Knoll Subdivision
Status:	New

Description:	Project provides lay down of hot mix asphalt wearing course, 1 ½ thick, on all streets in the subdivision: Thompson's Knoll, Evans Drive, Murchison Drive, and Alice Street.
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Justification:	The asphalt wearing course was not included in the original construction project scope of work. This asphalt layer is necessary to provide a smooth riding surface and to preserve the integrity of the asphalt pavement system in the subdivision. This work does not need to be completed until the subdivision is substantially built out and traffic volume becomes much greater.
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Estimated Annual Operating Cost:	\$ 50
Work Performed:	Contract

Funding Summary							
Funding Source	Carryover 2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	Total
General Fund:	\$ 0	\$ 0	\$ 35,000	\$ 0	\$ 0	\$ 0	\$ 35,000
Total:	\$ 0	\$ 0	\$ 35,000	\$ 0	\$ 0	\$ 0	\$ 35,000

**CIP PROJECT REQUEST****2014/15 – 2018/19**

CITY OF LEXINGTON, VIRGINIA: 2014-15 ANNUAL BUDGET

Requesting Department:	Planning and Development
Category:	Streets, Parking, and Sidewalks
Title:	Wayfinding Signage Program
Status:	New

Description:	To implement the Regional Wayfinding Signage Program developed by Frazier Associates for the Lexington and Rockbridge Area Tourism. The project will be to install 3 movement gateway signs, 5 secondary gateway signs, 4 trailblazer A signs, 27 trailblazer B signs, and 8 parking directional signs. These funds are to be appropriated from the fund balance of the General Fund. The implementation of this project has been moved back one year in order to make a renewed effort to obtain partial grant funding.
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Justification:	One of the Priority Work Items of the City Council's Economic Development Plan, the addition of wayfinding signage will aid tourism and economic development within the City. Additionally, the comprehensive sign program will work to reduce sign clutter.
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Estimated Annual Operating Cost:	\$ 0
Work Performed:	Contract

Funding Summary							
Funding Source	Carryover 2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	Total
Gen Fund Fund Balance:	\$ 0	\$ 0	\$ 300,000	\$ 0	\$ 0	\$ 0	\$ 300,000
Total:	\$ 0	\$ 0	\$ 300,000	\$ 0	\$ 0	\$ 0	\$ 300,000

**CIP PROJECT REQUEST****2014/15 – 2018/19**

CITY OF LEXINGTON, VIRGINIA: 2014-15 ANNUAL BUDGET


Requesting Department:	Public Works
Category:	Municipal Parking Lot
Title:	McCrum's Parking Lot
Status:	New

Description:	Project removes and replaces existing asphalt surface, curbs, planting beds, walkways, lot lighting, striping, and makes stormwater drainage improvements. Stormwater drainage improvements will incorporate best management practices of most current green infrastructure technology at time of design.
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Justification:	The existing asphalt is in poor condition and many areas show signs of base failure. The structural condition of curbs and medians is degrading. The existing planting beds are not properly constructed to promote growth of shade trees. The lot's lighting fixtures are aged and need replacement. Stormwater runoff is only channeled by curbs and is not collected to better control and mitigate offsite drainage.
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Estimated Annual Operating Cost:	\$ 300
Work Performed:	Contract

Funding Summary							
Funding Source	Carryover 2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	Total
General Fund:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 24,000	\$ 210,000	\$ 234,000
Total:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 24,000	\$ 210,000	\$ 234,000

	CIP PROJECT REQUEST 2014/15 – 2018/19
	CITY OF LEXINGTON, VIRGINIA: 2014-15 ANNUAL BUDGET


Requesting Department:	Public Works
Category:	Water Distribution
Title:	Thornridge Court Water Line
Status:	New

Description:	Project replaces existing 2-inch galvanized line supplying residences on Thornridge Court with new 6-inch ductile iron pipe. Also installs new fire hydrant and renews 5m service connections. Designed by consulting engineer.
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Justification:	The existing line is grossly undersized to serve as a main distribution line. It is also in poor condition with frequent line breaks and associated service disruptions to customers. The addition of a fire hydrant will enhance fire protection in this neighborhood. The public service lines to the residences are also in poor condition and need to be replaced.
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Estimated Annual Operating Cost:	\$ 50
Work Performed:	Contract

Funding Summary							
Funding Source	Carryover 2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	Total
Utility Fund:	\$ 0	\$ 65,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 65,000
Total:	\$ 0	\$ 65,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 65,000

	CIP PROJECT REQUEST 2014/15 – 2018/19
	CITY OF LEXINGTON, VIRGINIA: 2014-15 ANNUAL BUDGET

Requesting Department:	Public Works
Category:	Utility System
Title:	Water Line Replacement Projects
Status:	Ongoing

Description:	Replace sections of water line that are in greatest need based on age and condition of line. Additional engineering analysis for identifying the most needed lines will be budgeted in the operating budget. This project provides an ever-increasing amount of funding for water line replacements. As individual projects are identified, new project sheets will be created.
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Justification:	Major portions of the City's existing water line system are very old and subject to leaks and breaks. It is crucial that the City begin a systematic plan for replacing these 80 and 90-year-old lines.
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Estimated Annual Operating Cost:	\$ 0
Work Performed:	Contract

Funding Summary							
Funding Source	Carryover 2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	Total
General Fund:	\$ 0	\$ 0	\$ 60,000	\$ 70,000	\$ 80,000	\$ 90,000	\$ 300,000
Total:	\$ 0	\$ 0	\$ 60,000	\$ 70,000	\$ 80,000	\$ 90,000	\$ 300,000



CIP PROJECT REQUEST

2014/15 – 2018/19

CITY OF LEXINGTON, VIRGINIA: 2014-15 ANNUAL BUDGET

Requesting Department:	Public Works
Category:	Wastewater Collector
Title:	Sarah's Run Wastewater Collection Main Improvements
Status:	New

Description:	The Sarah's Run wastewater main collects flows from the Providence Hill, South Main Street, and Jackson Avenue areas of the city. It connects to the Wood's Creek Interceptor line near the trail below the Waddell Elementary School playing fields. This project replaces an approximate 160-foot segment of line above the connection point to the interceptor and installs new manholes. This corrects a deficient geometric alignment at the connection point, which restricts flow in the interceptor.
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Justification:	The restriction from the existing deficient geometric alignment at the connection point is a condition that has high potential for a wastewater overflow in an upstream manhole. The overflow will easily reach Wood's Creek. This condition also limits interceptor capacity and availability for new service connections. This problem needs to be fixed in FY15.
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Estimated Annual Operating Cost:	\$ 100
Work Performed:	Contract

Funding Summary							
Funding Source	Carryover 2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	Total
General Fund:	\$ 0	\$ 78,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 78,000
Total:	\$ 0	\$ 78,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 78,000

**CIP PROJECT REQUEST****2014/15 – 2018/19**

CITY OF LEXINGTON, VIRGINIA: 2014-15 ANNUAL BUDGET


Requesting Department:	Public Works
Category:	Wastewater Collection
Title:	Whitmore Street Wastewater Line
Status:	New

Description:	Project replaces approximately 120 feet of 6-inch wastewater collection line on Whitmore Street with new 8-inch PVC line. Existing service line connections to residences will be replaced to the property line and will include cleanouts.
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Justification:	The existing collection line is aged terra cotta pipe in very poor structural condition. Backups occur frequently; one home with two occurrences in the past 12 months, most recently in November 2013 caused several thousand dollars in damage. Some of this line was replaced a few years ago, but this segment, although much in need, was not replaced. It needs to be replaced in FY15.
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Estimated Annual Operating Cost:	\$ 50
Work Performed:	Contract

Funding Summary							
Funding Source	Carryover 2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	Total
Utility Fund:	\$ 0	\$ 41,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 41,000
Total:	\$ 0	\$ 41,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 41,000

	<p>CIP PROJECT REQUEST 2014/15 – 2018/19</p> <p>CITY OF LEXINGTON, VIRGINIA: 2014-15 ANNUAL BUDGET</p>
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Requesting Department:	Public Works
Category:	Wastewater Collection
Title:	Marshall Street Wastewater Collection Line
Status:	New

Description:	<p>This project replaces about 580 feet of 6-inch wastewater collection line on Marshall Street with new 8-inch PVC line. Existing service line connections to residences will be replaced to the property line and will include cleanouts. Design will be performed in FY15 with construction to follow in FY16. The FY15 funding is for design.</p>
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Justification:	<p>The existing collection line is aged terra cotta pipe in poor structural condition. Frequent line backups occur, typically as a result of pipe failure, which requires excavation to perform point repairs. Owing to the poor condition of the line, it is likely subject to groundwater infiltration after rainfall.</p>
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Estimated Annual Operating Cost:	\$ 100
Work Performed:	Contract

Funding Summary							
Funding Source	Carryover 2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	Total
Utility Fund:	\$ 0	\$ 0	\$ 20,000	\$ 96,000	\$ 0	\$ 0	\$ 116,000
Total:	\$ 0	\$ 0	\$ 20,000	\$ 96,000	\$ 0	\$ 0	\$ 116,000

	<p>CIP PROJECT REQUEST 2014/15 – 2018/19</p> <p>CITY OF LEXINGTON, VIRGINIA: 2014-15 ANNUAL BUDGET</p>
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Requesting Department:	Public Works
Category:	Utility System
Title:	Infiltration and Inflow Reduction Projects
Status:	Same as last year

Description:	This project would replace or rehabilitate sewer lines where extensive infiltration or inflow (I & I) has been identified. The highest priority for identified projects will be the elimination of direct inflow. This will entail additional engineering analysis that will be budgeted in the operating budget. Included in the Carryover column is grant funding from the Maury Service Authority to assist in the elimination of I & I. This carryover amount should provide sufficient funding for project development.
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Justification:	Infiltration and inflow must be reduced from the City’s wastewater collection system to protect the operation of the wastewater plant.
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Estimated Annual Operating Cost:	\$ 0
Work Performed:	In-House and Contract

Funding Summary							
Funding Source	Carryover 2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	Total
Utility Fund:	\$ 53,000	\$ 0	\$ 75,000	\$ 75,000	\$ 100,000	\$ 100,000	\$ 403,000
MSA:	\$ 142,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 142,000
Total:	\$ 195,000	\$ 0	\$ 75,000	\$ 75,000	\$ 100,000	\$ 100,000	\$ 545,000

	CIP PROJECT REQUEST 2014/15 – 2018/19
	CITY OF LEXINGTON, VIRGINIA: 2014-15 ANNUAL BUDGET


Requesting Department:	Information Technology
Category:	Municipal Facilities
Title:	Phone System: City Hall and Police Department
Status:	New

Description:	Replace the telephone system in City Hall and the Police Station.
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Justification:	The present system has begun to fail periodically and certain replacement parts are not available.
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Estimated Annual Operating Cost:	\$ 2,300
Work Performed:	Contract

Funding Summary							
Funding Source	Carryover 2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	Total
General Fund:	\$ 0	\$ 22,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 22,000
Total:	\$ 0	\$ 22,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 22,000

	<p>CIP PROJECT REQUEST 2014/15 – 2018/19</p> <p>CITY OF LEXINGTON, VIRGINIA: 2014-15 ANNUAL BUDGET</p>
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Requesting Department:	City Manager
Category:	Municipal Facilities
Title:	Security System
Status:	New

Description:	This project is to install a closed-circuit television security system for City Hall, the Police Department, and the Fire Department. The system will monitor all public entrances, the Treasurer’s Office, and storage areas in these buildings. Also requested is a more secure electronic locking system for the Fire Department.
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Justification:	Operational security for these three buildings is paramount. They contain money, evidence, seized property, weapons and ammunition, drugs, and extremely expensive equipment. This is a question of performing due diligence in protecting the City’s facilities.
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Estimated Annual Operating Cost:	\$ 100
Work Performed:	Contract

Funding Summary							
Funding Source	Carryover 2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	Total
General Fund:	\$ 0	\$ 22,200	\$ 0	\$ 0	\$ 0	\$ 0	\$ 22,200
Total:	\$ 0	\$ 22,200	\$ 0	\$ 0	\$ 0	\$ 0	\$ 22,200

	<p>CIP PROJECT REQUEST 2014/15 – 2018/19</p> <p>CITY OF LEXINGTON, VIRGINIA: 2014-15 ANNUAL BUDGET</p>
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Requesting Department:	School Board
Category:	School System
Title:	New Waddell Elementary School
Status:	Revised

Description:	This project is to construct a new 62,000 square foot Waddell Elementary School. This project will be performed in two phases with a new education wing built first, followed by the demolition and rebuilding of a gymnasium, cafeteria, and additional program rooms. It is to be funded from cash on hand and a loan financed through the Virginia Public School Authority.
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Justification:	The original portion of the existing school is 85 years old and is in a declining state. Modern education standards cannot be provided for in this facility.
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Estimated Annual Operating Cost:	Unknown
Work Performed:	Contract

Funding Summary							
Funding Source	Carryover 2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	Total
Capital Funds:	\$ 567,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 567,000
Bonds:	\$ 0	\$ 11,500,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11,500,000
Total:	\$ 567,000	\$ 11,500,000	\$ 0	\$ 0	\$ 0	\$ 0	\$12,067,000

SUPPLEMENTAL INFORMATION

Employee Classifications-Grouped by Salary Grades		
A	\$16,295 - \$24,191	Summer Youth Program Aide
B	\$17,110 - \$25,400	Assistant Registrar I
C	\$17,966 - \$26,670	Laborer Summer Youth Program Assistant Travel Counselor/Tour Guide
E	\$19,807 - \$29,404	Travel Counselor Supervisor Youth Program Assistant
G	\$21,837 - \$32,418	Office Assistant Police Records Clerk
H	\$22,929 - \$34,039	Maintenance/Construction Worker I/Custodian Sanitation Worker I
I	\$24,075 - \$35,741	Account Clerk I Assistant Registrar II Police Records Secretary Sanitation Worker II Secretary Utility Service Technician
J	\$25,279 - \$37,529	Head Lifeguard/Pool Assistant Manager Maintenance/Construction Worker II Wastewater Plant Operator Trainee Water Plant Operator Trainee
K	\$26,544 - \$39,404	Communications Officer I Motor Equipment Operator Special Enforcement Officer Wastewater Maintenance Helper/Driver (Unlicensed) Wastewater Plant Operator 3 Water Plant Operator 3
L	\$27,871 - \$41,375	Account Clerk II Assistant Program Coordinator (RARO) Communications Officer II Equipment Mechanic Executive Secretary Maintenance/Construction Technician Tourism Marketing Assistant Wastewater Maintenance Helper/Driver 3
M	\$29,265 - \$43,443	Deputy Treasurer Executive Secretary/Utility Clerk Special Enforcement Officer Supervisor Lead Communications Officer Wastewater Plant Operator 2 Water Plant Operator 2
N	\$30,727 - \$45,615	Cemetery and Parks Maintenance Supervisor Crew Supervisor Master Deputy Commissioner of Revenue Wastewater Maintenance Helper/Driver 2

Employee Classifications-Grouped by Salary Grades		
O	\$32,263 - \$47,896	Accounting Technician Administrative Assistant/City Clerk Director of Aquatics Housing Program Coordinator Planner/Housing Coordinator Senior Program Coordinator (RARO) Wastewater Plant Specialist (Laboratory Technician) Wastewater Plant Specialist (Maintenance Mechanic) Water Plant Specialist Youth Services Coordinator
P	\$33,877 - \$50,291	Firefighter EMT Police Officer I
		Corporal
Q	\$35,571 - \$52,805	Engineering Technician Fire-Rescue Technician Firefighter Medic Human Resources Technician
S	\$39,217 - \$58,217	Arborist Maintenance and Construction Superintendent Services and Facilities Superintendent Tourism Marketing Director Wastewater Plant Supervisor
T	\$41,178 - \$61,128	Central Dispatch Technician Emergency Management Coordinator/Fire Marshal Fire-Rescue Lieutenant Police Sergeant
U	\$43,237 - \$64,186	Chief Building Official/Building Inspector Police First Sergeant
V	\$45,398 - \$67,394	Information Technology Administrator Police Lieutenant VJCCA Field Officer

Executive Pay Grades		
Level	Salary Range	Positions
1	\$49,519-\$71,734	Director of Tourism Executive Director (RARO) Engineer Police Captain
2	\$53,279 - \$77,138	Central Dispatch Director Director of Planning & Development Fire & Rescue Chief
3	\$57,308 - \$83,005	Chief of Police Director of Finance Director of Public Works Director of Utilities Processing

Pay Plan FY 15

Grade/ Step	TRACK I										TRACK II							
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
A	16,295	16,703	17,120	17,548	17,987	18,437	18,898	19,370	19,854	20,351	20,860	21,381	21,916	22,463	23,025	23,601	24,191	
	7.8343	8.0302	8.2310	8.4367	8.6476	8.8638	9.0854	9.3126	9.5454	9.7840	10.0286	10.2793	10.5363	10.7997	11.0697	11.3465	11.6301	
B	17,110	17,538	17,976	18,426	18,886	19,359	19,843	20,339	20,847	21,368	21,903	22,450	23,011	23,587	24,176	24,781	25,400	
	8.2261	8.4317	8.6425	8.8586	9.0800	9.3070	9.5397	9.7782	10.0227	10.2732	10.5300	10.7933	11.0631	11.3397	11.6232	11.9138	12.2116	
C	17,966	18,415	18,875	19,347	19,831	20,327	20,835	21,356	21,889	22,437	22,998	23,573	24,162	24,766	25,385	26,020	26,670	
	8.6374	8.8533	9.0746	9.3015	9.5340	9.7724	10.0167	10.2671	10.5238	10.7869	11.0566	11.3330	11.6163	11.9067	12.2044	12.5095	12.8222	
D	18,864	19,336	19,819	20,314	20,822	21,343	21,876	22,423	22,984	23,559	24,148	24,751	25,370	26,004	26,654	27,321	28,004	
	9.0692	9.2960	9.5284	9.7666	10.0107	10.2610	10.5175	10.7805	11.0500	11.3262	11.6094	11.8996	12.1971	12.5020	12.8146	13.1349	13.4633	
E	19,807	20,302	20,810	21,330	21,863	22,410	22,970	23,545	24,133	24,736	25,355	25,989	26,638	27,304	27,987	28,687	29,404	
	9.5227	9.7608	10.0048	10.2549	10.5113	10.7740	11.0434	11.3195	11.6025	11.8925	12.1898	12.4946	12.8070	13.1271	13.4553	13.7917	14.1365	
F	20,798	21,317	21,850	22,397	22,957	23,531	24,119	24,722	25,340	25,973	26,623	27,288	27,970	28,670	29,386	30,121	30,874	
	9.9988	10.2488	10.5050	10.7676	11.0368	11.3128	11.5956	11.8855	12.1826	12.4872	12.7993	13.1193	13.4473	13.7835	14.1281	14.4813	14.8433	
G	21,837	22,383	22,943	23,517	24,104	24,707	25,325	25,958	26,607	27,272	27,954	28,653	29,369	30,103	30,856	31,627	32,418	
	10.4988	10.7612	11.0303	11.3060	11.5887	11.8784	12.1753	12.4797	12.7917	13.1115	13.4393	13.7753	14.1197	14.4727	14.8345	15.2053	15.5855	
H	22,929	23,503	24,090	24,692	25,310	25,942	26,591	27,256	27,937	28,636	29,351	30,085	30,837	31,608	32,399	33,208	34,039	
	11.0237	11.2993	11.5818	11.8713	12.1681	12.4723	12.7841	13.1037	13.4313	13.7671	14.1113	14.4641	14.8257	15.1963	15.5762	15.9656	16.3648	
I	24,076	24,678	25,295	25,927	26,575	27,240	27,921	28,619	29,334	30,067	30,819	31,589	32,379	33,189	34,018	34,869	35,741	
	11.5749	11.8643	12.1609	12.4649	12.7765	13.0959	13.4233	13.7589	14.1029	14.4555	14.8168	15.1873	15.5669	15.9561	16.3550	16.7639	17.1830	
J	25,280	25,912	26,559	27,223	27,904	28,602	29,317	30,049	30,801	31,571	32,360	33,169	33,998	34,848	35,719	36,612	37,528	
	12.1536	12.4575	12.7689	13.0881	13.4153	13.7507	14.0945	14.4469	14.8080	15.1782	15.5577	15.9466	16.3453	16.7539	17.1728	17.6021	18.0421	
K	26,544	27,207	27,887	28,584	29,299	30,032	30,782	31,552	32,341	33,149	33,978	34,827	35,698	36,591	37,505	38,443	39,404	
	12.7613	13.0803	13.4074	13.7425	14.0861	14.4383	14.7992	15.1692	15.5484	15.9371	16.3356	16.7440	17.1626	17.5916	18.0314	18.4822	18.9442	
L	27,871	28,567	29,282	30,014	30,764	31,533	32,321	33,130	33,958	34,807	35,677	36,569	37,483	38,420	39,381	40,365	41,374	
	13.3994	13.7344	14.0777	14.4297	14.7904	15.1602	15.5392	15.9277	16.3258	16.7340	17.1523	17.5811	18.0207	18.4712	18.9330	19.4063	19.8915	
M	29,264	29,996	30,746	31,514	32,302	33,110	33,938	34,786	35,656	36,547	37,461	38,397	39,357	40,341	41,350	42,383	43,443	
	14.0694	14.4211	14.7816	15.1512	15.5299	15.9182	16.3161	16.7240	17.1421	17.5707	18.0100	18.4602	18.9217	19.3948	19.8796	20.3766	20.8860	
N	30,727	31,496	32,283	33,090	33,917	34,765	35,634	36,525	37,438	38,374	39,334	40,317	41,325	42,358	43,417	44,503	45,615	
	14.7728	15.1421	15.5207	15.9087	16.3064	16.7141	17.1319	17.5602	17.9992	18.4492	18.9105	19.3832	19.8678	20.3645	20.8736	21.3954	21.9303	
O	32,264	33,070	33,897	34,745	35,613	36,504	37,416	38,352	39,310	40,293	41,300	42,333	43,391	44,476	45,588	46,728	47,896	
	15.5115	15.8992	16.2967	16.7041	17.1217	17.5498	17.9885	18.4383	18.8992	19.3717	19.8560	20.3524	20.8612	21.3827	21.9173	22.4652	23.0268	
P	33,877	34,724	35,592	36,482	37,394	38,329	39,287	40,269	41,276	42,308	43,365	44,450	45,561	46,700	47,867	49,064	50,291	
	16.2870	16.6942	17.1116	17.5394	17.9778	18.4273	18.8880	19.3602	19.8442	20.3403	20.8488	21.3700	21.9042	22.4519	23.0131	23.5885	24.1782	
Q	35,571	36,460	37,372	38,306	39,264	40,245	41,251	42,283	43,340	44,423	45,534	46,672	47,839	49,035	50,261	51,517	52,805	
	17.1014	17.5289	17.9671	18.4163	18.8767	19.3486	19.8324	20.3282	20.8364	21.3573	21.8912	22.4385	22.9995	23.5744	24.1638	24.7679	25.3871	
R	37,349	38,283	39,240	40,221	41,227	42,257	43,314	44,397	45,507	46,644	47,810	49,006	50,231	51,487	52,774	54,093	55,445	
	17.9565	18.4054	18.8655	19.3371	19.8206	20.3161	20.8240	21.3446	21.8782	22.4251	22.9858	23.5604	24.1494	24.7532	25.3720	26.0063	26.6565	
S	39,217	40,197	41,202	42,232	43,288	44,370	45,480	46,617	47,782	48,977	50,201	51,456	52,742	54,061	55,412	56,798	58,218	
	18.8543	19.3256	19.8088	20.3040	20.8116	21.3319	21.8652	22.4118	22.9721	23.5464	24.1351	24.7384	25.3569	25.9908	26.6406	27.3066	27.9893	
T	41,178	42,207	43,262	44,344	45,453	46,589	47,754	48,947	50,171	51,425	52,711	54,029	55,379	56,764	58,183	59,638	61,129	
	19.7970	20.2919	20.7992	21.3192	21.8522	22.3985	22.9584	23.5324	24.1207	24.7237	25.3418	25.9754	26.6247	27.2904	27.9726	28.6719	29.3887	
U	43,237	44,318	45,425	46,561	47,725	48,918	50,141	51,395	52,680	53,997	55,347	56,730	58,148	59,602	61,092	62,620	64,185	
	20.7868	21.3065	21.8392	22.3852	22.9448	23.5184	24.1064	24.7090	25.3267	25.9599	26.6089	27.2741	27.9560	28.6549	29.3713	30.1055	30.8582	
V	45,398	46,533	47,697	48,889	50,111	51,364	52,648	53,964	55,314	56,696	58,114	59,567	61,056	62,582	64,147	65,750	67,394	
	21.8262	22.3718	22.9311	23.5044	24.0920	24.6943	25.3117	25.9445	26.5931	27.2579	27.9394	28.6378	29.3538	30.0876	30.8398	31.6108	32.4011	

Personnel Summary FY15: General Government & Administration

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY13	FY14	FY15	FY13	FY14	FY15
City Manager (1-1201)							
City Manager	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant/Clerk of Council	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Total City Manger		2.00	2.00	2.00	2.00	2.00	2.00
Human Resources (1-1205)							
Human Resource Technician	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Total Human Resources		1.00	1.00	1.00	1.00	1.00	1.00
Commissioner of Revenue (1-1209)							
Commissioner of Revenue	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Master Deputy Commissioner	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Account Clerk II	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Total Commissioner of Revenue		3.00	3.00	3.00	3.00	3.00	3.00
Treasurer (1-1213)							
Treasurer	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Treasurer	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Account Clerk II	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Account Clerk II	Part-time	1.00	1.00	1.00	0.63	0.63	0.63
Total Treasurer		4.00	4.00	4.00	3.63	3.63	3.63
Finance (1-1214)							
Director of Finance	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
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 Administrator	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	0.77
Assistant Registrar II	Part-time	2.00	2.00	3.00	0.17	0.13	0.13
Total Electoral Board/Registrar		3.00	3.00	4.00	0.82	0.78	0.90
Total General Government & Administration		17.00	17.00	18.00	14.45	14.41	14.53

Personnel Summary FY15: Judicial Administration

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY13	FY14	FY15	FY13	FY14	FY15
VJCCCA Services (1-2901)							
Probation Officer	Part-time	1.00	1.00	1.00	0.80	0.90	0.94
Total VJCCCA Services		1.00	1.00	1.00	0.80	0.90	0.94
Total Judicial Administration		1.00	1.00	1.00	0.80	0.90	0.94

Personnel Summary FY15: Public Safety

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY13	FY14	FY15	FY13	FY14	FY15
Police Department (1-3101)							
Chief	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Captain	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
First Sergeant	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Sergeant	Full-time	3.00	3.00	3.00	3.00	3.00	3.00
Police Officer I	Full-time	6.00	6.00	6.00	6.00	6.00	6.00
Master Patrolman (PO II)	Full-time	4.00	4.00	0.00	4.00	4.00	0.00
Master Patrolman	Part-time	0.00	1.00	0.00	0.00	0.40	0.00
Corporal	Full-time	0.00	0.00	4.00	0.00	0.00	4.00
Corporal	Part-time	0.00	0.00	1.00	0.00	0.00	0.31
Executive Secretary	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Police Records Secretary	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Crossing Guard	Part-time	3.00	3.00	3.00	0.51	0.51	0.51
Total Police Department		21.00	22.00	22.00	18.51	18.91	18.82
Fire Department (1-3202)							
Fire-Rescue Chief	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Fire-Rescue Lieutenant	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Fire-Rescue Technician	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Firefighter Medic	Full-time	3.00	3.00	3.00	3.00	3.00	3.00
Firefighter Medic	Part-time	0.00	0.00	4.00	0.00	0.00	0.77
Firefighter EMT	Full-time	3.00	3.00	3.00	3.00	3.00	3.00
Firefighter EMT	Part-time	0.00	1.00	0.00	0.00	0.30	0.00
Emergency Management Coordinator/Fire Marshal	Full-time	0.00	1.00	1.00	0.00	1.00	1.00
Total Fire Department		9.00	11.00	14.00	9.00	10.30	10.77
Parking Enforcement/Animal Control (1-3501)							
Supervisor Special Enforcement	Part-time	1.00	1.00	1.00	0.63	0.63	0.74
Special Enforcement Officer	Part-time	1.00	1.00	1.00	0.50	0.50	0.60
Total Parking Enforcement/Animal Control		2.00	2.00	2.00	1.13	1.13	1.34
Total Public Safety		32.00	35.00	38.00	28.64	30.34	30.93

Personnel Summary FY15: Public Works

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY13	FY14	FY15	FY13	FY14	FY15
PW Labor Pool (1-4050 & 5-4050)							
Director of Public Works	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Engineer	Full-time	0.00	0.00	1.00	0.00	0.00	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	4.00	5.00	5.00	4.00	5.00	5.00
Cemetery & Parks Maintenance Supervisor	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance /Construction Technician	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Executive Secretary	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Equipment Mechanic	Full-time	2.00	2.00	1.00	2.00	2.00	1.00
Motor Equipment Operator	Full-time	4.00	5.00	5.00	4.00	5.00	5.00
Maintenance/Construction Worker I/Custodian	Full-time	10.00	8.00	10.00	10.00	8.00	10.00
Maintenance/Construction Worker II	Full-time	7.00	6.00	7.00	7.00	6.00	7.00
Utility Service Technician	Full-time	2.00	3.00	2.00	2.00	3.00	2.00
Maintenance/Construction Worker II	Part-time	1.00	0.00	1.00	0.43	0.00	0.43
Laborer	Part-time	5.00	5.00	4.00	1.26	1.69	1.26
Secretary	Full-time	1.00	1.00	1.00	0.80	1.00	1.00
Total Public Works Labor Pool		43.00	42.00	44.00	38.49	38.69	40.69
Solid Waste Management (1-4200)							
Sanitation Worker I	Full-time	4.00	4.00	2.00	4.00	4.00	2.00
Sanitation Worker II	Full-time	6.00	6.00	6.00	6.00	6.00	6.00
Total Solid Waste Management		10.00	10.00	8.00	10.00	10.00	8.00
Arborist (1-4430)							
City Arborist	Part-time	1.00	1.00	1.00	0.50	0.50	0.60
Total Arborist		1.00	1.00	1.00	0.50	0.50	0.60
Total Public Works		54.00	53.00	53.00	48.99	49.19	49.29

Personnel Summary FY15: Health, Education and Welfare

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY13	FY14	FY15	FY13	FY14	FY15
Youth Services Administration (1-5900)							
Youth Services Coordinator	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Youth Program Assistant	Part-time	1.00	1.00	1.00	0.39	0.39	0.39
Summer Youth Program Assistant	Part-time	1.00	1.00	1.00	0.15	0.15	0.15
Summer Youth Program Aide	Part-time	0.00	0.00	1.00	0.15	0.15	0.15
Total Youth Services Administration		3.00	3.00	4.00	1.69	1.69	1.69
Total Health, Education and Welfare		3.00	3.00	4.00	1.69	1.69	1.69

Personnel Summary FY15: Leisure Services

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY13	FY14	FY15	FY13	FY14	FY15
Municipal Swimming Pool (1-7250)							
Director of Aquatics	Full-time	1.00	1.00	1.00	0.29	0.35	0.33
Pools-Assistant Manager	Part-time	0.00	0.00	1.00	0.22	0.22	0.22
Total Municipal Swimming Pool		1.00	1.00	2.00	0.51	0.57	0.55
Total Leisure Services		1.00	1.00	2.00	0.51	0.57	0.55

Personnel Summary FY15: Community Development

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY13	FY14	FY15	FY13	FY14	FY15
Planning & Development (1-8110)							
Director of Planning & Development	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Housing Coordinator	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer/Housing Rehab.	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Executive Secretary	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Total Planning & Development		4.00	4.00	4.00	4.00	4.00	4.00
Total Community Development		4.00	4.00	4.00	4.00	4.00	4.00

Personnel Summary FY15: Utilities Processing

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY13	FY14	FY15	FY13	FY14	FY15
Water Treatment (5-1140)							
Director of Utilities Processing	Full-time	0.50	0.50	0.50	0.50	0.50	0.50
WTP Specialist	Full-time	1.00	1.00	1.00	1.00	1.00	0.95
WTP Operator Trainee	Full-time	0.00	0.00	0.00	0.00	0.00	0.00
WTP Operator Trainee	Part-time	0.00	0.00	0.00	0.80	0.00	0.00
WTP Operator 2	Full-time	4.00	3.00	3.00	4.00	3.00	2.85
Executive Secretary	Full-time	0.50	0.50	0.50	0.50	0.50	0.50
Total Water Treatment		6.00	5.00	5.00	6.80	5.00	4.80
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	2.00	2.00	1.00	2.00	1.90
WWTP Operator Trainee	Part-time	1.00	0.00	0.00	0.80	0.00	0.00
WWTP Operator 3	Full-time	1.00	0.00	0.00	1.00	0.00	0.00
WWTP Maintenance/Helper/Driver	Full-time	1.00	1.00	1.00	1.00	1.00	1.95
WWTP Operator 2	Full-time	3.00	3.00	3.00	3.00	3.00	1.90
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		12.00	11.00	11.00	11.80	11.00	10.75
Total Utilities Processing		18.00	16.00	16.00	18.60	16.00	15.55
Grand Total City Personnel		130.00	130.00	136.00	117.68	117.10	117.48

Object Code Dictionary

1000 PERSONNEL SERVICE

- 1001 Full time wages:** Wages paid to full time employees who are currently on the position control register.
- 1002 Overtime wages:** Payment to eligible employees who work more hours than provided in a normal work period. (40 hours per week for all City employees except fire workers subject to 50 hour work shifts, or 24 hour shifts subject to 106 hours on a bi-weekly basis prior to earning an overtime pay rate).
- 1003 Part time wages:** Wages paid to part-time and/or temporary employees as currently listed on the position control register.
- 1004 Miscellaneous Fees Overtime:** Overtime billable to other agencies for police services for VMI or W&L football games and events, temporary holiday security for businesses, etc.
- 1041 Public Works Regular Wages:** Wages allocated from Public Works Labor Pool for full-time and part-time employees.
- 1042 Public Works Overtime Wages:** Overtime wages allocated from Public Works Labor Pool.
- 1100 Standby Stipend:** Stipend for standby volunteer fire/rescue personnel.
- 1520 Wages - Substitutes:** Wages paid for a substitute employee of a regular full-time or part-time position while such employee is out on paid leave time.

2000 FRINGE BENEFITS

- 2001 Federal Old-Age Insurance (FICA):** Payments into the Contribution Fund for payment to the U. S. Treasury on behalf of old-age survivor's benefits (social security).
- 2002 Retirement:** Payments into the Trust Fund of the Virginia Supplemental Retirement System on behalf of eligible employees (full-time).
- 2005 Medical Insurance:** Payments on behalf of employees in a group insurance program providing hospital, medical and surgical coverage.
- 2006 Life Insurance:** Payments on behalf of employees for life insurance plans.
- 2009 Unemployment Insurance:** Contingency for the payment of unemployment claims for employees released from service to the city.
- 2011 Worker's Compensation Insurance:** Payments on behalf of employees for worker's compensation insurance coverage.

3000 CONTRACTUAL SERVICES

- 3001 Temporary Labor:** Fees paid to outside vendors for providing temporary personnel services.
- 3002 Professional Services:** Payments for such services typically provided by professional and/or technical private sources. Examples of professional services generally are accounting and auditing, management consultants, engineering and architectural, computer programming, and other non-labor intensive services.
- 3004 Repairs and Maintenance:** Payments for repairs to structure or equipment. Does not include extensive repairs to fixed assets defined under Capital Outlays, work done by the City's Public Works crews, or vehicle maintenance done by Public Works.
- 3005 Maintenance Service Contracts:** Contracts for regular maintenance, inspection, and service of equipment covered under outside agreements.
- 3006 Printing and Binding:** Printing and binding provided by outside sources.
- 3007 Advertising:** Payments to radio, television, newspapers or other media for such purposes as to seek employment applicants; announce public hearings, notice or ordinances; public service announcements; and public relations for the locality.
- 3008 Laundry and Dry Cleaning:** Commercial service provided by a qualified establishment.
- 3009 Services of Other Government Entities:** Payments for services purchased from other governmental entities on a contract or fee basis.
- 3010 Printing Brochures:** Payments made to outside vendors for brochure printing.

- 3012 Brochure Distribution:** Payments for distribution of marketing materials used in tourism promotion efforts.
- 3015 Lagoon Maintenance:** The cost for maintaining or cleaning lagoons at the WWTP.
- 3016 Wholesale Water:** The cost of raw water purchased from the Maury Service Authority.
- 3017 Wholesale Sewer:** The cost of sewage disposal by the Maury Service Authority.
- 3018 Bank Activity Charge:** Cost of services provided by banking institutions conducting credit, checking, or investment services to the City.
- 3019 MSA Facility Fee:** Debt service and other billable expenses from the MSA for the regional water or wastewater plants. This line of expense excludes MSA wholesale water and sewer charges.
- 3021 Victim-Witness Coordinator:** Contribution to the Victim-Witness Coordinator office for services to the City.
- 3022 Probation Office:** Contribution towards City share of Probation Office expenses shared with Rockbridge County.
- 3023 Court Offices:** Contribution towards City share of costs of Circuit Court, Clerk of Circuit Court, and Commonwealth Attorney office expenses shared with Rockbridge County. Also, the court facility and magistrate expenses shared with the County are included under this account.
- 3024 Landfill Contract:** Payments made to Rockbridge County to reflect the cost for use of the county landfill.
- 3025 Recycling Center:** Payments made to Rockbridge County to reflect the cost for use of the County Recycling Center.
- 3028 Computer Software:** Fees paid to outside vendors for providing computer software applications and/or services.
- 3029 VJCCCA Services:** Payments made to meet VJCCCA services costs.
- 3030 Janitorial Services:** Contract payments for building janitorial services.
- 3077 Franchise Utility Installations:** Contract payments for electrical, telecommunication, cable, broadband, and other underground utility services to the City and Rockbridge County area.
- 3099 Outside Data Processing:** Data processing services provided by outside agencies.
- 3112 Safe and Sound Services:** Payments made for Safe and Sound services approved by Threshold for City low and moderate income households.
- 3116 Ground Maintenance:** Payments for outside ground repair and maintenance services to include aeration, seeding, resodding, fertilization applications, etc. of City managed properties.
- 3117 Lot Cleaning:** Clean-up of lots using outside services to enforce City ordinances. This includes mowing of overgrown lots.
- 3118 Excavating Services:** Contracts for excavating services.
- 3121 VDOT Charges:** Charges netted against City ICETEA-21 grant drawdowns for environment impact fees, project reviews, etc.
- 3137 Waterline A/E Design:** Architecture and engineer (A/E) service for waterline construction/improvement projects to serve a CDBG project.
- 3138 Sewer and Storm Drainage A/E Design:** A/E service for sewer and storm drainage construction/improvement projects to serve a CDBG project.
- 3141 Streets and Sidewalks A/E Design:** A/E services for streets and sidewalks construction/improvement projects to serve a CDBG project.
- 3147 Flood Drainage Facilities A/E Design:** A/E services for flood drainage facilities construction/improvement projects to serve a CDBG project.
- 3181 Landscaping A/E Design:** A/E services for landscaping construction/improvement projects to serve a CDBG project.
- 3182 Erosion and Sediment Control A/E Design:** A/E services for erosion and sediment control construction/improvement projects to serve a CDBG project.
- 3199 Final Survey/Record Plat A/E Design:** A/E service to provide a final survey with plat to serve a CDBG project.
- 3200 Special Promotions:** Cost of special activities to promote Lexington as a tourist attraction. Also, costs to solicit community participation and/or volunteer support for grant or City sponsored special events and programs.

- 3203 Contractual Response Services:** Payments to private enterprise for life and rescue services to the Lexington area residents.
- 3302 Jail Contract:** Payments made to Rockbridge County to reflect the cost for use of the Regional Jail.
- 3406 Generator Services:** Payments for technical labor services to a generator for repair and maintenance.

4000 INTERNAL SERVICES

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

5000 OTHER CHARGES

5100 UTILITIES

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

5200 COMMUNICATIONS

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

5300 INSURANCE

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

5400 MATERIALS AND SUPPLIES

- 5401 Office Supplies:** Office stationery, forms, and other miscellaneous office items not considered to be a durable good as defined under line 5477.
- 5403 Agricultural Services and Supplies:** Items used in the production and care and treatment of plants and animals, and in landscaping. Includes small tools which are used in these activities and require frequent replacement.
- 5404 Safety, Medical, and Laboratory Supplies:** Specialty items used by Emergency Services or chemical processes other than treatment procedures. Also, safety supplies purchased by the City to support the City's safety program needs.
- 5405 Janitorial Supplies:** Includes soaps and other cleaning preparations, waxes, disinfectants, building insecticides, mops, brooms, electric light bulbs, toilet tissue, paper cups and towels, and other disposable items.
- 5406 Generator Supplies:** Diesel fuel, gasoline, or such other fuel as is used in the operation of a generator including lubricating oils and any other materials and supplies needed to maintain and operate a generator.
- 5407 Repair and Maintenance Supplies:** Includes building materials and supplies, paints and painting supplies, plumbing supplies and electrical supplies.
- 5408 Vehicle/Equipment Maintenance Supplies:** Gasoline or such other fuel as is used in the operation of vehicles and powered equipment (e.g., lawn mower), lubricating oils, tires, spark plugs, batteries and chains.
- 5409 Police Supplies:** Includes guns, ammunition, night sticks, etc.
- 5410 Uniforms and Wearing Apparel:** Clothing or apparel purchased by the locality for employees. Includes boots, shoes, belts, shields, badges, safety equipment, etc.
- 5411 Books and Subscriptions:** Books, microfilm, periodicals, newspapers, magazines and technical literature.
- 5413 Other Operating Supplies:** Manufacturing supplies, electronic supplies, communication supplies, and other operating supplies not provided for in the foregoing accounts.
- 5414 Merchandise for Resale:** Supplies, materials or equipment purchased for resale in substantially the same form as purchased.
- 5415 Recreation Supplies:** Items needed to provide recreational activities.
- 5417 Photocopying Supplies:** Cost of paper, toner, etc. needed to operate departmental copiers.
- 5419 Flag Supplies:** To purchase flags, flag poles, and repair supplies for downtown and other roads and bridges designated to have flags under the City's flag program.
- 5420 Skateboard Park Supplies:** To purchase materials and contributions for Skateboard Park.
- 5421 Kids Playce:** To purchase materials and supplies from contributions for Kids Playce playground.
- 5426 Chemical Supplies:** Chlorine, polymers, etc.
- 5428 Data Processing Supplies:** Storage disks, printer ribbons, printer forms and paper, ink jet cartridges, etc., associated with the operation of data processing equipment. Also, any repair and maintenance parts for data processing equipment.
- 5430 Asphaltting Materials:** Materials needed for asphaltting and blacktopping.
- 5431 Asphalt Overlays:** Cost of asphaltting construction and repairs.
- 5432 Bridge Repair and Maintenance:** Cost of major repairs and maintenance of bridges other than minor Public Works labor charges.
- 5449 Fire Prevention Supplies:** Supplies for an ongoing fire prevention and fire safety program.
- 5450 Crime Prevention Supplies:** Supplies for an ongoing crime prevention program.
- 5451 Dare Training:** Costs associated to train officers to run an efficient Dare Program.
- 5452 Photography Supplies:** Costs of photographic supplies used in City services.

5477 Durable Goods: Inventory items purchased that are under \$5,000 and have an estimated life of more than one year. Examples of such items would be miscellaneous office furniture and equipment such as a file cabinet, calculator, chair, etc., that needs departmental accountability on an annual basis to allow good internal control procedures. Each respective City department should keep an on-going listing of such items to include location, original cost, date of purchase, and a brief description of item. A listing of description details should include any serial number (S/N), brand name, and any other means to verify items such as weight, color, shape, size, material, etc.

5500 TRAVEL AND TRAINING

5501 Travel and Training: Includes costs of training conferences and seminars as well as food, transportation and lodging necessary to attend.

5502 Travel - Business and Promotions: Includes travel expenses relating to trips made for City business for reasons other than training conferences and seminars. Also, includes allowance of \$0.38 per mile for use of personal vehicle for City business.

5506 Travel - Vehicle Allowance: Lump sum payment to an employee for daily usage of personal vehicle that does not receive reimbursement on a per mile basis as charged under line 5502 of expense.

5600 CONTRIBUTIONS TO OTHER ENTITIES

5601 State Health Department: Payment to the State Department of Health for the City's portion of the cooperative budget of the Local Health Department.

5602 Community Services Board: Contributions made to support the Rockbridge Area Community Services Board.

5603 C.S.B. - PEP Grant: Contributions made as a local match to State funds for the Parent Empowerment Program (PEP).

5604 Payments to Other Civic and Community Organizations: Includes contributions to civic and cultural activities such as symphonies, museums, etc. Also, includes contributions to local groups such as SADD.

5605 Regional Library Services: Contributions made to support the Rockbridge Regional Library services.

5606 Permits to State Regulatory Agencies: Payments to State Water Control Board and other government regulatory agencies for various permits.

5607 Payments to MSA: Contributions made to support new regional wastewater treatment operations.

5608 Payment to Juvenile Detention Home: City's share of costs of operation of Shenandoah Valley Juvenile Detention Home.

5609 Rockbridge SPCA: Contribution made to support Rockbridge SPCA services.

5610 Property Tax Payments: Taxes paid on houses owned by City Housing Fund until sold.

5611 State & Local Hospitalization: Contribution to State and Local Hospitalization (SLH) Program administered by the State Department of Medical Assistant Services.

5612 Stonewall Jackson Hospital: Contributions made to support local community hospital operations.

5613 Project Horizon: Contributions made to support the Project Horizon Agency, an outreach program for battered and abused spouses.

5614 Rockbridge Area Health Center: Contributions made to support the Rockbridge Area Health Center, a service of medical care from physician services, pharmaceuticals, laboratory and X-ray, to reduced price or free surgeries to eligible local residents.

5615 RATS: Contributions made to support the Rockbridge Area Transportation System (RATS) in providing transportation services to persons with disabilities.

5616 Regional Transit System: Contributions made to support the Regional Transit System operations.

5617 Drug Task Force Account: Contributions made by the City to support the Police special drug task force account.

5618 Forfeited Assets Reserve Account: The forfeited assets are received as funds seized by local, state and federal courts to be used for eligible police drug enforcement activities and expenditures.

- 5620 DSLCC:** Contributions made to supplement the general administration and site improvement needs of the local Dabney S. Lancaster Community College (DSLCC).
- 5621 DSLCC - Rockbridge Center:** Contributions made to support operating expenses related to a local area office representing DSLCC.
- 5622 WVPT:** Contributions made to the Shenandoah Valley Educational Television Corporation (SVETC) to support educational and public program services to the local area.
- 5630 Social Services Administration:** Contributions made to the local social services program to support administration costs.
- 5632 Tax Relief for the Elderly and Disabled:** Tax relief provided to qualified elderly and disabled property owners who are not less than sixty-five years of age or are permanently and totally disabled as defined by the City code under Section 366-4.
- 5633 TAP:** Contributions made to support the programs and services of the Total Action Against Poverty (TAP) Program in the Roanoke Valley Area.
- 5634 VPAS:** Contributions made to the Valley Program For Aging Services, Inc. (VPAS) to supplement Federal and State funds established under the Older Americans Act. This funding provides a cross-section of services to frail homebound senior citizens.
- 5635 Rockbridge Area Occupation Center (RAOC):** Contributions made to the Rockbridge Area Occupation Center to provide job-training skills for local employment opportunities.
- 5636 Hospice:** Contributions made to support the Hospice Program.
- 5637 Blue Ridge Legal:** Contributions made to support Blue Ridge Legal services.
- 5638 Senior Center:** Contributions made to support the programs and services of the Senior Center.
- 5639 Yellow Brick Road:** Contributions made to support Yellow Brick Road services.
- 5641 Mayor's Youth Council:** Expenditures made to support the Mayor's Youth Council.
- 5645 Horse Center Foundation:** Payment of transient occupancy taxes collected for the Virginia Horse Center Foundation. These payments are dedicated to help pay Virginia Horse Center debt service costs.
- 5650 Payments for Cultural Activities:** Contributions to local recreational and cultural organizations which provide activities for citizens and tourists in Lexington.
- 5651 FAIR:** Contributions made from Arts Challenge grant funds and local matching funds in support of the Fine Arts in Rockbridge (FAIR) organization.
- 5652 Lime Kiln Arts:** Contributions made from Arts Challenge grant funds and local matching funds in support of the Lime Kiln Arts organization.
- 5653 Rockbridge Fair:** Contributions made to annual Rockbridge County Fair.
- 5654 Indoor Swimming Pool:** Contribution made to support a new indoor swimming pool.
- 5657 Regional Tourism:** Payments made by the City to support the regional tourism program.
- 5658 RANA:** Contributions made to support grants or operational costs of the Rockbridge Area Network Authority (RANA).
- 5659 Regional IDA:** Contributions made to support the Regional Industrial Development Authority (IDA).
- 5661 Main Street Lexington:** Contributions made to support the Lexington Downtown Development.
- 5662 Chamber of Commerce:** Contributions made to support the local Chamber of Commerce.
- 5663 Soil & Water Conservation District:** Contribution made to support the Natural Bridge Soil and Water Conservation District.
- 5664 SVP - District IV:** Contributions made to support the Shenandoah Valley Partnership (SVP) consisting of all jurisdictions in District IV to foster a cohesive and cooperative regional economic development marketing effort.
- 5667 HLF - Grant:** Contribution made to Historic Lexington Foundation for facade improvement grant program.

- 5670 Cooperative Extension Service:** Payment to joint service with Rockbridge County to support the State Cooperative Extension Service available for agricultural and horticultural needs of the local area.
- 5677 Habitat for Humanity:** Contributions made to support Habitat for Humanity housing projects.
- 5678 RARA:** Contributions made to support Rockbridge Area Relief Association (RARA).
- 5679 Rockbridge Area Rental Assistance:** Contribution made to support Rockbridge Area Rental Assistance program.
- 5681 SVTA:** Contributions made to Shenandoah Valley Travel Association (SVTA).
- 5685 CSPDC:** Payments to Central Shenandoah Planning District Commission (CSPDC) for support functions.
- 5691 Payments to Joint Dispatch Center:** Payments for City share of operational and capital costs related to the consolidated E-911 Center with the City of Buena Vista and Rockbridge County.
- 5699 Payments to RARO:** Payments to Rockbridge Area Recreation Organization (RARO) to support community development and recreation activities on an area basis.

5800 MISCELLANEOUS

- 5801 Dues and Memberships:** Fees and charges for organizations dues and memberships.
- 5802 Police Accreditation:** Charges related to requirements needed to obtain state and federal accreditation of the police department.
- 5803 Employee Relations:** Cost of programs to foster employee morale.
- 5805 Relocation:** Costs related to the relocation of newly hired employees.
- 5807 Down Payment Assistance:** CDBG expenditures for any down payment assistance on a housing project.
- 5813 Bad Debt Expense:** Charges related to bad debt.
- 5816 RSIF Grant Purchases:** Items purchased with grant monies from the Rehabilitative Services Incentive Fund. The City serves as fiscal agent for RSIF grant awards.
- 5820 Farmer's Market Service:** Purchases and expenses for the farmer's market program.
- 5854 Rehabilitation Building Tax Abatement:** Tax reduction given for rehabilitated buildings. Also, payments made to Sprint as partial reimbursement for use of Visitor Center.
- 5864 Smoke House:** Support of training facility for Lexington volunteer fire fighters.
- 5865 Property Tax Payments:** Payments made by the City for real property taxes due on homes still owned by Threshold when tax assessment is due.
- 5886 Building Permit Surcharge:** 1% surcharge from Commonwealth for building permits sold in a locality.
- 5887 Waterworks Operation Fee:** Mandated fee to reimburse the State for maintaining various regulatory agencies.
- 5891 DOF Improvement Grants:** Costs related to eligible expenses for rain gardens supported by Department of Forestry grant funds.
- 5892 National Fish and Wildlife Foundation:** Costs related to eligible expenses supported by grant funds from the National Fish and Wildlife Foundation.
- 5893 DMV Grant Purchases:** Items purchased with grant monies from the State Department of Motor Vehicles. This includes Federal pass-thru funds from the Federal Highway Administration.
- 5894 DOES Grant Purchases:** Items purchased with grant monies from the State Department of Emergency Services to support local public safety needs.
- 5895 DOJ Grant Purchases:** Items purchased with grant monies received from the Federal Department of Justice to support local public safety needs.

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

7000 CAPITAL OUTLAY

- 7001 Machinery and Equipment -** Includes items costing more than \$5,000 per item for household equipment (e.g., beds, refrigerators), medical and laboratory equipment, educational and recreational equipment, photographic equipment, meter reading equipment, farm vehicles and equipment, and miscellaneous equipment items.
- 7002 Furniture and Fixtures -** Office furniture, machines and appurtenances including desks, file cabinets, lamps, typewriters, calculators, duplicating and photocopying machines, draperies, carpets, etc., for items costing more than \$5,000 per item.
- 7003 Communications Equipment -** Radios, televisions, radar, intercoms, teletype and other communications equipment that cost more than \$5,000 per item.
- 7005 Motor Vehicles and Equipment:** Automobiles, trucks, buses, motorcycles, etc.
- 7006 Construction Vehicles and Equipment:** Bulldozers, cranes, graders, backhoes and other vehicles and associated equipment used in construction.
- 7007 ADP Equipment/Software:** Purchase of Automated Data Processing equipment (hardware) or new original software purchases that are deemed to be a general fixed asset record.
- 7008 Building Improvements:** Existing building renovations and major maintenance projects such as roof replacement, heating, and/or air-conditioning replacement, etc.

- 7009 Infrastructure Projects:** Cost of bridges, sidewalks, storm drains, and street additions or improvements not capitalized under the Capital Projects Fund.
- 7010 New Building Construction:** Cost of capital outlay for new building projects including contents needed to open the new facility to include phone system, computers, cabling, utilities, etc. This line of expense does not include architectural/engineering costs reported under line 3002.
- 7012 Public Safety Equipment:** Radar Unit, Cameras, Video Units, Weapons, and other miscellaneous equipment needs of Police, Fire, and Rescue services. This account excludes communications equipment, motor vehicles and equipment, and ADP equipment reported under expense lines 7003, 7005, and 7007 respectively. Only items costing more than \$5,000 per item are under this line of expense.
- 7137 Waterline Construction/Improvements:** CDBG eligible costs to install water lines and other water distribution needs to serve a CDBG project.
- 7138 Sewer and Storm Drainage Construction/Improvements:** CDBG eligible costs to install sewer and storm drainage systems to serve a CDBG project.
- 7141 Street Construction/Improvements:** CDBG eligible costs to install streets and sidewalks to serve a CDBG project.
- 7147 Flood Drainage Facilities Construction/Improvements:** CDBG eligible costs to install flood drainage facilities to serve a CDBG project.
- 7181 Landscaping Construction/Improvements:** CDBG eligible costs to provide landscaping construction/improvements to serve a CDBG project.
- 7182 Erosion and Sediment Control Construction/Improvements:** CDBG eligible costs to provide erosion and sediment control construction/improvement to serve a CDBG project.
- 7199 Construction Contingency:** CDBG eligible costs contingency for construction/improvement needs to serve a CDBG project.
- 7900 Property Acquisition:** Cost of acquiring real property.
- 7995 Renovation Projects:** Building improvements that extend the useful life and value of City-owned properties.

8000 LEASES AND RENTALS

- 8001 Lease/Rent of Equipment:** Non capitalized rental of equipment not made under a lease purchase agreement.
- 8002 Lease/Rent of Buildings:** Non capitalized rental of buildings not made under a lease purchase agreement.
- 8003 Parking Lot Rent:** Non capitalized rental of parking lots not made under a lease purchase agreement.

9000 DEBT SERVICE COSTS

- 9001 Debt Service - Principle:** Payments made to retire the principle on the City's outstanding bond issues.
- 9002 Debt Service - Interest:** Payments made on interest of the principal amount of the City's outstanding bond issues.
- 9006 Mortgage Debt Service:** Cost incurred in the event a buyer for rehabilitated City owned housing cannot be found within six months after purchase by the City.
- 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.
- 9014 2014 WES Bonds Debt Service:** Payments made to retire debt on the Waddell Elementary School.
- 9013 Debt Service - Jail:** Payments made for principle and interest on the City's outstanding bonds issued to support the Rockbridge Regional Jail renovation.

9100 INTERFUND AND INTERDEPARTMENTAL SERVICE CHARGES

- 9100 Equipment Replacement Contribution:** Charges made to City departments to compensate for vehicles and equipment purchased from the General Fund equipment replacement reserve account.
- 9101 Services of City Manager's Office:** Charges for services of City Manager's office for water and wastewater operations.
- 9102 Services of Public Works - Stores:** Charges for services of Public Works Department for water and wastewater operations.
- 9103 Services of Treasurer's Office:** Charges for services of City Treasurer's office for water and wastewater operations.
- 9104 Services of Finance Department:** Charges for services of Finance Department for services for water and wastewater operations.
- 9105 Services of Public Works - Streets:** Charges for services of Public Works for street maintenance and administration.
- 9107 Services to Water and Wastewater:** Services of the General Fund charged to Utility Fund.
- 9108 Services of Human Resource's Office:** Charges for services of Human Resource's Office for water and wastewater operations.
- 9109 Services of Youth Services Administration:** Charges for services of Youth Services Administration Office for VJCCA services.
- 9112 Services to VJCCA Services:** Services of Youth Services Administration charged to Virginia Juvenile Community Crime Control Act Services.
- 9130 Services of Public Works - Schools:** Charges for services of Public Works to Lexington Schools for janitorial services.
- 9151 Services of Technology:** Services of the School Fund charged to the General Fund and Central Dispatch Fund for a cost share of a network administrator position.

9200 TRANSFERS OUT

- 9201 To General Fund:** Transfer from other funds to support activities of the General Fund.
- 9202 To School Fund:** Transfer from General Fund to provide support for operation of Lexington School System.
- 9205 To Utility Fund:** Transfer from General Fund to the Utility Fund.
- 9207 To Cemetery Fund:** Transfer from General Fund to the Cemetery Fund restricted investment account.
- 9208 To Capital Projects Fund:** Transfer from other funds to support Capital Projects Fund.

9600 HOUSING PROJECTS

- 9646 311 Massie Street:** Rehabilitation Vacant Unit - Local Funds.
- 9647 313 Massie Street:** Rehabilitation Vacant Unit - Local Funds.

9700 HOUSING RESERVE

- 9799 Housing Funding:** Reserve funds for future housing projects awaiting City Council appropriation for a specific project.

9900 OTHER USES OF FUND

- 9901 Services To Water/Wastewater:** General Fund departmental charges to the Utility Fund for services rendered.
- 9913 State Grant Refunds:** Grant funds that do not get deferred until the next fiscal year that lapse into fund balance of the General Fund. These funds later are requested back from the grant agency due to not meeting expenditure requirements or the funds are simply not fully expended upon closure of the grant program.
- 9957 Property Acquisition:** Expenditures to acquire property for the City's housing program or other City housing projects.
- 9959 Contingency:** Funds set aside for use in case of unforeseen expenditure needs.
- 9960 Depreciation:** Provides for a means to effectively represent the total replacement costs of City equipment and fixed assets.
- 9961 Loss on Disposal of General Fixed Assets:** Losses on the disposition of any general fixed assets traded, stolen, or salvaged by the City.

- 9962 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.

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

**All Issues Combined
Original Principal \$44,682,209**

GENERAL FUND

TOTAL ISSUE

At 7/1/14

Fiscal Year	Principal	Interest	Total
2014-15	\$964,867	\$786,590	\$1,751,457
2015-16	1,242,072	895,064	2,137,136
2016-17	1,264,531	869,780	2,134,311
2017-18	1,296,953	842,047	2,139,000
2018-19	1,329,438	809,477	2,138,915
2019-20	1,361,915	775,439	2,137,354
2020-21	1,394,598	738,718	2,133,316
2021-22	1,432,278	704,372	2,136,650
2022-23	1,470,026	668,229	2,138,255
2023-24	1,507,803	626,327	2,134,130
2024-25	1,550,735	583,561	2,134,296
2025-26	1,588,699	545,207	2,133,906
2026-27	1,626,739	510,074	2,136,813
2027-28	1,075,142	472,362	1,547,504
2028-29	990,000	432,195	1,422,195
2029-30	1,030,000	393,338	1,423,338
2030-31	1,060,000	352,782	1,412,782
2031-32	1,105,000	310,263	1,415,263
2032-33	1,155,000	264,992	1,419,992
2033-34	1,200,000	218,478	1,418,478
2034-35	1,240,000	170,969	1,410,969
2035-36	1,290,000	121,253	1,411,253
2036-37	620,000	84,872	704,872
2037-38	645,000	62,016	707,016

**Debt Service Charges on
Outstanding General Obligation Bonds to Maturity
2006 ISSUE
Original Principal \$12,000,000
Court Facilities**

At 7/1/14

Fiscal Year	Principal	Interest	Total
2014-15	\$290,000	\$17,800	\$307,800
2015-16	300,000	6,000	306,000
TOTALS	\$590,000	\$23,800	\$613,800

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

Fiscal Year	Principal	Interest	Total
2014-15	\$0	\$412,641	\$412,641
2015-16	0	412,641	412,641
2016-17	305,000	409,576	714,576
2017-18	320,000	398,785	718,785
2018-19	335,000	383,976	718,976
2019-20	350,000	368,448	718,448
2020-21	365,000	351,201	716,201
2021-22	380,000	337,210	717,210
2022-23	395,000	322,501	717,501
2023-24	415,000	302,944	717,944
2024-25	430,000	283,688	713,688
2025-26	450,000	264,722	714,722
2026-27	470,000	244,747	714,747
2027-28	490,000	223,460	713,460
2028-29	515,000	200,757	715,757
2029-30	540,000	176,923	716,923
2030-31	555,000	152,163	707,163
2031-32	585,000	126,241	711,241
2032-33	615,000	98,797	713,797
2033-34	640,000	71,121	711,121
2034-35	660,000	43,496	703,496
2035-36	690,000	14,726	704,726
TOTALS:	\$9,505,000	\$5,600,764	\$15,105,764

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

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

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

At 7/1/14

Fiscal Year	Principal	Interest	Total
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	\$6,431,178	\$0	\$6,431,178

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

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

At 7/1/14

Fiscal Year	Principal	Interest	Total
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	\$1,170,000	\$0	\$1,170,000

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

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

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

At 7/1/14

Fiscal Year	Principal	Interest	Total
2014-15	\$90,161	\$38,188	\$128,349
2015-16	92,366	35,982	128,348
2016-17	94,825	33,524	128,349
2017-18	97,247	31,101	128,348
2018-19	99,732	28,616	128,348
2019-20	102,209	26,140	128,349
2020-21	104,892	23,457	128,349
2021-22	107,572	20,777	128,349
2022-23	110,320	18,028	128,348
2023-24	113,097	15,251	128,348
2024-25	116,029	12,320	128,349
2025-26	118,993	9,356	128,349
2026-27	122,033	6,315	128,348
2027-28	125,142	3,206	128,348
TOTALS	\$1,494,618	\$302,261	\$1,796,879

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

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

At 7/1/14

Fiscal Year	Principal	Interest	Total
2014-15		\$317,961	\$317,961
2015-16	265,000	440,441	705,441
2016-17	280,000	426,680	706,680
2017-18	295,000	412,161	707,161
2018-19	310,000	396,885	706,885
2019-20	325,000	380,851	705,851
2020-21	340,000	364,060	704,060
2021-22	360,000	346,385	706,385
2022-23	380,000	327,700	707,700
2023-24	395,000	308,131	703,131
2024-25	420,000	287,553	707,553
2025-26	435,000	271,129	706,129
2026-27	450,000	259,011	709,011
2027-28	460,000	245,696	705,696
2028-29	475,000	231,438	706,438
2029-30	490,000	216,415	706,415
2030-31	505,000	200,619	705,619
2031-32	520,000	184,022	704,022
2032-33	540,000	166,195	706,195
2033-34	560,000	147,358	707,358
2034-35	580,000	127,473	707,473
2035-36	600,000	106,527	706,527
2036-37	620,000	84,873	704,873
2037-38	645,000	62,015	707,015
2038-39	670,000	37,853	707,853
2039-40	695,000	12,771	707,771
TOTALS:	\$11,615,000	\$6,362,203	\$17,977,203

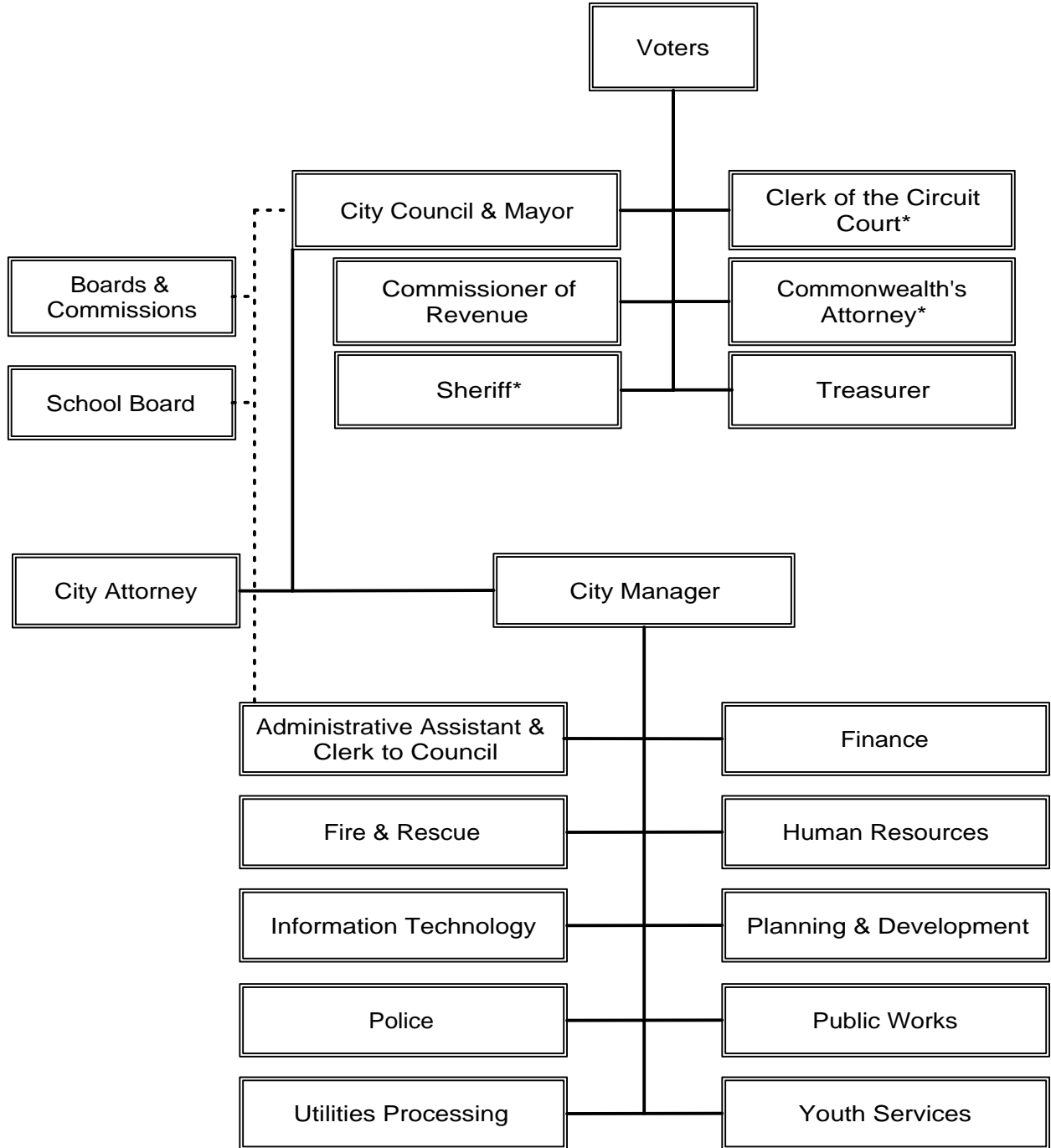
Principal Executive Officials

Official	Name	Term & Manner of Selection	Length of Service With City	Expiration of Term
Mayor	Mimi Elrod	4 years (Elected)	11 years	12/31/2016
Vice-Mayor & Council member	George Pryde	4 years (Elected)	3 years	12/31/2014
Council member	Marylin E. Alexander	4 years (Elected)	5 years	12/31/2016
Council member	Frank Friedman	4 years (Elected)	6 years	12/31/2016
Council member	Mary Harvey-Halseth	4 years (Elected)	3 years	12/31/2014
Council member	Camille Miller	4 years (Elected)	1 year	12/31/2016
Council member	Charles "Chuck" Smith	4 years (Elected)	3 years	12/31/2014
City Attorney	Laurence A. Mann	Appointed by Council	22 years	Pleasure of Council
City Clerk	Brenda Doyle	Appointed by Council	1 year	Pleasure of Council
City Manager	T. Jon Ellestad	Appointed by Council	23 years	Pleasure of Council

Non-Council Positions

Chief of Police	Al Thomas	Employed by City Manager	4 years	
Commissioner of Revenue	Karen Roundy	4 years (Elected)	12 years	12/31/2017
Director of Finance	Gary Swink	Employed by City Manager	1 year	
Fire & EMS Chief	Ty Dickerson	Employed by City Manager	4 years	
Director of Planning and Development	Terry Harrington	Employed by City Manager	1 year	
Director of Public Works	Michael Kennedy	Employed by City Manager	2 year	
Director of Utilities Processing	Rick Allen	Employed by City Manager	11 years	
Registrar	Janet Beebe	Appointed by Board of Elections	2 year	Pleasure of Board
Treasurer	Patricia DeLaney	4 years (Elected)	39 years	12/31/2017

CITY OF LEXINGTON Organizational Chart



*Shared with County

..... Appointing authority only