

CITY OF LEXINGTON, VIRGINIA

APPROVED BUDGET FY16



CITY OF LEXINGTON, VIRGINIA

ANNUAL BUDGET FOR THE

FISCAL YEAR 2015-16

CITY COUNCIL

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Office of the City Manager

To: Honorable Mayor and City Council
From: Noah A. Simon, City Manager 
Date: March 27, 2015
Subject: Proposed FY16 Annual Budget

It is my pleasure to transmit to you my first proposed budget and executive summary for the Fiscal Year beginning July 1, 2015. This budget is a culmination of countless hours and meetings with staff as we collectively looked for ways to reduce costs and continue to improve operational efficiency. This budget reflects optimism that our local economy continues to improve, albeit slowly, and represents the City's continued effort to review expenditures for more effective and cost efficient ways to deliver services to the community. The City continues to be smarter with less, while focusing on the debt service for the school and the water and sewer infrastructure needs of the City.

FY2016 Proposed Budget Tax and Fee Increases

- \$0.06 increase in the real estate tax
- 1% increase in the meals tax
- 1% increase in the lodging tax
- \$8 per month fee for solid waste
- \$35 utility fee every two months, a portion of which would be set aside for future utilities infrastructure needs

The FY16 budget, including all funds, totals \$26,763,909. This is an increase of \$1,739,577 over the FY15 budget. The General Fund represents a total of \$17,041,537.

Following the transmittal letter, is a list of major increases and decreases in the General Fund and Utility Fund.

Budget Process

While certain revenues show modest increases, the cost of providing services to the community continues to rise. In addition to the City's infrastructure needs, City facilities are in need of repair and improvement. Equipment is aging. Fuel and other essential supplies needed to perform all functions of government continue to increase in cost.

As staff began the budget process, the guidance provided included an appeal to look closely at expenditures and impose belt-tightening measures. The organization was asked to look for reductions in expenditures to create revenue streams for operating needs. Departments were encouraged to submit budgets that were as flat as possible and preferably, less than the previous year without compromising services. The same appeal was made to the various outside agencies that seek the City's financial support.

I have scheduled a meeting for Monday, March 30th to share the proposed budget with senior staff and plan to spend time sharing the proposed budget with all staff to answer any questions they may have.

General Fund

Revenues

The proposed FY16 General Fund is \$17,041,537, an increase of \$1.6 million or 10.3% more than the adopted FY15 budget of \$15,446,762. I am proposing a \$0.06 (5.8%) increase in the real estate tax for the next fiscal year. These funds will provide revenue for capital improvements and debt service payments for the Waddell Elementary School project. The proposed increase is necessary even though operating expenditures increased by 3.8%. Capital and infrastructure costs and debt service will continue to consume current and future revenues and dominate future budgets.

The Real Estate tax increase proposal is coupled with a proposed 1% increase in the meals tax and a 1% increase in the lodging tax. To satisfy the increase in tipping fees and recycling costs, I am proposing an \$8 per household per month solid waste fee.

Other city revenues were higher than expected and, hopefully, this trend continues. State funding continues to be an issue and is likely to decline in future years. Additionally, included in this budget are a number of fee increases. These proposed fee increases do not generate significant revenues but represent the actual time and costs to the City.

Fee/Rate Increase Summary

<u>Fee Description</u>	<u>Current Rate</u>	<u>Proposed Rate</u>	<u>Incremental Revenue</u>
General Fund			
Real estate tax rate	\$1.03/\$100	\$1.09/\$100	\$ 303,288
Public Service Corporation		based on R/E rate	\$ 23,392
Charges in lieu of taxes		based on R/E rate	\$ 4,115
Transient occupancy tax	7%	8%	\$ 47,857
Meals tax	5%	6%	\$ 204,000
Refuse- commercial customers	various	10% increase	\$ 14,522
Refuse- residential	none	\$8/month	\$ 168,000
Landfill fees- contractors	cost	cost +5%	\$ 15,794
Burial spaces	\$ 1,000	\$ 1,100	\$ 2,500
Grave opening/closing	\$ 750	\$ 800	\$ 2,345
Rescue/ambulance service	varies by level	avg. 9% increase	\$ 36,000
Youth Services- summer fun	\$ 50	\$ 60	\$ 340
Pool		TBD	minimal

Over the next twelve months, staff will continue to explore new sources of revenue, operational efficiency and economic development initiatives to increase the local tax base and reduce expenditures. The City needs to be aggressive in reducing debt and improving infrastructure. The City also needs to be conservative and control expenditures by working smarter. Additionally, we continue to look forward to ensure that the budget can meet our current and future needs, and we will adjust and adapt appropriately.

Expenditures

Compensation

In FY16, I am recommending that employees be granted a one percent (1%) cost of living increase plus \$500 on their anniversary. Additionally, I am proposing another \$250 per employee prior to the Thanksgiving holiday. The combined benefit represents an average increase of 2.5% per employee. The employees who are the lowest wage earners will see the largest increases, up to 3.5% in the next fiscal year. This proposed compensation is in lieu of step increases. A new benefit included in the proposed budget is the addition of a holiday for City employees, a birthday holiday. These recommendations have been funded through cost savings throughout the proposed budget. Step increases are not budgeted in the next fiscal year.

In the Human Resources budget, funding has been proposed for an expanded employee relations program and funds to jump start an employee wellness program. The City is negotiating with local health care providers and other institutions to partner with us to promote employee wellness.

The City's cost for health insurance did not increase for this coming fiscal year. This is fantastic news for employees and for the City and helped keep expenditures low. While there is not an increase in costs in the coming fiscal year, there were changes to our health benefits. That information is being conveyed to the staff as we enter the renewal period. The City's Virginia Retirement System contributions remained the same from the last fiscal year.

Operations

There are a number of operational proposals included in the budget. The only proposed changes in staffing are, as previously discussed with Council, the consolidation of the City and Lexington City School finance and IT departments, shifting one part time position to a full time position in the Police Department and increasing the number of firefighters, but only if the City receives the Staffing for Adequate Fire and Emergency Response (SAFER) grant.

The consolidation of finance and technology staff and functions results in an overall savings of \$120,000. The City saves approximately \$85,000 and the School saves more than \$35,000. It is my belief that the consolidation of finance and technology staff will yield greater operational efficiency while reducing expenditures.

The proposed budget shows increases in staff in the budget for four (4) full-time firefighters. These positions would be paid with the Staffing for Adequate Fire and Emergency Response (SAFER) grant for a period of two years. If the City is unsuccessful in receiving the grant, the four positions would not be added at this time. The methodology for the four additional positions and funding to support that is included in the budget. The budget contains funding for 10 months, or the equivalent of \$243,324. The methodology assumed a decrease in call volume of 9% over the next two plus years. Based on those numbers and the payments and credits received, coupled with the same overall increases in tax revenue (basically, the same numbers in two plus years), the total cost to the City to fund the positions would equal two pennies on the real estate tax.

Operationally, these positions would move the fire department closer to being fully staffed and able to respond to all of the calls for service, especially within the City. These positions bring the department into compliance with National Fire Protection Association 1720 (suburban) response requirements. It also addresses a critical capability gap by ensuring that the City has sufficient staffing to respond to dispatched incidents. The additional staff will be assigned to the first due engine and enable the Fire Department to staff the engine with four personnel 24/7. During peak call volume hours (Monday through Friday), the City has two career personnel, as well as one shift Lieutenant and one career daytime position. Positions funded by this grant enables the Fire Department to staff the engine with four personnel and the transport unit with two personnel.

The solid waste fee of \$8 per month per residence is to offset the increased tipping fee costs. Staff has looked at a variety of “Pay As You Throw” options and I believe, the flat across-the-board fee is appropriate. At this time, stickers and/or the sale of special bags, administratively, is not cost effective or practical. The City continues to investigate options and may revise the program based on experiences and lessons learned. Recycling continues to be a challenge for the City. The market for recyclable materials has diminished significantly and recycling is a very expensive program. At the time of this submission, I continue to discuss recycling options with a variety of providers. The City continues to field questions about glass and it is my hope, that a cost-effective and comprehensive recycling solution can be obtained.

As previously discussed with Council, the FY16 budget shows the consolidation of the City and Lexington City School finance departments. The consolidation of finance and technology staff and functions results in an overall savings of more than \$120,000. The City saves approximately \$85,000 and the School saves more than \$30,000. It is my belief that the consolidation of finance and technology staff will yield greater operational efficiency while reducing expenditures.

Equipment Replacement Fund

Transfers to the Equipment Replacement Fund in past years have not been nearly enough to fully fund the replacement of all vehicles and equipment. Over the four most recent years, the City has averaged spending nearly \$550,000 on equipment replacement. The FY15 budget provided transfers for equipment replacement of \$271,105 from the General Fund and \$18,500 from the Utility Fund. The FY16 Budget includes transfers of \$480,350 from the General Fund and \$58,000 from the Utility Fund. These transfers, coupled with the expected contribution from the County for emergency services vehicles, will provide \$548,550 in funding for equipment replacement. Budgeted purchases in FY16 amount to \$432,800. Included are one police car, a leaf vacuum trailer, a wood chipper, tipper-bar lifters for two refuse trucks, a front end loader, two pick-ups, and a dump truck.

Capital Projects Fund

Past budgets have included transfers from the General Fund to the Capital Projects Fund in the exact amount of the estimated costs of the projects in the CIP, excluding Utility Fund projects, whose costs were borne by the Utility Fund. This led to very uneven funding being available for capital projects, depending upon the conditions impacting each budget. I propose moving toward an approach of planning for even funding, hopefully escalating somewhat over time. Toward that end, included in the proposed budget is \$500,000 in funding from the General Fund to the Capital Projects Fund in the FY16 budget. Expected

costs of non-utility projects for next year are \$219,355. In the FY15 budget only \$152,100 of funding was provided by the General Fund. Utility Fund capital projects in FY16 are projected to be \$271,855 compared to \$143,000 in FY15.

Debt Service Reserve

In addition to including a full year's debt service on the Waddell School bonds, as well as other outstanding bonds, we have included \$110,000 to be reserved for future debt service. A debt service table is included in the budget document.

Surplus

Included in the General Fund revenues is \$120,000 in loan repayments from the Utility Fund. Since the loan was made from fund balance, the repayment should result in a surplus of revenues over expenses; thereby, reverting back to fund balance. Since the repayments began, budgets have projected the repayments being used to offset current planned expenditures. These monies need to be used to replenish the fund balance, not to subsidize current operations.

Capital Projects

In the Capital Improvement Plan for FY16, there are proposed expenditures totaling \$491,210. That figure includes spending of \$219,355 in the General Fund and \$271,855 in the Utility Fund. These figures represent an increase of more than \$196,000 over last fiscal year. The primary goal is to complete the many already-approved capital projects and to develop solid, long-term plans identifying, ranking and funding our water, sewer (includes I&I) and paving infrastructure needs. These plans will guide our capital infrastructure needs going forward.

Key projects included in FY16 are the development of the engineering studies that identify, estimate and prioritize the City's water and waste water infrastructure and target future improvements towards the greatest need. Additionally, there are funds allocated for the Brewbaker Field Annex, repairs to the courthouse parking deck at the Courthouse, sidewalk replacement, improvements to the wastewater interceptors, and painting at Lylburn Downing Middle School.

School Fund

The transfer from the General Fund to the School Fund increased by \$44,063. A number of variables factored into the overall School budget including the consolidation of City and School finance staff, contributions to the High School, no increase in health insurance premiums, and a decrease in State funds of \$26,285. City and School officials are working to ensure that if future funds are needed for capital improvements at the high school, that those projects are included in the City's Capital Improvement Plan. This potential future need dovetails with the priority that we have for capital improvements. Funds are being closely monitored to allocate excess dollars towards future capital.

Utility Fund

Replacement of the City's water and sewer infrastructure is a priority. This endeavor is critical, needed and costly. The City must make difficult decisions to confront this need. In the next fiscal

year, the City will work with an engineering consultant to develop plans that identify, estimate and prioritize the City's water and sewer infrastructure needs so that future improvements are targeted towards the greatest need. First, I am proposing a two-pronged approach. In the proposed budget, I am recommending a flat fee be added to each account in the amount of \$35 per two months. A portion of those funds would be set aside in an account for water and sewer infrastructure replacement and inflow and infiltration.

Second, I am recommending the City engage the services of a financial consultant to prepare a comprehensive financial road map to guide the City towards a successful financial resolution to our infrastructure needs. That road map would contain a rate study, financing study for the replacement of infrastructure and recommend a tiered structure that ensures equity among rate payers so that those who consume less pay less. This work may begin in FY15 and recommendations would be provided by January 2016 and enable enough time for the recommendations to be considered and included in the FY17 budget, or implemented mid-year. To fund the consultants work, staff is considering multiple options including using funds generated from the proposed utility fee for the rate study and fund balance for the financial analysis. A recommendation on funding the consultants work will be shared with the Mayor and Council when the item is brought forward for consideration and approval.

Future Budgets

The City's financial difficulties will continue as the City struggles with debt service payments and infrastructure needs. Additionally, the non-infrastructure capital needs of the City continues to grow, including a portion of future high school projects, aging City facilities and normal operating increases. The real estate tax cannot support our needs alone. Grants and state aid continue to decrease. While there were legislative gains that benefited cities, counties and towns in the most recent legislative session (particularly the decision to overturn the requirement that cities and counties return \$30 million of state appropriations), future challenges to local government revenues exist. The City must concentrate and redouble our efforts to increase our tax base, promote tourism and economic development, locally and in our region, and continue to improve on our overall operational expenditures. The City needs to be efficient and creative.

Budget Timetable

The City's first budget meeting will occur on Thursday, April 2nd, 2015, at 7:00 p.m. At 8:00 p.m., the Mayor and City Council will receive public comments on the Outside Agency requests. Budget meetings are tentatively scheduled for April 14th, 16th, 21st, 23rd, 25th or 28th. Note that meeting dates and times may be changed. Budget adoption is scheduled for Thursday, May 7th and on Thursday, June 4th, Council is scheduled to adopt the FY16 Appropriation Resolution.

Acknowledgements

This budget represents significant time and effort by the City staff. There were numerous meetings, long days, late nights, and a few weekends. In addition to all of the work that needed to occur to make this proposed budget happen, the City staff had to cope with a new city manager who asks lots of questions, looks at lots of data and reads everything. I'd like to thank the senior staff for taking a close, hard look at their expenditures, for coming together as a team, and for their patience throughout the budget process. Mike Kennedy participated in numerous meetings and conversations and the proposed budget reflects his knowledge and input. George Long worked diligently with us on solid waste matters, thank you. Teresa Hartless and Tommy Roberts deserve recognition. They assisted Gary in pulling this document together and kept the department running

while Gary worked on the budget. Also, a special thanks to Brenda Doyle for her invaluable assistance. She does so much for all of us and the organization. Finally, I'd like to thank and acknowledge Gary Swink. His tireless efforts and creative thinking and budgeting is an asset to me and to the entire community. Gary worked long hours and worked with a new manager who tinkered here and there with the process. He has been my right hand and my friend. He carried the lion's share of preparing this year's budget. Thank you.

FY 2016 BUDGET CALENDAR			
Feb. 2	Monday	Budget meeting with Department Heads begin	City Manager/Finance Director
Feb. 6	Friday	Agencies submit funding requests	Agencies
Feb. 13	Friday	CIP submitted to Council	City Manager
Feb. 13	Friday	School Board submits budget requests to City Manager	Superintendent
Feb. 19	Thursday	Council work session on CIP - 7:00 p.m.	Council/City Manager
Feb. 25	Wednesday	Notification of CIP public hearing - 3/5	City Manager
March 5	Thursday	Public Hearing & Adoption: CIP	Council/City Manager
March 27	Friday	Proposed budget document sent to Council	Finance Director
April 2	Thursday	Workshop - presentation of proposed budget to Council Public Hearing: Agency requests - 6:30 p.m.	City Manager/Council
April 8	Wednesday	Notification of public hearing 4/16 (Summary budget for public notice)	Finance Director
April 14	Tuesday	Council work session - Overview & Strategies - 6:30 p.m.	Council
April 15	Wednesday	2 nd Notification of public hearing: 4/16	Finance Director
April 16	Thursday	Regular meeting: Public Hearing	Council
April 21	Tuesday	Council work session - Revenues - 6:30 p.m.	Council
April 23	Thursday	Council work session - Expenditures - 6:30 p.m.	Council
April 25 or April 28	Saturday or Tuesday	Council work session - Entire budget 8:30 a.m.-2:00 p.m. on Saturday or 6:30 p.m. on Tuesday	Council
May 7	Thursday	Council adopts FY 2016 Budget	Council
June 4	Thursday	Council adopts FY 2016 Appropriation Resolution	Council

Significant General Fund Expense Changes
FY 16 Budget

<u>Description of Change</u>	<u>Amount</u>
Increased funding to Capital Projects Fund	\$ 347,900
Increased funding to Equipment Replacement Fund	\$ 186,595
Funding to debt service reserve	\$ 75,000
Waddell School debt service increase	\$ 387,480
Increase in transfer to School Fund	\$ 44,063
1% pay increase	\$ 38,546
\$750 pay increase	\$ 70,000
Fringe benefit increase on pay changes	\$ 27,994
Funding for possibly producing a Popular Financial Report	\$ -
Savings on liability insurance	\$ (10,614)
Increase in employee relations costs	\$ 2,000
Consultant/grants- City Manager dept.	\$ 6,000
Grant matching funds- Planning	\$ 20,000
Combining City & Schools Finance Departments	\$ (40,135)
Combining City & Schools IT Departments	\$ (26,716)
Savings in software	\$ (9,000)
Other IT savings	\$ (11,609)
Reduced staffing in Planning Dept.	\$ (22,097)
Fire staffing increase (to be funded by SAFER grant)	\$ 143,630
Fire staff savings- standby stipend/ call out pay	\$ (46,600)
FY 15 Police staffing change	\$ 41,167
Increased jail contract costs	\$ 7,150
Landfill fees	\$ 134,950
Professional services- dam emergency action plan	\$ 25,000
Pavement maintenance	\$ 72,131
Public Assistance	\$ (46,550)
Lodging taxes to VHC	\$ 50,334
RARO costs	\$ 3,419
Tourism costs	\$ 8,043
Social Services	\$ 11,744
Tax relief- elderly	\$ 4,000
Decrease in other agencies	\$ (1,601)
Thompson Knoll marketing plan	\$ 50,000
Professional services- Planning Dept.	\$ 15,000
Savings in post-retirement benefits	\$ (15,000)
Savings in vehicle operations	\$ (19,940)
Savings in Police supplies	\$ (13,500)
Savings in durable goods	\$ (11,400)
Increased travel & training costs	\$ 12,814
Match for emergency services grant	\$ 7,500
Savings in building improvements	\$ (7,000)
Wage savings in City Manager Dept.	\$ (16,639)
Wage savings in Public Works- turnover/ overtime reductior	\$ (86,527)
Public Work wage shift to fund 5	\$ (55,996)
Staff savings- pool	\$ (6,177)
Misc. (savings)/increases	\$ (23,732)
FY 16 less FY 15 expenses	<u>\$ 1,321,627</u>

**Significant Utility Fund Changes
FY 16 Budget**

<u>Dscription of Change</u>	<u>Amount</u>
Increase in capital expenditures	\$ 143,855
Increase in wholesale water cost	\$ 33,000
Increase in wholesale sewer services	\$ 22,440
Increase in electricity- water & wastewater plants	\$ 45,500
Pay increase	\$ 22,829
Benefits on pay increases	\$ 5,480
Shift in wages from Fund 1	\$ 55,996
Elimination of position at wastewater plant	\$ (46,057)
Reduction in overtime wages	\$ (4,496)
Professional services- I & I reduction	\$ 15,000
Reduction in chemical costs	\$ (19,100)
Reduction in cost of durable goods	\$ (9,800)
Reduction in bad debt allowance	\$ (15,000)
Increase in equipment replacement contribution	\$ 39,500
Increase in depreciation	\$ 29,000
Misc. (savings)/ increases	\$ (36,790)
FY 16 less FY 15 expenditures	\$ 281,357

BUDGET SUMMARIES

City of Lexington

All Funds Summary

	General Fund	School Fund	Utilities Fund	Equipment Replacement	Capital Projects	Total All Funds
REVENUES						
Property Taxes	\$ 6,581,500	\$ -	\$ -	\$ -	\$ -	\$ 6,581,500
Other Local Taxes	\$ 3,642,000	\$ -	\$ -	\$ -	\$ -	\$ 3,642,000
Charges For Services	\$ 1,167,945	\$ 240,000	\$ 6,062,230	\$ -	\$ -	\$ 7,470,175
State Support	\$ 2,299,187	\$ 3,005,638	\$ -	\$ -	\$ -	\$ 5,304,825
Federal Support	\$ 149,000	\$ 243,704	\$ -	\$ -	\$ -	\$ 392,704
Other Local Support	\$ 3,049,980	\$ 15,600	\$ 145,000	\$ 10,200	\$ -	\$ 3,220,780
TOTAL REVENUE	\$ 16,889,612	\$ 3,504,942	\$ 6,207,230	\$ 10,200	\$ -	\$ 26,611,984
EXPENSES						
Administration	\$ 1,261,294	\$ 383,614	\$ 334,230	\$ -	\$ -	\$ 1,979,138
Operations	\$ 9,360,878	\$ 6,176,981	\$ 5,377,105	\$ -	\$ -	\$ 20,914,964
Debt Service	\$ 2,218,067	\$ -	\$ -	\$ -	\$ -	\$ 2,218,067
Capital Outlay	\$ -	\$ -	\$ 296,855	\$ 432,800	\$ 219,355	\$ 949,010
TOTAL EXPENSES	\$ 12,840,239	\$ 6,560,595	\$ 6,008,190	\$ 432,800	\$ 219,355	\$ 26,061,179
TRANSFERS (IN) OUT						
General Fund	\$ -	\$ (3,055,653)	\$ 120,000	\$ (455,350)	\$ (500,000)	\$ (3,891,003)
School Fund	\$ 3,055,653	\$ -	\$ -	\$ -	\$ -	\$ 3,055,653
Utility Fund	\$ (120,000)	\$ -	\$ -	\$ (58,000)	\$ -	\$ (178,000)
Cemetery Fund	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ 12,500
Equipment Replacement Fund	\$ 455,350	\$ -	\$ 58,000	\$ -	\$ -	\$ 513,350
Capital Projects Fund	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
TOTAL TRANSFERS	\$ 3,903,503	\$ (3,055,653)	\$ 178,000	\$ (513,350)	\$ (500,000)	\$ 12,500
EXCESS (DEFICIENCY) OF REV.						
OVER EXP. & TRANSFERS	\$ 145,870	\$ -	\$ 21,040	\$ 90,750	\$ 280,645	\$ 538,305

City of Lexington

General Fund Summary

	2014 Actual	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
REVENUES					
Property Taxes	\$ 5,777,828	\$ 6,104,950	\$ 6,581,500	\$ 476,550	8%
Other Local Taxes	\$ 3,145,038	\$ 3,194,700	\$ 3,642,000	\$ 447,300	14%
Permits & Licenses	\$ 186,917	\$ 64,000	\$ 36,200	\$ (27,800)	-43%
Fines & Forfeitures	\$ 86,086	\$ 95,000	\$ 75,000	\$ (20,000)	-21%
Use of Money & Property	\$ 107,472	\$ 94,700	\$ 94,690	\$ (10)	0%
Charges For Services	\$ 968,960	\$ 989,935	\$ 1,167,945	\$ 178,010	18%
Miscellaneous	\$ 2,271,668	\$ 2,217,750	\$ 2,414,380	\$ 196,630	9%
Recovered Costs	\$ 411,243	\$ 439,708	\$ 429,710	\$ (9,998)	-2%
State Non-Categorical	\$ 1,273,575	\$ 1,266,929	\$ 1,272,147	\$ 5,218	0%
State Categorical	\$ 1,332,173	\$ 970,808	\$ 1,027,040	\$ 56,232	6%
Federal Categorical	\$ 4,928	\$ 8,282	\$ 149,000	\$ 140,718	1699%
Transfers In	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	0%
TOTAL REVENUES	\$ 15,685,888	\$ 15,566,762	\$ 17,009,612	\$ 1,442,850	9%
EXPENDITURES					
General Government Admin	\$ 1,404,385	\$ 1,335,276	\$ 1,261,294	\$ (73,982)	-6%
Judicial Administration	\$ 298,767	\$ 325,910	\$ 322,514	\$ (3,396)	-1%
Public Safety	\$ 3,256,921	\$ 3,605,305	\$ 3,894,001	\$ 288,696	8%
Public Works	\$ 3,245,190	\$ 3,370,788	\$ 3,555,726	\$ 184,938	5%
Health, Education, & Welfare	\$ 815,818	\$ 770,703	\$ 739,484	\$ (31,219)	-4%
Leisure Services	\$ 460,226	\$ 458,376	\$ 508,700	\$ 50,324	11%
Community Development	\$ 704,060	\$ 676,157	\$ 743,608	\$ 67,451	10%
Non-departmental	\$ 1,783,896	\$ 1,554,905	\$ 1,814,912	\$ 260,007	17%
TOTAL EXPENDITURES	\$ 11,969,263	\$ 12,097,420	\$ 12,840,239	\$ 742,819	6%
TRANSFERS OUT					
To School Fund	\$ 2,887,395	\$ 3,011,590	\$ 3,055,653	\$ 44,063	1%
To Equipment Replacement Fund	\$ -	\$ 268,755	\$ 455,350	\$ 186,595	69%
To Cemetery Fund	\$ 28,500	\$ 12,250	\$ 12,500	\$ 250	2%
To Capital Projects Fund	\$ 431,500	\$ 152,100	\$ 500,000	\$ 347,900	229%
TOTAL TRANSFERS	\$ 3,347,395	\$ 3,444,695	\$ 4,023,503	\$ 578,808	17%
EXCESS (DEFICIENCY) OF REV. OVER EXP. AND TRANSFERS					
	\$ 369,230	\$ 24,647	\$ 145,870	\$ 121,223	492%

City of Lexington

School Fund Summary

	2014 Actual	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
REVENUES					
Use of Money & Property	\$ 3,819	\$ 4,600	\$ 4,600	\$ -	0%
Charges For Services	\$ 222,754	\$ 277,000	\$ 240,000	\$ (37,000)	-13%
Miscellaneous	\$ 3,246	\$ 1,000	\$ 1,000	\$ -	0%
Recovered Costs	\$ 12,622	\$ 10,000	\$ 10,000	\$ -	0%
State Categorical	\$ 2,599,268	\$ 3,031,923	\$ 3,005,638	\$ (26,285)	-1%
Federal Categorical	\$ 238,048	\$ 217,514	\$ 243,704	\$ 26,190	12%
TOTAL REVENUES	\$ 3,079,757	\$ 3,542,037	\$ 3,504,942	\$ (37,095)	-1%
EXPENDITURES					
Instruction	\$ 4,427,403	\$ 4,899,615	\$ 4,999,465	\$ 99,850	2%
Adm., Attendance, & Health	\$ 420,379	\$ 419,879	\$ 383,614	\$ (36,265)	-9%
Operation & Maintenance	\$ 530,969	\$ 546,588	\$ 534,141	\$ (12,447)	-2%
Cafeteria	\$ 155,531	\$ 189,771	\$ 174,084	\$ (15,687)	-8%
Non-departmental	\$ -	\$ 900	\$ 900	\$ -	0%
Federal Programs	\$ 178,744	\$ 152,541	\$ 179,404	\$ 26,863	18%
Technology	\$ 315,859	\$ 344,333	\$ 288,987	\$ (55,346)	-16%
TOTAL EXPENDITURES	\$ 6,028,885	\$ 6,553,627	\$ 6,560,595	\$ 6,968	0%
TRANSFERS (IN) OUT					
From Capital Fund	\$ 435,129	\$ -	\$ (17,162)	\$ (17,162)	0%
From General Fund	\$ (2,887,395)	\$ (3,011,590)	\$ (3,055,653)	\$ (44,063)	1%
TOTAL TRANSFERS	\$ (2,452,266)	\$ (3,011,590)	\$ (3,072,815)	\$ (61,225)	2%
EXCESS (DEFICIENCY) OF REV. OVER EXP. AND TRANSFERS	\$ (496,862)	\$ -	\$ 17,162	\$ 17,162	0%

City of Lexington

Utility Fund Summary

	2014 Actual	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
REVENUES					
Charges For Services	\$ 5,598,784	\$ 5,887,830	\$ 6,062,230	\$ 174,400	3%
Miscellaneous	\$ 12,377	\$ 17,003	\$ 145,000	\$ 127,997	753%
TOTAL REVENUES	\$ 5,611,161	\$ 5,904,833	\$ 6,207,230	\$ 302,397	5%
EXPENDITURES					
Administration	\$ 133,105	\$ 256,945	\$ 334,230	\$ 77,285	30%
Water Operations	\$ 1,600,906	\$ 1,748,048	\$ 1,763,074	\$ 15,026	1%
Wastewater Operations	\$ 3,172,999	\$ 3,166,839	\$ 3,209,342	\$ 42,503	1%
Non-departmental	\$ 520,102	\$ 580,001	\$ 582,689	\$ 2,688	0%
TOTAL EXPENDITURES	\$ 5,427,112	\$ 5,751,833	\$ 5,889,335	\$ 137,502	2%
NET OPERATING INCOME (LOSS)	\$ 184,049	\$ 153,000	\$ 317,895	\$ 164,895	108%
ADJUSTMENTS TO RECONCILE					
NET INCOME (LOSS) TO NET CASH FOR:					
Depreciation Expense	\$ 145,915	\$ 171,000	\$ 200,000	\$ 29,000	17%
Investment In Fixed Assets	\$ (35,210)	\$ (153,000)	\$ (296,855)	\$ (143,855)	94%
NET CASH - INCREASE (DECREASE)	\$ 294,754	\$ 171,000	\$ 221,040	\$ 50,040	29%

Note: The Utility Fund will have a balance of \$720,000 due to the General Fund on 6/30/2016.

City of Lexington

Equipment Replacement Fund Summary

	2014 Actual	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
Revenues					
Miscellaneous	\$ -	\$ 46,300	\$ 10,200	\$ (36,100)	-78%
Transfers (in) Out					
From General Fund	\$ -	\$ (271,105)	\$ (455,350)	\$ (184,245)	68%
From Utility Fund	\$ -	\$ (18,500)	\$ (58,000)	\$ (39,500)	214%
Total Transfers	\$ -	\$ (289,605)	\$ (513,350)	\$ (223,745)	77%
Fund Balance					
From First Aid Reserve	\$ -	\$ 84,400	\$ -	\$ (84,400)	-100%
Expenditures					
Capital Outlays	\$ -	\$ 559,300	\$ 432,800	\$ (126,500)	-23%
Excess (Deficiency) of Rev. & Transfers					
Over Exp.	\$ -	\$ (138,995)	\$ 90,750	\$ 229,745	-165%

City of Lexington

Capital Projects Fund Summary

	2014 Actual	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
REVENUES					
Contributions-General	\$ -	\$ -	\$ -	\$ -	0%
Rockbridge County	\$ -	\$ -	\$ -	\$ -	0%
Grants & Other Revenue	\$ 37,020	\$ -	\$ -	\$ -	0%
State Categorical	\$ -	\$ -	\$ -	\$ -	0%
Federal Categorical	\$ 58,553	\$ -	\$ -	\$ -	0%
TOTAL REVENUES	\$ 95,573	\$ -	\$ -	\$ -	0%
EXPENDITURES					
Parks & Recreation	\$ 50,462	\$ 11,400	\$ 12,500	\$ 1,100	10%
Streets, Parking, & Sidewalks	\$ 79,635	\$ 96,500	\$ 90,275	\$ (6,225)	-6%
Municipal Facilities	\$ 829,000	\$ 44,200	\$ 116,580	\$ 72,380	164%
Housing & Development	\$ -	\$ -	\$ -	\$ -	0%
TOTAL EXPENDITURES	\$ 959,097	\$ 152,100	\$ 219,355	\$ 67,255	44%
TRANSFERS (IN) OUT					
From School Fund	\$ (435,129)	\$ -	\$ -	\$ -	0%
From General Fund	\$ (431,500)	\$ (152,100)	\$ (500,000)	\$ (347,900)	229%
TOTAL TRANSFERS	\$ (866,629)	\$ (152,100)	\$ (500,000)	\$ (347,900)	229%
EXCESS (DEFICIENCY) OF REV. OVER EXP. AND TRANSFERS					
	\$ 3,105	\$ -	\$ 280,645	\$ 280,645	100%

City of Lexington

General Fund Revenue Budget

Account Number	Description	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
<u>Property Taxes</u>						
1011-0101	Real Property-Current	\$4,603,904.41	\$5,078,000.00	\$5,510,000.00	\$432,000.00	9%
1011-0102	Real Property-Delinquent	\$214,561.75	\$100,000.00	\$125,000.00	\$25,000.00	25%
1011-0201	Public Service Corp.	\$144,130.41	\$158,450.00	\$190,500.00	\$32,050.00	20%
1011-0301	Personal Prop.-Current	\$686,430.53	\$670,000.00	\$670,000.00	\$0.00	0%
1011-0302	Personal Prop.-Delinquent	\$28,178.13	\$20,000.00	\$11,000.00	(\$9,000.00)	-45%
1011-0601	Penalties (All)	\$46,312.02	\$43,500.00	\$38,000.00	(\$5,500.00)	-13%
1011-0602	Interest (All)	\$54,310.43	\$35,000.00	\$37,000.00	\$2,000.00	6%
Total: Property Taxes		\$5,777,827.68	\$6,104,950.00	\$6,581,500.00	\$476,550.00	8%
<u>Other Local Taxes</u>						
1012-0101	Local Sales Tax	\$860,344.47	\$886,000.00	\$975,000.00	\$89,000.00	10%
1012-0201	Consumers Utility Tax	\$312,675.34	\$305,000.00	\$305,000.00	\$0.00	0%
1012-0204	Business Consumption Tax	\$27,050.44	\$25,000.00	\$22,000.00	(\$3,000.00)	-12%
1012-0306	Business License Tax	\$603,381.61	\$620,000.00	\$600,000.00	(\$20,000.00)	-3%
1012-0601	Bank Stock Taxes	\$113,372.14	\$93,000.00	\$100,000.00	\$7,000.00	8%
1012-0701	Recordation Taxes	\$46,789.79	\$50,000.00	\$32,000.00	(\$18,000.00)	-36%
1012-1001	Transient Occupancy Tax	\$254,136.76	\$290,000.00	\$383,000.00	\$93,000.00	32%
1012-1101	Meals Tax	\$927,287.81	\$925,700.00	\$1,225,000.00	\$299,300.00	32%
Total: Other Local Taxes		\$3,145,038.36	\$3,194,700.00	\$3,642,000.00	\$447,300.00	14%
<u>Permits & Licenses</u>						
1013-0101	Dog Licenses	\$5,173.00	\$5,900.00	\$5,200.00	(\$700.00)	-12%
1013-0308	Building Permits	\$172,438.14	\$50,000.00	\$25,000.00	(\$25,000.00)	-50%
1013-0309	Zoning & Planning Applic.	\$5,832.00	\$6,000.00	\$5,000.00	(\$1,000.00)	-17%
1013-0331	Excavation Permits	\$3,411.65	\$2,000.00	\$1,000.00	(\$1,000.00)	-50%
1013-0332	Hunting & Fishing Permits	\$62.00	\$100.00	\$0.00	(\$100.00)	-100%
Total: Permits & Licenses		\$186,916.79	\$64,000.00	\$36,200.00	(\$27,800.00)	-43%
<u>Fines & Forfeitures</u>						
1014-0101	Court Fines	\$34,662.11	\$45,000.00	\$25,000.00	(\$20,000.00)	-44%
1014-0102	Parking Fines	\$40,040.00	\$40,000.00	\$40,000.00	\$0.00	0%
1014-0103	Courthouse Maint. Fees	\$123.48	\$0.00	\$0.00	\$0.00	0%
1014-0104	Courthouse Const.Fees	\$11,260.84	\$10,000.00	\$10,000.00	\$0.00	0%
1014-0802	Forfeited Assets (Local)	\$0.00	\$0.00	\$0.00	\$0.00	0%
Total: Fines & Forfeitures		\$86,086.43	\$95,000.00	\$75,000.00	(\$20,000.00)	-21%
<u>Rev Fr Use Of Money & Property</u>						
1015-0102	Interest-General	\$27,116.42	\$28,500.00	\$24,000.00	(\$4,500.00)	-16%
1015-0104	Interest-Cemetery	\$19,144.81	\$21,500.00	\$17,000.00	(\$4,500.00)	-21%
1015-0117	Interest-Bond Account	\$2,254.10	\$0.00	\$0.00	\$0.00	0%
1015-0201	Rents And Rebates	\$46,816.54	\$32,000.00	\$40,000.00	\$8,000.00	25%
1015-2012	Interest-OPEB Liab. Res.	\$326.81	\$0.00	\$0.00	\$0.00	0%
1015-3201	Interest-Fire Reserve Acc	\$91.59	\$100.00	\$90.00	(\$10.00)	-10%
1015-3204	Interest-First Aid Res.Ac	\$3,517.40	\$3,600.00	\$3,600.00	\$0.00	0%
1015-8111	Threshold Housing Rents	\$8,204.56	\$9,000.00	\$10,000.00	\$1,000.00	11%
Total: Rev Fr Use Of Money & Pro		\$107,472.23	\$94,700.00	\$94,690.00	(\$10.00)	0%
<u>Charges For Services</u>						
1016-0706	Community Activity Suppor	\$7,200.00	\$7,000.00	\$7,000.00	\$0.00	0%
1016-0805	Refuse Fees	\$138,520.05	\$139,000.00	\$166,375.00	\$27,375.00	20%
1016-0806	Landfill Fees	\$108,425.72	\$230,200.00	\$330,000.00	\$99,800.00	43%
1016-1302	Swimming Pool Admissions	\$57,548.00	\$58,400.00	\$52,000.00	(\$6,400.00)	-11%

City of Lexington

General Fund Revenue Budget

Account Number	Description	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
1016-1303	Swimming Pool Concessions	\$8,704.50	\$9,600.00	\$7,200.00	(\$2,400.00)	-25%
1016-1309	Burial Spaces	\$57,000.00	\$25,000.00	\$27,500.00	\$2,500.00	10%
1016-1310	Grave Opening/Closing	\$43,950.00	\$35,000.00	\$37,300.00	\$2,300.00	7%
1016-1905	Penalties	\$235.45	\$100.00	\$0.00	(\$100.00)	-100%
1016-2000	False Alarm Response Call	\$0.00	\$0.00	\$0.00	\$0.00	0%
1016-2500	Misc.Fees-Finance	\$62,138.32	\$65,115.00	\$68,000.00	\$2,885.00	4%
1016-2901	Misc.Fees-VJCCCA Services	\$7,971.00	\$7,970.00	\$7,970.00	\$0.00	0%
1016-3000	Misc.Fees-Police	\$4,420.56	\$4,000.00	\$4,500.00	\$500.00	13%
1016-3202	Misc.Fees-Fire	\$2,795.00	\$1,350.00	\$2,600.00	\$1,250.00	93%
1016-3203	Rescue Service Fees	\$406,591.72	\$350,000.00	\$400,000.00	\$50,000.00	14%
1016-4000	Misc.Fees-P.Works	\$16,771.43	\$10,000.00	\$10,000.00	\$0.00	0%
1016-4001	Misc.Fees-Pwks(Maury Exp)	\$35,402.97	\$36,000.00	\$36,000.00	\$0.00	0%
1016-5820	Farmer's Market Services	\$2,490.00	\$3,000.00	\$3,000.00	\$0.00	0%
1016-5821	Farmer's Market SNAP Rev	\$0.00	\$0.00	\$0.00	\$0.00	0%
1016-5900	Misc.Fees-Youth Services	\$8,215.00	\$8,200.00	\$8,500.00	\$300.00	4%
1016-8110	Misc.Fees-Planning & Dev	\$0.00	\$0.00	\$0.00	\$0.00	0%
1016-9999	Misc. User Fees	\$580.00	\$0.00	\$0.00	\$0.00	0%
Total: Charges For Services		\$968,959.72	\$989,935.00	\$1,167,945.00	\$178,010.00	18%
<u>Misc. Revenue</u>						
1018-0200	Contributions-General	\$345,364.32	\$368,000.00	\$516,480.00	\$148,480.00	40%
1018-0201	County Revenue Sharing	\$1,742,885.00	\$1,760,000.00	\$1,763,600.00	\$3,600.00	0%
1018-0209	Rock.Co.Cont.-Equip.Rep.	\$9,013.75	\$0.00	\$0.00	\$0.00	0%
1018-0210	Rock.County-Contributions	\$0.00	\$0.00	\$0.00	\$0.00	0%
1018-0450	VML Grant	\$4,000.00	\$0.00	\$0.00	\$0.00	0%
1018-3201	Contributions-Fire Res.	\$5,682.22	\$5,000.00	\$3,300.00	(\$1,700.00)	-34%
1018-3204	Contributions-First Aid R	\$21,957.11	\$0.00	\$0.00	\$0.00	0%
1018-5900	Contributions-Youth Serv.	\$1,000.00	\$1,500.00	\$1,000.00	(\$500.00)	-33%
1018-9000	Salvaged Equipment	\$0.00	\$10,000.00	\$4,000.00	(\$6,000.00)	-60%
1018-9001	Gain On Gfa Disposal	\$15,411.00	\$0.00	\$0.00	\$0.00	0%
1018-9902	Charges In Lieu Of Taxes	\$64,032.13	\$72,500.00	\$75,000.00	\$2,500.00	3%
1018-9907	Sale Of Real Estate	\$61,922.00	\$0.00	\$50,000.00	\$50,000.00	100%
1018-9911	Misc. Rev.-Housing Prog.	\$0.00	\$0.00	\$0.00	\$0.00	0%
1018-9912	Misc. Revenue	\$400.11	\$750.00	\$1,000.00	\$250.00	33%
1018-9913	Misc.Revenue-VPA	\$0.00	\$0.00	\$0.00	\$0.00	0%
1018-9921	Misc.Revenue-Fire Reserve	\$0.00	\$0.00	\$0.00	\$0.00	0%
1018-9924	Misc.Revenue-First Aid R.	\$0.00	\$0.00	\$0.00	\$0.00	0%
Total: Misc. Revenue		\$2,271,667.64	\$2,217,750.00	\$2,414,380.00	\$196,630.00	9%
<u>Recovered Costs</u>						
1019-0102	Jt.Svcs/Fire & Rescue	\$258,595.83	\$310,000.00	\$300,000.00	(\$10,000.00)	-3%
1019-0105	Jt.Svcs/Jail	\$128,348.70	\$128,348.00	\$128,350.00	\$2.00	0%
1019-0125	Insurance Recovery Cost	\$22,993.85	\$0.00	\$0.00	\$0.00	0%
1019-4103	Jt.Svcs/Parking Garage	\$1,304.33	\$1,360.00	\$1,360.00	\$0.00	0%
Total: Recovered Costs		\$411,242.71	\$439,708.00	\$429,710.00	(\$9,998.00)	-2%
<u>State-Noncategorical</u>						
1022-0103	Motor Veh.Carriers Tax	\$71.98	\$70.00	\$50.00	(\$20.00)	-29%
1022-0104	Motor Vehicle Rental Tax	\$3,194.81	\$3,200.00	\$4,400.00	\$1,200.00	38%
1022-0105	Mobile Home Title Tax	\$90.00	\$100.00	\$100.00	\$0.00	0%
1022-0106	Recordation Taxes	\$14,655.87	\$15,000.00	\$10,800.00	(\$4,200.00)	-28%
1022-0303	State PPTRA	\$581,419.49	\$581,419.00	\$581,419.00	\$0.00	0%

City of Lexington

General Fund Revenue Budget

Account Number	Description	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
1022-0307	Short Term Rental Tax	\$843.66	\$850.00	\$750.00	(\$100.00)	-12%
1022-0403	Communications S.& U. Tax	\$323,397.59	\$322,000.00	\$322,000.00	\$0.00	0%
1022-0448	Other Noncategorical	\$0.00	\$0.00	\$0.00	\$0.00	0%
1023-0301	Commissioner Of Revenue	\$73,695.94	\$72,160.00	\$75,595.00	\$3,435.00	5%
1023-0401	Treasurer	\$57,504.24	\$57,100.00	\$59,533.00	\$2,433.00	4%
1023-0501	Medical Examiners Fee	\$0.00	\$0.00	\$0.00	\$0.00	0%
1023-0601	Electoral Board	\$27,421.90	\$23,750.00	\$26,500.00	\$2,750.00	12%
1023-0801	Law Enforcement	\$191,280.00	\$191,280.00	\$191,000.00	(\$280.00)	0%
Total: State - Noncategorical		\$1,273,575.48	\$1,266,929.00	\$1,272,147.00	\$5,218.00	0%
<u>State - Categorical</u>						
1024-0102	Public Assistance/Welfare	\$228,388.23	\$221,000.00	\$251,940.00	\$30,940.00	14%
1024-0113	D. M. V. Grants	\$5,912.63	\$0.00	\$7,500.00	\$7,500.00	100%
1024-0405	State Fire Grant	\$34,229.11	\$20,000.00	\$20,000.00	\$0.00	0%
1024-0406	State Street Maint. Rev.	\$905,868.45	\$649,258.00	\$667,000.00	\$17,742.00	3%
1024-0411	Ems-Four For Life	\$3,834.48	\$3,500.00	\$3,800.00	\$300.00	9%
1024-0412	VJCCA Grant	\$72,054.00	\$72,050.00	\$72,050.00	\$0.00	0%
1024-0416	Arts Challenge Grant	\$5,000.00	\$5,000.00	\$4,750.00	(\$250.00)	-5%
1024-0420	Dept. Of Forestry Grants	\$485.25	\$0.00	\$0.00	\$0.00	0%
1024-0448	Other Categorical Revenue	\$0.00	\$0.00	\$0.00	\$0.00	0%
1024-0500	Attorney General Grant	\$76,262.00	\$0.00	\$0.00	\$0.00	0%
1024-0802	Forfeited Asset Sharing	\$139.31	\$0.00	\$0.00	\$0.00	0%
1024-0816	RSIF Grants	\$0.00	\$0.00	\$0.00	\$0.00	0%
1024-7205	DOES Grants	\$0.00	\$0.00	\$0.00	\$0.00	0%
Total: State - Categorical		\$1,332,173.46	\$970,808.00	\$1,027,040.00	\$56,232.00	6%
<u>Federal - Categorical</u>						
1032-0448	Other Categorical Federal	\$0.00	\$0.00	\$0.00	\$0.00	0%
1033-0102	Federal Public Assistance	\$1,063.60	\$5,700.00	\$0.00	(\$5,700.00)	-100%
1033-0111	Dept. of Justice Grants	\$1,282.50	\$0.00	\$500.00	\$500.00	100%
1033-0112	C. J. S. Grant	\$0.00	\$0.00	\$3,500.00	\$3,500.00	100%
1033-0113	D. M. V. Grant	\$2,581.75	\$2,582.00	\$0.00	(\$2,582.00)	-100%
1033-0114	E. P. A. Grant	\$0.00	\$0.00	\$0.00	\$0.00	0%
1033-0115	Rural Development Grant	\$0.00	\$0.00	\$0.00	\$0.00	0%
1033-0116	DHS Grants	\$0.00	\$0.00	\$0.00	\$0.00	0%
1033-0401	FEMA Grant	\$0.00	\$0.00	\$0.00	\$0.00	0%
1033-0420	Dept. of Forestry Grant	\$0.00	\$0.00	\$0.00	\$0.00	0%
1033-0500	SAFER Grant	\$0.00	\$0.00	\$145,000.00	\$145,000.00	100%
1033-0802	Forfeited Asset Sharing	\$0.00	\$0.00	\$0.00	\$0.00	0%
1033-7200	D. C. R. Grant	\$0.00	\$0.00	\$0.00	\$0.00	0%
Total: Federal - Categorical		\$4,927.85	\$8,282.00	\$149,000.00	\$140,718.00	1,699%
<u>Transfers In</u>						
1041-0507	From Cemetery Fund	\$0.00	\$0.00	\$0.00	\$0.00	0%
1041-0508	From Capital Projects Fd.	\$0.00	\$0.00	\$0.00	\$0.00	0%
1041-0515	From Utility Fund	\$120,000.00	\$120,000.00	\$120,000.00	\$0.00	0%
Total: Transfers In		\$120,000.00	\$120,000.00	\$120,000.00	\$0.00	0%
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Fund Total: General Fund		\$15,685,888.35	\$15,566,762.00	\$17,009,612.00	\$1,442,850.00	9%

City of Lexington

General Fund Expenses Budget by Function

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
COMM - Community Development					
01-8110 - General Fund,Planning & Development	\$318,109.40	\$345,050.00	\$355,848.00	\$10,798.00	3%
01-8111 - General Fund,Housing Program	\$2,151.95	\$3,900.00	\$53,950.00	\$50,050.00	1,281%
01-8118 - General Fund,R.E.L.Relocation Assist.	\$0.72	\$0.00	\$0.00	\$0.00	0%
01-8120 - General Fund,Water Quality Management	\$0.00	\$0.00	\$0.00	\$0.00	0%
01-8200 - General Fund,Com. Dev. Contributions	\$383,798.07	\$327,207.00	\$333,810.00	\$6,603.00	2%
COMM - Community Development Totals:	\$704,060.14	\$676,157.00	\$743,608.00	\$67,451.00	10%
GGA - General Government Administration					
01-1101 - General Fund,City Council	\$50,544.91	\$50,200.00	\$47,904.00	(\$2,296.00)	-5%
01-1201 - General Fund,City Manager	\$185,010.23	\$194,863.00	\$186,724.00	(\$8,139.00)	-4%
01-1204 - General Fund,City Attorney	\$96,701.28	\$94,807.00	\$94,064.00	(\$743.00)	-1%
01-1205 - General Fund,Human Resources	\$63,008.15	\$67,302.00	\$74,057.00	\$6,755.00	10%
01-1209 - General Fund,Commissioner Of Revenue	\$238,032.64	\$243,859.00	\$245,460.00	\$1,601.00	1%
01-1210 - General Fund,Reassessment	\$36,999.11	\$5,447.00	\$2,500.00	(\$2,947.00)	-54%
01-1213 - General Fund,Treasurer	\$165,225.57	\$176,884.00	\$179,808.00	\$2,924.00	2%
01-1214 - General Fund,Finance	\$361,043.53	\$263,887.00	\$240,652.00	(\$23,235.00)	-9%
01-1251 - General Fund,Information Technology O.	\$154,319.30	\$181,440.00	\$134,115.00	(\$47,325.00)	-26%
01-1310 - General Fund,Electoral Board	\$53,500.14	\$56,587.00	\$56,010.00	(\$577.00)	-1%
GGA - General Government Administration Totals:	\$1,404,384.86	\$1,335,276.00	\$1,261,294.00	(\$73,982)	-6%
HEW - Health, Ed., & Welfare					
01-5101 - General Fund,Health, Ed. & Welfare	\$743,989.26	\$694,379.00	\$661,768.00	(\$32,611.00)	-5%
01-5900 - General Fund,Youth Services Office	<u>\$71,829.05</u>	<u>\$76,324.00</u>	<u>\$77,716.00</u>	<u>\$1,392.00</u>	<u>2%</u>
HEW - Health, Ed., & Welfare Totals:	\$815,818.31	\$770,703.00	\$739,484.00	(\$31,219.00)	-4%
JUD - Judicial Adm.					
01-2101 - General Fund,Judicial Services	\$221,729.09	\$246,285.00	\$243,480.00	(\$2,805.00)	-1%
01-2901 - General Fund,VJCCA Services	\$77,037.54	\$79,625.00	\$79,034.00	(\$591.00)	-1%
JUD - Judicial Adm. Totals:	\$298,766.63	\$325,910.00	\$322,514.00	(\$3,396.00)	-1%
LEIS - Leisure Services					
01-7200 - General Fund,Leisure Svc Contributions	\$330,614.29	\$332,812.00	\$389,759.00	\$56,947.00	17%
01-7250 - General Fund,Municipal Swimming Pool	\$129,611.67	\$125,564.00	\$118,941.00	(\$6,623.00)	-5%
01-7251 - General Fund,Indoor Swimming Pool	\$0.00	\$0.00	\$0.00	\$0.00	0%
LEIS - Leisure Services Totals:	\$460,225.96	\$458,376.00	\$508,700.00	\$50,324.00	11%
NOND - Nondepartmental					
01-9103 - General Fund,General Insurance	\$4,254.13	\$2,200.00	\$2,200.00	\$0.00	0%
01-9105 - General Fund,Photocopying Services	\$246.69	(\$3,065.00)	(\$1,005.00)	\$2,060.00	-67%
01-9301 - General Fund,Contingency	\$0.00	\$51,000.00	\$51,000.00	\$0.00	0%
01-9310 - General Fund,Nondepartmental	\$342,336.09	\$15,000.00	\$0.00	(\$15,000.00)	-100%
01-9350 - General Fund,Interfund Transfers	\$3,347,395.00	\$3,175,940.00	\$3,568,153.00	\$392,213.00	12%
01-9401 - General Fund,Debt Service	\$1,437,058.93	\$1,758,525.00	\$2,218,067.00	\$459,542.00	26%
NOND - Nondepartmental Totals:	\$5,131,290.84	\$4,999,600.00	\$5,838,415.00	\$838,815.00	17%

City of Lexington

General Fund Expenses Budget by Function

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
PS - Public Safety					
01-3011 - General Fund,Support of Central Disp	\$241,429.61	\$279,580.00	\$282,308.00	\$2,728.00	1%
01-3101 - General Fund,Police	\$1,556,788.24	\$1,701,782.00	\$1,729,348.00	\$27,566.00	2%
01-3201 - General Fund,Fire - Reserve Funds	\$4,769.24	\$12,200.00	\$11,000.00	(\$1,200.00)	-10%
01-3202 - General Fund,Fire	\$1,113,971.99	\$1,408,849.00	\$1,630,191.00	\$221,342.00	16%
01-3204 - General Fund,First Aid - Reserve Funds	\$100,900.00	\$0.00	\$0.00	\$0.00	0%
01-3305 - General Fund,Juv. & Adult Detention	\$157,802.98	\$104,683.00	\$112,703.00	\$8,020.00	8%
01-3501 - General Fund,Special Services	\$81,259.07	\$98,211.00	\$128,451.00	\$30,240.00	31%
PS - Public Safety Totals:	\$3,256,921.13	\$3,605,305.00	\$3,894,001.00	\$288,696.00	8%
PW - Public Works					
PWKS - Public Works Other					
01-4000 - General Fund,Public Works Admin.	\$161,314.05	\$253,486.00	\$207,304.00	(\$46,182.00)	-18%
01-4050 - General Fund,Public Works Labor Pool	\$124,324.80	\$252,821.00	\$301,592.00	\$48,771.00	19%
01-4102 - General Fund,Streets & Sidewalks	\$340,842.98	\$350,738.00	\$369,953.00	\$19,215.00	5%
01-4103 - General Fund,Courthouse Parking Garage	\$13,211.09	\$17,089.00	\$14,346.00	(\$2,743.00)	-16%
01-4104 - General Fund,Equipment Operations	\$286,516.33	\$292,954.00	\$275,093.00	(\$17,861.00)	-6%
01-4107 - General Fund,Right of Way Improvements	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0%
01-4150 - General Fund,Community Act. Support	\$49,339.21	\$69,897.00	\$64,279.00	(\$5,618.00)	-8%
01-4200 - General Fund,Solid Waste Management	\$843,293.27	\$941,255.00	\$1,055,335.00	\$114,080.00	12%
01-4301 - General Fund,Building Maintenance	\$123,725.35	\$138,910.00	\$153,514.00	\$14,604.00	11%
01-4410 - General Fund,Park Maintenance	\$232,248.17	\$199,304.00	\$209,205.00	\$9,901.00	5%
01-4420 - General Fund,Cemeteries Maintenance	\$130,624.36	\$136,064.00	\$151,512.00	\$15,448.00	11%
01-4430 - General Fund,Arborist	\$33,882.39	\$38,544.00	\$38,348.00	(\$196.00)	-1%
01-4450 - General Fund,Dam Maintenance	\$0.00	\$25,468.00	\$43,245.00	\$17,777.00	70%
PWKS - Public Works Other Totals:	\$2,339,322.00	\$2,721,530.00	\$2,888,726.00	\$167,196.00	6%
SSM - State Street Maintenance					
01-4110 - General Fund,General Adm./Misc.St.Main	\$31,534.00	\$32,462.00	\$32,462.00	\$0.00	0%
01-4111 - General Fund,Arterial Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	0%
01-4120 - General Fund,Structures/Bridges Maint.	\$448,948.73	\$26,574.00	\$16,821.00	(\$9,753.00)	-37%
01-4121 - General Fund,Collector Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	0%
01-4130 - General Fund,Pavement Maintenance	\$60,387.01	\$199,852.00	\$259,894.00	\$60,042.00	30%
01-4131 - General Fund,Drainage Maintenance	\$52,100.40	\$60,790.00	\$47,124.00	(\$13,666.00)	-22%
01-4133 - General Fund,Snow & Ice Removal	\$75,549.91	\$67,012.00	\$78,612.00	\$11,600.00	17%
01-4140 - General Fund,Traffic Control Dev.Maint	\$83,635.25	\$91,987.00	\$100,289.00	\$8,302.00	9%
01-4141 - General Fund,Other Traffic Services	\$153,713.15	\$170,581.00	\$131,798.00	(\$38,783.00)	-23%
01-4142 - General Fund,Street Emergency Needs	\$0.00	\$0.00	\$0.00	\$0.00	0%
SSM - State Street Maintenance Totals:	\$905,868.45	\$649,258.00	\$667,000.00	\$17,742.00	3%
PW - Public Works Totals:	\$3,245,190.45	\$3,370,788.00	\$3,555,726.00	\$184,938.00	6%
Expenditure Grand Totals:	\$15,316,658.32	\$15,542,115.00	\$16,863,742.00	\$1,321,627.00	9%

City of Lexington

General Fund Expense Budget by Account Classification

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services					
1001 0 - Full - Time Wages	\$2,605,809.57	\$2,667,250.00	\$2,532,679.00	(\$134,571.00)	-5%
1002 0 - Overtime	\$187,591.66	\$188,766.00	\$182,846.00	(\$5,920.00)	-3%
1003 0 - Part - Time Wages	\$306,924.05	\$340,654.00	\$302,858.00	(\$37,796.00)	-11%
1004 0 - Misc. Fees Overtime	\$507.63	\$3,150.00	\$0.00	(\$3,150.00)	-100%
1005 0 - Shift Differential	\$0.00	\$11,112.00	\$11,223.00	\$111.00	1%
1041 0 - Pwks Regular Wages	\$829,363.56	\$904,595.00	\$1,029,977.00	\$125,382.00	14%
1042 0 - Pwks Overtime Wages	\$39,027.67	\$38,311.00	\$26,389.00	(\$11,922.00)	-31%
1099 0 - Call - Out Pay	\$22,754.60	\$30,000.00	\$45,000.00	\$15,000.00	50%
1100 0 - Standby Stipend	\$0.00	\$129,000.00	\$67,400.00	(\$61,600.00)	-48%
1520 0 - Wages - Substitutes	\$2,853.21	\$3,203.00	\$3,195.00	(\$8.00)	0%
EX01 - Personal Services Totals	\$3,994,831.95	\$4,316,041.00	\$4,201,567.00	(\$114,474.00)	-3%
EX02 - Fringe Benefits					
2001 0 - Fica	\$284,226.27	\$330,188.00	\$306,134.00	(\$24,054.00)	-7%
2002 0 - Retirement	\$436,363.71	\$454,718.00	\$499,882.00	\$45,164.00	10%
2005 0 - Medical Insurance	\$786,833.50	\$846,514.00	\$875,602.00	\$29,088.00	3%
2006 0 - Life Insurance	\$40,906.24	\$45,910.00	\$47,986.00	\$2,076.00	5%
2009 0 - Unemployment Insurance	\$8,856.80	\$0.00	\$5,551.00	\$5,551.00	100%
2011 0 - Worker's Comp Insurance	\$93,628.14	\$111,687.00	\$128,450.00	\$16,763.00	15%
2012 0 - ARC-OPEB Liability Res.	\$15,000.00	\$15,000.00	\$0.00	(\$15,000.00)	-100%
2013 0 - Short-term Disability Insurance	\$15.75	\$0.00	\$2,968.00	\$2,968.00	100%
2019 0 - Line of Duty Insurance	\$13,732.00	\$14,200.00	\$20,560.00	\$6,360.00	45%
EX02 - Fringe Benefits Totals	\$1,679,562.41	\$1,818,217.00	\$1,887,133.00	\$68,916.00	4%
EX03 - Contractual Services					
3001 0 - Temporary Labor	\$0.00	\$0.00	\$0.00	\$0.00	
3002 0 - Professional Services	\$352,712.47	\$186,935.00	\$287,055.00	\$100,120.00	54%
3004 0 - Repairs & Maintenance	\$517,614.94	\$229,600.00	\$308,481.00	\$78,881.00	34%
3005 0 - Maintenance Svc Contracts	\$79,768.55	\$97,775.00	\$100,060.00	\$2,285.00	2%
3006 0 - Printing & Binding	\$8,153.14	\$11,200.00	\$9,584.00	(\$1,616.00)	-14%
3007 0 - Advertising	\$12,710.36	\$12,580.00	\$12,310.00	(\$270.00)	-2%
3008 0 - Laundry & Dry Cleaning	\$7,602.75	\$8,300.00	\$8,300.00	\$0.00	0%
3009 0 - Svcs Of Other Govts	\$7,073.48	\$7,000.00	\$3,299.00	(\$3,701.00)	-53%
3018 0 - Bank Activity Charge	\$11,947.70	\$12,350.00	\$12,350.00	\$0.00	0%
3021 0 - Victim Witness Coordinato	\$6,480.00	\$6,480.00	\$6,480.00	\$0.00	0%
3022 0 - Probation Office	\$0.00	\$0.00	\$0.00	\$0.00	0%
3023 0 - Court Offices	\$215,249.09	\$239,805.00	\$237,000.00	(\$2,805.00)	-1%
3024 0 - Landfill Contract	\$195,751.48	\$348,000.00	\$482,950.00	\$134,950.00	39%
3025 0 - Recycling Center	\$1,549.98	\$1,000.00	\$0.00	(\$1,000.00)	-100%
3028 0 - Computer Software	\$19,665.22	\$38,269.00	\$24,730.00	(\$13,539.00)	-35%
3029 0 - VJCCCA Services	\$1,529.03	\$1,250.00	\$1,250.00	\$0.00	0%
3030 0 - Janitorial Services	\$0.00	\$0.00	\$0.00	\$0.00	0%
3099 0 - Outside Data Processing	\$7,100.00	\$7,100.00	\$8,100.00	\$1,000.00	14%
3112 0 - Safe and Sound Services	\$0.00	\$0.00	\$0.00	\$0.00	0%
3117 0 - Lot Cleaning	\$1,300.00	\$1,500.00	\$1,800.00	\$300.00	20%
3203 0 - Contractual Response Serv	\$31,059.19	\$28,160.00	\$35,000.00	\$6,840.00	24%
3302 0 - Jail Contract	\$156,686.98	\$103,470.00	\$110,620.00	\$7,150.00	7%
EX03 - Contractual Services Totals	\$1,633,954.36	\$1,340,774.00	\$1,649,369.00	\$308,595.00	23%
EX04 - Internal Services					

City of Lexington

General Fund Expense Budget by Account Classification

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
4002 0 - Inside Vehicle Maint & Op	(\$93,442.91)	(\$106,772.00)	(\$106,672.00)	\$100.00	0%
4004 0 - Photocopying Services	(\$166.56)	\$0.00	\$0.00	\$0.00	0%
4010 0 - Special Projects - Pwks	\$8,409.96	\$10,100.00	\$9,500.00	(\$600.00)	-6%
4025 0 - Svcs Of Pwks - Equipment	\$0.00	\$2,350.00	\$0.00	(\$2,350.00)	-100%
EX04 - Internal Services Totals	(\$85,199.51)	(\$94,322.00)	(\$97,172.00)	(\$2,850.00)	3%
EX05 - Other Charges					
5101 0 - Electrical Service	\$78,248.83	\$79,920.00	\$82,431.00	\$2,511.00	3%
5102 0 - Heating Services	\$24,925.65	\$27,800.00	\$27,400.00	(\$400.00)	-1%
5103 0 - Water & Sewer Services	\$19,379.43	\$23,365.00	\$25,510.00	\$2,145.00	9%
5104 0 - Street Lighting	\$71,821.98	\$72,500.00	\$73,000.00	\$500.00	1%
5201 0 - Postal & Messenger Svcs	\$16,817.88	\$19,500.00	\$17,400.00	(\$2,100.00)	-11%
5202 0 - Electronic Data Services	\$11,120.19	\$14,550.00	\$12,275.00	(\$2,275.00)	-16%
5203 0 - Telephone	\$21,370.24	\$21,715.00	\$22,440.00	\$725.00	3%
5204 0 - Cellular Telephone Serv.	\$27,916.84	\$29,935.00	\$29,020.00	(\$915.00)	-3%
5306 0 - Surety Bonds	\$0.00	\$530.00	\$530.00	\$0.00	0%
5308 0 - General Liability Ins	\$188,200.00	\$182,785.00	\$160,873.00	(\$21,912.00)	-12%
5310 0 - Umbrella Policy	\$24,598.00	\$24,034.00	\$20,422.00	(\$3,612.00)	-15%
5312 0 - Self Insurance Program	\$965.29	\$1,000.00	\$1,000.00	\$0.00	0%
5399 0 - Insurance Allocation	(\$100,314.50)	(\$116,190.00)	(\$101,280.00)	\$14,910.00	-13%
5401 0 - Office Supplies	\$14,683.52	\$15,895.00	\$13,985.00	(\$1,910.00)	-12%
5403 0 - Agricultural Svc/Supplies	\$382.89	\$6,500.00	\$400.00	(\$6,100.00)	-94%
5404 0 - Medical Supplies	\$14,529.90	\$16,200.00	\$16,200.00	\$0.00	0%
5405 0 - Janitorial Supplies	\$12,260.16	\$10,750.00	\$11,850.00	\$1,100.00	10%
5406 0 - Generator Supplies	\$70.79	\$500.00	\$500.00	\$0.00	0%
5407 0 - Repair & Maint Supplies	\$34,073.49	\$27,850.00	\$38,500.00	\$10,650.00	38%
5408 0 - Vehicle/Equip Supplies	\$422,610.72	\$434,900.00	\$414,960.00	(\$19,940.00)	-5%
5409 0 - Police Supplies	\$13,376.46	\$13,500.00	\$0.00	(\$13,500.00)	-100%
5410 0 - Uniform & Wearing Apparel	\$32,353.49	\$42,500.00	\$41,900.00	(\$600.00)	-1%
5411 0 - Books & Subscriptions	\$4,260.38	\$13,950.00	\$6,027.00	(\$7,923.00)	-57%
5413 0 - Other Operating Supplies	\$213,743.20	\$218,126.00	\$227,948.00	\$9,822.00	5%
5414 0 - Merchandise For Resale	\$4,442.65	\$6,600.00	\$3,600.00	(\$3,000.00)	-45%
5415 0 - Recreation Supplies	\$3,786.96	\$5,000.00	\$5,200.00	\$200.00	4%
5417 0 - Photocopying Supplies	\$1,434.62	\$1,800.00	\$1,905.00	\$105.00	6%
5419 0 - Flag Supplies	\$1,351.70	\$1,000.00	\$1,000.00	\$0.00	0%
5420 0 - Skateboard Park Supplies	\$0.00	\$0.00	\$750.00	\$750.00	100%
5421 0 - Kids Playce	\$0.00	\$0.00	\$0.00	\$0.00	0%
5426 0 - Chemical Supplies	\$11,788.63	\$9,000.00	\$11,300.00	\$2,300.00	26%
5428 0 - Data Processing Supplies	\$10,178.70	\$11,650.00	\$9,860.00	(\$1,790.00)	-15%
5430 0 - Asphaltting Materials	\$8,531.33	\$12,600.00	\$14,850.00	\$2,250.00	18%
5431 0 - Asphalt Overlays	\$0.00	\$0.00	\$0.00	\$0.00	0%
5449 0 - Fire Prevention Supplies	\$1,467.89	\$3,000.00	\$4,500.00	\$1,500.00	50%
5450 0 - Crime Prevention Supplies	\$1,517.99	\$3,000.00	\$3,000.00	\$0.00	0%
5477 0 - Durable Goods	\$85,177.69	\$85,500.00	\$74,100.00	(\$11,400.00)	-13%
5501 0 - Travel & Training	\$43,743.02	\$67,600.00	\$80,414.00	\$12,814.00	19%
5502 0 - Travel - Business/Promo	\$10,621.80	\$11,350.00	\$11,900.00	\$550.00	5%
5506 0 - Travel- Vehicle Allowance	\$4,292.44	\$4,200.00	\$4,800.00	\$600.00	14%
5640 0 - Let's Move! Lexington	\$972.00	\$500.00	\$450.00	(\$50.00)	-10%
5641 0 - Mayor's Youth Council	\$0.00	\$0.00	\$0.00	\$0.00	0%

City of Lexington

General Fund Expense Budget by Account Classification

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
5800 0 - Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	0%
5821 0 - Farmer's Market SNAP Ex	\$0.00	\$0.00	\$0.00	\$0.00	0%
EX05 - Other Charges Totals	\$1,336,702.25	\$1,404,915.00	\$1,370,920.00	(\$33,995.00)	-2%
EX60 - Agency Contributions					
5601 0 - State Health Department	\$52,888.00	\$56,000.00	\$59,697.00	\$3,697.00	7%
5602 0 - Community Services Board	\$45,341.00	\$47,667.00	\$48,465.00	\$798.00	2%
5603 0 - C.S.B. - Pep Grant	\$0.00	\$0.00	\$0.00	\$0.00	0%
5604 0 - Payments To Civic Org	\$0.00	\$0.00	\$0.00	\$0.00	0%
5605 0 - Regional Library Services	\$148,876.00	\$144,102.00	\$148,644.00	\$4,542.00	3%
5606 0 - Permits To State Agencies	\$0.00	\$485.00	\$300.00	(\$185.00)	-38%
5608 0 - Payments To Juvenile Det.	\$1,116.00	\$1,213.00	\$2,083.00	\$870.00	72%
5609 0 - Rockbridge Spca	\$12,246.00	\$15,645.00	\$12,123.00	(\$3,522.00)	-23%
5610 0 - Property Tax Payments	\$1,796.95	\$2,000.00	\$2,450.00	\$450.00	23%
5611 0 - State & Local Hospitaliza	\$0.00	\$0.00	\$0.00	\$0.00	0%
5612 0 - Valley Assoc for Independent Living	\$0.00	\$0.00	\$0.00	\$0.00	0%
5613 0 - Project Horizon	\$6,900.00	\$2,050.00	\$1,500.00	(\$550.00)	-27%
5614 0 - Rock Area Health Center	\$10,200.00	\$6,000.00	\$6,825.00	\$825.00	14%
5615 0 - R.A.T.S.	\$8,000.00	\$8,000.00	\$8,000.00	\$0.00	0%
5616 0 - Regional Transit System	\$18,000.00	\$18,000.00	\$18,000.00	\$0.00	0%
5617 0 - Drug Task Force Account	\$2,217.60	\$4,000.00	\$4,500.00	\$500.00	13%
5618 0 - Forfeited Assets Res.Acct	\$5,898.98	\$0.00	\$0.00	\$0.00	0%
5620 0 - D.S.L.C.C.	\$0.00	\$0.00	\$0.00	\$0.00	0%
5621 0 - D.S.L.C.C.-Local Center	\$22,472.00	\$22,472.00	\$22,472.00	\$0.00	0%
5630 0 - Social Services Adm.	\$26,079.51	\$27,203.00	\$38,947.00	\$11,744.00	43%
5632 0 - Tax Relief-Elderly/Disabl	\$41,304.89	\$49,000.00	\$53,000.00	\$4,000.00	8%
5633 0 - Tap	\$8,075.00	\$8,075.00	\$2,000.00	(\$6,075.00)	-75%
5634 0 - Vpas	\$14,730.00	\$22,753.00	\$22,753.00	\$0.00	0%
5635 0 - Raoc Rckbrdg Area Occ Ctr	\$5,460.00	\$5,000.00	\$4,500.00	(\$500.00)	-10%
5636 0 - Hospice	\$1,800.00	\$0.00	\$0.00	\$0.00	0%
5637 0 - Blue Ridge Legal Services	\$959.00	\$959.00	\$959.00	\$0.00	0%
5638 0 - Senior Center	\$2,512.28	\$0.00	\$0.00	\$0.00	0%
5639 0 - Yellow Brick Road	\$5,000.00	\$2,500.00	\$1,000.00	(\$1,500.00)	-60%
5645 0 - Horse Center Foundation	\$90,681.66	\$96,666.00	\$147,000.00	\$50,334.00	52%
5650 0 - Payments For Cultural Act	\$7,100.00	\$7,770.00	\$3,422.00	(\$4,348.00)	-56%
5651 0 - Fine Arts in Rockbridge	\$10,000.00	\$5,000.00	\$5,000.00	\$0.00	0%
5652 0 - Theater at Lime Kiln	\$0.00	\$5,000.00	\$4,500.00	(\$500.00)	-10%
5653 0 - Rockbridge Fair	\$0.00	\$0.00	\$0.00	\$0.00	0%
5654 0 - Indoor Swimming Pool	\$7,500.00	\$7,500.00	\$7,500.00	\$0.00	0%
5657 0 - Regional Tourism	\$200,709.00	\$204,722.00	\$212,765.00	\$8,043.00	4%
5658 0 - Rockbridge Area Network A	\$55,372.79	\$0.00	\$0.00	\$0.00	0%
5660 0 - Rockbridge Partnership	\$0.00	\$0.00	\$0.00	\$0.00	0%
5661 0 - Main Street Lexington	\$61,710.99	\$70,000.00	\$70,000.00	\$0.00	0%
5662 0 - Chamber Of Commerce	\$5,500.00	\$2,500.00	\$2,500.00	\$0.00	0%
5663 0 - Soil & Water Cons.Dist.	\$2,000.00	\$500.00	\$500.00	\$0.00	0%
5664 0 - Svp - District IV	\$8,945.00	\$8,945.00	\$8,945.00	\$0.00	0%
5665 0 - HLF - Facade Grant Prog	\$10,000.00	\$0.00	\$0.00	\$0.00	0%
5666 0 - Shen Valley Small Bus Dev	\$0.00	\$0.00	\$3,000.00	\$3,000.00	100%
5667 0 - R.E.Lee Hotel/Rest.Proj.	\$0.00	\$0.00	\$0.00	\$0.00	0%

City of Lexington

General Fund Expense Budget by Account Classification

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
5670 0 - Cooperative Extension Ser	\$20,198.00	\$21,800.00	\$22,500.00	\$700.00	3%
5677 0 - Habitat For Humanity	\$4,300.00	\$2,000.00	\$1,000.00	(\$1,000.00)	-50%
5678 0 - RARA	\$2,000.00	\$2,000.00	\$4,000.00	\$2,000.00	100%
5679 0 - Rock. Area Rental Assist.	\$3,559.00	\$5,000.00	\$4,500.00	(\$500.00)	-10%
5685 0 - CSPDC	\$13,120.00	\$13,230.00	\$13,279.00	\$49.00	0%
5691 0 - To Central Dispatch Cente	\$234,116.15	\$279,580.00	\$282,308.00	\$2,728.00	1%
5699 0 - Payments To Raro	\$69,956.63	\$70,274.00	\$73,693.00	\$3,419.00	5%
EX60 - Agency Contributions Totals	\$1,248,642.43	\$1,245,611.00	\$1,324,630.00	\$79,019.00	6%
EX65 - Miscellaneous					
5505 0 - Relocation Costs	\$0.00	\$0.00	\$0.00	\$0.00	0%
5801 0 - Dues & Memberships	\$11,924.53	\$12,250.00	\$13,000.00	\$750.00	6%
5802 0 - Police Accreditation	\$156.50	\$600.00	\$400.00	(\$200.00)	-33%
5803 0 - Employee Relations	\$12,141.25	\$15,700.00	\$17,700.00	\$2,000.00	13%
5804 0 - Employee Wellness	\$0.00	\$0.00	\$3,500.00	\$3,500.00	100%
5805 0 - Relocation Costs	\$2,125.83	\$0.00	\$0.00	\$0.00	0%
5813 0 - Bad Dept Expense	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0%
5815 0 - Other Charges	\$0.00	\$0.00	\$0.00	\$0.00	0%
5816 0 - RSIF Grant Purchases	\$0.00	\$0.00	\$0.00	\$0.00	0%
5820 0 - Farmer's Market Services	\$3,027.65	\$3,000.00	\$3,000.00	\$0.00	0%
5854 0 - Rehab Bldg Tax Abatement	\$8,534.64	\$10,240.00	\$9,600.00	(\$640.00)	-6%
5864 0 - Smoke House	\$100.00	\$100.00	\$100.00	\$0.00	0%
5880 0 - Emergency Services Grant Purchases	\$4,850.00	\$0.00	\$7,500.00	\$7,500.00	100%
5886 0 - Building Permit Surcharge	\$3,520.43	\$2,000.00	\$1,600.00	(\$400.00)	-20%
5888 0 - VML Grant Purchases	\$0.00	\$0.00	\$0.00	\$0.00	0%
5891 0 - DOF Improvement Grants	\$0.00	\$0.00	\$0.00	\$0.00	0%
5892 0 - DHS Grant Purchases	\$0.00	\$0.00	\$0.00	\$0.00	0%
5893 0 - DMV Grant Purchases	\$0.00	\$7,500.00	\$7,500.00	\$0.00	0%
5894 0 - DOES Grant Purchases	\$0.00	\$0.00	\$0.00	\$0.00	0%
5895 0 - DOJ Grant Purchases	\$0.00	\$0.00	\$0.00	\$0.00	0%
5897 0 - DCJS Grant Purchases	\$0.00	\$3,500.00	\$3,500.00	\$0.00	0%
5898 0 - Miscellaneous	\$500.00	\$500.00	\$500.00	\$0.00	0%
5899 0 - State Grant Purchases	\$43,059.00	\$20,000.00	\$21,149.00	\$1,149.00	6%
5900 0 - Four for Life Grant Expenses	\$0.00	\$0.00	\$0.00	\$0.00	0%
5901 0 - NWF Improvement Grants	\$0.00	\$0.00	\$0.00	\$0.00	0%
5902 0 - Miller House Project	\$0.00	\$0.00	\$0.00	\$0.00	0%
5904 0 - DCR Improvement Grants	\$0.00	\$0.00	\$0.00	\$0.00	0%
5905 0 - EPA Improvement Grants	\$0.00	\$0.00	\$0.00	\$0.00	0%
5907 0 - DOF-Invasive Plant Remov.	\$0.00	\$0.00	\$0.00	\$0.00	0%
5908 0 - DOF-Sustainable Canopy	\$0.00	\$0.00	\$0.00	\$0.00	0%
5909 0 - DOF-Tomorrow's Shade	\$0.00	\$0.00	\$0.00	\$0.00	0%
5920 0 - City Matching Funds	\$0.00	\$0.00	\$20,000.00	\$20,000.00	100%
5998 0 - Matching WQM Grant Funds	\$0.00	\$0.00	\$0.00	\$0.00	0%
6012 0 - VPA-Client Services	\$468,708.58	\$411,700.00	\$365,150.00	(\$46,550.00)	-11%
6013 0 - Spec.Welfare-Client Serv.	\$0.00	\$0.00	\$0.00	\$0.00	0%
6014 0 - Security Deposits	\$0.00	\$0.00	\$0.00	\$0.00	0%
EX65 - Miscellaneous Totals	\$558,648.41	\$488,090.00	\$475,199.00	(\$12,891.00)	-3%
EX70 - Capital Outlay					
7001 0 - Machinery & Equipment	\$16,350.00	\$0.00	\$0.00	\$0.00	0%

City of Lexington

General Fund Expense Budget by Account Classification

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
7002 0 - Furniture & Fixtures	\$0.00	\$0.00	\$0.00	\$0.00	0%
7003 0 - Communications Equip	\$0.00	\$0.00	\$0.00	\$0.00	0%
7005 0 - Motor Vehicles & Equip	\$425,947.10	\$0.00	\$0.00	\$0.00	0%
7006 0 - Construction Veh & Equip	\$0.00	\$0.00	\$0.00	\$0.00	0%
7007 0 - Adp Equipment/Software	\$114.18	\$9,000.00	\$0.00	(\$9,000.00)	-100%
7008 0 - Building Improvements	\$0.00	\$7,000.00	\$0.00	(\$7,000.00)	-100%
7012 0 - Public Safety Equipment	\$0.00	\$750.00	\$500.00	(\$250.00)	-33%
7900 0 - Property Acquisition	\$0.00	\$0.00	\$0.00	\$0.00	0%
EX70 - Capital Outlay Totals	\$442,411.28	\$16,750.00	\$500.00	(\$16,250.00)	-97%
<u>EX80 - Leases And Rentals</u>					
8001 0 - Lease/Rent Of Equipment	\$16,604.82	\$18,000.00	\$17,550.00	(\$450.00)	-2%
8002 0 - Lease/Rent Of Buildings	\$540.00	\$3,550.00	\$550.00	(\$3,000.00)	-85%
8003 0 - Parking Lot Rent	\$6,306.00	\$6,325.00	\$6,325.00	\$0.00	0%
EX80 - Leases And Rentals Totals	\$23,450.82	\$27,875.00	\$24,425.00	(\$3,450.00)	-12%
<u>EX90 - Debt Service Costs</u>					
9001 0 - Debt Service - Principal	\$315,000.00	\$290,000.00	\$300,000.00	\$10,000.00	3%
9002 0 - Debt Service - Interest	\$403,154.85	\$430,441.00	\$424,572.00	(\$5,869.00)	-1%
9009 0 - 2009 LDMS Bonds-Principal	\$494,705.88	\$494,706.00	\$494,706.00	\$0.00	0%
9010 0 - 2010 LDMS Bonds-Principal	\$95,849.50	\$97,068.00	\$90,000.00	(\$7,068.00)	-7%
9013 0 - Jail Debt Service	\$128,348.70	\$128,349.00	\$128,348.00	(\$1.00)	0%
9014 0 - 2014 Waddell Debt Serviced	\$0.00	\$317,961.00	\$705,441.00	\$387,480.00	122%
9050 0 - Reserve for Debt Service	\$0.00	\$0.00	\$75,000.00	\$75,000.00	100%
EX90 - Debt Service Costs Totals	\$1,437,058.93	\$1,758,525.00	\$2,218,067.00	\$459,542.00	26%
<u>EX91 - Interfund Charges</u>					
9100 0 - Equip. Rep. Contribution	\$0.00	\$268,755.00	\$455,350.00	\$186,595.00	69%
9105 0 - Services of Pwks-Streets	\$15,767.00	\$16,231.00	\$16,231.00	\$0.00	0%
9109 0 - Svcs of Youth Services	\$19,605.00	\$19,605.00	\$19,605.00	\$0.00	0%
9112 0 - Svcs to VJCCCA Services	(\$19,605.00)	(\$19,605.00)	(\$19,605.00)	\$0.00	0%
9130 0 - Services of Pwks-Schools	(\$122,306.00)	(\$127,360.00)	(\$127,360.00)	\$0.00	0%
9151 0 - Services of Technology	\$36,202.00	\$47,088.00	\$114,040.00	\$66,952.00	142%
9902 0 - Services to Schools	\$0.00	\$0.00	(\$67,400.00)	(\$67,400.00)	-100%
EX91 - Interfund Charges Totals	(\$70,337.00)	\$204,714.00	\$390,861.00	\$186,147.00	91%
<u>EX92 - Transfers Out</u>					
9011 0 - Payments To Trust Fund	\$0.00	\$0.00	\$0.00	\$0.00	0%
9202 0 - To School	\$2,887,395.00	\$3,011,590.00	\$3,055,653.00	\$44,063.00	1%
9205 0 - To Utility Fund	\$0.00	\$0.00	\$0.00	\$0.00	0%
9207 0 - To Cemetery Fund	\$28,500.00	\$12,250.00	\$12,500.00	\$250.00	2%
9208 0 - To Capital Projects	\$431,500.00	\$152,100.00	\$500,000.00	\$347,900.00	229%
EX92 - Transfers Out Totals	\$3,347,395.00	\$3,175,940.00	\$3,568,153.00	\$392,213.00	12%
9901 0 - Svcs To Wtr/Wastewater	(\$230,802.00)	(\$211,015.00)	(\$199,910.00)	\$11,105.00	-5%
9913 0 - State Grant Refunds	\$0.00	\$0.00	\$0.00	\$0.00	0%
9959 0 - Contingency	\$0.00	\$50,000.00	\$50,000.00	\$0.00	0%
9960 0 - Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	0%
9961 0 - Loss On GFA Disposal	\$338.99	\$0.00	\$0.00	\$0.00	0%
EX99 - Other Uses Of Funds Totals	(\$230,463.01)	(\$161,015.00)	(\$149,910.00)	\$11,105.00	-7%
Expenditure Grand Totals:	\$15,316,658.32	\$15,542,115.00	\$16,863,742.00	\$1,321,627.00	9%

City of Lexington
School Fund Revenue Budget

Account Number	Description	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
Rev Fr Use Of Money & Pro						
1015-0109	Interest-Cafeteria	\$0.00	\$0.00	\$0.00	\$0.00	0%
1015-0110	Interest-Textbooks	\$218.65	\$300.00	\$300.00	\$0.00	0%
1015-0201	Rents And Rebates	\$3,600.00	\$4,300.00	\$4,300.00	\$0.00	0%
1015-2012	Interest-OPEB Liab. Res.	\$0.00	\$0.00	\$0.00	\$0.00	0%
Total: Rev Fr Use Of Money & Property		\$3,818.65	\$4,600.00	\$4,600.00	\$0.00	0%
Charges For Services						
1016-1201	School Tuition	\$173,234.84	\$210,000.00	\$180,000.00	(\$30,000.00)	-14%
1016-1202	Special Fees From Pupils	\$0.00	\$0.00	\$0.00	\$0.00	
1016-1204	Cafeteria/Food Services	\$49,519.46	\$67,000.00	\$60,000.00	(\$7,000.00)	-10%
Total: Charges For Services		\$222,754.30	\$277,000.00	\$240,000.00	(\$37,000.00)	-13%
Misc. Revenue						
1018-0200	Contributions-General	\$0.00	\$0.00	\$0.00	\$0.00	0%
1018-9001	Gain On Gfa Disposal	\$0.00	\$0.00	\$0.00	\$0.00	0%
1018-9912	Misc. Revenue	\$3,246.21	\$1,000.00	\$1,000.00	\$0.00	0%
Total: Misc. Revenue		\$3,246.21	\$1,000.00	\$1,000.00	\$0.00	0%
Recovered Costs						
1019-0110	E-rate Reimbursement	\$12,622.39	\$10,000.00	\$10,000.00	\$0.00	0%
Total: Recovered Costs		\$12,622.39	\$10,000.00	\$10,000.00	\$0.00	0%
State - Categorical						
1024-0201	State Sales Tax	\$441,787.28	\$505,660.00	\$571,856.00	\$66,196.00	13%
1024-0202	Basic School Aid	\$1,461,290.91	\$1,716,727.00	\$1,647,760.00	(\$68,967.00)	-4%
1024-0204	Remedial Summer School	\$15,191.00	\$18,303.00	\$0.00	(\$18,303.00)	-100%
1024-0207	Gifted & Talented	\$14,702.00	\$16,924.00	\$16,668.00	(\$256.00)	-2%
1024-0208	Remedial Education	\$21,237.00	\$30,536.00	\$30,074.00	(\$462.00)	-2%
1024-0211	Compensation Supplement	\$33,220.00	\$0.00	\$27,438.00	\$27,438.00	100%
1024-0212	Special Education Soq	\$153,522.41	\$196,096.00	\$193,127.00	(\$2,969.00)	-2%
1024-0214	Textbook Payments	\$29,316.00	\$35,400.00	\$11,428.00	(\$23,972.00)	-68%
1024-0215	State/School Lunch	\$1,457.02	\$1,552.00	\$1,353.00	(\$199.00)	-13%
1024-0217	Vocational Education	\$28,425.00	\$35,319.00	\$34,785.00	(\$534.00)	-2%
1024-0218	Technology Grant	\$102,000.00	\$102,000.00	\$102,000.00	\$0.00	0%
1024-0221	Social Security	\$88,694.35	\$103,015.00	\$101,455.00	(\$1,560.00)	-2%
1024-0223	Teacher Retirement	\$147,044.33	\$211,180.00	\$200,374.00	(\$10,806.00)	-5%
1024-0228	Early Intervention	\$7,713.00	\$8,707.00	\$5,222.00	(\$3,485.00)	-40%
1024-0241	Group Life	\$5,554.00	\$6,990.00	\$6,522.00	(\$468.00)	-7%
1024-0246	Homebound Instruction	\$185.29	\$214.00	\$67.00	(\$147.00)	-69%
1024-0248	Regional Programs	\$8,545.35	\$18,545.00	\$0.00	(\$18,545.00)	-100%
1024-0265	At Risk	\$8,368.00	\$8,946.00	\$8,765.00	(\$181.00)	-2%
1024-0291	Mentor Teacher Program	\$227.17	\$491.00	\$678.00	\$187.00	38%
1024-0309	English Second Language	\$7,954.00	\$9,248.00	\$16,360.00	\$7,112.00	77%
1024-0347	State/School Breakfast	\$0.00	\$0.00	\$201.00	\$201.00	100%
1024-0348	Textbook Lottery	\$0.00	\$0.00	\$23,436.00	\$23,436.00	100%
1024-0373	Comp. Index Hold Harmless	\$0.00	\$0.00	\$0.00	\$0.00	0%
1024-0399	National Bd. Certified	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	0%
1024-0400	Other State Funds	\$3,159.00	\$3,570.00	\$3,569.00	(\$1.00)	0%
1024-0448	Other Categorical Revenue	\$17,174.58	\$0.00	\$0.00	\$0.00	0%
Total: State - Categorical		\$2,599,267.69	\$3,031,923.00	\$3,005,638.00	(\$26,285.00)	-1%

City of Lexington
School Fund Revenue Budget

Account Number	Description	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
<u>Federal - Categorical</u>						
1033-0202	Title I	\$44,121.57	\$46,487.00	\$45,404.00	(\$1,083.00)	-2%
1033-0203	Title IIIA	\$2,896.00	\$0.00	\$0.00	\$0.00	0%
1033-0213	Nat. Sch./Lunch Breakfast	\$47,836.59	\$49,600.00	\$49,000.00	(\$600.00)	-1%
1033-0214	TAP/Headstart	\$15,962.86	\$15,373.00	\$15,300.00	(\$73.00)	0%
1033-0219	Title VIB Spec.Educ.	\$110,068.41	\$106,054.00	\$134,000.00	\$27,946.00	26%
1033-0226	Title II	\$17,162.47	\$0.00	\$0.00	\$0.00	0%
1033-0448	Other Categorical Revenue	\$0.00	\$0.00	\$0.00	\$0.00	0%
1033-4318	Literacy Challenge Grant	\$0.00	\$0.00	\$0.00	\$0.00	0%
Total: Federal - Categorical		\$238,047.90	\$217,514.00	\$243,704.00	\$26,190.00	12%
<u>Transfers In</u>						
1041-0508	From Capital Projects Fd.	\$0.00	\$0.00	\$0.00	\$0.00	
1041-0511	From General Fund	\$2,887,395.00	\$3,011,590.00	\$3,055,653.00	\$44,063.00	1%
Total: Transfers In		\$2,887,395.00	\$3,011,590.00	\$3,055,653.00	\$44,063.00	1%
Fund Total: School Fund		\$5,967,152.14	\$6,553,627.00	\$6,560,595.00	\$6,968.00	0%

City of Lexington
School Fund Expense Budget by Function

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
ADM - Administration, Attend. & Health					
02-6210 - School Fund,Administration	\$363,316.08	\$358,158.00	\$354,318.00	(\$3,840.00)	-1%
02-6220 - School Fund,Attendance & Health	\$57,063.27	\$61,721.00	\$29,296.00	(\$32,425.00)	-53%
ADM - Administration, Attend. & Health Totals:	\$420,379.35	\$419,879.00	\$383,614.00	(\$36,265.00)	-9%
CAFE - Cafeteria					
02-6510 - School Fund,Food Service	\$155,530.89	\$189,771.00	\$174,084.00	(\$15,687.00)	-8%
CAFE - Cafeteria Totals:	\$155,530.89	\$189,771.00	\$174,084.00	(\$15,687.00)	-8%
FED - Federal Programs					
02-6798 - School Fund,Title III/ Ed. Technology	\$0.00	\$0.00	\$0.00	\$0.00	0%
02-6799 - School Fund,Title IV/Safe & Drug Free	\$0.00	\$0.00	\$0.00	\$0.00	0%
02-6800 - School Fund,Title I	\$48,415.00	\$46,487.00	\$45,404.00	(\$1,083.00)	-2%
02-6801 - School Fund,Title VI-B	\$110,444.73	\$106,054.00	\$134,000.00	\$27,946.00	26%
02-6803 - School Fund,Title II Training/Recruit	\$16,987.47	\$0.00	\$0.00	\$0.00	0%
02-6804 - School Fund,Title IIIA LEP	\$2,896.61	\$0.00	\$0.00	\$0.00	0%
FED - Federal Programs Totals:	\$178,743.81	\$152,541.00	\$179,404.00	\$26,863.00	18%
INST - Instruction					
02-6110 - School Fund,Instruction-Elem./Middle	\$2,318,142.39	\$2,547,437.00	\$2,531,052.00	(\$16,385.00)	-1%
02-6111 - School Fund,Instruction-Secondary	\$1,125,000.00	\$1,289,500.00	\$1,430,000.00	\$140,500.00	11%
02-6114 - School Fund,Instruction-Special Ed.	\$338,908.30	\$378,008.00	\$347,011.00	(\$30,997.00)	-8%
02-6121 - School Fund,Guidance	\$131,258.50	\$142,325.00	\$147,712.00	\$5,387.00	4%
02-6122 - School Fund,Social Worker	\$20,703.70	\$21,796.00	\$21,944.00	\$148.00	1%
02-6123 - School Fund,Homebound Instruction	\$129.18	\$708.00	\$708.00	\$0.00	0%
02-6131 - School Fund,Improvement-Instruction	\$71,164.58	\$85,501.00	\$90,649.00	\$5,148.00	6%
02-6132 - School Fund,Media Services	\$135,586.69	\$138,968.00	\$142,574.00	\$3,606.00	3%
02-6141 - School Fund,Principals	\$286,509.16	\$295,372.00	\$287,815.00	(\$7,557.00)	-3%
INST - Instruction Totals:	\$4,427,402.50	\$4,899,615.00	\$4,999,465.00	\$99,850.00	2%
NON - Nondepartmental					
02-6710 - School Fund,Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	0%
02-6730 - School Fund,Nondepartmental	\$435,129.00	\$900.00	\$900.00	\$0.00	0%
NON - Nondepartmental Totals:	\$435,129.00	\$900.00	\$900.00	\$0.00	0%
O&M - Operations & Maintenance					
02-6400 - School Fund,Operations & Maintenance	\$530,969.20	\$546,588.00	\$534,141.00	(\$12,447.00)	-2%
O&M - Operations & Maintenance Totals:	\$530,969.20	\$546,588.00	\$534,141.00	(\$12,447.00)	-2%
TECH - Technology					
02-6805 - School Fund,Technology	\$315,859.32	\$344,333.00	\$288,987.00	(\$55,346.00)	-16%
TECH - Technology Totals:	\$315,859.32	\$344,333.00	\$288,987.00	(\$55,346.00)	-16%
Expenditure Grand Total	\$6,464,014.07	\$6,553,627.00	\$6,560,595.00	\$6,968.00	0%

City of Lexington
School Expense Budget by Account Classification

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services					
1000 0 - Wages-Other	\$1,600.00	\$7,200.00	\$24,000.00	\$16,800.00	233%
1041 0 - Pwks Regular Wages	\$6,417.91	\$12,000.00	\$7,500.00	(\$4,500.00)	-38%
1042 0 - Pwks Overtime Wages	\$168.85	\$200.00	\$200.00	\$0.00	0%
1110 0 - Wages - Administrative	\$93,912.72	\$95,776.00	\$97,365.00	\$1,589.00	2%
1111 0 - Wages - School Board	\$2,949.00	\$3,000.00	\$3,000.00	\$0.00	0%
1112 0 - Wages - Superintendent	\$104,603.04	\$106,695.00	\$98,500.00	(\$8,195.00)	-8%
1120 0 - Wages - Teachers	\$1,825,169.74	\$1,952,394.00	\$1,940,605.00	(\$11,789.00)	-1%
1121 0 - Wages - Chapter I	\$45,110.44	\$43,183.00	\$42,175.00	(\$1,008.00)	-2%
1122 0 - Wages - Librarian	\$100,530.96	\$101,757.00	\$103,410.00	\$1,653.00	2%
1123 0 - Wages - Gifted Teacher	\$46,369.92	\$47,773.00	\$48,975.00	\$1,202.00	3%
1125 0 - Wages - Esl	\$18,330.96	\$18,746.00	\$19,122.00	\$376.00	2%
1126 0 - Wages - Principals	\$143,748.96	\$146,624.00	\$141,050.00	(\$5,574.00)	-4%
1127 0 - Wages Summer School	\$0.00	\$0.00	\$17,000.00	\$17,000.00	100%
1130 0 - Wages - Professionals	\$0.00	\$0.00	\$0.00	\$0.00	0%
1131 0 - Wages - School Nurse	\$41,163.84	\$42,408.00	\$21,697.00	(\$20,711.00)	-49%
1133 0 - Wages-Technical Develop.	\$59,976.00	\$61,176.00	\$80,000.00	\$18,824.00	31%
1140 0 - Wages - Technical	\$25,509.98	\$27,427.00	\$0.00	(\$27,427.00)	-100%
1150 0 - Wages - Clerical	\$172,494.95	\$176,076.00	\$128,496.00	(\$47,580.00)	-27%
1151 0 - Wages - Aides	\$73,415.40	\$75,702.00	\$77,312.00	\$1,610.00	2%
1180 0 - Wages - Laborer	\$7,704.45	\$8,950.00	\$6,715.00	(\$2,235.00)	-25%
1190 0 - Wages - Service	\$44,562.52	\$47,684.00	\$34,735.00	(\$12,949.00)	-27%
1520 0 - Wages - Substitutes	\$35,230.12	\$30,320.00	\$30,320.00	\$0.00	0%
1521 0 - Wages-Parent Res. Center	\$0.00	\$0.00	\$0.00	\$0.00	0%
1522 0 - Wages - Esy	\$161.25	\$500.00	\$500.00	\$0.00	0%
1620 0 - Salary Supplements	\$114,625.48	\$122,941.00	\$107,960.00	(\$14,981.00)	-12%
1650 0 - Supplement-National Board	\$2,322.35	\$2,322.00	\$2,322.00	\$0.00	0%
EX01 - Personal Services Totals	\$2,966,078.84	\$3,130,854.00	\$3,032,959.00	(\$97,895.00)	-3%
EX02 - Fringe Benefits					
2001 0 - Fica	\$ 217,461.36	\$ 240,418.00	\$ 234,203.00	\$ (6,215.00)	-3%
2002 0 - Retirement	\$762.45	\$720.00	\$760.00	\$40.00	6%
2005 0 - Medical Insurance	\$1,146.48	\$1,440.00	\$1,440.00	\$0.00	0%
2006 0 - Life Insurance	\$72.01	\$70.00	\$82.00	\$12.00	17%
2009 0 - Unemployment Insurance	\$0.00	\$22.00	\$22.00	\$0.00	0%
2011 0 - Worker's Comp Insurance	\$148.63	\$132.00	\$149.00	\$17.00	13%
2012 0 - ARC-OPEB Liability Res.	\$0.00	\$900.00	\$900.00	\$0.00	0%
2013 0 - Short-term Disability Insurance	\$0.00	\$0.00	\$0.00	\$0.00	0%
2210 0 - Vrs	\$300,089.91	\$390,157.00	\$364,852.00	(\$25,305.00)	-6%
2220 0 - VRS- Hybrid	\$0.00	\$0.00	\$14,431.00	\$14,431.00	100%
2300 0 - Health Benefits	\$302,059.00	\$348,366.00	\$276,304.00	(\$72,062.00)	-21%
2400 0 - Life Insurance	\$30,814.26	\$33,554.00	\$33,553.00	(\$1.00)	0%
2500 0 - Retirement Supplement	\$0.00	\$0.00	\$0.00	\$0.00	0%
2501 0 - Disability Ins- Plans 1&2	\$0.00	\$0.00	\$1,234.00	\$1,234.00	100%
2510 0 - VACORP Dis.-Hybrid	\$0.00	\$0.00	\$400.00	\$400.00	100%
2600 0 - Unemployment Insurance	\$0.00	\$1,000.00	\$1,100.00	\$100.00	10%
2700 0 - Worker's Compensation	\$9,243.00	\$12,576.00	\$11,711.00	(\$865.00)	-7%
2750 0 - Retiree Health Care Credi	\$28,546.60	\$31,994.00	\$28,332.00	(\$3,662.00)	-11%
2800 0 - Other Benefits	\$31,253.03	\$30,777.00	\$102,861.00	\$72,084.00	234%
2820 0 - Inservice	\$461.59	\$21,152.00	\$7,000.00	(\$14,152.00)	-67%
EX02 - Fringe Benefits Totals	\$922,058.32	\$1,113,278.00	\$1,079,334.00	(\$33,944.00)	-3%
EX03 - Contractual Services					
3000 0 - Purchased Services	\$297,336.90	\$258,275.00	\$260,565.00	\$2,290.00	1%
3002 0 - Professional Services	\$0.00	\$0.00	\$7,519.00	\$7,519.00	100%
3400 0 - Field Trips	\$0.00	\$2,962.00	\$2,962.00	\$0.00	0%

City of Lexington

School Expense Budget by Account Classification

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
3401 0 - Academic Competition	\$0.00	\$0.00	\$0.00	\$0.00	0%
3810 0 - Tuition To Other Schools	\$1,125,000.00	\$1,289,500.00	\$1,430,000.00	\$140,500.00	11%
EX03 - Contractual Services Totals	\$1,422,336.90	\$1,550,737.00	\$1,701,046.00	\$150,309.00	10%
EX05 - Other Charges					
5000 0 - Other Charges	\$771.36	\$100.00	\$100.00	\$0.00	0%
5001 0 - Telecommunications	\$15,858.00	\$16,800.00	\$16,800.00	\$0.00	0%
5100 0 - Utilities	\$145,820.20	\$145,600.00	\$145,600.00	\$0.00	0%
5200 0 - Telephone/Communications	\$13,809.73	\$13,550.00	\$13,810.00	\$260.00	2%
5300 0 - Insurance	\$83,304.00	\$96,350.00	\$84,000.00	(\$12,350.00)	-13%
5400 0 - Leases & Rentals	\$9,822.12	\$14,100.00	\$13,100.00	(\$1,000.00)	-7%
5413 0 - Other Operating Supplies	\$68.58	\$300.00	\$300.00	\$0.00	0%
5500 0 - Travel	\$13,164.71	\$21,770.00	\$15,401.00	(\$6,369.00)	-29%
5503 0 - Athletics Travel	\$0.00	\$0.00	\$0.00	\$0.00	0%
5800 0 - Miscellaneous	\$7,960.79	\$10,000.00	\$14,134.00	\$4,134.00	41%
5806 0 - Parental Involvement	\$0.00	\$0.00	\$0.00	\$0.00	0%
6000 0 - Materials & Supplies	\$64,558.65	\$83,950.00	\$82,292.00	(\$1,658.00)	-2%
6001 0 - Mat. & Sup.-Chap.li	\$0.00	\$0.00	\$0.00	\$0.00	0%
6002 0 - Food Supplies	\$63,696.92	\$75,000.00	\$75,000.00	\$0.00	0%
6003 0 - Mat. & Sup.-Athletic	\$0.00	\$0.00	\$0.00	\$0.00	0%
6004 0 - Mat. & Sup.-Psychological	\$0.00	\$500.00	\$500.00	\$0.00	0%
6005 0 - Materials & Supp.-Gifted	\$1,002.68	\$1,000.00	\$1,000.00	\$0.00	0%
6006 0 - Mat. & Supp./Preschool Gr	\$2,808.00	\$2,808.00	\$2,793.00	(\$15.00)	-1%
6007 0 - Mat & Supp/Parent Res Ctr	\$0.00	\$0.00	\$0.00	\$0.00	0%
6011 0 - Grant - RM	\$0.00	\$0.00	\$0.00	\$0.00	0%
6020 0 - Textbooks	\$106,197.49	\$64,458.00	\$63,505.00	(\$953.00)	-1%
6022 0 - Mat. & Supp. - Medical	\$917.04	\$1,000.00	\$1,000.00	\$0.00	0%
6031 0 - Instructional Materials	\$250.72	\$2,000.00	\$2,000.00	\$0.00	0%
6040 0 - Technology - Software	\$10,820.98	\$11,800.00	\$11,800.00	\$0.00	0%
6050 0 - Non-Capitalized Hardware	\$98,475.04	\$102,000.00	\$102,000.00	\$0.00	0%
6060 0 - Non-Cap. Infrastructure	\$0.00	\$0.00	\$1,000.00	\$1,000.00	100%
6500 0 - Software	\$0.00	\$0.00	\$0.00	\$0.00	0%
EX05 - Other Charges Totals	\$639,307.01	\$663,086.00	\$646,135.00	(\$16,951.00)	-3%
EX70 - Capital Outlay					
7008 0 - Building Improvements	\$0.00	\$0.00	\$0.00	\$0.00	0%
7010 0 - New Building Construction	\$0.00	\$0.00	\$0.00	\$0.00	0%
8100 0 - Replacement Equipment	\$0.00	\$0.00	\$0.00	\$0.00	0%
8110 0 - Hardware Replacement	\$0.00	\$10,400.00	\$10,400.00	\$0.00	0%
8120 0 - Infrastructure Replacemen	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0%
8200 0 - New Equipment	\$0.00	\$0.00	\$0.00	\$0.00	0%
8202 0 - Assistive Technology	\$0.00	\$0.00	\$0.00	\$0.00	0%
8210 0 - Hardware Additions	\$0.00	\$0.00	\$0.00	\$0.00	0%
8220 0 - Infrastructure Additions	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0%
8230 0 - Cap.Software & Int.Assets	\$0.00	\$0.00	\$0.00	\$0.00	0%
EX70 - Capital Outlay Totals	\$0.00	\$20,400.00	\$20,400.00	\$0.00	0%
EX91 - Interfund Charges					
9104 0 - Svcs Of Finance	\$0.00	\$0.00	\$67,400.00	\$67,400.00	100%
9130 0 - Services of Pwks-Schools	\$122,306.00	\$127,360.00	\$127,360.00	\$0.00	0%
9151 0 - Services of Technology	(\$43,202.00)	(\$52,088.00)	(\$114,039.00)	(\$61,951.00)	119%
EX91 - Interfund Charges Totals	\$79,104.00	\$75,272.00	\$80,721.00	\$5,449.00	7%
EX92 - Transfers Out					
9208 0 - To Capital Projects	\$435,129.00	\$0.00	\$0.00	\$0.00	0%
EX92 - Transfers Out Totals	\$435,129.00	\$0.00	\$0.00	\$0.00	0%
Expenditure Grand Totals:	\$6,464,014.07	\$6,553,627.00	\$6,560,595.00	\$6,968.00	0%

City of Lexington
Utility Fund Revenue Budget

Account Number	Description	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
Charges For Services						
1016-1901	Water & Sewer Use	\$3,709,487.32	\$4,012,260.00	\$ 4,200,000.00	\$ 187,740.00	5%
1016-1903	Msa Contract - Wtp	\$660,331.67	\$682,770.00	\$660,430.00	(\$22,340.00)	-3%
1016-1905	Penalties	\$12,260.85	\$11,000.00	\$11,000.00	\$0.00	0%
1016-1911	Msa Contract - Wwtp	\$1,216,704.54	\$1,181,800.00	\$1,190,800.00	\$9,000.00	1%
Total: Charges For Services		\$5,598,784.38	\$5,887,830.00	\$ 6,062,230.00	\$ 174,400.00	3%
Misc. Revenue						
1016-1906	Misc. Non-Operating Revenue	\$12,056.93	\$17,000.00	\$20,000.00	\$3,000.00	18%
1018-0200	Contributions-General	\$0.00	\$0.00	\$125,000.00	\$125,000.00	100%
1018-9912	Misc. Revenue	\$320.00	\$3.00	\$0.00	(\$3.00)	-100%
Total: Misc. Revenue		\$12,376.93	\$17,003.00	\$145,000.00	\$127,997.00	753%
Fund Total: Utility Fund		\$5,611,161.31	\$5,904,833.00	\$ 6,207,230.00	\$ 302,397.00	5%

Utility Fund Expense Budget by Function

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
CAP - Capital Projects					
05-1167 - Utility Fund,Minor Water System Improv	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0%
05-1177 - Utility Fund,Wastewater Improvements	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0%
05-3000 - Utility Fund,Utilities Projects Development	\$0.00	\$0.00	\$100,000.00	\$100,000.00	100%
05-3140 - Utility Fund,I & I Reduction Projects	\$9,102.27	\$0.00	\$15,000.00	\$15,000.00	100%
05-3699 - Utility Fund,Misc.Water Lines Improve.	\$8,106.15	\$0.00	\$0.00	\$0.00	0%
05-3716 - Utility Fund,Water line Replacement	\$4,750.00	\$0.00	\$60,000.00	\$60,000.00	100%
05-3717 - Utility Fund,Meter Reading System Rep.	\$13,251.66	\$0.00	\$0.00	\$0.00	0%
05-3718 - Utility Fund,Thornridge Water Improve	\$0.00	\$65,000.00	\$0.00	(\$65,000.00)	-100%
05-3719 - Utility Fund,Sarah's Run Sewer Main	\$0.00	\$78,000.00	\$0.00	(\$78,000.00)	-100%
05-3720 - Utility Fund,Marshall St. Wastewater Line	\$0.00	\$0.00	\$20,000.00	\$20,000.00	100%
05-3721 - Utility Fund,Woods Creek Interceptors	\$0.00	\$0.00	\$91,855.00	\$91,855.00	100%
CAP - Capital Projects Totals:	\$35,210.08	\$153,000.00	\$296,855.00	\$143,855.00	94%
NON - Nondepartmental					
05-4050 - Utility Fund,Public Works Labor Pool	\$55,212.83	\$62,806.00	\$62,779.00	(\$27.00)	0%
05-9310 - Utility Fund,Nondepartmental	\$344,888.88	\$397,195.00	\$399,910.00	\$2,715.00	1%
05-9350 - Utility Fund,Interfund Transfers	\$120,000.00	\$120,000.00	\$120,000.00	\$0.00	0%
NON - Nondepartmental Totals:	\$520,101.71	\$580,001.00	\$582,689.00	\$2,688.00	0%
UTAD - Utilities Administration					
05-1110 - Utility Fund,Administration	\$133,105.16	\$256,945.00	\$334,230.00	\$77,285.00	30%
UTAD - Utilities Administration Totals:	\$133,105.16	\$256,945.00	\$334,230.00	\$77,285.00	30%
WATE - Water Operations					
05-1140 - Utility Fund,Water Treatment Plant	\$628,932.23	\$650,247.00	\$628,985.00	(\$21,262.00)	-3%
05-1150 - Utility Fund,Water Trmnt.-Brushy Hill	\$7,573.00	\$7,603.00	\$7,051.00	(\$552.00)	-7%
05-1160 - Utility Fund,Water Distribution	\$964,401.09	\$1,076,781.00	\$1,108,861.00	\$32,080.00	3%
05-1161 - Utility Fund,Water Storage	\$0.00	\$13,417.00	\$3,526.00	(\$9,891.00)	-74%
05-1165 - Utility Fund,Water Service Connections- New	\$0.00	\$0.00	\$14,651.00	\$14,651.00	100%
WATE - Water Operations Totals:	\$1,600,906.32	\$1,748,048.00	\$1,763,074.00	\$15,026.00	1%
WWT - Wastewater Operations					
05-1170 - Utility Fund,Wastewater Collection	\$1,992,009.15	\$2,004,070.00	\$2,039,938.00	\$35,868.00	2%
05-1171 - Utility Fund,Wastewater Service Connections-	\$0.00	\$0.00	\$7,226.00	\$7,226.00	100%
05-1175 - Utility Fund,MSA - Wwtp	\$1,158,899.57	\$1,125,521.00	\$1,134,091.00	\$8,570.00	1%
05-1185 - Utility Fund,MSA - Other Service Costs	\$1,080.00	\$0.00	\$0.00	\$0.00	0%
05-1190 - Utility Fund,Inflow & Infiltration	\$21,010.23	\$37,248.00	\$28,087.00	(\$9,161.00)	-25%
WWT - Wastewater Operations Totals:	\$3,172,998.95	\$3,166,839.00	\$3,209,342.00	\$42,503.00	1%
Expenditure Grand Totals:	\$5,462,322.22	\$5,904,833.00	\$6,186,190.00	\$281,357.00	5%

City of Lexington

Utility Fund Expense Budget by Account Classification

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services					
1001 0 - Full - Time Wages	\$681,146.39	\$690,640.00	\$673,248.00	(\$17,392.00)	-3%
1002 0 - Overtime	\$73,826.80	\$69,440.00	\$60,254.00	(\$9,186.00)	-13%
1003 0 - Part - Time Wages	(\$472.00)	\$0.00	\$0.00	\$0.00	0%
1041 0 - Pwks Regular Wages	\$291,205.14	\$307,857.00	\$359,272.00	\$51,415.00	17%
1042 0 - Pwks Overtime Wages	\$13,612.59	\$18,740.00	\$23,430.00	\$4,690.00	25%
EX01 - Personal Services Totals	\$1,059,318.92	\$1,086,677.00	\$1,116,204.00	\$29,527.00	3%
EX02 - Fringe Benefits					
2001 0 - Fica	\$75,057.34	\$81,946.00	\$76,423.00	(\$5,523.00)	-7%
2002 0 - Retirement	\$125,720.05	\$129,804.00	\$134,025.00	\$4,221.00	3%
2005 0 - Medical Insurance	\$225,747.87	\$222,681.00	\$201,865.00	(\$20,816.00)	-9%
2006 0 - Life Insurance	\$11,863.26	\$11,724.00	\$13,084.00	\$1,360.00	12%
2009 0 - Unemployment Insurance	\$0.00	\$0.00	\$0.00	\$0.00	0%
2011 0 - Worker's Comp Insurance	\$21,984.74	\$21,182.00	\$29,821.00	\$8,639.00	41%
2013 0 - Short-term Disability Insurance	\$0.00	\$0.00	\$0.00	\$0.00	0%
EX02 - Fringe Benefits Totals	\$460,373.26	\$467,337.00	\$455,218.00	(\$12,119.00)	-3%
EX03 - Contractual Services					
3002 0 - Professional Services	\$61,273.66	\$206,200.00	\$353,355.00	\$147,155.00	71%
3004 0 - Repairs & Maintenance	\$15,903.23	\$47,700.00	\$43,200.00	(\$4,500.00)	-9%
3005 0 - Maintenance Svc Contracts	\$3,185.27	\$4,000.00	\$4,000.00	\$0.00	0%
3006 0 - Printing & Binding	\$0.00	\$600.00	\$600.00	\$0.00	0%
3007 0 - Advertising	\$678.00	\$900.00	\$5,100.00	\$4,200.00	467%
3015 0 - Lagoon Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	0%
3016 0 - Wholesale Water	\$702,903.04	\$795,300.00	\$828,300.00	\$33,000.00	4%
3017 0 - Wholesale Sewer	\$1,149,665.27	\$1,154,400.00	\$1,176,840.00	\$22,440.00	2%
3019 0 - Msa Facility Fee	\$704,330.32	\$704,330.00	\$704,330.00	\$0.00	0%
3024 0 - Landfill Contract	\$4,913.76	\$6,100.00	\$5,000.00	(\$1,100.00)	-18%
3028 0 - Computer Software	\$2,792.13	\$21,756.00	\$21,556.00	(\$200.00)	-1%
3406 0 - Generator Services	\$698.00	\$5,800.00	\$3,800.00	(\$2,000.00)	-34%
EX03 - Contractual Services Totals	\$2,646,342.68	\$2,947,086.00	\$3,146,081.00	\$198,995.00	7%
EX04 - Internal Services					
4002 0 - Inside Vehicle Maint & Op	\$23,841.48	\$32,750.00	\$29,550.00	(\$3,200.00)	-10%
4004 0 - Photocopying Services	\$4.32	\$109.00	\$50.00	(\$59.00)	-54%
4010 0 - Special Projects - Pwks	(\$5,178.71)	\$3,000.00	\$2,500.00	(\$500.00)	-17%
EX04 - Internal Services Totals	\$18,667.09	\$35,859.00	\$32,100.00	(\$3,759.00)	-10%
EX05 - Other Charges					
5101 0 - Electrical Service	\$390,092.66	\$392,400.00	\$437,900.00	\$45,500.00	12%
5102 0 - Heating Services	\$7,843.80	\$8,675.00	\$8,500.00	(\$175.00)	-2%
5103 0 - Water & Sewer Services	\$1,092.05	\$935.00	\$1,050.00	\$115.00	12%
5201 0 - Postal & Messenger Svcs	\$9,595.17	\$9,500.00	\$9,000.00	(\$500.00)	-5%
5202 0 - Electronic Data Services	\$3,547.08	\$2,750.00	\$3,606.00	\$856.00	31%
5203 0 - Telephone	\$3,707.69	\$5,510.00	\$4,450.00	(\$1,060.00)	-19%
5204 0 - Cellular Telephone Serv.	\$7,257.18	\$6,800.00	\$7,150.00	\$350.00	5%
5399 0 - Insurance Allocation	\$17,141.50	\$19,840.00	\$17,280.00	(\$2,560.00)	-13%
5401 0 - Office Supplies	\$1,485.64	\$4,300.00	\$3,900.00	(\$400.00)	-9%
5403 0 - Agricultural Svc/Supplies	\$696.35	\$1,100.00	\$250.00	(\$850.00)	-77%
5404 0 - Medical Supplies	\$17,950.40	\$17,500.00	\$18,000.00	\$500.00	3%
5405 0 - Janitorial Supplies	\$4,280.14	\$2,500.00	\$2,500.00	\$0.00	0%
5406 0 - Generator Supplies	\$854.87	\$3,250.00	\$5,900.00	\$2,650.00	82%

City of Lexington

Utility Fund Expense Budget by Account Classification

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
5407 0 - Repair & Maint Supplies	\$84,427.18	\$54,500.00	\$55,500.00	\$1,000.00	2%
5408 0 - Vehicle/Equip Supplies	\$8,192.47	\$8,150.00	\$8,400.00	\$250.00	3%
5410 0 - Uniform & Wearing Apparel	\$1,014.68	\$800.00	\$1,500.00	\$700.00	87%
5411 0 - Books & Subscriptions	\$339.93	\$1,720.00	\$1,150.00	(\$570.00)	-33%
5413 0 - Other Operating Supplies	\$46,219.94	\$98,900.00	\$106,250.00	\$7,350.00	7%
5417 0 - Photocopying Supplies	\$0.00	\$0.00	\$0.00	\$0.00	0%
5426 0 - Chemical Supplies	\$168,441.27	\$150,500.00	\$131,400.00	(\$19,100.00)	-13%
5428 0 - Data Processing Supplies	\$827.37	\$1,600.00	\$1,500.00	(\$100.00)	-6%
5430 0 - Asphaltting Materials	\$5,811.42	\$4,600.00	\$7,200.00	\$2,600.00	56%
5460 0 - XPTank & PRV-Fin.Assist.	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0%
5477 0 - Durable Goods	\$13,018.08	\$20,300.00	\$10,500.00	(\$9,800.00)	-48%
5501 0 - Travel & Training	\$2,765.07	\$5,500.00	\$5,000.00	(\$500.00)	-9%
EX05 - Other Charges Totals	\$796,601.94	\$822,630.00	\$848,886.00	\$26,256.00	3%
EX60 - Agency Contributions					
5606 0 - Permits To State Agencies	\$12,933.50	\$15,200.00	\$15,112.00	(\$88.00)	-1%
EX60 - Agency Contributions Totals	\$12,933.50	\$15,200.00	\$15,112.00	(\$88.00)	-1%
EX65 - Miscellaneous					
5801 0 - Dues & Memberships	\$1,279.00	\$1,450.00	\$1,450.00	\$0.00	0%
5803 0 - Employee Relations	\$480.00	\$480.00	\$600.00	\$120.00	25%
5813 0 - Bad Dept Expense	(\$9,166.43)	\$15,000.00	\$0.00	(\$15,000.00)	-100%
5887 0 - Waterworks Operation Fee	\$8,203.95	\$8,400.00	\$8,860.00	\$460.00	5%
EX65 - Miscellaneous Totals	\$796.52	\$25,330.00	\$10,910.00	(\$14,420.00)	-57%
EX80 - Leases And Rentals					
8001 0 - Lease/Rent Of Equipment	\$0.00	\$250.00	\$0.00	(\$250.00)	-100%
EX80 - Leases And Rentals Totals	\$0.00	\$250.00	\$0.00	(\$250.00)	-100%
EX91 - Interfund Charges					
9100 0 - Equip. Rep. Contribution	\$9,000.00	\$18,500.00	\$58,000.00	\$39,500.00	213%
9101 0 - Svcs Of City Manager	\$34,010.00	\$34,555.00	\$33,020.00	(\$1,535.00)	-4%
9102 0 - Svcs Of Pwks - Stores	\$6,070.00	\$6,250.00	\$6,070.00	(\$180.00)	-3%
9103 0 - Svcs Of Treasurer	\$76,886.00	\$76,490.00	\$77,370.00	\$880.00	1%
9104 0 - Svcs Of Finance	\$89,889.00	\$66,190.00	\$60,500.00	(\$5,690.00)	-9%
9105 0 - Services of Pwks-Streets	(\$15,767.00)	(\$16,231.00)	(\$16,231.00)	\$0.00	0%
9108 0 - Svcs Of Human Resource	\$7,821.00	\$7,500.00	\$8,250.00	\$750.00	10%
9151 0 - Services of Technology	\$16,126.00	\$20,210.00	\$14,700.00	(\$5,510.00)	-27%
EX91 - Interfund Charges Totals	\$224,035.00	\$213,464.00	\$241,679.00	\$28,215.00	13%
EX92 - Transfers Out					
9201 0 - To General Fund	\$120,000.00	\$120,000.00	\$120,000.00	\$0.00	0%
EX92 - Transfers Out Totals	\$120,000.00	\$120,000.00	\$120,000.00	\$0.00	0%
EX99 - Other Uses Of Funds					
9960 0 - Depreciation	\$145,914.97	\$171,000.00	\$200,000.00	\$29,000.00	17%
EX99 - Other Uses Of Funds Totals	\$145,914.97	\$171,000.00	\$200,000.00	\$29,000.00	17%
Expenditure Grand Totals:	\$5,484,983.88	\$5,904,833.00	\$6,186,190.00	\$281,357.00	5%

City of Lexington

Equipment Replacement Fund Revenue Budget

Account Number	Description	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
<u>Misc. Revenue</u>						
1018-0200	Contributions-General	\$0.00	\$36,000.00	\$0.00	(\$36,000.00)	-100%
1018-0209	Rock.Co.Cont.-Equip.Rep.	\$0.00	\$10,300.00	\$10,200.00	(\$100.00)	-1%
Total: Misc. Revenue		\$0.00	\$46,300.00	\$10,200.00	(\$36,100.00)	-78%
<u>Transfers In</u>						
1041-0511	From General Fund	\$0.00	\$271,105.00	\$455,350.00	\$184,245.00	68%
1041-0515	From Utility Fund	\$0.00	\$18,500.00	\$58,000.00	\$39,500.00	214%
Total: Transfers In		\$0.00	\$289,605.00	\$513,350.00	\$223,745.00	77%
<u>Fund Balance</u>						
1042-9990	From First Aid Reserve	\$0.00	\$84,400.00	\$0.00	(\$84,400.00)	-100%
Total: Fund Balance		\$0.00	\$84,400.00	\$0.00	(\$84,400.00)	-100%
Net Grand Totals:		\$0.00	\$420,305.00	\$523,550.00	\$103,245.00	25%

City of Lexington

Equipment Fund Expense Budget by Account

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
<u>EX70 - Capital Outlay</u>					
7001 0 - Machinery & Equipment	\$0.00	\$150,000.00	\$70,000.00	(\$80,000.00)	-53%
7005 0 - Motor Vehicles & Equip	\$0.00	\$409,300.00	\$177,800.00	(\$231,500.00)	-57%
7006 0 - Construction Veh & Equip	\$0.00	\$0.00	\$185,000.00	\$185,000.00	100%
Expenditure Grand Totals:	\$0.00	\$559,300.00	\$432,800.00	(\$126,500.00)	-23%

Public Works

1 Leaf Vacuum Trailer	\$	13,000.00
1 Wood Chipper	\$	42,000.00
2 Loadpacker Tippers- Dual	\$	15,000.00
1 Front End Loader	\$	185,000.00
2 4WD Pickup Trucks	\$	54,300.00
1 Dump Truck	\$	96,000.00
	\$	405,300.00

Police

1 Police Interceptor	\$	27,500.00
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Total

	\$	432,800.00
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City of Lexington

Capital Project Fund Revenue Budget

Account Number	Description	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
Misc. Revenue						
1018-0500	Fish & Wildlife Grant	\$37,020.24	\$0.00	\$0.00	\$0.00	0%
Total: Misc. Revenue		\$37,020.24	\$0.00	\$0.00	\$0.00	0
Federal - Categorical						
1033-0448	Other Categorical Revenue	\$45,448.33	\$0.00	\$0.00	\$0.00	0%
1033-8196	TEA-21 Grants	\$13,104.73	\$0.00	\$0.00	\$0.00	0%
Total: Federal - Categorical		\$58,553.06	\$0.00	\$0.00	\$0.00	0%
Transfers In						
1041-0502	From School Fund	\$435,129.00	\$0.00	\$0.00	\$0.00	0%
1041-0511	From General Fund	\$431,500.00	\$152,100.00	\$500,000.00	\$347,900.00	229%
Total: Transfers In		\$866,629.00	\$152,100.00	\$500,000.00	\$347,900.00	229%
Net Grand Totals:		\$962,202.30	\$152,100.00	\$500,000.00	\$347,900.00	229%

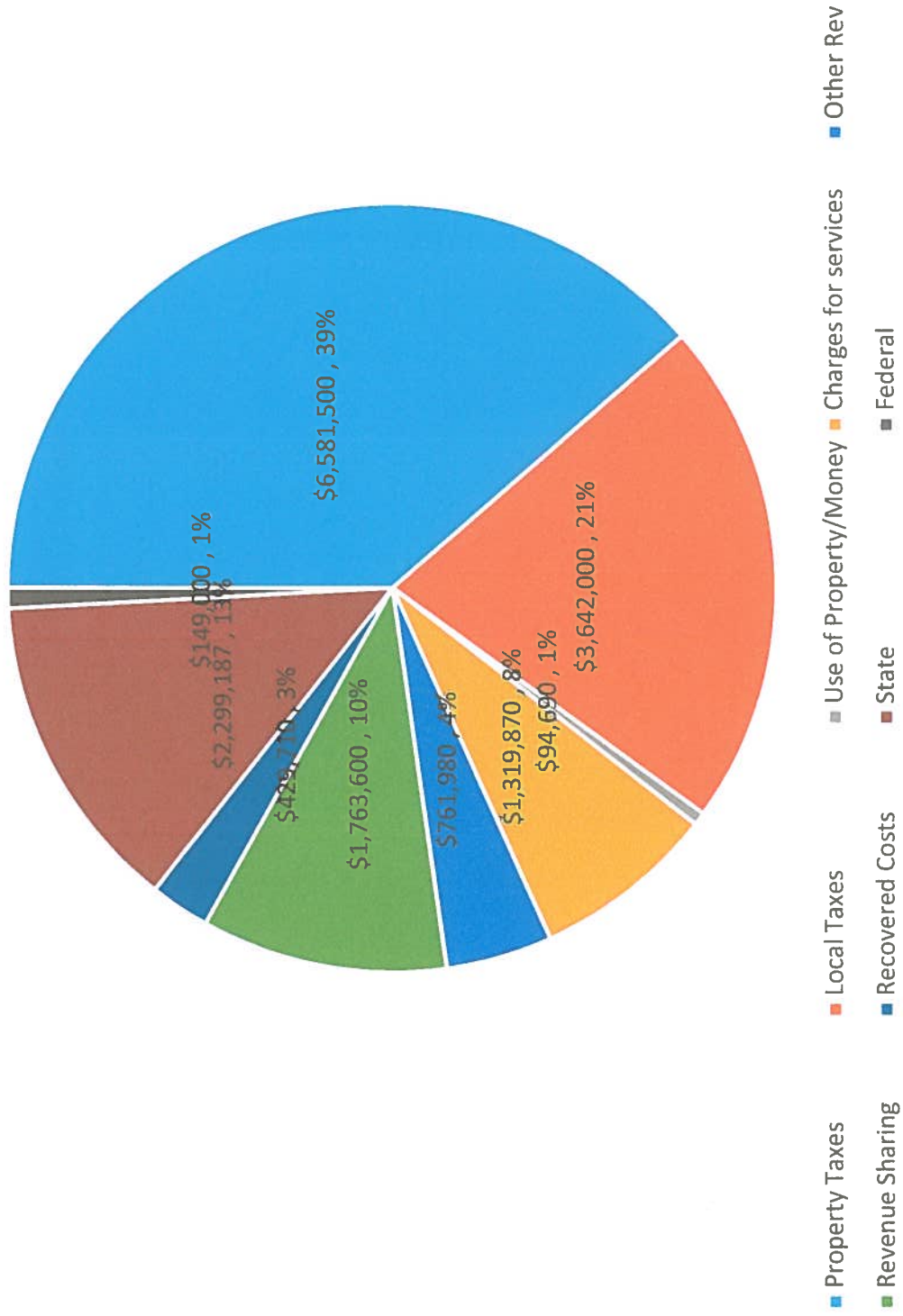
City of Lexington

Capital Projects Fund Expenses Budget by Function

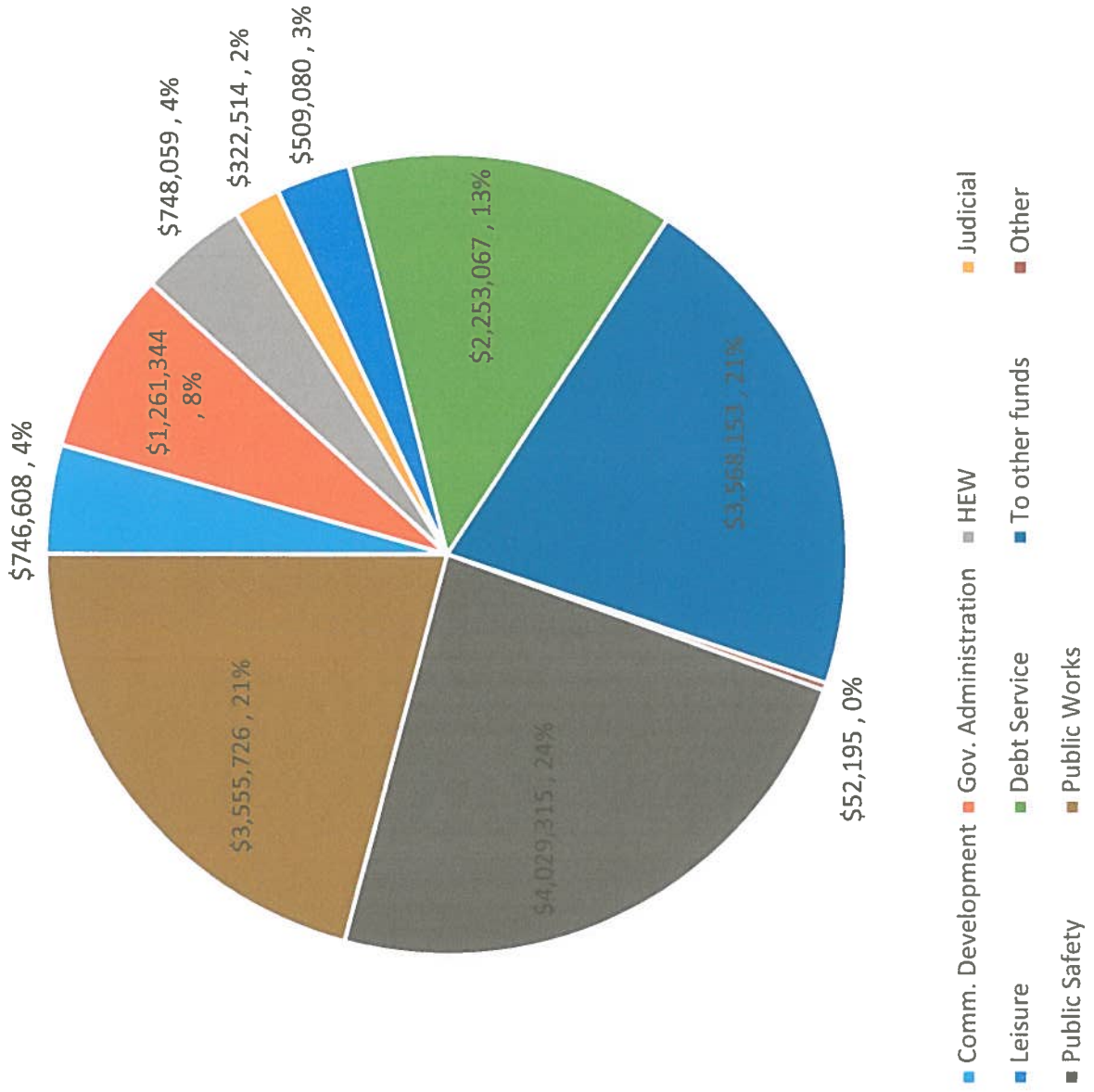
	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
MUN - Municipal Facilities					
08-4103 - Capital Projects Fund,Courthouse Parking Garage	\$0.00	\$0.00	\$106,580.00	\$106,580.00	100%
08-6662 - Capital Projects Fund,Building Imp. - Downing	\$0.00	\$0.00	\$10,000.00	\$10,000.00	100%
08-6664 - Capital Projects Fund,WES Replacement	\$672,378.67	\$0.00	\$0.00	\$0.00	0%
08-7400 - Capital Projects Fund,Fire/Police Security Sys	\$0.00	\$22,200.00	\$0.00	(\$22,200.00)	-100%
08-7440 - Capital Projects Fund,City Hall Improvements	\$3,500.00	\$0.00	\$0.00	\$0.00	0%
08-7500 - Capital Projects Fund,Phone System City Hall	\$0.00	\$22,000.00	\$0.00	(\$22,000.00)	-100%
08-8117 - Capital Projects Fund,Thompson's Knoll Program	\$153,121.35	\$0.00	\$0.00	\$0.00	0%
MUN - Municipal Facilities Totals:	\$829,000.02	\$44,200.00	\$116,580.00	\$72,380.00	164%
PARK - Parks and Cemeteries					
08-1304 - Capital Projects Fund,Hopkins Green Improvement	\$15,609.33	\$6,400.00	\$0.00	(\$6,400.00)	-100%
08-1307 - Capital Projects Fund,Jordan's Point Park	\$10,160.23	\$0.00	\$0.00	\$0.00	0%
08-1400 - Capital Projects Fund,Swimming Pool	\$9,562.32	\$0.00	\$0.00	\$0.00	0%
08-1800 - Capital Projects Fund,Brewbaker Field	\$2,200.00	\$0.00	\$12,500.00	\$12,500.00	100%
08-1817 - Capital Projects Fund,Skateboard Park	\$12,930.00	\$5,000.00	\$0.00	(\$5,000.00)	-100%
PARK - Parks and Cemeteries Totals:	\$50,461.88	\$11,400.00	\$12,500.00	\$1,100.00	10%
STRE - Streets, Parking, Sidewalks					
08-2147 - Capital Projects Fund,Nelson St. Bridge Replace	\$46,659.96	\$0.00	\$0.00	\$0.00	0%
08-2148 - Capital Projects Fund,Randolph St. Utility Line	\$32,975.57	\$0.00	\$0.00	\$0.00	0%
08-2150 - Capital Projects Fund,Bridge Repairs	\$0.00	\$0.00	\$25,000.00	\$25,000.00	100%
08-2399 - Capital Projects Fund,Misc.Storm Drainage Proj.	\$0.00	\$50,000.00	\$0.00	(\$50,000.00)	-100%
08-2501 - Capital Projects Fund,Downtown Improvements	\$0.00	\$25,000.00	\$25,000.00	\$0.00	0%
08-2600 - Capital Projects Fund,Lewis St Sidewalk	\$0.00	\$21,500.00	\$0.00	(\$21,500.00)	-100%
08-2650 - Capital Projects Fund,Sidewalk Improvements	\$0.00	\$0.00	\$40,275.00	\$40,275.00	100%
STRE - Streets, Parking, Sidewalks Totals:	\$79,635.53	\$96,500.00	\$90,275.00	(\$6,225.00)	-6%
Expenditure Grand Totals:	\$959,097.43	\$152,100.00	\$219,355.00	\$67,255.00	44%

GENERAL FUND

Revenue Source



Uses of Funds



Significant General Fund Expense Changes
FY 16 Budget

<u>Description of Change</u>	<u>Amount</u>
increased funding to Capital Projects Fund	\$ 347,900
increased funding to Equipment Replacement Fund	\$ 211,595
funding to debt service reserve	\$ 110,000
Waddell School debt service increase	\$ 387,480
increase in transfer to School Fund	\$ 44,063
1% pay increase	\$ 38,546
\$750 pay increase	\$ 70,000
fringe benefit increase on pay changes	\$ 27,994
savings on liability insurance	\$ (10,614)
increase in employee relations costs	\$ 2,000
consultant/grants- City Manager dept.	\$ 6,000
grant matching funds- Planning	\$ 20,000
combining City & Schools Finance Departments	\$ (40,135)
combining City & Schools IT Departments	\$ (26,716)
savings in software	\$ (9,000)
other IT savings	\$ (11,609)
reduced staffing in Planning Dept.	\$ (22,097)
fire staffing increase (to be funded by SAFER grant)	\$ 243,324
fire staff savings- standby stipend/ call out pay	\$ (46,600)
FY 15 Police staffing change	\$ 41,167
FY 16 Special Enforcement/ Police staffing changes	\$ 23,296
increased jail contract costs	\$ 7,150
landfill fees	\$ 134,950
professional services- dam emergency action plan	\$ 25,000
pavement maintenance	\$ 72,131
Public Assistance	\$ (46,550)
Lodging taxes to VHC	\$ 50,334
RARO costs	\$ 3,419
Tourism costs	\$ 8,043
Social Services	\$ 11,744
Tax relief- elderly	\$ 4,000
increase in other agencies	\$ 11,904
Thompson Knoll marketing plan	\$ 50,000
professional services- Planning Dept.	\$ 15,000
savings in post-retirement benefits	\$ (15,000)
savings in vehicle operations	\$ (19,940)
savings in Police supplies	\$ (13,500)
savings in durable goods	\$ (11,400)
increased travel & training costs	\$ 12,814
match for emergency services grant	\$ 7,500
savings in building improvements	\$ (7,000)
wage savings in City Manager Dept.	\$ (16,639)
wage savings in Public Works- turnover/ overtime reduction	\$ (94,527)
Public Work wage shift to fund 5	\$ (55,996)
staff savings- pool	\$ (6,177)
misc. (savings)/increases	\$ (29,908)
FY 16 less FY 15 expenses	<u>\$ 1,503,946</u>

City of Lexington
City Council (01-1101)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$27,720.00	\$26,400.00	\$26,400.00	\$0.00	0%
EX02 - Fringe Benefits	\$2,148.30	\$2,045.00	\$2,045.00	\$0.00	0%
EX03 - Contractual Services	\$6,778.59	\$6,500.00	\$5,884.00	(\$616.00)	-9%
EX04 - Internal Services	\$1,692.38	\$2,500.00	\$2,000.00	(\$500.00)	-20%
EX05 - Other Charges	\$6,310.64	\$6,730.00	\$5,680.00	(\$1,050.00)	-16%
EX65 - Miscellaneous	\$5,895.00	\$6,025.00	\$5,895.00	(\$130.00)	-2%
City Council Totals:	\$50,544.91	\$50,200.00	\$47,904.00	(\$2,296.00)	-5%

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

City of Lexington
City Manager (01-1201)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$142,028.48	\$159,798.00	\$143,159.00	(\$16,639.00)	-10%
EX02 - Fringe Benefits	\$53,619.38	\$49,467.00	\$49,210.00	(\$257.00)	-1%
EX03 - Contractual Services	\$6,815.50	\$500.00	\$6,750.00	\$6,250.00	1,243%
EX04 - Internal Services	\$2,559.14	\$2,500.00	\$2,300.00	(\$200.00)	-8%
EX05 - Other Charges	\$12,213.13	\$15,403.00	\$16,475.00	\$1,072.00	7%
EX65 - Miscellaneous	\$1,784.60	\$1,750.00	\$1,850.00	\$100.00	6%
EX99 - Other Uses Of Funds	(\$34,010.00)	(\$34,555.00)	(\$33,020.00)	\$1,535.00	-4%
Expenditure Grand Totals:	\$185,010.23	\$194,863.00	\$186,724.00	(\$8,139.00)	-4%

Definition:

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

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

City of Lexington
City Attorney (01-1204)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$50,192.62	\$50,000.00	\$50,000.00	\$0.00	0%
EX02 - Fringe Benefits	\$8,041.70	\$8,897.00	\$8,154.00	(\$743.00)	-8%
EX03 - Contractual Services	\$37,390.96	\$35,000.00	\$35,000.00	\$0.00	0%
EX05 - Other Charges	\$1,076.00	\$910.00	\$910.00	\$0.00	0%
Expenditure Grand Totals:	\$96,701.28	\$94,807.00	\$94,064.00	(\$743.00)	-1%

Definition:

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

City of Lexington
Human Resources (01-1205)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$43,075.96	\$44,423.00	\$45,617.00	\$1,194.00	3%
EX02 - Fringe Benefits	\$19,100.24	\$19,829.00	\$20,096.00	\$267.00	1%
EX03 - Contractual Services	\$508.48	\$500.00	\$500.00	\$0.00	0%
EX04 - Internal Services	\$1,001.40	\$900.00	\$900.00	\$0.00	0%
EX05 - Other Charges	\$3,355.17	\$5,150.00	\$5,474.00	\$324.00	6%
EX65 - Miscellaneous	\$3,787.90	\$4,000.00	\$9,720.00	\$5,720.00	143%
EX99 - Other Uses Of Funds	(\$7,821.00)	(\$7,500.00)	(\$8,250.00)	(\$750.00)	10%
Expenditure Grand Totals:	\$63,008.15	\$67,302.00	\$74,057.00	\$6,755.00	10%

Definition:

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

City of Lexington
Commissioner of Revenue (01-1209)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$148,030.51	\$150,859.00	\$151,959.00	\$1,100.00	1%
EX02 - Fringe Benefits	\$56,545.75	\$59,421.00	\$59,564.00	\$143.00	0%
EX03 - Contractual Services	\$17,360.12	\$17,300.00	\$18,465.00	\$1,165.00	7%
EX04 - Internal Services	\$322.20	\$700.00	\$550.00	(\$150.00)	-21%
EX05 - Other Charges	\$15,409.06	\$15,174.00	\$14,487.00	(\$687.00)	-5%
EX65 - Miscellaneous	\$365.00	\$405.00	\$435.00	\$30.00	7%
Expenditure Grand Totals:	\$238,032.64	\$243,859.00	\$245,460.00	\$1,601.00	1%

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

City of Lexington
Reassessment (01-1210)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$0.00	\$1,900.00	\$0.00	(\$1,900.00)	-100%
EX02 - Fringe Benefits	\$0.00	\$147.00	\$0.00	(\$147.00)	-97%
EX03 - Contractual Services	\$35,588.09	\$3,200.00	\$2,500.00	(\$700.00)	-22%
EX04 - Internal Services	\$0.00	\$50.00	\$0.00	(\$50.00)	-100%
EX05 - Other Charges	\$1,411.02	\$150.00	\$0.00	(\$150.00)	-100%
Expenditure Grand Totals:	\$36,999.11	\$5,447.00	\$2,500.00	(\$2,947.00)	-54%

Definition:

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

City of Lexington
Treasurer (01-1213)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$149,299.01	\$151,938.00	\$153,278.00	\$1,340.00	1%
EX02 - Fringe Benefits	\$49,210.53	\$51,546.00	\$51,905.00	\$359.00	1%
EX03 - Contractual Services	\$22,622.58	\$30,800.00	\$33,685.00	\$2,885.00	9%
EX04 - Internal Services	\$101.58	\$200.00	\$200.00	\$0.00	0%
EX05 - Other Charges	\$19,135.47	\$17,140.00	\$16,310.00	(\$830.00)	-5%
EX65 - Miscellaneous	\$300.00	\$300.00	\$350.00	\$50.00	17%
EX80 - Leases And Rentals	\$1,442.40	\$1,450.00	\$1,450.00	\$0.00	0%
EX99 - Other Uses Of Funds	(\$76,886.00)	(\$76,490.00)	(\$77,370.00)	(\$880.00)	1%
Expenditure Grand Totals:	\$165,225.57	\$176,884.00	\$179,808.00	\$2,924.00	2%

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.

Finance (01-1214)

	2014 Actual Amount	2015 Adopted Budget	2016 Level 2	\$ Change	% Change
EX01 - Personal Services	\$152,394.30	\$158,550.00	\$186,678.00	\$28,128.00	18%
EX02 - Fringe Benefits	\$60,715.76	\$73,967.00	\$88,214.00	\$14,247.00	19%
EX03 - Contractual Services	\$221,521.44	\$81,875.00	\$81,375.00	(\$500.00)	-1%
EX04 - Internal Services	\$843.04	\$950.00	\$600.00	(\$350.00)	-37%
EX05 - Other Charges	\$15,252.99	\$14,535.00	\$11,480.00	(\$3,055.00)	-21%
EX65 - Miscellaneous	\$205.00	\$200.00	\$205.00	\$5.00	3%
EX91 - Interfund Charges	\$0.00	\$0.00	(\$67,400.00)	(\$67,400.00)	-100%
EX99 - Other Uses Of Funds	(\$89,889.00)	(\$66,190.00)	(\$60,500.00)	\$5,690.00	-9%
Expenditure Grand Totals:	\$361,043.53	\$263,887.00	\$240,652.00	(\$23,235.00)	-9%

Definition:

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

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

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

City of Lexington
Information Technology (01-1251)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$72,848.91	\$68,900.00	\$0.00	(\$68,900.00)	-100%
EX02 - Fringe Benefits	\$23,940.41	\$24,768.00	\$0.00	(\$24,768.00)	-100%
EX03 - Contractual Services	\$24,388.26	\$27,039.00	\$18,400.00	(\$8,639.00)	-32%
EX04 - Internal Services	\$99.24	\$75.00	\$75.00	\$0.00	0%
EX05 - Other Charges	\$12,866.48	\$21,655.00	\$16,200.00	(\$5,455.00)	-25%
EX65 - Miscellaneous	\$100.00	\$125.00	\$100.00	(\$25.00)	-20%
EX70 - Capital Outlay	\$0.00	\$9,000.00	\$0.00	(\$9,000.00)	-100%
EX80 - Leases And Rentals	\$0.00	\$3,000.00	\$0.00	(\$3,000.00)	-100%
EX91 - Interfund Charges	\$36,202.00	\$47,088.00	\$114,040.00	\$66,952.00	142%
EX99 - Other Uses Of Funds	(\$16,126.00)	(\$20,210.00)	(\$14,700.00)	\$5,510.00	-27%
Expenditure Grand Totals:	\$154,319.30	\$181,440.00	\$134,115.00	(\$47,325.00)	-26%

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.

City of Lexington
Electoral Board/Registrar (01-1310)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$41,236.39	\$41,971.00	\$41,571.00	(\$400.00)	-1%
EX02 - Fringe Benefits	\$3,196.26	\$3,250.00	\$3,221.00	(\$29.00)	-1%
EX03 - Contractual Services	\$2,633.95	\$5,745.00	\$5,745.00	\$0.00	0%
EX04 - Internal Services	\$143.52	\$325.00	\$325.00	\$0.00	0%
EX05 - Other Charges	\$6,025.02	\$5,011.00	\$4,863.00	(\$148.00)	-3%
EX65 - Miscellaneous	\$265.00	\$285.00	\$285.00	\$0.00	0%
Expenditure Grand Totals:	\$53,500.14	\$56,587.00	\$56,010.00	(\$577.00)	-1%

Definition:

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

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

City of Lexington
Judicial Services (01-2101)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX03 - Contractual Services	\$221,729.09	\$246,285.00	\$243,480.00	(\$2,805.00)	-1%
Expenditure Grand Totals:	\$221,729.09	\$246,285.00	\$243,480.00	(\$2,805.00)	-1%

Definition:

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

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

City of Lexington
VJCCCA Services (01-2901)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$45,921.42	\$48,111.00	\$48,111.00	\$0.00	0%
EX02 - Fringe Benefits	\$4,065.39	\$4,229.00	\$4,238.00	\$9.00	0%
EX03 - Contractual Services	\$1,529.03	\$1,250.00	\$1,250.00	\$0.00	0%
EX05 - Other Charges	\$5,916.70	\$6,430.00	\$5,830.00	(\$600.00)	-9%
EX91 - Interfund Charges	\$19,605.00	\$19,605.00	\$19,605.00	\$0.00	0%
Expenditure Grand Totals:	\$77,037.54	\$79,625.00	\$79,034.00	(\$591.00)	-1%

Definition:

The Virginia Juvenile Community Crime Control Act (VJCCCA) is a program funded by the State to operate juvenile diversion programs that serve as 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

City of Lexington
Central Dispatch Center (01-3011)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$5,309.85	\$0.00	\$0.00	\$0.00	0%
EX02 - Fringe Benefits	\$2,003.61	\$0.00	\$0.00	\$0.00	0%
EX60 - Agency Contributions	\$234,116.15	\$279,580.00	\$282,308.00	\$2,728.00	1%
Expenditure Grand Totals:	\$241,429.61	\$279,580.00	\$282,308.00	\$2,728.00	1%

Definition:

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

City of Lexington
Police (01-3101)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$913,358.72	\$975,380.00	\$995,300.00	\$19,920.00	2%
EX02 - Fringe Benefits	\$367,223.29	\$392,662.00	\$419,098.00	\$26,436.00	7%
EX03 - Contractual Services	\$35,557.72	\$37,300.00	\$35,800.00	(\$1,500.00)	-4%
EX04 - Internal Services	\$2,938.52	\$4,020.00	\$4,520.00	\$500.00	12%
EX05 - Other Charges	\$216,805.09	\$217,820.00	\$199,730.00	(\$18,090.00)	-8%
EX60 - Agency Contributions	\$8,116.58	\$4,000.00	\$4,500.00	\$500.00	12%
EX65 - Miscellaneous	\$11,062.32	\$14,100.00	\$13,900.00	(\$200.00)	-1%
EX80 - Leases And Rentals	\$1,726.00	\$2,500.00	\$2,500.00	\$0.00	0%
EX91 - Interfund Charges	\$0.00	\$54,000.00	\$54,000.00	\$0.00	0%
Expenditure Grand Totals:	\$1,556,788.24	\$1,701,782.00	\$1,729,348.00	\$27,566.00	2%

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

City of Lexington
Fire Reserve (01-3201)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX05 - Other Charges	\$0.00	\$4,700.00	\$3,500.00	(\$1,200.00)	-25%
EX65 - Miscellaneous	\$4,769.24	\$7,500.00	\$7,500.00	\$0.00	0%
Expenditure Grand Totals:	\$4,769.24	\$12,200.00	\$11,000.00	(\$1,200.00)	-10%

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

City of Lexington
Fire (01-3202)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$521,390.55	\$685,050.00	\$764,301.00	\$79,251.00	12%
EX02 - Fringe Benefits	\$207,215.68	\$244,044.00	\$296,447.00	\$52,403.00	21%
EX03 - Contractual Services	\$102,058.62	\$108,760.00	\$114,174.00	\$5,414.00	5%
EX04 - Internal Services	\$5,452.62	\$6,075.00	\$5,050.00	(\$1,025.00)	-17%
EX05 - Other Charges	\$222,018.56	\$250,720.00	\$248,570.00	(\$2,150.00)	-1%
EX65 - Miscellaneous	\$43,101.29	\$24,100.00	\$33,249.00	\$9,149.00	38%
EX70 - Capital Outlay	\$9,514.18	\$0.00	\$0.00	\$0.00	0%
EX80 - Leases And Rentals	\$3,220.49	\$3,400.00	\$3,400.00	\$0.00	0%
EX91 - Interfund Charges	\$0.00	\$86,700.00	\$165,000.00	\$78,300.00	90%
Expenditure Grand Totals:	\$1,113,971.99	\$1,408,849.00	\$1,630,191.00	\$221,342.00	16%

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.

City of Lexington
First Aid Reserve Funds (01-3204)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX70 - Capital Outlay	\$100,900.00	\$0.00	\$0.00	\$0.00	0%
Expenditure Grand Totals:	\$100,900.00	\$0.00	\$0.00	\$0.00	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

City of Lexington
Juvenile & Adult Detention (01-3305)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX03 - Contractual Services	\$156,686.98	\$103,470.00	\$110,620.00	\$7,150.00	7%
EX60 - Agency Contributions	\$1,116.00	\$1,213.00	\$2,083.00	\$870.00	72%
Expenditure Grand Totals:	\$157,802.98	\$104,683.00	\$112,703.00	\$8,020.00	8%

Definition:

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

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

City of Lexington
Special Enforcement Services (01-3501)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$43,101.48	\$43,724.00	\$57,027.00	\$13,303.00	30%
EX02 - Fringe Benefits	\$8,392.98	\$8,842.00	\$29,381.00	\$20,539.00	232
EX03 - Contractual Services	\$9,831.61	\$12,050.00	\$10,950.00	(\$1,100.00)	-9%
EX05 - Other Charges	\$6,374.00	\$11,000.00	\$10,970.00	(\$30.00)	0%
EX60 - Agency Contributions	\$12,246.00	\$15,645.00	\$12,123.00	(\$3,522.00)	-23%
EX65-Miscellaneous	\$0.00	\$200.00	\$200.00	\$0.00	0%
EX70 - Capital Outlay	\$0.00	\$750.00	\$500.00	(\$250.00)	-33%
EX80 - Leases And Rentals	\$1,313.00	\$1,300.00	\$1,300.00	\$0.00	0%
EX91 - Interfund Charges	\$0.00	\$4,700.00	\$6,000.00	\$1,300.00	28%
Expenditure Grand Totals:	\$81,259.07	\$98,211.00	\$128,451.00	\$30,240.00	31%

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.

City of Lexington
Public Works Administration (01-4000)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$80,564.14	\$127,392.00	\$107,412.00	-\$19,980.00	-16%
EX02 - Fringe Benefits	\$38,528.28	\$76,868.00	\$45,758.00	(\$31,110.00)	-40%
EX03 - Contractual Services	\$7,212.54	\$6,450.00	\$7,600.00	\$1,150.00	18%
EX04 - Internal Services	\$3,662.32	\$3,720.00	\$1,450.00	(\$2,270.00)	-61%
EX05 - Other Charges	\$53,183.77	\$60,957.00	\$62,635.00	\$1,678.00	3%
EX60 - Agency Contributions	\$0.00	\$200.00	\$200.00	\$0.00	0%
EX65 - Miscellaneous	\$0.00	\$200.00	\$200.00	\$0.00	0%
EX91 - Interfund Charges	(\$15,767.00)	(\$16,231.00)	(\$11,881.00)	\$4,350.00	-27%
EX99 - Other Uses Of Funds	(\$6,070.00)	(\$6,070.00)	(\$6,070.00)	\$0.00	0%
Expenditure Grand Totals:	\$161,314.05	\$253,486.00	\$207,304.00	(\$46,182.00)	-18%

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

City of Lexington
Public Works Labor Pool (01-4050)

	2014 Actual Amount	2015 Adopted Budget	City Manger Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$160,441.05	\$167,558.00	\$170,123.00	\$2,565.00	2%
EX02 - Fringe Benefits	\$81,974.75	\$85,263.00	\$131,469.00	\$46,206.00	54%
EX04 - Internal Services	(\$118,091.00)	\$0.00	\$0.00	\$0.00	0%
Expenditure Grand Totals:	\$124,324.80	\$252,821.00	\$301,592.00	\$48,771.00	19%

Definition:

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

City of Lexington
Streets & Sidewalk Maintenance (01-4102)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$114,193.84	\$122,552.00	\$94,428.00	-\$28,124.00	-21%
EX02 - Fringe Benefits	\$60,877.09	\$64,266.00	\$54,240.00	(\$10,026.00)	-16%
EX03 - Contractual Services	\$4.00	\$10,000.00	\$15,000.00	\$5,000.00	50%
EX04 - Internal Services	\$65,940.19	\$8,200.00	\$8,200.00	\$0.00	0%
EX05 - Other Charges	\$93,521.86	\$81,095.00	\$83,910.00	\$2,815.00	3%
EX80 - Leases And Rentals	\$6,306.00	\$6,325.00	\$6,325.00	\$0.00	0%
EX91 - Interfund Charges	\$0.00	\$58,300.00	\$107,850.00	\$49,550.00	85%
Expenditure Grand Totals:	\$340,842.98	\$350,738.00	\$369,953.00	\$19,215.00	5%

Definition:

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

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

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

City of Lexington
Courthouse Parking Deck (01-4103)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$3,013.93	\$4,886.00	\$500.00	-\$4,386.00	-49%
EX02 - Fringe Benefits	\$1,662.86	\$2,563.00	\$1,406.00	(\$1,157.00)	-45%
EX03 - Contractual Services	\$0.00	\$600.00	\$2,500.00	\$1,900.00	316%
EX04 - Internal Services	\$181.25	\$200.00	\$200.00	\$0.00	0%
EX05 - Other Charges	\$8,353.05	\$8,840.00	\$9,740.00	\$900.00	10%
Expenditure Grand Totals:	\$13,211.09	\$17,089.00	\$14,346.00	-\$2,743.00	-16%

Definition:

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

City of Lexington
Equipment Operations (01-4104)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$78,891.45	\$82,735.00	\$77,691.00	(\$5,044.00)	-6%
EX02 - Fringe Benefits	\$39,264.36	\$47,164.00	\$43,702.00	(\$3,462.00)	-7%
EX03 - Contractual Services	\$21,001.93	\$16,000.00	\$18,000.00	\$2,000.00	13%
EX04 - Internal Services	(\$201,718.54)	(\$210,000.00)	(\$210,000.00)	\$0.00	0%
EX05 - Other Charges	\$344,077.13	\$354,355.00	\$340,700.00	(\$13,655.00)	-4%
EX70 - Capital Outlay	\$5,000.00	\$0.00	\$0.00	\$0.00	0%
EX91 - Interfund Charges	\$0.00	\$2,700.00	\$5,000.00	\$2,300.00	85%
Expenditure Grand Totals:	\$286,516.33	\$292,954.00	\$275,093.00	(\$17,861.00)	-6%

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.

City of Lexington

Right of Way Improvements (01-4107)

	Amount	Budget	Requested FY 16	\$ Change	% Change
EX03 - Contractual Services	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0%
Expenditure Grand Totals:	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0%

Definition:

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

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

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX91 - Interfund Charges	\$31,534.00	\$32,462.00	\$32,462.00	\$0.00	0%
Expenditure Grand Totals:	\$31,534.00	\$32,462.00	\$32,462.00	\$0.00	0%

Definition:

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

City of Lexington
Structures & Bridges Maintenance (01-4120)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$323.64	\$3,000.00	\$525.00	(\$2,475.00)	-82%
EX02 - Fringe Benefits	\$237.68	\$1,574.00	\$296.00	(\$1,278.00)	-81%
EX03 - Contractual Services	\$448,324.24	\$16,000.00	\$10,000.00	(\$6,000.00)	-37%
EX04 - Internal Services	\$0.00	\$2,500.00	\$2,500.00	\$0.00	0%
EX05 - Other Charges	\$63.17	\$3,500.00	\$3,500.00	\$0.00	0%
Expenditure Grand Totals:	\$448,948.73	\$26,574.00	\$16,821.00	(\$9,753.00)	-37%

Definition:

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

City of Lexington
Pavement Maintenance (01-4130)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$28,182.70	\$31,554.00	\$21,000.00	(\$10,554.00)	-33%
EX02 - Fringe Benefits	\$16,988.51	\$16,548.00	\$11,813.00	(\$4,735.00)	-29%
EX03 - Contractual Services	\$0.00	\$129,550.00	\$201,881.00	\$72,331.00	56%
EX04 - Internal Services	\$1,956.13	\$1,200.00	\$1,200.00	\$0.00	0%
EX05 - Other Charges	\$13,259.67	\$21,000.00	\$24,000.00	\$3,000.00	14%
Expenditure Grand Totals:	\$60,387.01	\$199,852.00	\$259,894.00	\$60,042.00	30%

Definition:

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

City of Lexington
Drainage Maintenance (01-4131)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$27,477.79	\$28,825.00	\$20,656.00	(\$8,169.00)	-28%
EX02 - Fringe Benefits	\$17,031.02	\$15,115.00	\$11,618.00	(\$3,497.00)	-23%
EX03 - Contractual Services	\$5.00	\$7,500.00	\$7,500.00	\$0.00	0%
EX04 - Internal Services	\$1,359.13	\$1,600.00	\$1,600.00	\$0.00	0%
EX05 - Other Charges	\$6,227.46	\$7,750.00	\$5,750.00	(\$2,000.00)	-26%
Expenditure Grand Totals:	\$52,100.40	\$60,790.00	\$47,124.00	(\$13,666.00)	-22%

Definition:

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

City of Lexington
Snow and Ice Removal (01-4133)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$26,821.96	\$17,100.00	\$25,000.00	\$7,900.00	46%
EX02 - Fringe Benefits	\$14,432.77	\$9,062.00	\$14,062.00	\$5,000.00	55%
EX03 - Contractual Services	\$3,735.00	\$1,300.00	\$0.00	(\$1,300.00)	-100%
EX04 - Internal Services	\$3,737.65	\$5,800.00	\$5,800.00	\$0.00	0%
EX05 - Other Charges	\$26,822.53	\$33,750.00	\$33,750.00	\$0.00	0%
Expenditure Grand Totals:	\$75,549.91	\$67,012.00	\$78,612.00	\$11,600.00	17%

Definition:

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

City of Lexington
Traffic Control Device Maintenance (01-4140)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$24,796.70	\$24,920.00	\$29,625.00	\$4,705.00	19%
EX02 - Fringe Benefits	\$11,209.28	\$13,067.00	\$16,664.00	\$3,597.00	28%
EX03 - Contractual Services	\$540.00	\$7,500.00	\$7,500.00	\$0.00	0%
EX04 - Internal Services	\$1,267.00	\$1,500.00	\$1,500.00	\$0.00	0%
EX05 - Other Charges	\$45,822.27	\$45,000.00	\$45,000.00	\$0.00	0%
Expenditure Grand Totals:	\$83,635.25	\$91,987.00	\$100,289.00	\$8,302.00	9%

Definition:

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

City of Lexington
Other Traffic Services (01-4141)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$83,485.17	\$99,528.00	\$71,000.00	(\$28,528.00)	-29%
EX02 - Fringe Benefits	\$49,225.04	\$52,193.00	\$39,938.00	(\$12,255.00)	-23%
EX03 - Contractual Services	\$7,246.00	\$4,000.00	\$4,000.00	\$0.00	0%
EX04 - Internal Services	\$12,738.76	\$13,260.00	\$13,260.00	\$0.00	0%
EX05 - Other Charges	\$1,018.18	\$1,600.00	\$3,600.00	\$2,000.00	125%
Expenditure Grand Totals:	\$153,713.15	\$170,581.00	\$131,798.00	(\$38,783.00)	-23%

Definition:

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

City of Lexington
Street Emergency Needs (01-4142)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$0.00	\$0.00	\$0.00	\$0.00	0%
EX02 - Fringe Benefits	\$0.00	\$0.00	\$0.00	\$0.00	0%
EX03 - Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	0%
EX04 - Internal Services	\$0.00	\$0.00	\$0.00	\$0.00	0%
EX05 - Other Charges	\$0.00	\$0.00	\$0.00	\$0.00	0%
EX80 - Leases And Rentals	\$0.00	\$0.00	\$0.00	\$0.00	0%
Expenditure Grand Totals:	\$0.00	\$0.00	\$0.00	\$0.00	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.

City of Lexington
Community Activity Support (01-4150)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$28,743.30	\$39,335.00	\$32,836.00	-\$6,499.00	-17%
EX02 - Fringe Benefits	\$11,303.28	\$20,627.00	\$19,033.00	(\$1,594.00)	-8%
EX04 - Internal Services	\$4,765.25	\$2,000.00	\$2,000.00	\$0.00	0%
EX05 - Other Charges	\$4,527.38	\$5,120.00	\$5,210.00	\$90.00	2%
EX91 - Interfund Charges	\$0.00	\$2,815.00	\$5,200.00	\$2,385.00	85%
Expenditure Grand Totals:	\$49,339.21	\$69,897.00	\$64,279.00	-\$5,618.00	-8%

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.

City of Lexington
Solid Waste Management (01-4200)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$336,136.69	\$299,714.00	\$238,217.00	-\$61,497.00	-21%
EX02 - Fringe Benefits	\$180,509.65	\$179,466.00	\$182,768.00	\$3,302.00	2%
EX03 - Contractual Services	\$210,012.46	\$359,700.00	\$501,450.00	\$141,750.00	39%
EX04 - Internal Services	\$96,358.62	\$50,000.00	\$50,000.00	\$0.00	0%
EX05 - Other Charges	\$20,275.85	\$15,075.00	\$13,900.00	(\$1,175.00)	-8%
EX91 - Interfund Charges	\$0.00	\$37,300.00	\$69,000.00	\$31,700.00	85%
Expenditure Grand Totals:	\$843,293.27	\$941,255.00	\$1,055,335.00	\$114,080.00	12%

Definition:

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

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

City of Lexington
Building Maintenance (01-4301)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$122,685.49	\$127,526.00	\$136,140.00	\$8,614.00	7%
EX02 - Fringe Benefits	\$54,885.79	\$60,599.00	\$65,443.00	\$4,844.00	8%
EX03 - Contractual Services	\$7,867.30	\$9,850.00	\$9,300.00	(\$550.00)	-6%
EX04 - Internal Services	\$4,334.26	\$1,200.00	\$1,200.00	\$0.00	0%
EX05 - Other Charges	\$56,258.51	\$57,445.00	\$63,891.00	\$6,446.00	11%
EX70 - Capital Outlay	\$0.00	\$7,000.00	\$0.00	(\$7,000.00)	-100%
EX91 - Interfund Charges	(\$122,306.00)	(\$124,710.00)	(\$122,460.00)	\$2,250.00	-2%
Expenditure Grand Totals:	\$123,725.35	\$138,910.00	\$153,514.00	\$14,604.00	11%

Definition:

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

Wages for this and other Public Works activities are charged to activities on the basis of actual services delivered. The Interfund Charges reflect the charge made to the School Board for custodial services.

City of Lexington
Park Maintenance (01-4410)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$112,377.52	\$96,130.00	\$95,864.00	(\$266.00)	0%
EX02 - Fringe Benefits	\$58,778.40	\$50,411.00	\$53,923.00	\$3,512.00	7%
EX03 - Contractual Services	\$5,373.87	\$2,000.00	\$2,000.00	\$0.00	0%
EX04 - Internal Services	\$17,196.61	\$8,118.00	\$8,118.00	\$0.00	0%
EX05 - Other Charges	\$38,521.77	\$34,075.00	\$33,450.00	(\$625.00)	-2%
EX91 - Interfund Charges	\$0.00	\$8,570.00	\$15,850.00	\$7,280.00	85%
Expenditure Grand Totals:	\$232,248.17	\$199,304.00	\$209,205.00	\$9,901.00	5%

Definition:

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

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

City of Lexington
Cemeteries Maintenance (01-4420)

Summary

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$72,251.76	\$73,018.00	\$76,541.00	\$3,523.00	5%
EX02 - Fringe Benefits	\$36,438.33	\$38,291.00	\$43,056.00	\$4,765.00	12%
EX03 - Contractual Services	\$2,785.99	\$2,000.00	\$4,000.00	\$2,000.00	100%
EX04 - Internal Services	\$12,303.28	\$5,000.00	\$5,000.00	\$0.00	0%
EX05 - Other Charges	\$6,845.00	\$10,185.00	\$8,915.00	(\$1,270.00)	-12%
EX91 - Interfund Charges	\$0.00	\$7,570.00	\$14,000.00	\$6,430.00	85%
Expenditure Grand Totals:	\$130,624.36	\$136,064.00	\$151,512.00	\$15,448.00	11%

Definition:

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

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

Arborist (01-4430)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$20,777.21	\$25,340.00	\$25,843.00	\$503.00	2%
EX02 - Fringe Benefits	\$1,961.54	\$2,359.00	\$2,540.00	\$181.00	8%
EX03 - Contractual Services	\$1,192.76	\$6,500.00	\$6,500.00	\$0.00	0%
EX04 - Internal Services	\$608.50	\$500.00	\$600.00	\$100.00	20%
EX05 - Other Charges	\$9,042.38	\$3,485.00	\$2,505.00	(\$980.00)	-28%
EX65 - Miscellaneous	\$300.00	\$360.00	\$360.00	\$0.00	0%
Expenditure Grand Totals:	\$33,882.39	\$38,544.00	\$38,348.00	(\$196.00)	-1%

Definition:

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

City of Lexington
Dam Maintenance (01-4450)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$0.00	\$11,000.00	\$8,189.00	(\$2,811.00)	-26%
EX02 - Fringe Benefits	\$0.00	\$5,768.00	\$4,606.00	(\$1,162.00)	-20%
EX03 - Contractual Services	\$0.00	\$5,500.00	\$25,500.00	\$20,000.00	364%
EX04 - Internal Services	\$0.00	\$800.00	\$800.00	\$0.00	0%
EX05 - Other Charges	\$0.00	\$1,500.00	\$2,500.00	\$1,000.00	67%
EX91 - Interfund Charges	\$0.00	\$900.00	\$1,650.00	\$750.00	83%
Expenditure Grand Totals:	\$0.00	\$25,468.00	\$43,245.00	\$17,777.00	70%

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.

City of Lexington
Youth Services Office (01-5900)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$59,994.43	\$62,083.00	\$63,581.00	\$1,498.00	2%
EX02 - Fringe Benefits	\$25,484.09	\$26,581.00	\$26,860.00	\$279.00	1%
EX03 - Contractual Services	\$28.60	\$100.00	\$40.00	(\$60.00)	-59%
EX04 - Internal Services	\$137.48	\$150.00	\$140.00	(\$10.00)	-7%
EX05 - Other Charges	\$5,789.45	\$7,015.00	\$6,700.00	(\$315.00)	-4%
EX91 - Interfund Charges	(\$19,605.00)	(\$19,605.00)	(\$19,605.00)	\$0.00	0%
Expenditure Grand Totals:	\$71,829.05	\$76,324.00	\$77,716.00	\$1,392.00	2%

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 VJCCA youth diversion program which is budgeted in account 1-2901.

City of Lexington
Municipal Swimming Pool (01-7250)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$70,809.43	\$70,841.00	\$64,664.00	(\$6,177.00)	-9%
EX02 - Fringe Benefits	\$14,366.44	\$14,808.00	\$14,377.00	(\$431.00)	-3%
EX03 - Contractual Services	\$1,777.00	\$2,400.00	\$1,720.00	(\$680.00)	-28%
EX04 - Internal Services	\$325.28	\$400.00	\$300.00	(\$100.00)	-25%
EX05 - Other Charges	\$42,333.52	\$36,830.00	\$37,780.00	\$950.00	3%
EX60 - Agency Contributions	\$0.00	\$285.00	\$100.00	(\$185.00)	-65%
Expenditure Grand Totals:	\$129,611.67	\$125,564.00	\$118,941.00	(\$6,623.00)	-5%

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.

City of Lexington
Planning and Development (01-8110)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$186,955.55	\$194,000.00	\$178,331.00	(\$15,669.00)	-8%
EX02 - Fringe Benefits	\$79,729.84	\$75,310.00	\$69,788.00	(\$5,522.00)	-7%
EX03 - Contractual Services	\$13,491.65	\$29,750.00	\$43,800.00	\$14,050.00	47%
EX04 - Internal Services	\$3,214.82	\$6,000.00	\$4,800.00	(\$1,200.00)	-20%
EX05 - Other Charges	\$15,155.35	\$21,610.00	\$21,100.00	(\$510.00)	-2%
EX60 - Agency Contributions	\$13,120.00	\$13,230.00	\$13,279.00	\$49.00	0%
EX65 - Miscellaneous	\$6,442.19	\$2,600.00	\$22,200.00	\$19,600.00	753%
EX91 - Interfund Charges	\$0.00	\$2,550.00	\$2,550.00	\$0.00	0%
Expenditure Grand Totals:	\$318,109.40	\$345,050.00	\$355,848.00	\$10,798.00	3%

Definition:

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

City of Lexington
Housing Program (01-8111)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX03 - Contractual Services	\$355.00	\$1,500.00	\$51,500.00	\$50,000.00	3,331%
EX05 - Other Charges	\$0.00	\$400.00	\$0.00	(\$400.00)	-99%
EX60 - Agency Contributions	\$1,796.95	\$2,000.00	\$2,450.00	\$450.00	23%
Expenditure Grand Totals:	\$2,151.95	\$3,900.00	\$53,950.00	\$50,050.00	1,283%

Definition:

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

City of Lexington
General Insurance (01-9103)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX02 - Fringe Benefits	\$4,254.13	\$2,200.00	\$2,200.00	\$0.00	0%
Expenditure Grand Totals:	\$4,254.13	\$2,200.00	\$2,200.00	\$0.00	0%

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

City of Lexington
Photocopying Services (01-9105)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX04 - Internal Services	(\$10,630.86)	(\$14,765.00)	(\$12,360.00)	\$2,405.00	-16%
EX05 - Other Charges	\$1,434.62	\$1,800.00	\$1,905.00	\$105.00	6%
EX80 - Leases And Rentals	\$9,442.93	\$9,900.00	\$9,450.00	(\$450.00)	-5%
Expenditure Grand Totals:	\$246.69	(\$3,065.00)	(\$1,005.00)	\$2,060.00	-67%

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.

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

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX65 - Miscellaneous	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0%
EX99 - Other Uses Of Funds	\$0.00	\$50,000.00	\$50,000.00	\$0.00	0%
Expenditure Grand Totals:	\$0.00	\$51,000.00	\$51,000.00	\$0.00	0%

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.

City of Lexington
Non-Departmental (01-9310)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX02 - Fringe Benefits	\$15,000.00	\$15,000.00	\$0.00	(\$15,000.00)	-100%
EX70 - Capital Outlay	\$326,997.10	\$0.00	\$0.00	\$0.00	0%
EX99 - Other Uses Of Funds	\$338.99	\$0.00	\$0.00	\$0.00	0%
Expenditure Grand Totals:	\$342,336.09	\$15,000.00	\$0.00	(\$15,000.00)	-100%

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. In years prior to FY 15, equipment purchases were budgeted in this cost center. Those purchases are now reflected in the Fund 6 Equipment Replacement budget.

City of Lexington
Health, Education, Welfare Contributions (01-5101)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
<u>EX60 - Agency Contributions</u>					
5601 0 - State Health Department	\$52,888.00	\$56,000.00	\$59,697.00	\$3,697.00	7%
5602 0 - Community Services Board	\$45,341.00	\$47,667.00	\$48,465.00	\$798.00	2%
5612 0 - Valley Assoc for Independent Living	\$0.00	\$0.00	\$0.00	\$0.00	0%
5613 0 - Project Horizon	\$6,900.00	\$2,050.00	\$1,500.00	(\$550.00)	-27%
5614 0 - Rock Area Health Center	\$10,200.00	\$6,000.00	\$6,825.00	\$825.00	14%
5615 0 - R.A.T.S.	\$8,000.00	\$8,000.00	\$8,000.00	\$0.00	0%
5616 0 - Regional Transit System	\$18,000.00	\$18,000.00	\$18,000.00	\$0.00	0%
5621 0 - D.S.L.C.C.-Local Center	\$22,472.00	\$22,472.00	\$22,472.00	\$0.00	0%
5630 0 - Social Services Adm.	\$26,079.51	\$27,203.00	\$38,947.00	\$11,744.00	43%
5632 0 - Tax Relief-Elderly/Disabl	\$41,304.89	\$49,000.00	\$53,000.00	\$4,000.00	8%
5633 0 - TAP	\$8,075.00	\$8,075.00	\$2,000.00	(\$6,075.00)	-75%
5634 0 - VPAS	\$14,730.00	\$22,753.00	\$22,753.00	\$0.00	0%
5635 0 - Raoc Rckbrdg Area Occ Ctr	\$5,460.00	\$5,000.00	\$4,500.00	(\$500.00)	-10%
5636 0 - Hospice	\$1,800.00	\$0.00	\$0.00	\$0.00	0%
5637 0 - Blue Ridge Legal Services	\$959.00	\$959.00	\$959.00	\$0.00	0%
5638 0 - Senior Center	\$2,512.28	\$0.00	\$0.00	\$0.00	0%
5639 0 - Yellow Brick Road	\$5,000.00	\$2,500.00	\$1,000.00	(\$1,500.00)	-60%
5678 0 - RARA	\$2,000.00	\$2,000.00	\$4,000.00	\$2,000.00	100%
5679 0 - Rock. Area Rental Assist.	\$3,559.00	\$5,000.00	\$4,500.00	(\$500.00)	-10%
EX60 - Agency Contributions Totals	\$275,280.68	\$282,679.00	\$296,618.00	\$13,939.00	5%
<u>EX65 - Miscellaneous</u>					
6012 0 - VPA-Client Services	\$468,708.58	\$411,700.00	\$365,150.00	(\$46,550.00)	-11%
EX65 - Miscellaneous Totals	\$468,708.58	\$411,700.00	\$365,150.00	(\$46,550.00)	-11%
Expenditure Grand Totals:	\$743,989.26	\$694,379.00	\$661,768.00	(\$32,611.00)	-5%

City of Lexington
Leisure Services Contributions (01-7200)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
<u>EX60 - Agency Contributions</u>					
5605 0 - Regional Library Services	\$148,876.00	\$144,102.00	\$148,644.00	\$4,542.00	3%
5645 0 - Horse Center Foundation	\$90,681.66	\$96,666.00	\$147,000.00	\$50,334.00	52%
5650 0 - Payments For Cultural Act	\$3,600.00	\$4,270.00	\$3,422.00	(\$848.00)	-20%
5651 0 - Fine Arts in Rockbridge	\$10,000.00	\$5,000.00	\$5,000.00	\$0.00	0%
5652 0 - Theater at Lime Kiln	\$0.00	\$5,000.00	\$4,500.00	(\$500.00)	-10%
5654 0 - Indoor Swimming Pool	\$7,500.00	\$7,500.00	\$7,500.00	\$0.00	0%
5699 0 - Payments To RARO	\$69,956.63	\$70,274.00	\$73,693.00	\$3,419.00	5%
EX60 - Agency Contributions Totals	\$330,614.29	\$332,812.00	\$389,759.00	\$56,947.00	17%
Expenditure Grand Totals:	\$330,614.29	\$332,812.00	\$389,759.00	\$56,947.00	17%

City of Lexington
Community Development Contributions (01-8200)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
<u>EX60 - Agency Contributions</u>					
5604 0 - Payments To Civic Org	\$0.00	\$0.00	\$0.00	\$0.00	0%
5650 0 - Payments For Cultural Act	\$3,500.00	\$3,500.00	\$0.00	(\$3,500.00)	-100%
5657 0 - Regional Tourism	\$200,709.00	\$204,722.00	\$212,765.00	\$8,043.00	4%
5658 0 - Rockbridge Area Network A	\$55,372.79	\$0.00	\$0.00	\$0.00	0%
5661 0 - Main Street Lexington	\$61,710.99	\$70,000.00	\$70,000.00	\$0.00	0%
5662 0 - Chamber Of Commerce	\$5,500.00	\$2,500.00	\$2,500.00	\$0.00	0%
5663 0 - Soil & Water Cons.Dist.	\$2,000.00	\$500.00	\$500.00	\$0.00	0%
5664 0 - Svp - District IV	\$8,945.00	\$8,945.00	\$8,945.00	\$0.00	0%
5665 0 - HLF - Facade Grant Prog	\$10,000.00	\$0.00	\$0.00	\$0.00	0%
5666 0 - Shen Valley Small Bus Dev	\$0.00	\$0.00	\$3,000.00	\$3,000.00	100%
5670 0 - Cooperative Extension Ser	\$20,198.00	\$21,800.00	\$22,500.00	\$700.00	3%
5677 0 - Habitat For Humanity	\$4,300.00	\$2,000.00	\$1,000.00	(\$1,000.00)	-50%
EX60 - Agency Contributions Totals	\$372,235.78	\$313,967.00	\$321,210.00	\$7,243.00	2%
<u>EX65 - Miscellaneous</u>					
5820 0 - Farmer's Market Services	\$3,027.65	\$3,000.00	\$3,000.00	\$0.00	0%
5854 0 - Rehab Bldg Tax Abatement	\$8,534.64	\$10,240.00	\$9,600.00	(\$640.00)	-6%
EX65 - Miscellaneous Totals	\$11,562.29	\$13,240.00	\$12,600.00	(\$640.00)	-5%
Expenditure Grand Totals:	\$383,798.07	\$327,207.00	\$333,810.00	\$6,603.00	2%

City of Lexington
Interfund Transfers (01-9350)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
<u>EX92 - Transfers Out</u>					
9202 0 - To School	\$2,887,395.00	\$3,011,590.00	\$3,055,653.00	\$44,063.00	1%
9207 0 - To Cemetery Fund	\$28,500.00	\$12,250.00	\$12,500.00	\$250.00	2%
9208 0 - To Capital Projects	\$431,500.00	\$152,100.00	\$500,000.00	\$347,900.00	229%
EX92 - Transfers Out Totals	\$3,347,395.00	\$3,175,940.00	\$3,568,153.00	\$392,213.00	12%

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

City of Lexington
Debt Service (01-9401)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
<u>EX90 - Debt Service Costs</u>					
9001 0 - Debt Service - Principal	\$315,000.00	\$290,000.00	\$300,000.00	\$10,000.00	3%
9002 0 - Debt Service - Interest	\$403,154.85	\$430,441.00	\$424,572.00	(\$5,869.00)	-1%
9009 0 - 2009 LDMS Bonds-Principal	\$494,705.88	\$494,706.00	\$494,706.00	\$0.00	0%
9010 0 - 2010 LDMS Bonds-Principal	\$95,849.50	\$97,068.00	\$90,000.00	(\$7,068.00)	-7%
9013 0 - Jail Debt Service	\$128,348.70	\$128,349.00	\$128,348.00	(\$1.00)	0%
9014 0 - 2014 Waddell Debt Serviced	\$0.00	\$317,961.00	\$705,441.00	\$387,480.00	122%
9050 0 - Reserve for Debt Service	\$0.00	\$0.00	\$75,000.00	\$75,000.00	100%
EX90 - Debt Service Costs Totals	<u>\$1,437,058.93</u>	<u>\$1,758,525.00</u>	<u>\$2,218,067.00</u>	<u>\$459,542.00</u>	<u>26%</u>
Expenditure Grand Totals:	<u>\$1,437,058.93</u>	<u>\$1,758,525.00</u>	<u>\$2,218,067.00</u>	<u>\$459,542.00</u>	<u>26%</u>

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

A detailed overview of the City's total debt obligation can be found in the Supplemental Information section of this document.

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SCHOOL FUND

Introduction

The 2015-2016 Lexington City School Budget is \$6,560,595. This is an increase of \$6,968. This includes a one percent salary step increase and a half percent raise. The School Board is requesting an increase in Local Funds in the amount of \$44,063

<u>Revenues</u>		+/-
Revenues Money & Property:	\$ 4,600	
Services:	\$ 240,000	(\$ 37,000)
Misc:	\$ 1,000	
State:	\$ 3,005,638	(\$ 26,285)
Federal:	\$ 243,704	\$ 26,190
Recovered:	\$ 10,000	
Local:	\$ 3,055,653	\$ 44,063
Total	\$ 6,560,595	\$ 6968

Expenditures

Instruction	\$ 4,990,465	\$ 99,850
Admin, Attend & Health	\$ 383,614	(\$ 36,265)
Operations & Main.	\$ 534,141	(\$ 12,447)
Cafeteria	\$ 174,084	(\$ 15,687)
Non-Departmental	\$ 900	
Federal	\$ 179,404	\$ 26,863
Technology	\$ 288,987	(\$ 55,346)
Total	\$ 6,560,595	\$ 6,968

City of Lexington

Classroom Instruction- Elementary/Middle (02-6110)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$1,653,081.60	\$1,792,099.00	\$1,784,588.00	(\$7,511.00)	0%
EX02 - Fringe Benefits	\$498,752.85	\$605,918.00	\$603,297.00	(\$2,621.00)	0%
EX03 - Contractual Services	\$9,858.89	\$15,362.00	\$15,362.00	\$0.00	0%
EX05 - Other Charges	\$156,449.05	\$134,058.00	\$127,805.00	(\$6,253.00)	-5%
Expenditure Grand Totals:	\$2,318,142.39	\$2,547,437.00	\$2,531,052.00	(\$16,385.00)	-1%

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.

City of Lexington
Classroom Instruction- Secondary (02-6111)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX03 - Contractual Services	\$1,125,000.00	\$1,289,500.00	\$1,430,000.00	\$140,500.00	11%
Expenditure Grand Totals:	\$1,125,000.00	\$1,289,500.00	\$1,430,000.00	\$140,500.00	11%

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.

City of Lexington
Instruction- Special Education (02-6114)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$233,740.96	\$242,377.00	\$243,778.00	\$1,401.00	1%
EX02 - Fringe Benefits	\$47,614.92	\$75,131.00	\$61,473.00	(\$13,658.00)	-18%
EX03 - Contractual Services	\$55,347.10	\$59,000.00	\$40,260.00	(\$18,740.00)	-32%
EX70 - Capital Outlay	\$2,205.32	\$1,500.00	\$1,500.00	\$0.00	0%
Expenditure Grand Total	\$338,908.30	\$378,008.00	\$347,011.00	(\$30,997.00)	-8%

Definition:

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

City of Lexington
Guidance (02-6121)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$93,051.84	\$98,387.00	\$104,459.00	\$6,072.00	6%
EX02 - Fringe Benefits	\$37,690.84	\$43,588.00	\$42,903.00	(\$685.00)	-2%
EX05 - Other Charges	\$515.82	\$350.00	\$350.00	\$0.00	0%
Expenditure Grand Totals:	\$131,258.50	\$142,325.00	\$147,712.00	\$5,387.00	4%

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. benefits.

City of Lexington
Social Worker (02-6122)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$16,862.40	\$17,200.00	\$17,500.00	\$300.00	2%
EX02 - Fringe Benefits	\$3,583.67	\$4,346.00	\$4,194.00	(\$152.00)	-3%
EX05 - Other Charges	\$257.63	\$250.00	\$250.00	\$0.00	0%
Expenditure Grand Totals:	\$20,703.70	\$21,796.00	\$21,944.00	\$148.00	1%

Definition:

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

City of Lexington
Homebound Instruction (02-6123)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$120.00	\$658.00	\$658.00	\$0.00	0%
EX02 - Fringe Benefits	\$9.18	\$50.00	\$50.00	\$0.00	0%
Expenditure Grand Totals:	\$129.18	\$708.00	\$708.00	\$0.00	0%

Definition:

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

City of Lexington
Improvement of Instruction (02-6131)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$53,755.44	\$54,818.00	\$56,678.00	\$1,860.00	3%
EX02 - Fringe Benefits	\$17,409.14	\$30,683.00	\$33,971.00	\$3,288.00	11%
Expenditure Grand Totals:	\$71,164.58	\$85,501.00	\$90,649.00	\$5,148.00	6%

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.

City of Lexington
Media Services (02-6132)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
Expenditures					
EX01 - Personal Services	\$104,730.92	\$106,102.00	\$107,155.00	\$1,053.00	1%
EX02 - Fringe Benefits	\$28,517.78	\$29,666.00	\$32,219.00	\$2,553.00	9%
EX03 - Contractual Services	\$0.00	\$500.00	\$500.00	\$0.00	0%
EX05 - Other Charges	\$2,337.99	\$2,700.00	\$2,700.00	\$0.00	0%
Expenditure Grand Totals:	\$135,586.69	\$138,968.00	\$142,574.00	\$3,606.00	3%

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.

City of Lexington
Principals (02-6141)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Cha nge
EX01 - Personal Services	\$205,002.98	\$210,043.00	\$205,390.00	(\$4,653.00)	-2%
EX02 - Fringe Benefits	\$81,407.17	\$84,829.00	\$81,925.00	(\$2,904.00)	-3%
EX05 - Other Charges	\$99.01	\$500.00	\$500.00	\$0.00	0%
Expenditure Grand Totals:	\$286,509.16	\$295,372.00	\$287,815.00	(\$7,557.00)	-3%

Definition:

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

Administration (02-6210)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$194,728.67	\$199,064.00	\$133,500.00	(\$65,564.00)	-33%
EX02 - Fringe Benefits	\$78,848.82	\$97,370.00	\$92,694.00	(\$4,676.00)	-5%
EX03 - Contractual Services	\$82,895.84	\$50,324.00	\$50,324.00	\$0.00	0%
EX05 - Other Charges	\$6,842.75	\$11,400.00	\$10,400.00	(\$1,000.00)	-9%
EX91 - Interfund Charges	\$0.00	\$0.00	\$67,400.00	\$67,400.00	100%
Expenditure Grand Totals:	\$363,316.08	\$358,158.00	\$354,318.00	(\$3,840.00)	-1%

Definition:

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

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

Attendance and Health (02-6220)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$41,163.84	\$42,408.00	\$21,697.00	(\$20,711.00)	-49%
EX02 - Fringe Benefits	\$14,957.39	\$17,113.00	\$5,399.00	(\$11,714.00)	-68%
EX03 - Contractual Services	\$0.00	\$300.00	\$300.00	\$0.00	0%
EX05 - Other Charges	\$942.04	\$1,900.00	\$1,900.00	\$0.00	0%
Expenditure Grand Totals:	\$57,063.27	\$61,721.00	\$29,296.00	(\$32,425.00)	-53%

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.

City of Lexington
Operations and Maintenance (02-6400)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$14,291.21	\$21,150.00	\$14,415.00	(\$6,735.00)	-32%
EX02 - Fringe Benefits	\$13,412.72	\$3,989.00	\$3,656.00	(\$333.00)	-8%
EX03 - Contractual Services	\$128,547.28	\$120,289.00	\$127,000.00	\$6,711.00	6%
EX05 - Other Charges	\$252,411.99	\$273,800.00	\$261,710.00	(\$12,090.00)	-4%
EX91 - Interfund Charges	\$122,306.00	\$127,360.00	\$127,360.00	\$0.00	0%
Expenditure Grand Totals:	\$530,969.20	\$546,588.00	\$534,141.00	(\$12,447.00)	-2%

Definition:

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

City of Lexington
School Food Service (02-6510)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$70,469.55	\$74,174.00	\$61,616.00	(\$12,558.00)	-17%
EX02 - Fringe Benefits	\$14,836.09	\$31,497.00	\$28,568.00	(\$2,929.00)	-9%
EX03 - Contractual Services	\$5,217.08	\$4,200.00	\$4,500.00	\$300.00	7%
EX05 - Other Charges	\$65,008.17	\$79,900.00	\$79,400.00	(\$500.00)	-1%
Expenditure Grand Totals:	\$155,530.89	\$189,771.00	\$174,084.00	(\$15,687.00)	-8%

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

City of Lexington
Non-Departmental (02-6730)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX02 - Fringe Benefits	\$0.00	\$900.00	\$900.00	\$0.00	0%
EX92 - Transfers Out	\$435,129.00	\$0.00	\$0.00	\$0.00	0%
Expenditure Grand Totals:	\$435,129.00	\$900.00	\$900.00	\$0.00	0%

Definition:

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

City of Lexington
Title VI-B (02-6801)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$81,219.13	\$80,012.00	\$87,379.00	\$7,367.00	9%
EX02 - Fringe Benefits	\$23,661.50	\$19,972.00	\$20,459.00	\$487.00	2%
EX03 - Contractual Services	\$250.00	\$3,262.00	\$13,800.00	\$10,538.00	323%
EX05 - Other Charges	\$5,314.10	\$2,808.00	\$12,362.00	\$9,554.00	340%
Expenditure Grand Totals:	\$110,444.73	\$106,054.00	\$134,000.00	\$27,946.00	26%

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.

City of Lexington
Title I (02-6800)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$45,110.44	\$43,183.00	\$42,175.00	(\$1,008.00)	-2%
EX02 - Fringe Benefits	\$3,003.92	\$3,304.00	\$3,229.00	(\$75.00)	-2%
EX05 - Other Charges	\$300.64	\$0.00	\$0.00	\$0.00	0%
Expenditure Grand Totals:	\$48,415.00	\$46,487.00	\$45,404.00	(\$1,083.00)	-2%

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.

City of Lexington
Title II Teacher Quality (02-6803)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$12,137.88	\$0.00	\$0.00	\$0.00	0%
EX02 - Fringe Benefits	\$928.56	\$0.00	\$0.00	\$0.00	0%
EX03 - Contractual Services	\$3,869.67	\$0.00	\$0.00	\$0.00	0%
EX05 - Other Charges	\$51.36	\$0.00	\$0.00	\$0.00	0%
Expenditure Grand Totals:	\$16,987.47	\$0.00	\$0.00	\$0.00	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.

City of Lexington
Federal Programs: Title IIA LEP (02-6804)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$1,050.00	\$0.00	\$0.00	\$0.00	0%
EX02 - Fringe Benefits	\$80.32	\$0.00	\$0.00	\$0.00	0%
EX03 - Contractual Services	\$451.04	\$0.00	\$0.00	\$0.00	0%
EX05 - Other Charges	\$1,315.25	\$0.00	\$0.00	\$0.00	0%
Expenditure Grand Totals:	\$2,896.61	\$0.00	\$0.00	\$0.00	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.

City of Lexington
Technology (02-6805)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$145,561.98	\$149,179.00	\$151,971.00	\$2,792.00	2%
EX02 - Fringe Benefits	\$57,343.45	\$64,922.00	\$64,397.00	(\$525.00)	-1%
EX03 - Contractual Services	\$10,900.00	\$8,000.00	\$19,000.00	\$11,000.00	138%
EX05 - Other Charges	\$145,255.89	\$153,920.00	\$147,258.00	(\$6,662.00)	-4%
EX70 - Capital Outlay	\$0.00	\$20,400.00	\$20,400.00	\$0.00	0%
EX91 - Interfund Charges	(\$43,202.00)	(\$52,088.00)	(\$114,039.00)	(\$61,951.00)	119%
Expenditure Grand Totals:	\$315,859.32	\$344,333.00	\$288,987.00	(\$55,346.00)	-16%

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.

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UTILITY FUND

**Significant Utility Fund Changes
FY 16 Budget**

<u>Description of Change</u>	<u>Amount</u>
Increase in capital expenditures	\$ 143,855
Increase in wholesale water cost	\$ 33,000
Increase in wholesale sewer services	\$ 22,440
Increase in electricity- water & wastewater plants	\$ 45,500
Pay increase	\$ 22,829
Benefits on pay increases	\$ 5,480
Shift in wages from Fund 1	\$ 55,996
Elimination of position at wastewater plant	\$ (46,057)
Reduction in overtime wages	\$ (4,496)
Professional services- I & I reduction	\$ 15,000
Reduction in chemical costs	\$ (19,100)
Reduction in cost of durable goods	\$ (9,800)
Reduction in bad debt allowance	\$ (15,000)
Increase in equipment replacement contribution	\$ 39,500
Increase in depreciation	\$ 29,000
Misc. (savings)/ increases	\$ (36,790)
FY 16 less FY 15 expenditures	\$ 281,357

City of Lexington
Administration (05-1110)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$76,933.57	\$128,760.00	\$151,845.00	\$23,085.00	18%
EX02 - Fringe Benefits	\$31,459.77	\$57,280.00	\$77,250.00	\$19,970.00	35%
EX03 - Contractual Services	\$6,655.40	\$26,956.00	\$31,156.00	\$4,200.00	16%
EX04 - Internal Services	\$2,354.75	\$2,850.00	\$2,850.00	\$0.00	0%
EX05 - Other Charges	\$22,468.67	\$38,580.00	\$28,610.00	(\$9,970.00)	-26%
EX65 - Miscellaneous	\$0.00	\$750.00	\$750.00	\$0.00	0%
EX91 - Interfund Charges	(\$6,767.00)	\$1,769.00	\$41,769.00	\$40,000.00	2,261%
Expenditure Grand Totals:	\$133,105.16	\$256,945.00	\$334,230.00	\$77,285.00	30%

Definition:

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

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

City of Lexington
Water Treatment Plant (05-1140)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$240,664.80	\$244,391.00	\$239,508.00	(\$4,883.00)	-2%
EX02 - Fringe Benefits	\$86,238.91	\$95,032.00	\$82,685.00	(\$12,347.00)	-13%
EX03 - Contractual Services	\$8,469.78	\$11,750.00	\$13,850.00	\$2,100.00	18%
EX04 - Internal Services	\$4,677.00	\$5,824.00	\$5,500.00	(\$324.00)	-6%
EX05 - Other Charges	\$288,188.74	\$290,470.00	\$284,630.00	(\$5,840.00)	-2%
EX60 - Agency Contributions	\$100.00	\$2,200.00	\$2,112.00	(\$88.00)	-4%
EX65 - Miscellaneous	\$593.00	\$580.00	\$700.00	\$120.00	21%
Expenditure Grand Totals:	\$628,932.23	\$650,247.00	\$628,985.00	(\$21,262.00)	-3%

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

City of Lexington
Water Treatment Brushy Hill (05-1150)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Cha nge
EX01 - Personal Services	\$3,621.27	\$2,000.00	\$3,000.00	\$1,000.00	50%
EX02 - Fringe Benefits	\$1,455.09	\$1,203.00	\$751.00	(\$452.00)	-38%
EX03 - Contractual Services	\$0.00	\$200.00	\$200.00	\$0.00	0%
EX05 - Other Charges	\$2,496.64	\$4,200.00	\$3,100.00	(\$1,100.00)	-26%
Expenditure Grand Totals:	\$7,573.00	\$7,603.00	\$7,051.00	(\$552.00)	-7%

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.

City of Lexington
Water Distribution (05-1160)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$131,425.59	\$114,089.00	\$125,858.00	\$11,769.00	10%
EX02 - Fringe Benefits	\$70,164.77	\$58,992.00	\$40,997.00	(\$17,995.00)	-31%
EX03 - Contractual Services	\$708,775.47	\$817,300.00	\$850,300.00	\$33,000.00	4%
EX04 - Internal Services	\$5,479.04	\$6,300.00	\$6,300.00	\$0.00	0%
EX05 - Other Charges	\$40,352.27	\$71,700.00	\$76,546.00	\$4,846.00	7%
EX65 - Miscellaneous	\$8,203.95	\$8,400.00	\$8,860.00	\$460.00	5%
Expenditure Grand Totals:	\$964,401.09	\$1,076,781.00	\$1,108,861.00	\$32,080.00	3%

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.

City of Lexington
Water Storage (05-1161)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$0.00	\$2,750.00	\$1,000.00	(\$1,750.00)	-64%
EX02 - Fringe Benefits	\$0.00	\$1,567.00	\$326.00	(\$1,241.00)	-79%
EX03 - Contractual Services	\$0.00	\$7,000.00	\$500.00	(\$6,500.00)	-93%
EX04 - Internal Services	\$0.00	\$500.00	\$500.00	\$0.00	0%
EX05 - Other Charges	\$0.00	\$1,100.00	\$1,200.00	\$100.00	9%
EX91 - Interfund Charges	\$0.00	\$500.00	\$0.00	(\$500.00)	-100%
Expenditure Grand Totals:	\$0.00	\$13,417.00	\$3,526.00	(\$9,891.00)	-74%

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.

City of Lexington

Water Service Connections New (05-1165)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$0.00	\$0.00	\$9,505.00	\$9,505.00	100%
EX02 - Fringe Benefits	\$0.00	\$0.00	\$3,096.00	\$3,096.00	100%
EX04 - Internal Services	\$0.00	\$0.00	\$50.00	\$50.00	100%
EX05 - Other Charges	\$0.00	\$0.00	\$2,000.00	\$2,000.00	100%
Expenditure Grand Totals:	\$0.00	\$0.00	\$14,651.00	\$14,651.00	+++

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

City of Lexington
Minor Water System Improvements (05-1167)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX03 - Contractual Services	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0%
Expenditure Grand Totals:	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0%

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.

City of Lexington
Wastewater Collections (05-1170)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$74,787.90	\$49,170.00	\$65,011.00	\$15,841.00	32%
EX02 - Fringe Benefits	\$42,215.61	\$28,010.00	\$21,177.00	(\$6,833.00)	-24%
EX03 - Contractual Services	\$1,856,223.42	\$1,893,730.00	\$1,919,170.00	\$25,440.00	1%
EX04 - Internal Services	\$4,409.02	\$7,200.00	\$7,200.00	\$0.00	0%
EX05 - Other Charges	\$14,373.20	\$25,960.00	\$27,380.00	\$1,420.00	5%
Expenditure Grand Totals:	\$1,992,009.15	\$2,004,070.00	\$2,039,938.00	\$35,868.00	2%

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

City of Lexington

Wastewater Service Connections- New (05-1171)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$0.00	\$0.00	\$3,500.00	\$3,500.00	100%
EX02 - Fringe Benefits	\$0.00	\$0.00	\$2,176.00	\$2,176.00	100%
EX04 - Internal Services	\$0.00	\$0.00	\$50.00	\$50.00	100%
EX05 - Other Charges	\$0.00	\$0.00	\$1,500.00	\$1,500.00	100%
Expenditure Grand Totals:	\$0.00	\$0.00	\$7,226.00	\$7,226.00	100%

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

City of Lexington
Wastewater Treatment Plant (05-1175)

	2014 Actual	Budget	Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$488,523.77	\$495,890.00	\$473,304.00	(\$22,586.00)	-5%
EX02 - Fringe Benefits	\$203,661.99	\$198,846.00	\$203,037.00	\$4,191.00	2%
EX03 - Contractual Services	\$24,834.84	\$37,150.00	\$34,050.00	(\$3,100.00)	-8%
EX04 - Internal Services	\$7,936.74	\$12,535.00	\$9,000.00	(\$3,535.00)	-28%
EX05 - Other Charges	\$419,942.73	\$367,250.00	\$401,100.00	\$33,850.00	9%
EX60 - Agency Contributions	\$12,833.50	\$13,000.00	\$13,000.00	\$0.00	0%
EX65 - Miscellaneous	\$1,166.00	\$600.00	\$600.00	\$0.00	0%
EX80 - Leases And Rentals	\$0.00	\$250.00	\$0.00	(\$250.00)	-100%
Expenditure Grand Totals:	\$1,158,899.57	\$1,125,521.00	\$1,134,091.00	\$8,570.00	1%

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.

City of Lexington
Wastewater Improvements (05-1177)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX03 - Contractual Services	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0%
Expenditure Grand Totals:	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0%

Definition:

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

City of Lexington
MSA Other Service Costs (05-1185)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$1,680.42	\$0.00	\$0.00	\$0.00	0%
EX04 - Internal Services	(\$6,488.21)	\$0.00	\$0.00	\$0.00	0%
EX05 - Other Charges	\$5,887.79	\$0.00	\$0.00	\$0.00	0%
Expenditure Grand Totals:	\$1,080.00	\$0.00	\$0.00	\$0.00	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.

City of Lexington
Inflow and Infiltration Program (05-1190)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$5,548.67	\$8,427.00	\$3,483.00	(\$4,944.00)	-59%
EX02 - Fringe Benefits	\$2,539.27	\$4,801.00	\$1,134.00	(\$3,667.00)	-76%
EX03 - Contractual Services	\$11,893.20	\$0.00	\$0.00	\$0.00	0%
EX04 - Internal Services	\$228.50	\$650.00	\$650.00	\$0.00	0%
EX05 - Other Charges	\$800.59	\$23,370.00	\$22,820.00	(\$550.00)	-2%
Expenditure Grand Totals:	\$21,010.23	\$37,248.00	\$28,087.00	(\$9,161.00)	-25%

Definition:

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

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

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

City of Lexington
Project Development (05-3000)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX03 - Contractual Services	\$0.00	\$0.00	\$100,000.00	\$100,000.00	100%
Expenditure Grand Totals:	\$0.00	\$0.00	\$100,000.00	\$100,000.00	100%

Costs associated with project development and planning of water line and wastewater line replacement.

City of Lexington

Inflow & Infiltration Reduction Projects (05-3140)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX03 - Contractual Services	\$7,856.27	\$0.00	\$15,000.00	\$15,000.00	100%
EX05 - Other Charges	\$1,246.00	\$0.00	\$0.00	\$0.00	0%
Expenditure Grand Totals:	\$9,102.27	\$0.00	\$15,000.00	\$15,000.00	100%

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.

City of Lexington

Miscellaneous Water Line Improvements (05-3699)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$1,594.75	\$0.00	\$0.00	\$0.00	0%
EX02 - Fringe Benefits	\$1,039.27	\$0.00	\$0.00	\$0.00	0%
EX03 - Contractual Services	\$4,936.00	\$0.00	\$0.00	\$0.00	0%
EX04 - Internal Services	\$37.75	\$0.00	\$0.00	\$0.00	0%
EX05 - Other Charges	\$498.38	\$0.00	\$0.00	\$0.00	0%
Expenditure Grand Totals:	\$8,106.15	\$0.00	\$0.00	\$0.00	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.

City of Lexington
Water Line Replacements (05-3716)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX03 - Contractual Services	\$4,750.00	\$0.00	\$60,000.00	\$60,000.00	100%
Expenditure Grand Totals:	\$4,750.00	\$0.00	\$60,000.00	\$60,000.00	100%

Definition:

This account includes funds for water line upgrades as needed.

City of Lexington
Meter Reading System (05-3717)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$595.59	\$0.00	\$0.00	\$0.00	0%
EX02 - Fringe Benefits	\$328.34	\$0.00	\$0.00	\$0.00	0%
EX03 - Contractual Services	\$11,948.30	\$0.00	\$0.00	\$0.00	0%
EX04 - Internal Services	\$32.50	\$0.00	\$0.00	\$0.00	0%
EX05 - Other Charges	\$346.93	\$0.00	\$0.00	\$0.00	0%
Expenditure Grand Totals:	\$13,251.66	\$0.00	\$0.00	\$0.00	+++

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.

City of Lexington

Thornridge Water Line Improvements (05-3718)

	2014 Actual Amount		2015 Adopted Budget		City Manager Requested FY 16	\$ Change	% Change
EX03 - Contractual Services	\$	-	\$ 65,000.00	\$	-	\$ (65,000.00)	-100%
Expenditure Grand Totals:	\$	-	\$ 65,000.00	\$	-	\$ (65,000.00)	-100%

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.

City of Lexington
Sarah's Run Sewer Main (05-3719)

	2014 Actual Amount		2015 Adopted Budget		City Manager Requested FY 16	\$ Change	% Change
EX03 - Contractual Services	\$	-	\$ 78,000.00	\$	-	\$ (78,000.00)	-100%
Expenditure Grand Totals:	\$	-	\$ 78,000.00	\$	-	\$ (78,000.00)	-100%

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.

City of Lexington

Marshall St. Wastewater Line (05-3720)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX03 - Contractual Services	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	100%
Expenditure Grand Totals:	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	100%

Project to replace about 580 feet of six inch wastewater collection line on Marshall Street with eight inch PVC line. The cost included in FY 16 is for design costs. Construction costs will be included in the FY 17 Budget.

City of Lexington

Woods Creek Wastewater Interceptors (05-3721)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX03 - Contractual Services	\$ -	\$ -	\$ 91,855.00	\$ 91,855.00	100%
Expenditure Grand Totals:	\$ -	\$ -	\$ 91,855.00	\$ 91,855.00	100%

A project to increase the capacity of the Woods Creek wastewater interceptor. Funds to make improvements in the capacity at the Maury River is included in FY 16. Funds for engineering plans for addressing the capacity issue at West Nelson Street are included in the FY 16 budget. Actual construction costs will be included in the FY 17 budget.

City of Lexington
Public Works Labor Pool (05-4050)

	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX01 - Personal Services	\$33,942.59	\$41,200.00	\$40,190.00	(\$1,010.00)	-2%
EX02 - Fringe Benefits	\$21,270.24	\$21,606.00	\$22,589.00	\$983.00	5%
Expenditure Grand Totals:	\$55,212.83	\$62,806.00	\$62,779.00	(\$27.00)	0%

Definition:

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

City of Lexington
Non-Departmental (05-9310)

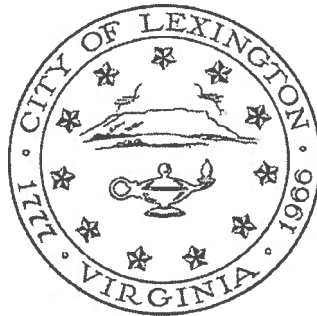
	2014 Actual Amount	2015 Adopted Budget	City Manager Requested FY 16	\$ Change	% Change
EX65 - Miscellaneous	(\$9,166.43)	\$15,000.00	\$0.00	(\$15,000.00)	-100%
EX91 - Interfund Charges	\$230,802.00	\$211,195.00	\$199,910.00	(\$11,285.00)	-5%
EX99 - Other Uses Of Funds	\$145,914.97	\$171,000.00	\$200,000.00	\$29,000.00	17%
Expenditure Grand Totals:	\$367,550.54	\$397,195.00	\$399,910.00	\$2,715.00	1%

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.

LEXINGTON, VIRGINIA
CAPITAL IMPROVEMENTS PLAN
FY2016 – FY2020

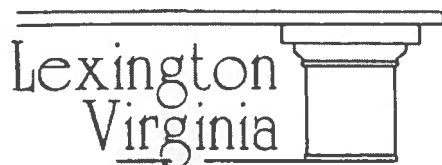


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
Phone: 540-462-3700 • Fax: 540-463-5310

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Office of the City Manager

To: Honorable Mayor and City Council
From: Noah A. Simon, City Manager 
Subject: Five-Year Capital Improvements Plan
Date: February 6, 2015

I am pleased to present to you a proposed five (5) Capital Improvements Plan (CIP). Staff has attempted to project our major capital needs over this period. As you can imagine, our needs are significant. The FY15/16 plan includes expenditures of over \$491,000. Our primary goal in this fiscal year is to complete the many already approved capital projects and to develop solid, long-term plans identifying, ranking and funding our water, sewer (includes I&I) and paving infrastructure needs. These plans will guide our capital infrastructure needs going forward.

In FY14/15, the City contributed \$152,100 from the General Fund and \$143,000 from the Utility Fund to support capital projects. In FY15/16, I am proposing to increase those figures by \$196,110 for totals of \$219,355 in the General Fund and \$271,855 in the Utility Fund. While our capital needs are significant, our focus is on a comprehensive strategy going forward so that funds are wisely allocated.

Our proposed capital projects include repairs to the concrete decking at the Courthouse, the Randolph Street Brick Sidewalk replacement, improvements to the Wastewater interceptors, painting at Lylburn Downing Middle School and funding for the Brewbaker Field Expansion project – this project will need to be approved by the City Council.

As we discuss and review the proposed capital and operating budgets, I am anticipating a proposed increase to water and sewer rates in the upcoming fiscal year to cover the future repair and replacement of water and wastewater infrastructure.

On February 19, 2015, the CIP will be formally presented to the City Council at a Work Session at 7:00 p.m. Our plan is to have a public hearing and adopt the proposed CIP on March 5, 2015.

City of Lexington							
FY 2016 - FY 2020 Capital Improvement Plan							
Project Title	Carryover FY 2015	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	Total
Parks and Cemetery Improvements							
RARO- Brewbaker Annex Development Project		\$ 12,500	\$ 12,500				\$ 25,000
Parks and Playground Upgrades						\$ 30,000	\$ 30,000
Cemetery Office Improvements				\$ 15,455	\$ 61,800		\$ 77,255
Category Total		\$ 12,500	\$ 12,500	\$ 15,455	\$ 61,800	\$ 30,000	\$ 132,255
Streets, Parking, and Sidewalks							
Estill Street & Sidewalk Improvement						\$ 27,500	\$ 27,500
McLaughlin Street Sidewalk & Storm Drainage				\$ 27,500			\$ 27,500
Stormwater Improvements	\$ 100,000		\$ 50,000	\$ 50,000	\$ 75,000	\$ 75,000	\$ 350,000
Thompson's Knoll Paving			\$ 35,000				\$ 35,000
Wayfinding Signage						\$ 360,000	\$ 360,000
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
Repair Swimming Pool Parking Lot					\$ 19,400	\$ 144,900	\$ 164,300
Repair Concrete Deck Courthouse Parking		\$ 106,580					\$ 106,580
Repair Firehouse Parking Lot			\$ 67,000				\$ 67,000
Sidewalk Reconstruction		\$ 40,275	\$ 35,000	\$ 40,000	\$ 45,000	\$ 50,000	\$ 210,275
Drainage & Pedestrian Improvements- Enfield Rd.					\$ 41,215	\$ 294,380	\$ 335,595
Street Resurfacing			\$ 300,000	\$ 400,000	\$ 500,000	\$ 500,000	\$ 1,700,000
Bridge Repairs		\$ 25,000	\$ 100,000	\$ 100,000	\$ 150,000	\$ 150,000	\$ 525,000
Category Total	\$ 100,000	\$ 196,855	\$ 612,000	\$ 666,500	\$ 1,065,615	\$ 1,626,780	\$ 4,267,750
Fire Services							
Mobile Data Terminals			\$ 37,000				\$ 37,000
Opticom Traffic Preemption & Priority Control System						\$ 195,000	\$ 195,000
Self Contained Breathing Apparatus Replacement					\$ 285,000		\$ 285,000
Category Total			\$ 37,000		\$ 285,000	\$ 195,000	\$ 517,000

City of Lexington							
FY 2016 - FY 2020 Capital Improvement Plan							
Project Title	Carryover FY 2015	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	Total
School System							
LDMS Painting		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
Category Total		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
Computer Software							
Real Estate Software for Commissioner of the Revenue				\$ 175,000			\$ 175,000
Category Total				\$ 175,000			\$ 175,000
Municipal Facilities							
City Hall Renovations & Improvements	\$ 406,500				\$ 197,530	\$ 2,409,100	\$ 3,013,130
Category Total	\$ 406,500			\$ -	\$ 197,530	\$ 2,409,100	\$ 3,013,130
General Fund Total	\$ 506,500	\$ 219,355	\$ 671,500	\$ 866,955	\$ 1,619,945	\$ 4,270,880	\$ 8,155,135
Utility System							
Water Line Replacement Projects		\$ 60,000	\$ 70,000	\$ 80,000	\$ 100,000	\$ 120,000	\$ 430,000
Marshall Street Wastewater Collection Line		\$ 20,000	\$ 96,000				\$ 116,000
I & I Reduction Projects	\$ 120,000		\$ 75,000	\$ 75,000	\$ 100,000	\$ 100,000	\$ 470,000
Woods Creek Wastewater Interceptor @ W. Nelson St.		\$ 20,730	\$ 68,090				\$ 88,820
Woods Creek Wastewater Interceptor @ Maury River		\$ 71,125					\$ 71,125
Utilities Project Development		\$ 100,000					\$ 100,000
Utility Fund Total	\$ 120,000	\$ 271,855	\$ 309,090	\$ 155,000	\$ 200,000	\$ 220,000	\$ 1,275,945
Grand Total	\$ 626,500	\$ 491,210	\$ 980,590	\$ 1,021,955	\$ 1,819,945	\$ 4,490,880	\$ 9,431,080



CIP PROJECT REQUEST
FY2016-2020

Requesting Department:	RARO
Category:	Parks and Cemetery Improvements
Title:	Brewbaker Annex Development Project
Status:	New

Description:	<p>RARO seeks to develop this city-owned property into a recreation site consisting of a baseball diamond and field space for soccer, lacrosse, and football practices. The approximately three (3)-acre complex would be surrounded by an 8-foot chain link perimeter fence and would contain a cantilever backstop behind home plate to minimize foul balls leaving the field space. RARO's plan to fund this ambitious project will combine institutional and community grants, a well-designed and project-specific fundraising campaign, and a balanced share CIP request from both the City of Lexington and Rockbridge County. A preliminary forecast to secure the approximately \$180,000 project price tag is as follows:</p> <ol style="list-style-type: none"> 1) Grants and institutional contributions (\$65,000): <ol style="list-style-type: none"> a. VMI \$30,000 contribution contractually-committed b. W&L Community Grant, \$30,000 application to be submitted February 2015 c. Lexington Sunrise Rotary Grant, \$5,000 application to be submitted February 2015 2) Fundraising Campaign, Matching Donor Gifts, Gifts-In-Kind (\$65,000) 3) City and County funding commitment (\$50,000)
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Justification:	<p>According to RARO constituents, one of the greatest areas of need for the recreation program is field space. The development of the Brewbaker Annex will enable RARO to schedule numerous practices and games to be held simultaneously on any given Fall or Spring evening at the Brewbaker complex. This additional field space would accommodate not only RARO sponsored activities but additional community sport programs which have been formed to satisfy the need for a diverse and focused youth recreation program in Lexington and Rockbridge County. As RARO develops additional field space, RARO is better able to add practice and play thereby enhancing skill development and elevating team play. At present this is a stand-alone project but we have designs on enhancing field space already in play at several recently closed Rockbridge County schools if given the opportunity and commitment from the Board of Supervisors and or the County School system. The cost estimates for these other smaller projects will be contained in the RARO FY16 operational request.</p>
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Estimated Annual Operating Cost:	\$8,500
Work Performed:	In-House and Contract

Funding Summary							
Funding Source	Carryover 2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	Total
Gen Fund	\$0	\$12,500	\$12,500	\$0	\$0	\$0	\$25,000
TOTAL	\$0	\$12,500	\$12,500	\$0	\$0	\$0	\$25,000

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

Description:	<p>Project provides funding to develop, in conjunction with the neighboring communities, plans for the upgrade of four (4) neighborhood parks:</p> <ol style="list-style-type: none"> 1) Fairwinds Park 2) Lime Kiln Park 3) Richardson Park 4) Taylor Street Park <p>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.</p>
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Justification:	<p>The last major upgrades to the City's neighborhood parks occurred 20 years ago. This project is to begin a process of reinvesting in City parks with citizen input.</p>
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Estimated Annual Operating Cost:	\$500
Work Performed:	In-House

Funding Summary							
Funding Source	Carryover 2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	Total
Gen Fund	\$0	\$0	\$0	\$0	\$0	\$30,000	\$30,000
TOTAL	\$0	\$0	\$0	\$0	\$0	\$30,000	\$30,000

Requesting Department:	Public Works
Category:	Parks and Cemetery Improvements
Title:	Stonewall Jackson Memorial Cemetery Office Improvements
Status:	New

Description:	Renovates the existing office, garage, and restrooms; and installs new electrical and heating. Improves drainage, constructs new pavement, and includes new office furnishings. Funding for design in FY17 and construction in FY18.
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Justification:	Office space and restrooms are old and dated. They are inadequate for staff use and present a poor appearance to the general public who visit the cemetery as a tourist destination, to conduct business, and visit family gravesites. Heating and electrical are marginal throughout the building.
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Estimated Annual Operating Cost:	Reduced from present costs due to greater energy efficiencies
Work Performed:	Contract

Funding Summary							
Funding Source	Carryover 2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	Total
Gen Fund	\$0	\$0	\$0	\$15,455	\$61,800	\$0	\$77,255
TOTAL	\$0	\$0	\$0	\$15,455	\$61,800	\$0	\$77,255

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

Description:	Widens a narrow section of the road and constructs 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 2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	Total
Gen Fund	\$0	\$0	\$0	\$0	\$0	\$27,500	\$27,500
TOTAL	\$0	\$0	\$0	\$0	\$0	\$27,500	\$27,500

Requesting Department:	Public Works
Category:	Streets, Parks, 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. Robert Simon's office entrance at 106 McLaughlin Street.
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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 2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	Total
Gen Fund	\$0	\$0	\$0	\$27,500	\$0	\$0	\$27,500
TOTAL	\$0	\$0	\$0	\$27,500	\$0	\$0	\$27,500

Requesting Department:	Public Works
Category:	Streets, Parks, and Sidewalks
Title:	Stormwater Improvements
Status:	New

Description:	<p>The City has many areas where the stormwater handling system needs to be upgraded. Some are for streets where asphalt berms have been used to control run-off, which are proving to be inadequate (Walker Street and Alum Springs Road), and some are areas where the underground lines are insufficiently sized (East Nelson Street and Washington Street at the Visitor's Center.) It is proposed that a set amount be allocated each year to implement the smaller collection projects. The City Engineer and consultants will work on developing a plan for the larger projects to be packaged through a Rural Development loan/grant.</p>
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Justification:	<p>The City's stormwater collection system has areas that are insufficient to handle 10-year-design storm events and consists of some very old infrastructure that is failing.</p>
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Estimated Annual Operating Cost:	\$0
Work Performed:	Contract

Funding Summary							
Funding Source	Carryover 2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	Total
Gen Fund	\$100,000	\$0	\$50,000	\$75,000	\$75,000	\$75,000	\$350,000
TOTAL	\$100,000	\$0	\$50,000	\$75,000	\$75,000	\$75,000	\$350,000

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

Description:	Project provides application of hot mix asphalt wearing course, 1.5 inches thick, on all streets in the Thompson's Knoll 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 2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	Total
Gen Fund	\$0	\$0	\$35,000	\$0	\$0	\$0	\$35,000
TOTAL	\$0	\$0	\$35,000	\$0	\$0	\$0	\$35,000

Requesting Department:	Public Works
Category:	Streets, Parks, and Sidewalks
Title:	Wayfinding Signage Program
Status:	New

Description:	This project will implement the Regional Wayfinding Signage Program developed by Frazier Associates for the Lexington and Rockbridge Area Tourism. This project will be to install three (3) monument gateway signs, five (5) secondary gateways signs, four (4) trailblazer A signs, 27 trailblazer B signs, and eight (8) parking directional signs.
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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.
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Estimated Annual Operating Cost:	\$0
Work Performed:	Contract

Funding Summary							
Funding Source	Carryover 2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	Total
Gen Fund	\$0	\$0	\$0	\$0	\$0	\$360,000	\$360,000
TOTAL	\$0	\$0	\$0	\$0	\$0	\$360,000	\$360,000

Requesting Department:	Public Works
Category:	Streets, Parking, and Sidewalks
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 2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	Total
Gen Fund	\$0	\$0	\$0	\$24,000	\$210,000	\$0	\$234,000
TOTAL	\$0	\$0	\$0	\$24,000	\$210,000	\$0	\$234,000

Requesting Department:	Public Works
Category:	Streets, Parking, and Sidewalks
Title:	Swimming Pool Parking Lot
Status:	New

Description:	Project removes and replaces existing asphalt surface; places and compacts new gravel base course where needed; makes minimal drainage improvements; and replaces landscape timbers around center median planting bed. Proposes engineering in FY19 and construction in FY20. Upon completion, project will extend service life of parking lot 30 – 35 years.
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Justification:	The existing asphalt is in poor and deteriorating condition and many areas show signs of base failure. Maintenance measures such as seal coating and hot mix overlay will fail due to the deteriorating structural condition of the asphalt surface.
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Estimated Annual Operating Cost:	\$300
Work Performed:	Contract

Funding Summary							
Funding Source	Carryover 2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	Total
Gen Fund	\$0	\$0	\$0	\$0	\$19,400	\$144,900	\$164,300
TOTAL	\$0	\$0	\$0	\$0	\$19,400	\$144,900	\$164,300

Requesting Department:	Public Works
Category:	Streets, Parking, and Sidewalks
Title:	Repair Concrete Deck Courthouse Parking Garage
Status:	New

Description:	This project repairs the upper deck and ramp at the Courthouse Parking Garage. Repairs consist of removing existing caulking at perimeters, control joints, and expansion joints; clean exposed steel connectors and apply protective coating; repair broken connectors; and minor caulking repairs to lower deck.
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Justification:	The parking deck is now five (5) years in service and seven (7) years exposed to the weather since original construction was completed in 2007. Due to winter salt applications and year-round exposure to the elements, the deck is in need of repairs to preserve structural integrity of the garage. Exposed steel connectors need to be repaired soon to prevent significant section loss. Caulking has a service life of about five (5) years and is at the end of expected life.
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Estimated Annual Operating Cost:	\$750
Work Performed:	Contract

Funding Summary							
Funding Source	Carryover 2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	Total
Gen Fund	\$0	\$106,580	\$0	\$0	\$0	\$0	\$106,580
TOTAL	\$0	\$106,580	\$0	\$0	\$0	\$0	\$106,580

Requesting Department:	Fire and EMS
Category:	Streets, Parking, and Sidewalks
Title:	Firehouse Parking Lot Repairs
Status:	New

Description:	Repairs to several locations in the asphalt parking lot and driveways of the fire station that are sinking due to deterioration of the substructure underneath.
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Justification:	Those areas are routinely traversed by fire apparatus weighting 50,000 – 70,000 pounds along with garbage and delivery vehicles. The existing damaged areas are holding standing water and will continue to wear and fail. If not repaired soon, there will be more extensive and costly damages.
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Estimated Annual Operating Cost:	\$0
Work Performed:	Contract

Funding Summary							
Funding Source	Carryover 2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	Total
Gen Fund	\$0	\$0	\$67,000	\$0	\$0	\$0	\$67,000
TOTAL	\$0	\$0	\$67,000	\$0	\$0	\$0	\$67,000

Requesting Department:	Public Works
Category:	Streets, Parking, and Sidewalks
Title:	City-Wide Sidewalk Repairs
Status:	New

Description:	Provides funding to augment annual sidewalk repairs and reconstruction.
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Justification:	The City has approximately 18 miles of sidewalks. Many are in poor condition and in need of reconstruction or repair. Most of these sidewalks are concrete, but many brick sidewalks in residential neighborhoods are also in need of repair. Prior year funding levels have been inadequate to meet the annual needs for repair. Quality sidewalks enhance neighborhood quality of life and safe walkability.
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Estimated Annual Operating Cost:	\$500
Work Performed:	In-House and Contract

Funding Summary							
Funding Source	Carryover 2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	Total
Gen Fund	\$0	\$0	\$35,000	\$40,000	\$45,000	\$50,000	\$170,000
TOTAL	\$0	\$0	\$35,000	\$40,000	\$45,000	\$50,000	\$170,000

Requesting Department:	Public Works
Category:	Streets, Parking, and Sidewalks
Title:	Enfield Road Drainage and Pedestrian Improvements
Status:	New

Description:	Reconstructs approximately 500 feet of asphalt pavement to pitch stormwater run-off to the west side of the street where the drainage ditch is located and constructs 710 feet of new sidewalk, curb, and gutter on the east side of the street. This also constructs new driveway entrances to residences and adds measures for traffic calming. Project design in FY19 and construction in FY20.
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Justification:	Stormwater runoff from the street enters properties creating erosion problems and hampering vehicle access owing to the street sloping towards the homes and not to the drainage ditch on the opposite side. The sidewalk will greatly enhance pedestrian safety and walkability on this segment of Enfield Road.
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Estimated Annual Operating Cost:	\$100
Work Performed:	Contract

Funding Summary							
Funding Source	Carryover 2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	Total
Gen Fund	\$0	\$0	\$0	\$0	\$41,215	\$294,380	\$335,595
TOTAL	\$0	\$0	\$0	\$0	\$41,215	\$294,380	\$335,595

Requesting Department:	Public Works
Category:	Streets, Parking, and Sidewalks
Title:	City-Wide Street Resurfacing
Status:	New

Description:	Provides funding to augment annual street resurfacing program.
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Justification:	The pavement of many city streets is in poor condition. Ride quality and safety are impaired. Annually, the City receives funding from the State for street maintenance, but this funding only covers about 75% of needs. This shortfall equates to about \$200,000 annually. Over many years, this shortfall results in a significant backlog of resurfacing needs. The City has 50 lane miles of streets for which State funding is received. Additionally, there are ten (10) lane miles of City streets for which no State funding is received and are in need of resurfacing.
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Estimated Annual Operating Cost:	Expected reductions in annual maintenance and repair
Work Performed:	Contract

Funding Summary							
Funding Source	Carryover 2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	Total
Gen Fund	\$0	\$0	\$300,000	\$400,000	\$500,000	\$500,000	\$1,700,000
TOTAL	\$0	\$0	\$300,000	\$400,000	\$500,000	\$500,000	\$1,700,000

Requesting Department:	Public Works
Category:	Streets, Parking, and Sidewalks
Title:	Randolph Street New Brick Sidewalks
Status:	New

Description:	Constructs new brick sidewalk on the west side of Randolph Street from Washington Street to Nelson Street.
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Justification:	The existing sidewalk is a mixture of brick and concrete. This improvement is related to the undergrounding of all electrical utilities on Randolph Street, which was accomplished under a Federal Highway Administration/Virginia Department of Transportation enhancement grant. The sidewalk was not included in the scope of this grant project.
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Estimated Annual Operating Cost:	\$50
Work Performed:	In-House

Funding Summary							
Funding Source	Carryover 2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	Total
Gen Fund	\$0	\$40,275	\$0	\$0	\$0	\$0	\$40,275
TOTAL	\$0	\$40,275	\$0	\$0	\$0	\$0	\$40,275

Requesting Department:	Public Works
Category:	Streets, Parking, and Sidewalks
Title:	Bridge Repairs
Status:	New

Description:	Provides funding to augment annual repairs to City bridges.
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Justification:	The City has eight (8) bridges listed in the National Bridge Inventory (NBI) that are inspected annually or biannually. Additionally, there are about three (3) other bridges, large culverts that are not inspected since they do not meet NBI Standards, but should be inspected. Prior year funding levels have been inadequate to annually make repairs by contract or in-house staff.
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Estimated Annual Operating Cost:	\$5,000
Work Performed:	In-House and Contract

Funding Summary							
Funding Source	Carryover 2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	Total
Gen Fund	\$0	\$25,000	\$100,000	\$100,000	\$150,000	\$150,000	\$525,000
TOTAL	\$0	\$25,000	\$100,000	\$100,000	\$150,000	\$150,000	\$525,000



CIP PROJECT REQUEST
FY2016-2020

Requesting Department:	Fire and EMS
Category:	Fire Services
Title:	Mobile Data Terminals
Status:	New

Description:	Replacement of Mobile Data Terminals (mobile computers) in fire and rescue vehicles. These computers are used for receiving specific information on emergency calls as they are dispatched, mapping and routing of units to the scene of the emergency, locating fire hydrants and other water sources for firefighting, and report writing including Emergency Medical Services' reports used for ambulance billing revenue recovery.
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Justification:	Existing units were purchased in 2008 and have started to reach their useful life cycle. Memory and speed is insufficient for current software needs. Error messages and IT support time is becoming problematic.
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Estimated Annual Operating Cost:	\$6,000 software licenses from existing Operating Budget
Work Performed:	Contract

Funding Summary							
Funding Source	Carryover 2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	Total
Gen Fund	\$0	\$0	\$37,000	\$0	\$0	\$0	\$37,000
TOTAL	\$0	\$0	\$37,000	\$0	\$0	\$0	\$37,000

Requesting Department:	Fire and EMS
Category:	Fire Services
Title:	Opticom Traffic Preemption and Priority Control System
Status:	New

Description:	Retrofits all City traffic lights with a system commonly known as Opticom that allows emergency vehicles (police, fire, and rescue) to gain control of a traffic light when approaching an intersection during an emergency response and cycles the lights to give a green light in the direction of travel of the emergency vehicle. An additional benefit is to provide a full software package and interconnection of all traffic signal lights to allow Public Works to monitor, program, and maintain these devices via this software. This amount also includes the necessary transmitters to be placed on emergency vehicles to activate the signal conversions.
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Justification:	<ul style="list-style-type: none"> • Reduces intersection crash rates up to 70% • Improves response times by up to 25% • Decreases liability for crashes with other motorists • Delivers the ability to safely manage intersection traffic flow by providing authorization to emergency vehicles on a “first-come, first-served” basis, eliminating conflict between responding emergency vehicles. <p>Safety and promptness of responding emergency vehicles along with maintenance, timing, and coordination of all signal lights during routine traffic operations are afforded to Police, Fire, and Public Works with the citizens and visitors also benefitting from these traffic flow improvements.</p>
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Estimated Annual Operating Cost:	\$1,000
Work Performed:	Contract

Funding Summary							
Funding Source	Carryover 2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	Total
Gen Fund	\$0	\$0	\$195,000	\$0	\$0	\$0	\$195,000
TOTAL	\$0	\$0	\$195,000	\$0	\$0	\$0	\$195,000

Requesting Department:	Fire and EMS
Category:	Fire Services
Title:	Self Contained Breathing Apparatus Replacement
Status:	New

Description:	<p>Replaces the Self Contained Breathing Apparatus (SCBA) that firefighters wear to breathe clean air during firefighting or hazardous materials exposures. The current cost per unit is \$7000 with a total of 36 units. Estimated cost for year 2019 is \$285,000.</p> <p>This equipment is designed to allow the firefighters to work in environments contaminated by smoke or other toxic fumes and maintain protection of their respiratory systems. This is also an Occupational Safety and Health Administration and National Institute of Occupational Safety and Health requirement for employers and a standard piece of fire department equipment.</p> <p>Lexington Fire Department is currently partnering with surrounding fire departments in applying for a federal grant to replace all SCBA in the Rockbridge/Lexington/Buena Vista area fire departments. If this grant is obtained, the City would be responsible for a 10% cost-sharing, which is a significant savings on an upcoming known expenditure.</p>
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Justification:	Existing equipment was purchased in 2004 and has a life cycle of 15 years. All compressed air cylinders have a maximum life span of 15 years by Federal Department of Transportation regulations.
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Estimated Annual Operating Cost:	\$3,000
Work Performed:	Contract

Funding Summary							
Funding Source	Carryover 2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	Total
Gen Fund	\$0	\$0	\$0	\$0	\$285,000	\$0	\$285,000
TOTAL	\$0	\$0	\$0	\$0	\$285,000	\$0	\$285,000

Requesting Department:	Commissioner of Revenue
Category:	Computer Software
Title:	Real Estate Assessment-CAMRA™ Software Replacement
Status:	New

Description:	Replace current Computer-Assisted Mass Re-Appraisal CAMRA™ (real estate software) with new CAMRA™ software that does not operate on AS400.
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Justification:	Current real estate software operates on AS400. The real estate software is the only software that is currently run on the AS400. The software is outdated and needs to be replaced.
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Estimated Annual Operating Cost:	\$10,000
Work Performed:	Contract

Funding Summary							
Funding Source	Carryover 2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	Total
Gen Fund	\$0	\$0	\$0	\$175,000	\$0	\$0	\$175,000
TOTAL	\$0	\$0	\$0	\$175,000	\$0	\$0	\$175,000

Requesting Department:	Public Works
Category:	Municipal Facilities
Title:	City Hall Renovations and Improvements
Status:	New

Description:	Provides for complete renovation and improvements to City Hall to include complete interior demolition; space study; total interior build-out; new mechanical, electrical, and plumbing; energy efficient windows; basement improvements for storage; site and drainage improvements; generator installation; and office system furnishings. Complete interior demolition will provide for optimal space utilization and flexibility for organizational changes. The historic character of the exterior will be retained. Funding for design in FY19 and construction in FY20.
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Justification:	The existing building is more than 100 years old and is in need of complete renovation and improvements to extend service life for another 50 years. The existing building is not energy efficient and space utilization is marginal.
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Estimated Annual Operating Cost:	Reduced from present due to greater energy efficiencies
Work Performed:	Contract

Funding Summary							
Funding Source	Carryover 2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	Total
Gen Fund	\$406,500	\$0	\$0	\$0	\$197,530	\$2,409,100	\$3,013,130
TOTAL	\$406,500	\$0	\$0	\$0	\$197,530	\$2,409,100	\$3,013,130

Requesting Department:	Public Works
Category:	Municipal Facilities
Title:	Public Works Complex
Status:	New

Description:	Constructs a new building for Public Works trade employees to include supervisor space, lunch/training room, kitchenette, shop space, addition to administrative building, storage shed, road salt storage, fuel pumps, generator, drainage, asphalt pavement, fencing, and furnishings. Provides for complete demolition of existing structures and paved areas. Funding for Facility Study in FY18, design in FY19, and construction in FY20.
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Justification:	Existing structures are antiquated and poorly designed for intended use. Heating and lighting are inadequate. Shop and storage spaces are marginal at best. Site pavement is in poor and rapidly deteriorating condition. Traffic circulation is poor and at marginal safety level.
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Estimated Annual Operating Cost:	Reduced from present due to greater energy efficiencies
Work Performed:	Contract

Funding Summary							
Funding Source	Carryover 2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	Total
Gen Fund	\$0	\$0	\$0	\$25,000	\$441,375	\$5,829,710	\$6,296,085
TOTAL	\$0	\$0	\$0	\$25,000	\$441,375	\$5,829,710	\$6,296,085

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

Description:	<p>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.</p>
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Justification:	<p>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.</p>
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Estimated Annual Operating Cost:	Reduced from present due to greater energy efficiencies.
Work Performed:	Contract

Funding Summary							
Funding Source	Carryover 2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	Total
Gen Fund	\$0	\$60,000	\$70,000	\$80,000	\$100,000	\$120,000	\$430,000
TOTAL	\$0	\$60,000	\$70,000	\$80,000	\$100,000	\$120,000	\$430,000

Requesting Department:	Public Works
Category:	Utility System
Title:	Marshall Street Wastewater Collection Line
Status:	New

Description:	Replaces about 580 feet of six (6)-inch wastewater collection line on Marshall Street with new eight (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.
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Justification:	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.
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Estimated Annual Operating Cost:	\$100
Work Performed:	Contract

Funding Summary							
Funding Source	Carryover 2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	Total
Gen Fund	\$0	\$20,000	\$96,000	\$0	\$0	\$0	\$116,000
TOTAL	\$0	\$20,000	\$96,000	\$0	\$0	\$0	\$116,000

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 wastewater 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 Cost-Share Program 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 maximize capacity for customers; reduce City-purchased wastewater treatment costs; and to protect the operation of the wastewater treatment plant.
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Estimated Annual Operating Cost:	\$0
Work Performed:	In-House and Contract

Funding Summary							
Funding Source	Carryover 2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	Total
Utility Fund	\$20,000	\$0	\$75,000	\$75,000	\$100,000	\$100,000	\$370,000
MSA	\$100,000	\$0	\$0	\$0	\$0	\$0	\$100,000
TOTAL	\$120,000	\$0	\$75,000	\$75,000	\$100,000	\$100,000	\$470,000

Requesting Department:	Public Works
Category:	Utility System
Title:	Repair Segment Woods Creek Wastewater Interceptor at West Nelson Street
Status:	New

Description:	The Woods Creek wastewater interceptor runs from Country Club Road to the Maury River, where the wastewater is then conveyed across the river to the treatment plant. An engineering capacity analysis of the entire interceptor completed in December 2013 identified this segment having insufficient capacity to handle increased flow due to future conditions. This project will correct the capacity deficiency through most effective and economical design alternative. Design is proposed for FY16 and construction and in FY17.
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Justification:	If not corrected, this deficiency could result in overflows and the need to set a moratorium on new development discharging to the interceptor.
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Estimated Annual Operating Cost:	\$0
Work Performed:	Contract

Funding Summary							
Funding Source	Carryover 2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	Total
Utility Fund	\$0	\$20,730	\$68,090	\$0	\$0	\$0	\$88,820
TOTAL	\$0	\$20,730	\$68,090	\$0	\$0	\$0	\$88,820

Requesting Department:	Public Works
Category:	Utility System
Title:	Repair Segment Woods Creek Wastewater Interceptor at Maury River
Status:	New

Description:	The Woods Creek wastewater interceptor runs from Country Club Road to the Maury River, where the wastewater is then conveyed across the river to the treatment plant. An engineering capacity analysis of the entire interceptor completed in December 2013 identified this segment having insufficient capacity to handle increased flow due to future conditions. This project will correct the capacity deficiency through most effective and economical design alternative. Both design and construction are proposed for FY16.
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Justification:	If not corrected, this deficiency will result in overflows and the need to set a moratorium on new development discharging to the interceptor. Planned new student housing and natatorium at Washington and Lee University will be impacted if this deficiency is not corrected by summer 2016.
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Estimated Annual Operating Cost:	\$0
Work Performed:	Contract

Funding Summary							
Funding Source	Carryover 2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	Total
Utility Fund	\$0	\$71,125	\$0	\$0	\$0	\$0	\$71,125
TOTAL	\$0	\$71,125	\$0	\$0	\$0	\$0	\$71,125

Requesting Department:	Public Works
Category:	Utilities System
Title:	Utilities Project Development
Status:	New

Description:	Engineering consultant services to develop Capital Improvement Program for water distribution and wastewater collection and pumping projects, to include condition evaluation, project needs assessment, projects scopes, cost estimates, and possible funding sources.
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Justification:	The City has 58 miles of water distribution lines and 68 miles of wastewater collection lines, one wastewater pumping station, and hundreds of valves, fittings, and manholes. The estimated total replacement cost of this infrastructure is \$79 million. A substantial portion, \$30 – \$35 million, will need to be replaced over the next 25 – 30 years. Much of this infrastructure is over-aged and in deteriorating structural condition.
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Estimated Annual Operating Cost:	\$0
Work Performed:	Contract

Funding Summary							
Funding Source	Carryover 2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	Total
Gen Fund	\$0	\$100,000	\$0	\$0	\$0	\$0	\$100,000
TOTAL	\$0	\$100,000	\$0	\$0	\$0	\$0	\$100,000

SUPPLEMENTAL INFORMATION

Employee Classifications-Grouped by Salary Grades		
Grade	Salary Range	Positions
A	\$16,458 - \$24,432	Summer Youth Program Aide
B	\$17,281 - \$25,654	Assistant Registrar I
C	\$18,146 - \$26,938	Laborer Summer Youth Program Assistant Travel Counselor/Tour Guide
E	\$20,005 - \$29,698	Travel Counselor Supervisor Youth Program Assistant
G	\$22,055 - \$32,741	Office Assistant Police Records Clerk
H	\$23,158 - \$34,378	Maintenance/Construction Worker I/Custodian Sanitation Worker I
I	\$24,316 - \$36,097	Account Clerk I Assistant Registrar II Police Records Secretary Sanitation Worker II Secretary Utility Service Technician
J	\$25,532 - \$37,902	Head Lifeguard/Pool Assistant Manager Maintenance/Construction Worker II Wastewater Plant Operator Trainee Water Plant Operator Trainee
K	\$26,809 - \$39,798	Communications Officer I Motor Equipment Operator Special Enforcement Officer Wastewater Maintenance Helper/Driver (Unlicensed) Wastewater Plant Operator 3 Water Plant Operator 3
L	\$28,150 - \$41,789	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	\$29,558 - 43,879	Deputy Treasurer Executive Secretary/Utility Clerk Special Enforcement Officer Supervisor Lead Communications Officer Wastewater Plant Operator 2 Water Plant Operator 2
N	\$31,034 - \$46,070	Cemetery and Parks Maintenance Supervisor Crew Supervisor Master Deputy Commissioner of Revenue Wastewater Maintenance Helper/Driver 2

Employee Classifications-Grouped by Salary Grades		
O	\$32,586 - \$48,374	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	\$34,216 - \$50,794	Firefighter EMT Police Officer I
		Corporal
Q	\$35,927 - \$53,334	Engineering Technician Fire-Rescue Technician Firefighter Medic Human Resources Technician
S	\$39,609 - \$58,800	Arborist Maintenance and Construction Superintendent Services and Facilities Superintendent Tourism Marketing Director Wastewater Plant Supervisor
T	\$41,590 - \$61,741	Central Dispatch Technician Emergency Management Coordinator/Fire Marshal Fire-Rescue Lieutenant Police Sergeant
U	\$43,669 - \$64,827	Chief Building Official/Building Inspector Police First Sergeant
V	\$45,852 - \$68,068	Information Technology Administrator Police Lieutenant VJCCCA Field Officer

Executive Pay Grades		
Level	Salary Range	Positions
1	\$50,014 - \$72,452	Director of Tourism Executive Director (RARO) Engineer Police Captain
2	\$53,812 - \$77,909	Central Dispatch Director Director of Planning & Development Fire & Rescue Chief
3	\$57,881 - \$83,835	Chief of Police Director of Finance Director of Public Works Director of Utilities Processing

Pay Plan FY16

Grade/
Step

TRACK I

TRACK II

	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
A	16,458	16,869	17,273	17,677	18,081	18,485	18,889	19,293	19,697	20,101	20,505	20,909	21,313	21,717	22,121	22,525	22,929
B	7,912	8,103	8,311	8,520	8,739	8,952	9,161	9,370	9,580	9,789	10,000	10,211	10,422	10,633	10,844	11,055	11,266
C	8,902	8,919	8,936	8,953	8,970	8,987	9,004	9,021	9,038	9,055	9,072	9,089	9,106	9,123	9,140	9,157	9,174
D	18,146	18,600	19,054	19,508	19,962	20,416	20,870	21,324	21,778	22,232	22,686	23,140	23,594	24,048	24,502	24,956	25,410
E	9,601	9,381	9,161	8,941	8,721	8,501	8,281	8,061	7,841	7,621	7,401	7,181	6,961	6,741	6,521	6,301	6,081
F	21,006	21,531	22,056	22,581	23,106	23,631	24,156	24,681	25,206	25,731	26,256	26,781	27,306	27,831	28,356	28,881	29,406
G	22,055	22,606	23,157	23,708	24,259	24,810	25,361	25,912	26,463	27,014	27,565	28,116	28,667	29,218	29,769	30,320	30,871
H	10,604	10,885	11,167	11,448	11,729	12,010	12,291	12,572	12,853	13,134	13,415	13,696	13,977	14,258	14,539	14,820	15,101
I	24,316	24,924	25,532	26,140	26,748	27,356	27,964	28,572	29,180	29,788	30,396	31,004	31,612	32,220	32,828	33,436	34,044
J	11,694	11,987	12,280	12,573	12,866	13,159	13,452	13,745	14,038	14,331	14,624	14,917	15,210	15,503	15,796	16,089	16,382
K	26,809	27,479	28,149	28,819	29,489	30,159	30,829	31,499	32,169	32,839	33,509	34,179	34,849	35,519	36,189	36,859	37,529
L	12,889	13,211	13,533	13,855	14,177	14,500	14,822	15,144	15,466	15,788	16,110	16,432	16,754	17,076	17,398	17,720	18,042
M	28,150	28,854	29,558	30,262	30,966	31,670	32,374	33,078	33,782	34,486	35,190	35,894	36,598	37,302	38,006	38,710	39,414
N	13,537	13,870	14,203	14,536	14,869	15,202	15,535	15,868	16,201	16,534	16,867	17,200	17,533	17,866	18,199	18,532	18,865
O	29,558	30,297	31,036	31,775	32,514	33,253	33,992	34,731	35,470	36,209	36,948	37,687	38,426	39,165	39,904	40,643	41,382
P	14,210	14,559	14,908	15,257	15,606	15,955	16,304	16,653	17,002	17,351	17,700	18,049	18,398	18,747	19,096	19,445	19,794
Q	32,586	33,401	34,216	35,031	35,846	36,661	37,476	38,291	39,106	39,921	40,736	41,551	42,366	43,181	43,996	44,811	45,626
R	15,664	16,051	16,438	16,825	17,212	17,599	17,986	18,373	18,760	19,147	19,534	19,921	20,308	20,695	21,082	21,469	21,856
S	34,216	35,071	35,926	36,781	37,636	38,491	39,346	40,201	41,056	41,911	42,766	43,621	44,476	45,331	46,186	47,041	47,896
T	16,450	16,861	17,272	17,683	18,094	18,505	18,916	19,327	19,738	20,149	20,560	20,971	21,382	21,793	22,204	22,615	23,026
U	35,927	36,825	37,723	38,621	39,519	40,417	41,315	42,213	43,111	44,009	44,907	45,805	46,703	47,601	48,499	49,397	50,295
V	45,852	46,999	48,146	49,293	50,440	51,587	52,734	53,881	55,028	56,175	57,322	58,469	59,616	60,763	61,910	63,057	64,204
	22,044	22,595	23,146	23,697	24,248	24,799	25,350	25,901	26,452	27,003	27,554	28,105	28,656	29,207	29,758	30,309	30,860

Personnel Summary FY16: General Government & Administration

DEPARTMENT/ACCOUNT		Authorized Positions			Authorized Staff Years		
		FY14	FY15	FY16	FY14	FY15	FY16
City Manager (1-1201)							
	Status						
	City Manager	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Assistant/Clerk of Council	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	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	1.00	1.00	1.00	1.00	1.00	1.00
	Master Deputy Commissioner	1.00	1.00	1.00	1.00	1.00	1.00
	Account Clerk II	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	1.00	1.00	1.00	1.00	1.00	1.00
	Deputy Treasurer	1.00	1.00	1.00	1.00	1.00	1.00
	Account Clerk II	1.00	1.00	1.00	1.00	1.00	1.00
	Account Clerk II	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	1.00	1.00	1.00	1.00	1.00	1.00
	Accounting Technician	1.00	1.00	1.00	1.00	1.00	1.00
	Account Clerk II	1.00	1.00	1.00	1.00	1.00	1.00
	Secretary	0.00	0.00	1.00	0.00	0.00	0.50
Total Finance		3.00	3.00	4.00	3.00	3.00	3.50
Information Technology Office (1-1251)							
	Information Technology Administrator	1.00	1.00	0.00	1.00	1.00	0.00
Total Information Technology Office		1.00	1.00	0.00	1.00	1.00	0.00
Electoral Board/Registrar (1-1310)							
	Registrar	1.00	1.00	1.00	0.65	0.77	0.77
	Assistant Registrar II	2.00	3.00	3.00	0.13	0.13	0.13
Total Electoral Board/Registrar		3.00	4.00	4.00	0.78	0.90	0.90
Total General Government & Administration		17.00	18.00	18.00	14.41	14.53	14.03

Personnel Summary FY15: Judicial Administration

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY14	FY15	FY16	FY14	FY15	FY16
VJCCCA Services (1-2901)							
Probation Officer	Part-time	1.00	1.00	1.00	0.90	0.94	0.94
Total VJCCCA Services		1.00	1.00	1.00	0.90	0.94	0.94
Total Judicial Administration		1.00	1.00	1.00	0.90	0.94	0.94

Personnel Summary FY15: Public Safety

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY14	FY15	FY16	FY14	FY15	FY16
Police Department (1-3101)							
Chief	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Captain	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Lieutenant	Full-time	0.00	0.00	1.00	0.00	0.00	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	5.00	6.00	6.00	5.00
Master Patrolman (PO II)	Full-time	4.00	0.00	0.00	4.00	0.00	0.00
Master Patrolman	Part-time	1.00	0.00	0.00	0.40	0.00	0.00
Corporal	Full-time	0.00	4.00	5.00	0.00	4.00	5.00
Corporal	Part-time	0.00	1.00	0.00	0.00	0.31	0.00
Executive Secretary	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Police Records Secretary	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Crossing Guard	Part-time	3.00	3.00	3.00	0.51	0.51	0.51
Total Police Department		22.00	22.00	22.00	18.91	18.82	19.51
Fire Department (1-3202)							
Fire-Rescue Chief	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Fire-Rescue Lieutenant	Full-time	1.00	1.00	3.00	1.00	1.00	4.00
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	4.00	3.00	3.00	4.00
Firefighter Medic	Part-time	0.00	4.00	3.00	0.00	0.77	0.77
Firefighter EMT	Full-time	3.00	3.00	3.00	3.00	3.00	3.00
Firefighter EMT	Part-time	1.00	0.00	0.00	0.30	0.00	0.00
Emergency Management Coordinator/Fire Marshal	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Total Fire Department		11.00	14.00	16.00	10.30	10.77	14.77
Parking Enforcement/Animal Control (1-3501)							
Supervisor Special Enforcement	Part-time	1.00	1.00	1.00	0.63	0.74	1.00
Special Enforcement Officer	Part-time	1.00	1.00	1.00	0.50	0.60	0.62
Total Parking Enforcement/Animal Control		2.00	2.00	2.00	1.13	1.34	1.62
Total Public Safety		35.00	38.00	40.00	30.34	30.93	35.90

Personnel Summary FY15: Public Works

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY14	FY15	FY16	FY14	FY15	FY16
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	1.00	1.00	0.00	1.00	1.00
Services & Facilities Superintendent	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance & Construction Superintendent	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Engineer Technician	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Crew Supervisor	Full-time	5.00	5.00	5.00	5.00	5.00	5.00
Cemetery & Parks Maintenance Supervisor	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance /Construction Technician	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Executive Secretary	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Equipment Mechanic	Full-time	2.00	1.00	1.00	2.00	1.00	1.00
Motor Equipment Operator	Full-time	5.00	5.00	5.00	5.00	5.00	5.00
Maintenance/Construction Worker I/Custodian	Full-time	8.00	10.00	9.00	8.00	10.00	9.00
Maintenance/Construction Worker II	Full-time	6.00	7.00	8.00	6.00	7.00	8.00
Utility Service Technician	Full-time	3.00	2.00	2.00	3.00	2.00	2.00
Maintenance/Construction Worker II	Part-time	0.00	1.00	1.00	0.00	0.43	0.43
Laborer	Part-time	5.00	4.00	4.00	1.69	1.26	1.26
Secretary	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Total Public Works Labor Pool		42.00	44.00	44.00	38.69	40.69	40.69
Solid Waste Management (1-4200)							
Sanitation Worker I	Full-time	4.00	2.00	4.00	4.00	2.00	4.00
Sanitation Worker II	Full-time	6.00	6.00	4.00	6.00	6.00	4.00
Total Solid Waste Management		10.00	8.00	8.00	10.00	8.00	8.00
Arborist (1-4430)							
City Arborist	Part-time	1.00	1.00	1.00	0.50	0.60	0.60
Total Arborist		1.00	1.00	1.00	0.50	0.60	0.60
Total Public Works		53.00	53.00	53.00	49.19	49.29	49.29

Personnel Summary FY15: Health, Education and Welfare

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY14	FY15	FY16	FY14	FY15	FY16
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	1.00	1.00	0.15	0.15	0.15
Total Youth Services Administration		3.00	4.00	4.00	1.69	1.69	1.69
Total Health, Education and Welfare		3.00	4.00	4.00	1.69	1.69	1.69

Personnel Summary FY15: Leisure Services

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY14	FY15	FY16	FY14	FY15	FY16
Municipal Swimming Pool (1-7250)							
Director of Aquatics	Full-time	1.00	1.00	1.00	0.35	0.33	0.33
Pools-Assistant Manager	Part-time	0.00	1.00	1.00	0.22	0.22	0.22
Total Municipal Swimming Pool		1.00	2.00	2.00	0.57	0.55	0.55
Total Leisure Services		1.00	2.00	2.00	0.57	0.55	0.55

Personnel Summary FY15: Community Development

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY14	FY15	FY16	FY14	FY15	FY16
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
Secretary	Full-time	1.00	1.00	1.00	1.00	1.00	0.50
Total Planning & Development		4.00	4.00	4.00	4.00	4.00	3.50
Total Community Development		4.00	4.00	4.00	4.00	4.00	3.50

Personnel Summary FY15: Utilities Processing

DEPARTMENT/ACCOUNT	Status	Authorized Positions			Authorized Staff Years		
		FY14	FY15	FY15	FY14	FY15	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	0.95	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	0.00	0.00	0.00
WTP Operator 2	Full-time	3.00	3.00	3.00	3.00	2.85	2.85
Executive Secretary	Full-time	0.50	0.50	0.50	0.50	0.50	0.50
Total Water Treatment		5.00	5.00	5.00	5.00	4.80	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	2.00	2.00	2.00	2.00	1.90	2.00
WWTP Operator Trainee	Part-time	0.00	0.00	0.00	0.00	0.00	0.00
WWTP Operator 3	Full-time	0.00	0.00	0.00	0.00	0.00	0.00
WWTP Maintenance/Helper/Driver	Full-time	1.00	1.00	2.00	1.00	1.95	2.00
WWTP Operator 2	Full-time	3.00	3.00	1.00	3.00	1.90	1.00
WWTP Maintenance/Helper/Driver 2	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Executive Secretary	Full-time	0.50	0.50	0.50	0.50	0.50	0.50
Total Wastewater Treatment		11.00	11.00	10.00	11.00	10.75	10.00
Total Utilities Processing		16.00	16.00	15.00	16.00	15.55	14.80
Grand Total City Personnel		130.00	136.00	137.00	117.10	117.48	120.70

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.
- 1005 Shift Differential:** Wages paid to compensate staff for working permanent night shifts.
- 1041 Public Works Regular Wages:** Wages allocated from Public Works Labor Pool for full-time and part-time employees.
- 1042 Public Works Overtime Wages:** Overtime wages allocated from Public Works Labor Pool.
- 1099 Call Out Pay:** Pay to volunteer fire staff for responding to calls.
- 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.
- 2012 ARC-OPEB Liability Reserve:** Other Post Employment Benefits costs associated with the provision of health insurance coverage to retirees.
- 2013 Short-Term Disability Insurance:** Payments on behalf of employees for disability insurance.

2019 Line of Duty Insurance: Premium costs for line of duty insurance for fire and police employees and volunteers.

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.
- 3099 Outside Data Processing:** Data processing services provided by outside agencies.
- 3116 Ground Maintenance:** Payments for outside ground repair and maintenance services to include aeration, seeding, resodding, fertilization applications, etc. of City managed properties.
- 3117 Lot Cleaning:** Clean-up of lots using outside services to enforce City ordinances. This includes mowing of overgrown lots.
- 3118 Excavating Services:** Contracts for excavating services.
- 3200 Special Promotions:** Cost of special activities to promote Lexington as a tourist attraction. Also, costs to solicit community participation and/or volunteer support for grant or City sponsored special events and programs.
- 3203 Contractual Response Services:** Payments to private enterprise for life and rescue services to the Lexington area residents.
- 3302 Jail Contract:** Payments made to Rockbridge County to reflect the cost for use of the Regional Jail.
- 3406 Generator Services:** Payments for technical labor services to a generator for repair and maintenance.

4000 INTERNAL SERVICES

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

5000 OTHER CHARGES

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.

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 it's 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.
- 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 asphalt 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.
- 5460 XP Tank & PRV-Financial Assistance:** Financial assistance paid to water customers toward the cost of expansion tanks and pressure reducing valves.
- 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 \$0.44 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.
- 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.

- 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.
- 5612 Valley Association for Independent Living:** Contributions made to support VAIL 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.
- 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.
- 5642 R. E. Lee Incentive:** Expenditures made by IDA to support economic development at the R. E. Lee Hotel.
- 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.
- 5665 HLF – Façade Grant Program:** Contribution made to Historic Lexington Foundation for façade improvement grant program.
- 5666 Shenandoah Valley Small Business Development:** Contributions to promote small business development.
- 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.
- 5804 Employee Wellness:** Cost of programs to promote employee wellness.
- 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.
- 5821 Farmer's Market SNAP:** Expenses for the farmer's market program related to the SNAP 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.
- 5880 Emergency Services Grant Purchases:** Costs related to State Grant for Emergency Services.
- 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.

5900 4 for Life Grant Expenses: Items and services purchased for 4 for Life Grant program as designated by the State for EMS related expenses

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.

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.

5910 DEQ Improvement Grants: Items purchased with grant monies received from the Department of Environmental Quality.

5920 City Matching Funds: Local matching funds for grants, etc.

5999 Photography Supplies: Items needed to allow photographs to be taken such as film and batteries. This includes the cost of film development.

6000

6012 VPA - Client Services: Payments made to support Virginia Public Assistance client services.

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.

9013 Debt Service - Jail: Payments made for principle and interest on the City's outstanding bonds issued to support the Rockbridge Regional Jail renovation.

9014 2014 WES Bonds Debt Service: Payments made to retire debt on the Waddell Elementary School.

9050 Reserve for Debt Service: Funds reserved for paying future debt service.

9100 INTERFUND AND INTERDEPARTMENTAL SERVICE CHARGES

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

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

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

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

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

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

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

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

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

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

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.

9900 OTHER USES OF FUND

9901 Services To Water/Wastewater: General Fund departmental charges to the Utility Fund for services rendered.

9902 Services To Schools: General Fund departmental charges to the School 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.

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.

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

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

**GENERAL FUND
TOTAL ISSUE**

At 7/1/15

Fiscal Year	Principal	Interest	Total
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
2038-39	670,000	37,853	707,853
2039-40	695,000	12,771	707,771
TOTALS:	\$29,840,929	\$11,502,439	\$41,343,368

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

At 7/1/15

Fiscal Year	Principal	Interest	Total
2015-16	300,000	6,000	306,000
TOTALS	\$300,000	\$6,000	\$306,000

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

Fiscal Year	Principal	Interest	Total
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	\$5,188,123	\$14,693,123

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 7/1/15

Fiscal Year	Principal	Interest	Total
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	\$5,936,472	\$0	\$5,936,472

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

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

At 7/1/15

Fiscal Year	Principal	Interest	Total
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	\$1,080,000	\$0	\$1,080,000

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 7/1/15

Fiscal Year	Principal	Interest	Total
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	\$1,404,457	\$264,073	\$1,668,530

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

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

At 7/1/15

Fiscal Year	Principal	Interest	Total
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	\$6,044,242	\$17,659,242

Principal Executive Officials

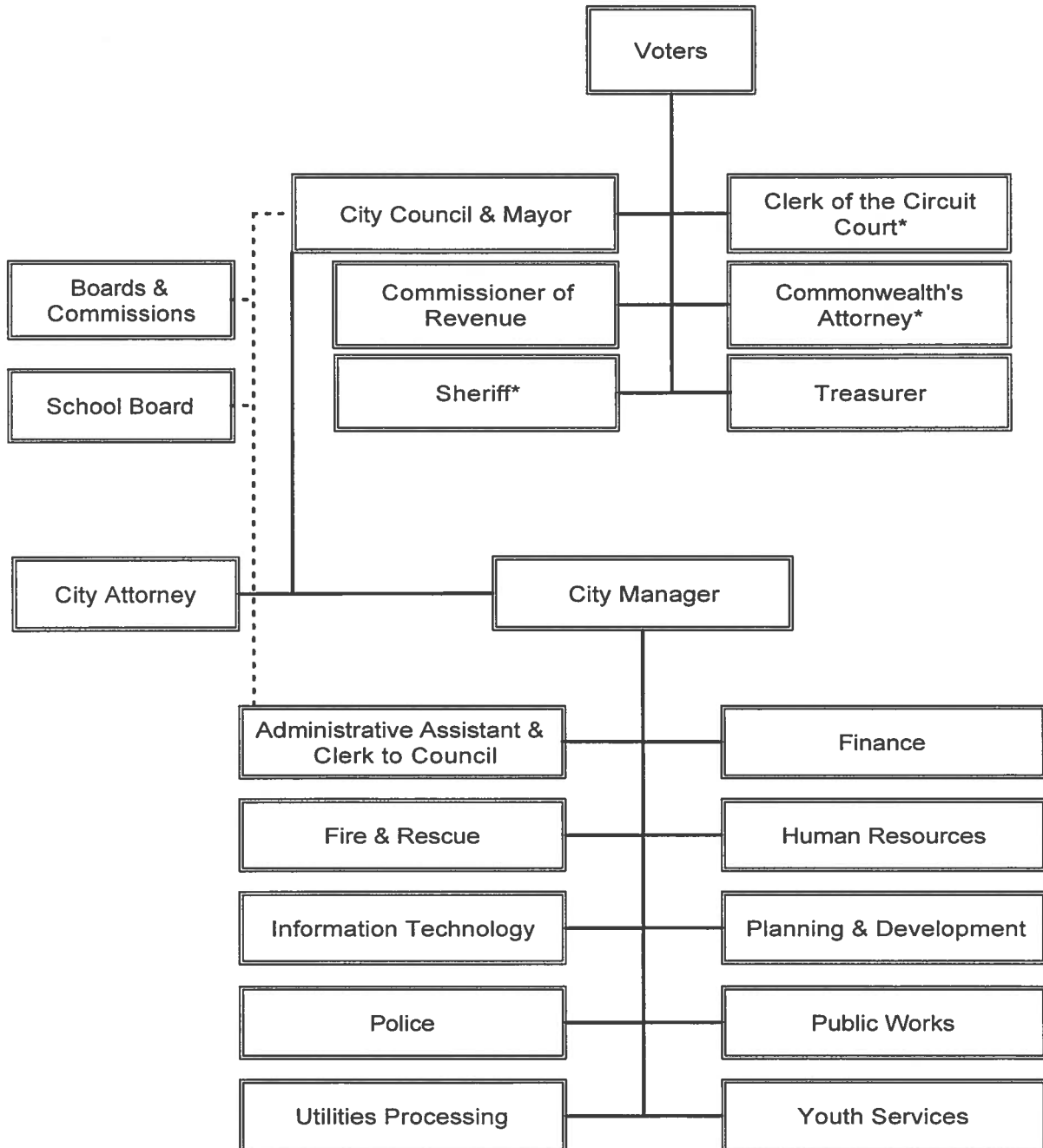
Official	Name	Manner of Selection Term Length	Length of Service with City	Expiration of Term, if applicable
Mayor	Mimi M. Elrod	Elected – 4 years	12 years	12/31/2016
Vice-Mayor and Council Member	Charles “Chuck” Smith	Elected – 4 years	7 years	12/31/2018
Council Member	Marylin E. Alexander	Elected – 4 years	7 years	12/31/2016
Council Member	Frank Friedman	Elected – 4 years	7 years	12/31/2016
Council Member	Camille Miller	Elected – 4 years	3 years	12/31/2016
Council Member	J. Patrick Rhamey	Elected – 4 years	1 year	12/31/2018
Council Member	David G. Sigler	Elected – 4 years	1 year	12/31/2018
City Attorney	Laurence A. Mann	Appointed by Council	23 years	Pleasure of Council
City Clerk	Brenda L. Doyle	Appointed by Council	2 years	Pleasure of Council
City Manager	Noah A. Simon	Appointed by Council	1 year	Pleasure of Council

Non-Council Positions

Title	Name	Manner of Selection	Length of Service with City	Expiration of Term, if applicable
Chief of Fire and Rescue	Ty Dickerson	Employed by City Manager	5 years	
Chief of Police	Al Thomas	Employed by City Manager	5 years	
Commissioner of Revenue	Karen Roundy	Elected to 4-year term	13 years	12/31/2017
Director of Finance	Gary Swink	Employed by City Manager	3 years	
Director of Planning and Development	Terry Harrington	Employed by City Manager	2 years	
Director of Public Works	Mike Kennedy	Employed by City Manager	3 years	
Director of Utilities Processing	Rick Allen	Employed by City Manager	12 years	
Registrar	Janet Beebe	Appointed by Board of Elections	3 years	Pleasure of Board
Treasurer	Patricia DeLaney	Elected to 4-year term	40 years	12/31/2017

CITY OF LEXINGTON

Organizational Chart



*Shared with County

.....Appointing authority only