

CITY OF LEXINGTON, VIRGINIA

ADOPTED BUDGET FY19



CITY OF LEXINGTON, VIRGINIA

ANNUAL BUDGET FOR THE

FISCAL YEAR 2018-19

CITY COUNCIL

Frank W. Friedman, Mayor

Marylin E. Alexander, Vice-Mayor and Council member

Charles "Chuck" Smith, Council member

Leslie C. Straughan, Council member

Michelle F. Hentz, Council member

J. Patrick Rhamey, Council member

David G. Sigler, Council member

Noah A. Simon, City Manager



March 26, 2018

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

I respectfully submit to you the Proposed Fiscal Year (FY) 2019 Budget for the City of Lexington. This budget is the product of months of work by City staff. The proposed budget includes continued investments in infrastructure, public safety, education, equipment and economic development. The focus of this proposed budget is to maintain structural balance, ensuring the continued financial success of the City.

The FY19 proposed budget can be described as “vanilla.” There are few new initiatives in FY19. This budget is more of a reflection of challenges to come. On the other hand, one might say that a budget that does not include proposed tax increases and compensates staff is anything but vanilla. The City continues to plan and develop models to meet critical future needs. As always, the City must focus on ways to increase the tax base without necessarily increasing the tax rate. New revenue sources in all forms (taxes, fees, grants, etc.) are necessary to sustain the high-level of service delivery, project completion and long-term water and sewer infrastructure, roads, bridges, facilities (including parks), high-quality education, public safety and community engagement. At this time the City is in a good place, putting in ample time and effort to ensure prosperity for future years.

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

The Proposed FY19 budget includes no increases to the Real Estate, Meals or Lodging tax. However, the City continues to operate on a razor thin margin. The total FY19 budget is \$29,598,567. The FY19 General Fund is \$330,151, or one and eight tenths percent (1.8%), over the FY18 budget. This increase is due to additional paving projects and a three percent (3%) pay increase for all City staff, as well as the final piece of the FY18 Market Adjustments for staff. Additionally, the budget contains increased costs of services provided through the Department of Social Services, mobile data terminal replacements for the Police Department, contributions to outside agencies, and vehicle maintenance and operations in addition to other critical projects described later in this document. The FY19 proposed budget reflects another full

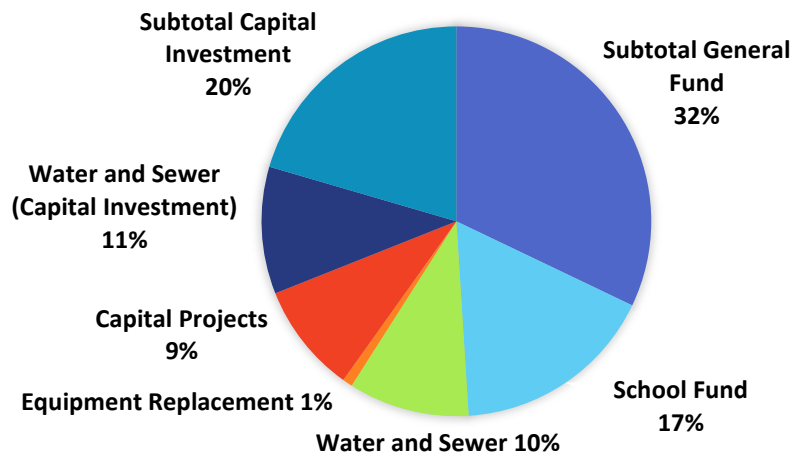
year of the *Financial Road Map to a Successful and Sustainable Waterworks* and includes a three percent (3%) water rate increase. At the time of this proposal, the State has not yet adopted its own budget, leaving the City's proposed FY19 budget with uncertainty in some areas in which the State provides funding. The proposed FY19 budget represents our best estimation of State funding.

In FY18, the City completed several infrastructure projects including the resurfacing of downtown and neighborhood streets and the replacement of storm drains and water mains at the Nelson Street entrance corridor. Since the distribution of new recycling containers, an FY18 initiative, the City has experienced a steady increase of about eight percent (8%) in residential curbside recycling participation. Recyclable waste was diverted from the landfill at a rate of thirty two and sixteen hundredths percent (32.16%), a two percent (2%) increase from 2016, and approximately 29.12 tons of glass have been recycled since the reintroduction of glass recycling in July 2017. Also in 2017, the City adopted a revised zoning ordinance, continued to make progress on a strategic plan, and, in early 2018, launched the update to the comprehensive plan. Considerable progress was made on the initiative to provide more transparency to citizens and adapt to the digital age, as seen through the implementation of the Budget Visualization Tool, Utility Portal, first-ever Popular Annual Financial Report, and the transition of the City Manager's weekly e-newsletter to a subscription-based platform.

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

| PROPOSED FY19 BUDGET | |
|---|----------------------------|
| General Fund | \$18,273,448 |
| Transfers to Other Funds | (\$4,748,012) |
| <i>Subtotal General Fund</i> | <i>\$13,525,436</i> |
| School Fund | \$7,120,054 |
| Water and Sewer | \$4,229,726 |
| <i>Capital Investment</i> | |
| Equipment Replacement | \$344,650 |
| Capital Projects | \$3,843,440 |
| Water and Sewer | \$4,442,285 |
| <i>Subtotal Capital Investment</i> | <i>\$8,630,375</i> |
| <i>Grand Total All Funds</i> | <i>\$33,505,591</i> |

PROPOSED FY19 BUDGET



BUILDING BLOCKS

The FY19 proposed budget is influenced by the following core Building Blocks, including Financial Management Policies, City Council policies and priorities, and budget principles.

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

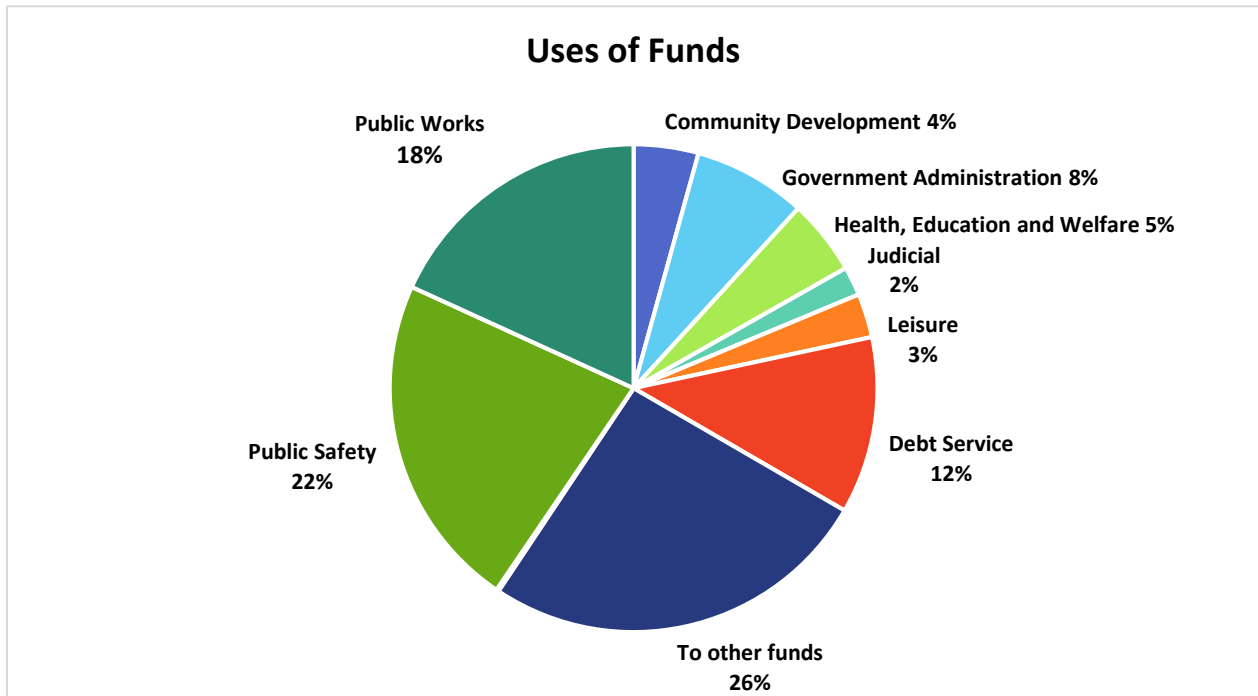
CITY COUNCIL POLICIES AND PRIORITIES – In FY17, the City Council began the process to adopt a strategic plan. The development of the strategic plan has now seen several phases including weighted input from staff and citizens. The conclusion of the process will coincide with the close of FY18, and its final product will shape budget priorities in future fiscal years. City Council defined a collective strategic vision with five focus points: Community Engagement, Economic Health, Physical Health, Safety and Education. City Council then created goals based on these vision elements. Thus far, City Council’s goals indicate that Council priorities include increasing the tax base, creating additional opportunities for development and redevelopment, and strengthening regional partnerships. Success in these areas should yield the potential for higher revenues.

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

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

GENERAL FUND

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



REVENUES – The proposed FY19 General Fund revenues are \$18,271,992, an increase of \$333,803 or one and eight tenths percent (1.8%) more than the adopted FY18 budget of \$17,938,189.

The FY19 proposed budget does not include any changes to the Real Estate, Meals or Lodging tax. General Fund revenues will fund overall operating costs (\$18,273,448), Capital Improvements (\$3,843,440), the School Fund (\$7,120,054), the Equipment Replacement Fund (\$344,650) and Debt Service payments (\$2.1 million) among other expenditures. It is predicted that in FY22, the City will need to transfer funds from General Fund Reserves to make up an anticipated shortfall of more than \$615,000 in capital project funding. The City must find new revenue sources and curtail spending by outside agencies in order to close this funding gap.

State funding continues to be an issue and is likely to decline in future years. Meals and Lodging taxes are projected to grow by zero percent (0%) and three percent (3%) respectively. The Sales tax is projected to decrease by two percent (2%).

EXPENDITURES – The General Fund finances all government activities with the exception of the Utility Fund. In FY19, the proposed General Fund expenditures of \$18,273,448 represent an increase of approximately \$330,000, or just about one and eight tenths percent (1.8%) from the adopted FY18 Budget.

A list of major increases and decreases in the School Fund, Utility Fund and General Fund is included below in the respective sections of the Key Highlights of the FY19 Proposed Budget.

SCHOOL FUND

The City continues to allocate adequate funding towards schools to ensure their success. In FY19, the budget for the Lexington City Schools increases by \$154,611, or two and two tenths percent (2.2%). The budget projects an Average Daily Membership of 659 students. The budget includes funding for salary increases for teachers and staff, a full time English as a Second Language position and part time Art Teacher at Waddell Elementary School. The budget also reflects a reduction in Virginia Retirement System and Retiree Health Care Credit rates as well as anticipated health care costs.

UTILITY FUND

The FY19 Utility Fund budget continues the incorporation of the *Financial Road Map to a Successful and Sustainable Waterworks*, which illustrates the needed revenues over a five-year period to meet the demand for utility related infrastructure and to have the necessary revenues to support the debt service. In FY19, the City will spend more than \$4,442,000 on utility infrastructure, an increase of \$3,566,675 over FY18. In the fall of 2018, the City will borrow approximately \$3 million in bonds to finance several of these projects. As proposed by the *Financial Road Map to a Successful and Sustainable Waterworks*, there will be a three percent (3%) increase in water and sewer rates in FY19. The debt service in FY19 associated with the 2016 and planned 2018 borrowing is \$150,850. Key projects in FY19 include the Main Street Water Upgrades, VMI Master Metering, Taylor Street (Wallace Street to Houston Street), Enfield area sewer improvements, infiltration and inflow reduction projects, and the Woods Creek Interceptor improvements project.

KEY HIGHLIGHTS OF THE FY19 PROPOSED BUDGET

POLICE DEPARTMENT – The Police Department total budget is proposed at \$1,880,658, a \$67,335 increase, and reflects funding for new mobile data terminals (MDTs) as well as personnel costs. MDTs are computerized devices used in Lexington police cars to communicate with the central dispatch office and display mapping and information relevant to the tasks and actions performed by police officers. The MDTs are now more than four years old and in need of replacement. Also included in the FY19 Police Department budget are funds in the amount of \$3,500 for a new animal control cage, which was needed in order to come under compliance with parameters set by the State Veterinarian Office.

FIRE DEPARTMENT – The Fire Department budget increases by \$14,655 for FY19. FY19 is the City's last year of the Staffing for Adequate Fire and Emergency Response (SAFER) grant, which funds several firefighter/medic positions through November 6, 2018. The Fire Department budget shows an increase in part because the City will continue to fund those SAFER grant employees from the time the grant ends in November through the end of the fiscal year. The SAFER personnel are a major contributing factor in the City achieving an ISO classification of three (3), which benefits all Lexington property owners in the form of reduced property insurance premiums. Lexington Fire Department continues to answer more than fifty-five percent (55%) of its calls in the County, which is expected to result in a payment of approximately \$516,000 in FY18 from the County.

PUBLIC WORKS – The Public Works budget consists of an increase of \$150,872 from the FY18 budget. The increase is in part due to salary and benefit increases, the reclassification of a sanitation crew person to a sanitation supervisor, as well as numerous repaving projects and sidewalk maintenance.

CITY COUNCIL – City Council contingency has been reduced from \$50,000 to \$3,000 in the FY19 proposed budget. This decrease will help keep tax rates level for citizens in FY19.

CENTRAL DISPATCH – The Central Dispatch budget for FY19 shows an increase of \$5,227. The regional department continues to settle in at its new facility and move towards the successful implementation of the computer-aided dispatch software purchased in FY18. The Central Dispatch budget includes funds for the operation of the new facility and the City’s share of the radio system.

PLANNING AND DEVELOPMENT – The Planning and Development Department budget shows a decrease of \$5,339, reflecting the partial transfer of the administrative assistant salary to the City Manager budget. The Planning and Development Department budget also includes a third full year contract with the Berkley Group as well as funds to be used for grant matches. Revenue from several incoming building projects are incorporated into the overall General Fund revenues, including Washington and Lee’s proposed new athletic facility and the Sigma Nu project.

INFORMATION TECHNOLOGY – As of this message, the City continues to search for an Information Technology (IT) Director. The IT budget has increased by \$13,618 due to funding for maintenance service contracts and electronic data services which includes the RANA monthly cost to host City servers.

CITY MANAGER – The City Manager proposed FY19 budget includes an increase of \$43,331 from FY18. This reflects the partial transfer and reclassification of the Communications Director, who will operate seventy percent (70%) of her time as such, and thirty percent (30%) of her time continuing as an administrative assistant in the Planning and Development Department. The City Manager’s budget also reflects increased funding for economic development initiatives. The Planning Department (and other City Hall departments) combined office supplies budgets with the City Manager’s office. Lastly, the City Manager’s proposed budget includes funds in the amount of \$1,100 for communications, outreach and public relations initiatives.

RARO – RARO’s FY19 budget increased \$9,512 over FY18 for an FY19 total of \$69,030. The budget increased because more Lexington City children are participating in the diverse recreational activities offered by RARO.

REGISTRAR – The Registrar’s budget is \$28,471 more than FY18 for an FY19 total of \$97,081.

TOURISM AND THE VIRGINIA HORSE CENTER – The City’s contribution to Tourism increased by \$9,521 and the contribution to the Virginia Horse Center increased by \$4,875. These increases are due to an increase in taxes collected for lodging.

EQUIPMENT REPLACEMENT FUND

In FY19, the transfer to the Equipment Replacement Fund is proposed to change from \$510,200 to \$595,200. Budgeted purchases in FY19 amount to \$344,650. Proposed purchases include a dump truck, tractor, super duty truck and pick-up truck for Public Works, and an SUV and sedan for Lexington Police Department among other needed equipment replacements.

DEBT SERVICE

The proposed FY19 budget includes more than \$2.1 million dollars in General Fund debt service. The Debt Service covers the Rockbridge County Courthouse, two bonds on Lylburn Downing Middle School, the regional jail and Waddell Elementary School.

CAPITAL PROJECTS

In the Capital Improvement Plan for FY19, there are proposed General Fund expenditures totaling \$3,843,440. The FY19 General Fund amount is an increase of \$1,545,010 from FY18. Key projects included in the FY19 General Fund Capital Improvements Plan include continued paving in the spring of FY18 and summer of FY19, replacement of the Lime Kiln Road bridge superstructure, replacement of breathing apparatuses for the Fire Department, sidewalk repair and replacement, and municipal facilities including schools, the outdoor pool and courthouse.

FUTURE BUDGETS

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

BUDGET TIMETABLE

The FY19 Budget calendar follows the transmittal letter. The FY19 Budget adoption is scheduled for Thursday, May 3rd and on Thursday, June 7th, Council is scheduled to adopt the FY19 Appropriation Resolution.

ACKNOWLEDGEMENTS

Preparing the proposed FY19 budget is a team effort. Once again, I'd like to thank the City's senior staff for being open minded toward my budget philosophy which addresses operational efficiencies, innovation and employee compensation while tackling critical needs. This budget is as strong as possible in large part to the incredible work of City staff.

I am grateful for the overall support provided by Jani Hostetter, Meredith Warfield and Debbie Desjardins. They each contributed to the preparation of the proposed FY19 budget and CIP, and the finished product is a result of their tireless work.

I'd especially like to thank Jeff Martone, Scott Dameron and Thomas Wagner for their work on the Public Works budget and the Capital Improvements Plan. Jeff's perspective, attention to detail and analytical mind was a major asset in preparing the Public Works budget and FY19 CIP. Your collective efforts, thoroughness and hard work are appreciated.

Chief Dickerson and Chief Roman, thank you for being mindful about your expenditures and FY19 budgets. The services your teams provide this community are second to none, and a large focus of the budget process is ensuring our public safety needs are met.

Teresa Hartless and Tommy Roberts also deserve recognition for the support they provide. Teresa keeps Gary balanced and organized, and Tommy pulls double duty and is a key player in preparing the school budget with Scott Jefferies. Scott does a tremendous job in managing the school budget and ensuring that our teachers and students have what they need to continue to have an excellent school system.

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

Finally, the people of Lexington. Your endless enthusiasm and passion for making this community the best it can be are the primary reason we as staff work so hard – to ensure that we live up to those expectations. The community asks for and deserves the best from its government and we try to meet that need. Thank you for making this City great!

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Noah A. Simon".

Noah A. Simon
City Manager
City of Lexington

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FY 2019 Budget Calendar

| FY 2019 Budget Calendar | | | |
|--------------------------------|-----------------|---|------------------|
| | | | |
| 5-Apr | Thursday | Work Session | Council |
| 5-Apr | Thursday | Public Hearing at Council Meeting (Agency Requests) and Public Hearing on the Budget | Council |
| 12-Apr | Thursday | Work Session (as needed) | Council |
| 19-Apr | Thursday | Work Session (as needed) | Council |
| 26-Apr | Thursday | Work Session (as needed) | Council |
| 3-May | Thursday | Adoption of the FY 2019 Budget | Council |
| 30-May | Wednesday | Notice of Public Hearing | Finance Director |
| 6-Jun | Wednesday | Notice of Public Hearing | Finance Director |
| 7-Jun | Thursday | Public Hearing on Budget Ordinance | Council |
| 7-Jun | Thursday | Adoption of FY 2019 Appropriation Ordinance | Council |

FUND SUMMARIES

City of Lexington

All Funds Summary

| | General Fund | School Fund | Utilities Fund | Equipment Replacement | Capital Projects | Total All Funds |
|--|----------------------|----------------------|----------------------|-----------------------|----------------------|-----------------------|
| REVENUES | | | | | | |
| Property Taxes | \$ 6,872,000 | \$ - | \$ - | \$ - | \$ - | \$ 6,872,000 |
| Other Local Taxes | \$ 4,232,300 | \$ - | \$ - | \$ - | \$ - | \$ 4,232,300 |
| Charges For Services | \$ 704,510 | \$ 205,000 | \$ 4,953,150 | \$ - | \$ - | \$ 5,862,660 |
| State Support | \$ 2,495,612 | \$ 3,568,392 | \$ - | \$ - | \$ 2,028,589 | \$ 8,092,593 |
| Federal Support | \$ 101,560 | \$ 269,500 | \$ - | \$ - | \$ 250,000 | \$ 621,060 |
| Other Local Support | \$ 3,843,289 | \$ 10,600 | \$ 15,000 | \$ 26,344 | \$ - | \$ 3,895,233 |
| TOTAL REVENUE | \$ 18,249,271 | \$ 4,053,492 | \$ 4,968,150 | \$ 26,344 | \$ 2,278,589 | \$ 29,575,846 |
| EXPENSES | | | | | | |
| Administration | \$ 1,364,678 | \$ 431,940 | \$ 409,440 | \$ - | \$ - | \$ 2,206,058 |
| Operations | \$ 10,006,958 | \$ 6,688,114 | \$ 3,120,611 | \$ - | \$ - | \$ 19,815,683 |
| Debt Service | \$ 2,147,116 | \$ - | \$ 156,850 | \$ - | \$ - | \$ 2,303,966 |
| Capital Outlay | \$ - | \$ - | \$ 4,442,285 | \$ 344,650 | \$ 3,843,440 | \$ 8,630,375 |
| TOTAL EXPENSES | \$ 13,518,752 | \$ 7,120,054 | \$ 8,129,186 | \$ 344,650 | \$ 3,843,440 | \$ 32,956,082 |
| TRANSFERS (IN) OUT | | | | | | |
| General Fund | \$ - | \$(3,066,562) | \$ 120,000 | \$ (530,200) | \$(1,110,000) | \$ (4,586,762) |
| School Fund | \$ 3,066,562 | \$ - | \$ - | \$ - | \$ - | \$ 3,066,562 |
| Utility Fund | \$ (120,000) | \$ - | \$ - | \$ (65,000) | \$ - | \$ (185,000) |
| Cemetery Fund | \$ 16,250 | \$ - | \$ - | \$ - | \$ - | \$ 16,250 |
| Fire Reserve | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Equipment Replacement Fund | \$ 530,200 | \$ - | \$ 65,000 | \$ - | \$ - | \$ 595,200 |
| Capital Projects Fund | \$ 1,110,000 | \$ - | \$ - | \$ - | \$ - | \$ 1,110,000 |
| TOTAL TRANSFERS | \$ 4,603,012 | \$(3,066,562) | \$ 185,000 | \$ (595,200) | \$(1,110,000) | \$ 16,250 |
| EXCESS (DEFICIENCY) OF REV. OVER EXP. & TRANSFERS | | | | | | |
| | \$ 127,507 | \$ - | \$(3,346,036) | \$ 276,894 | \$ (454,851) | \$ (3,396,486) |

City of Lexington

General Fund Summary

| | | 2018 | City Manager | | |
|------------------------------------|-----------------------|----------------------|----------------------|-------------------|------------|
| | 2017 | Adopted | Requested | | |
| | Actual | Budget | FY 19 | \$ Change | % Change |
| REVENUES | | | | | |
| Property Taxes | \$ 6,708,541 | \$ 6,786,000 | \$ 6,872,000 | \$ 86,000 | 1% |
| Other Local Taxes | \$ 4,221,754 | \$ 4,260,900 | \$ 4,232,300 | \$ (28,600) | -1% |
| Permits & Licenses | \$ 129,414 | \$ 215,400 | \$ 343,150 | \$ 127,750 | 59% |
| Fines & Forfeitures | \$ 63,826 | \$ 66,500 | \$ 62,500 | \$ (4,000) | -6% |
| Use of Money & Property | \$ 156,721 | \$ 130,720 | \$ 203,240 | \$ 72,520 | 55% |
| Charges For Services | \$ 1,048,196 | \$ 854,420 | \$ 704,510 | \$ (149,910) | -18% |
| Miscellaneous | \$ 2,767,156 | \$ 2,454,040 | \$ 2,599,620 | \$ 145,580 | 6% |
| Recovered Costs | \$ 538,919 | \$ 562,750 | \$ 634,779 | \$ 72,029 | 13% |
| State Non-Categorical | \$ 1,266,028 | \$ 1,269,959 | \$ 1,265,462 | \$ (4,497) | 0% |
| State Categorical | \$ 1,054,434 | \$ 1,117,150 | \$ 1,230,150 | \$ 113,000 | 10% |
| Federal Categorical | \$ 145,113 | \$ 220,350 | \$ 101,560 | \$ (118,790) | -54% |
| Transfers In | \$ 120,000 | \$ 120,000 | \$ 120,000 | \$ - | 0% |
| TOTAL REVENUES | \$ 18,220,102 | \$ 18,058,189 | \$ 18,369,271 | \$ 311,082 | 2% |
| EXPENDITURES | | | | | |
| General Government Admin | \$ 1,287,659 | \$ 1,364,598 | \$ 1,364,678 | \$ 80 | 0% |
| Judicial Administration | \$ 332,680 | \$ 371,176 | \$ 350,441 | \$ (20,735) | -6% |
| Public Safety | \$ 3,562,221 | \$ 3,995,760 | \$ 4,076,013 | \$ 80,253 | 2% |
| Public Works | \$ 3,406,870 | \$ 3,172,533 | \$ 3,323,405 | \$ 150,872 | 5% |
| Health, Education, & Welfare | \$ 708,587 | \$ 877,655 | \$ 909,895 | \$ 32,240 | 4% |
| Leisure Services | \$ 549,443 | \$ 567,345 | \$ 532,088 | \$ (35,257) | -6% |
| Community Development | \$ 775,981 | \$ 780,922 | \$ 785,916 | \$ 4,994 | 1% |
| Non-departmental | \$ 2,106,223 | \$ 2,229,480 | \$ 2,176,316 | \$ (53,164) | -2% |
| TOTAL EXPENDITURES | \$ 12,729,664 | \$ 13,359,469 | \$ 13,518,752 | \$ 159,283 | 1% |
| TRANSFERS OUT | | | | | |
| To School Fund | \$ 3,055,653 | \$ 3,061,628 | \$ 3,066,562 | \$ 4,934 | 0% |
| To Equipment Replacement Fund | \$ 455,350 | \$ 455,200 | \$ 530,200 | \$ 75,000 | 16% |
| To Cemetery Fund | \$ 13,425 | \$ 17,000 | \$ 16,250 | \$ (750) | -4% |
| To Capital Projects Fund | \$ 4,229,325 | \$ 1,050,000 | \$ 1,110,000 | \$ 60,000 | 6% |
| TOTAL TRANSFERS | \$ 7,753,753 | \$ 4,583,828 | \$ 4,723,012 | \$ 139,184 | 3% |
| EXCESS (DEFICIENCY) OF REV. | | | | | |
| OVER EXP. AND TRANSFERS | \$ (2,263,315) | \$ 114,892 | \$ 127,507 | \$ 12,615 | 11% |

City of Lexington

School Fund Summary

| | | 2018 | City Manager | | |
|--|-----------------------|-----------------------|-----------------------|-------------------|-----------------|
| | 2017 | Adopted | Requested | | |
| | Actual | Budget | FY 19 | \$ Change | % Change |
| REVENUES | | | | | |
| Use of Money & Property | \$ 4,560 | \$ 4,600 | \$ 4,600 | \$ - | 0% |
| Charges For Services | \$ 193,873 | \$ 233,000 | \$ 205,000 | \$ (28,000) | -12% |
| Miscellaneous | \$ - | \$ 1,000 | \$ 1,000 | \$ - | 0% |
| Recovered Costs | \$ 11,218 | \$ 10,000 | \$ 5,000 | \$ (5,000) | -50% |
| State Categorical | \$ 3,253,593 | \$ 3,403,255 | \$ 3,568,392 | \$ 165,137 | 5% |
| Federal Categorical | \$ 324,691 | \$ 243,000 | \$ 269,500 | \$ 26,500 | 11% |
| TOTAL REVENUES | \$ 3,787,935 | \$ 3,894,855 | \$ 4,053,492 | \$ 158,637 | 4% |
| EXPENDITURES | | | | | |
| Instruction | \$ 4,980,365 | \$ 5,269,382 | \$ 5,395,460 | \$ 126,078 | 2% |
| Adm., Attendance, & Health | \$ 393,155 | \$ 419,612 | \$ 431,940 | \$ 12,328 | 3% |
| Operation & Maintenance | \$ 604,566 | \$ 617,500 | \$ 626,286 | \$ 8,786 | 1% |
| Cafeteria | \$ 191,810 | \$ 203,988 | \$ 203,747 | \$ (241) | 0% |
| Non-departmental | \$ - | \$ - | \$ - | \$ - | 0% |
| Federal Programs | \$ 224,871 | \$ 194,782 | \$ 204,500 | \$ 9,718 | 5% |
| Technology | \$ 230,430 | \$ 260,179 | \$ 258,121 | \$ (2,058) | -1% |
| TOTAL EXPENDITURES | \$ 6,625,197 | \$ 6,965,443 | \$ 7,120,054 | \$ 154,611 | 2% |
| TRANSFERS (IN) OUT | | | | | |
| Capital Fund | \$ - | \$ - | \$ - | \$ - | 0% |
| General Fund | \$ (3,055,653) | \$ (3,070,588) | \$ (3,066,562) | \$ 4,026 | 0% |
| TOTAL TRANSFERS | \$ (3,055,653) | \$ (3,070,588) | \$ (3,066,562) | \$ 4,026 | 0% |
| EXCESS (DEFICIENCY) OF REV. OVER EXP. AND TRANSFERS | | | | | |
| | \$ 218,391 | \$ - | \$ - | \$ - | 0% |

City of Lexington

Utility Fund Summary

| | | 2018 | City Manager | | |
|---|---------------------|---------------------|-----------------------|-----------------------|-----------------|
| | 2017 | Adopted | Requested | | |
| | Actual | Budget | FY 19 | \$ Change | % Change |
| REVENUES | | | | | |
| Charges For Services | \$ 4,550,708 | \$ 4,784,800 | \$ 4,953,150 | \$ 168,350 | 4% |
| Miscellaneous | \$ 113,905 | \$ 20,000 | \$ 15,000 | \$ (5,000) | -25% |
| TOTAL REVENUES | \$ 4,664,613 | \$ 4,804,800 | \$ 4,968,150 | \$ 163,350 | 3% |
| EXPENDITURES | | | | | |
| Administration | \$ 348,996 | \$ 366,630 | \$ 409,440 | \$ 42,810 | 12% |
| Water Operations | \$ 946,666 | \$ 1,086,552 | \$ 1,052,147 | \$ (34,405) | -3% |
| Wastewater Operations | \$ 2,131,081 | \$ 2,136,038 | \$ 1,515,585 | \$ (620,453) | -29% |
| Non-departmental | \$ 701,383 | \$ 744,362 | \$ 894,729 | \$ 150,367 | 20% |
| TOTAL EXPENDITURES | \$ 4,128,126 | \$ 4,333,582 | \$ 3,871,901 | \$ (461,681) | -11% |
| NET OPERATING INCOME (LOSS) | \$ 536,487 | \$ 471,218 | \$ 1,096,249 | \$ 625,031 | 133% |
| ADJUSTMENTS TO RECONCILE | | | | | |
| NET INCOME (LOSS) TO NET CASH FOR: | | | | | |
| Depreciation Expense | \$ 210,223 | \$ 225,000 | \$ 300,000 | \$ 75,000 | 33% |
| Investment In Fixed Assets | \$ (351,130) | \$ (875,610) | \$ (4,442,285) | \$ (3,566,675) | 407% |
| (DECREASE) | \$ 395,580 | \$ (179,392) | \$ (3,046,036) | \$ (2,866,644) | 1598% |
| Note: The Utility Fund will have a balance of \$360,000 due to the General Fund on 6/30/2019. | | | | | |

Equipment Replacement Fund Summary

| | 2017 Actual | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|--|--------------|---------------------|------------------------------|--------------|----------|
| Revenues | | | | | |
| Miscellaneous | \$ 57,588 | \$ 31,344 | \$ 26,344 | \$ (5,000) | -16% |
| Transfers (In) Out | | | | | |
| From General Fund | \$ (455,350) | \$ (455,200) | \$ (530,200) | \$ (75,000) | 16% |
| From Utility Fund | \$ (58,000) | \$ (55,000) | \$ (65,000) | \$ (10,000) | 18% |
| Total Transfers | \$ (513,350) | \$ (510,200) | \$ (595,200) | \$ (85,000) | 17% |
| Fund Balance | | | | | |
| From First Aid Reserve | \$ - | \$ - | \$ - | \$ - | 0% |
| Expenditures | | | | | |
| Capital Outlays | \$ 528,076 | \$ 447,750 | \$ 344,650 | \$ (103,100) | -23% |
| Excess (Deficiency) of Rev. & Transfers | | | | | |
| Over Exp. | \$ 42,862 | \$ 93,794 | \$ 276,894 | \$ 183,100 | 195% |

Capital Projects Fund Summary

| | | | City Manager Requested FY 19 | | |
|--|-----------------------|------------------------|------------------------------------|---------------------|------------|
| | 2017 Actual | 2018 Adopted Budget | | \$ Change | % Change |
| REVENUES | | | | | |
| Contributions-General | \$ - | \$ - | \$ - | \$ - | 0% |
| Rockbridge County | \$ - | \$ - | \$ - | \$ - | 0% |
| Grants & Other Revenue | \$ - | \$ - | \$ - | \$ - | 0% |
| State Categorical | \$ 84,395 | \$ 1,570,415 | \$ 2,028,589 | \$ 458,174 | 29% |
| Federal Categorical | \$ - | \$ - | \$ 250,000 | \$ 250,000 | 100% |
| TOTAL REVENUES | \$ 84,395 | \$ 1,570,415 | \$ 2,278,589 | \$ 708,174 | 45% |
| EXPENDITURES | | | | | |
| Parks, Recreation, & Cemeteries | \$ 3,458 | \$ 15,000 | \$ 114,000 | \$ 99,000 | 660% |
| Streets, Parking, & Sidewalks | \$ 76,424 | \$ 2,001,630 | \$ 2,845,754 | \$ 844,124 | 42% |
| Municipal Facilities | \$ 1,720,483 | \$ 104,800 | \$ 333,686 | \$ 228,886 | 218% |
| Public Safety | \$ 87,220 | \$ 93,000 | \$ 285,000 | \$ 192,000 | 206% |
| Stormwater Management | \$ 466,806 | \$ 84,000 | \$ 265,000 | \$ 181,000 | 215% |
| TOTAL EXPENDITURES | \$ 2,354,391 | \$ 2,298,430 | \$ 3,843,440 | \$ 1,545,010 | 67% |
| TRANSFERS (IN) OUT | | | | | |
| From Fire Reserve | \$ - | \$ (25,000) | \$ - | \$ 25,000 | -100% |
| From Cemetery Fund | \$ - | \$ - | \$ - | \$ - | 0% |
| From School Fund | \$ - | \$ - | \$ - | \$ - | 0% |
| From General Fund & Bonds | \$ (2,269,996) | \$ (1,050,000) | \$ (1,110,000) | \$ (60,000) | 6% |
| TOTAL TRANSFERS | \$ (2,269,996) | \$ (1,075,000) | \$ (1,110,000) | \$ (35,000) | 3% |
| EXCESS (DEFICIENCY) OF REV. OVER EXP. AND TRANSFERS | | | | | |
| | \$ - | \$ 346,985 | \$ (454,851) | \$ (801,836) | -231% |

City of Lexington

General Fund Revenue Budget

| Account Number | Description | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|---|-----------------------------------|---------------------|---------------------|------------------------------|--------------------|------------|
| <u>Property Taxes</u> | | | | | | |
| 1011-0101 | Real Property-Current | \$ 5,549,706 | \$ 5,635,000 | \$ 5,670,000 | \$ 35,000 | 1% |
| 1011-0102 | Real Property-Delinquent | \$ 66,127 | \$ 60,000 | \$ 75,000 | \$ 15,000 | 25% |
| 1011-0201 | Public Service Corp. | \$ 208,181 | \$ 211,000 | \$ 225,000 | \$ 14,000 | 7% |
| 1011-0301 | Personal Prop.-Current | \$ 788,030 | \$ 800,000 | \$ 800,000 | \$ - | 0% |
| 1011-0302 | Personal Prop.-Delinquent | \$ 28,839 | \$ 12,000 | \$ 30,000 | \$ 18,000 | 150% |
| 1011-0601 | Penalties (All) | \$ 41,009 | \$ 43,000 | \$ 42,000 | \$ (1,000) | -2% |
| 1011-0602 | Interest (All) | \$ 26,649 | \$ 25,000 | \$ 30,000 | \$ 5,000 | 20% |
| Total Property Taxes | | \$ 6,708,541 | \$ 6,786,000 | \$ 6,872,000 | \$ 86,000 | 1% |
| <u>Other Local Taxes</u> | | | | | | |
| 1012-0101 | Local Sales Tax | \$ 1,014,689 | \$ 1,035,000 | \$ 995,000 | \$ (40,000) | -4% |
| 1012-0201 | Consumers Utility Tax | \$ 308,358 | \$ 295,000 | \$ 294,000 | \$ (1,000) | 0% |
| 1012-0204 | Business Consumption Tax | \$ 25,561 | \$ 22,900 | \$ 22,300 | \$ (600) | -3% |
| 1012-0306 | Business License Tax | \$ 697,889 | \$ 625,000 | \$ 675,000 | \$ 50,000 | 8% |
| 1012-0601 | Bank Stock Tax | \$ 120,778 | \$ 112,000 | \$ 140,000 | \$ 28,000 | 25% |
| 1012-0701 | Recordation Taxes | \$ 57,619 | \$ 46,000 | \$ 53,000 | \$ 7,000 | 15% |
| 1012-1001 | Transient Occupancy Tax | \$ 534,588 | \$ 565,000 | \$ 578,000 | \$ 13,000 | 2% |
| 1012-1101 | Meals Tax | \$ 1,462,272 | \$ 1,560,000 | \$ 1,475,000 | \$ (85,000) | -5% |
| Total Other Local Taxes | | \$ 4,221,754 | \$ 4,260,900 | \$ 4,232,300 | \$ (28,600) | -1% |
| <u>Permits & Licenses</u> | | | | | | |
| 1013-0101 | Dog License | \$ 6,349 | \$ 6,600 | \$ 6,350 | \$ (250) | -4% |
| 1013-0308 | Building Permits | \$ 114,735 | \$ 200,000 | \$ 325,000 | \$ 125,000 | 63% |
| 1013-0309 | Zoning & Planning Applications | \$ 6,080 | \$ 6,500 | \$ 9,500 | \$ 3,000 | 46% |
| 1013-0331 | Excavation Permits | \$ 2,250 | \$ 2,300 | \$ 2,300 | \$ - | 0% |
| Total Permits & Licenses | | \$ 129,414 | \$ 215,400 | \$ 343,150 | \$ 127,750 | 59% |
| <u>Fines & Forfeitures</u> | | | | | | |
| 1014-0101 | Court Fines | \$ 37,481 | \$ 31,500 | \$ 38,000 | \$ 6,500 | 21% |
| 1014-0102 | Parking Fines | \$ 15,817 | \$ 25,000 | \$ 15,000 | \$ (10,000) | -40% |
| 1014-0104 | Courthouse Construction Fees | \$ 10,528 | \$ 10,000 | \$ 9,500 | \$ (500) | -5% |
| 1014-0802 | Forfeited Assets (Local) | \$ - | \$ - | \$ - | \$ - | 0% |
| Total Fines & Forfeitures | | \$ 63,826 | \$ 66,500 | \$ 62,500 | \$ (4,000) | -6% |
| <u>Revenue From Use of Money & Property</u> | | | | | | |
| 1015-0102 | Interest- General | \$ 107,930 | \$ 80,000 | \$ 150,000 | \$ 70,000 | 88% |
| 1015-0104 | Interest- Cemetery | \$ 11,525 | \$ 12,000 | \$ 18,800 | \$ 6,800 | 57% |
| 1015-0201 | Rents & Rebates | \$ 34,918 | \$ 35,000 | \$ 32,400 | \$ (2,600) | -7% |
| 1015-3201 | Interest-Fire Reserve Acct. | \$ 338 | \$ 720 | \$ 40 | \$ (680) | -94% |
| 1015-3204 | Interest- First Aid Reserve Acct. | \$ 2,010 | \$ 3,000 | \$ 2,000 | \$ (1,000) | -33% |
| Total Rev. Use of Money & Property | | \$ 156,721 | \$ 130,720 | \$ 203,240 | \$ 72,520 | 55% |
| <u>Charges for Services</u> | | | | | | |
| 1016-0706 | Community Activity Support | \$ 7,750 | \$ 11,400 | \$ 9,450 | \$ (1,950) | -17% |
| 1016-0805 | Refuse Fees | \$ 156,892 | \$ 147,000 | \$ 147,000 | \$ - | 0% |
| 1016-0806 | Landfill Fees | \$ 256,216 | \$ 31,500 | \$ 34,540 | \$ 3,040 | 10% |
| 1016-1302 | Swimming Pool Admissions | \$ 62,189 | \$ 40,000 | \$ - | \$ (40,000) | -100% |
| 1016-1303 | Swimming Pool Concessions | \$ 8,330 | \$ 10,000 | \$ - | \$ (10,000) | -100% |
| 1016-1309 | Burial Spaces | \$ 26,850 | \$ 34,600 | \$ 32,500 | \$ (2,100) | -6% |
| 1016-1310 | Grave Opening/Closing | \$ 50,210 | \$ 46,300 | \$ 44,300 | \$ (2,000) | -4% |
| 1016-2500 | Misc. Fees- Finance | \$ 69,976 | \$ 103,600 | \$ 74,300 | \$ (29,300) | -28% |
| 1016-2901 | Misc. Fees- VJCCCA | \$ 7,971 | \$ 7,970 | \$ 7,970 | \$ - | 0% |
| 1016-3000 | Misc. Fees- Police | \$ 2,354 | \$ 5,000 | \$ 2,000 | \$ (3,000) | -60% |

City of Lexington

General Fund Revenue Budget

| Account Number | Description | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|-----------------------------------|-------------------------------|---------------------------|----------------------------|-------------------------------------|------------------|-----------------|
| 1016-3202 | Misc. Fees- Fire | \$ - | \$ - | \$ - | \$ - | 0% |
| 1016-3203 | Rescue Service Fees | \$ 348,785 | \$ 373,000 | \$ 310,000 | \$ (63,000) | -17% |
| 1016-4000 | Misc. Fees- Public Works | \$ 23,985 | \$ 23,000 | \$ 17,000 | \$ (6,000) | -26% |
| 1016-5820 | Farmer's Market | \$ 14,099 | \$ 12,000 | \$ 14,000 | \$ 2,000 | 17% |
| 1016-5821 | Farmer's Market- SNAP | \$ 1,147 | \$ (3,500) | \$ (4,300) | \$ (800) | 23% |
| 1016-5000 | Misc. Fees- Youth Services | \$ 11,442 | \$ 12,300 | \$ 15,500 | \$ 3,200 | 26% |
| 1016-8110 | Misc. Fees- Planning | \$ - | \$ 250 | \$ 250 | \$ - | 1% |
| Total Charges for Services | | \$ 1,048,196 | \$ 854,420 | \$ 704,510 | \$ (149,910) | -18% |
| <u>Misc. Revenues</u> | | | | | | |
| 1018-0200 | Contributions- General | \$ 540,842 | \$ 540,740 | \$ 548,830 | \$ 8,090 | 1% |
| 1018-0201 | County Revenue Sharing | \$ 1,797,985 | \$ 1,825,000 | \$ 1,961,590 | \$ 136,590 | 7% |
| 1018-0450 | VML Grant | \$ 3,638 | \$ 4,000 | \$ 4,000 | \$ - | 0% |
| 1018-3201 | Contributions- Fire | \$ 6,250 | \$ 6,000 | \$ 5,000 | \$ (1,000) | -17% |
| 1018-3204 | Contributions- First Aid | \$ - | \$ - | \$ - | \$ - | 0% |
| 1018-5900 | Contributions- Youth Services | \$ 1,505 | \$ 1,000 | \$ 1,000 | \$ - | 0% |
| 1018-9000 | Salvaged Equipment | \$ 2,545 | \$ - | \$ 2,000 | \$ 2,000 | 100% |
| 1018-9902 | Charges in Lieu of Taxes | \$ 75,092 | \$ 76,500 | \$ 76,200 | \$ (300) | 0% |
| 1018-9907 | Sale of Real Estate | \$ 325,395 | \$ - | \$ - | \$ - | 0% |
| 1018-9912 | Misc. Revenue | \$ 13,904 | \$ 800 | \$ 1,000 | \$ 200 | 25% |
| Total Misc. Revenue | | \$ 2,767,156 | \$ 2,454,040 | \$ 2,599,620 | \$ 145,580 | 6% |
| <u>Recovered Costs</u> | | | | | | |
| 1019-0102 | Joint Services- Fire | \$ 419,931 | \$ 428,000 | \$ 516,350 | \$ 88,350 | 21% |
| 1019-0105 | Joint Services- Jail Debt | \$ 107,728 | \$ 128,350 | \$ 105,129 | \$ (23,221) | -18% |
| 1019-0125 | Insurance Recovery | \$ 9,976 | \$ 5,000 | \$ 12,000 | \$ 7,000 | 140% |
| 1019-4103 | Joint Services-Parking Garage | \$ 1,284 | \$ 1,400 | \$ 1,300 | \$ (100) | -7% |
| Total Recovered Costs | | \$ 538,919 | \$ 562,750 | \$ 634,779 | \$ 72,029 | 13% |
| <u>State- Noncategorical</u> | | | | | | |
| 1022-0103 | Motor Vehicle Carrier Tax | \$ 69 | \$ 300 | \$ 70 | \$ (230) | -77% |
| 1022-0104 | Motor Vehicle Rental Tax | \$ 1,763 | \$ 2,000 | \$ 2,150 | \$ 150 | 8% |
| 1022-0105 | Mobile Home Title Tax | \$ 150 | \$ 100 | \$ 100 | \$ - | 0% |
| 1022-0106 | Recordation Taxes | \$ 15,616 | \$ 12,500 | \$ 15,700 | \$ 3,200 | 26% |
| 1022-0303 | State PPTRA | \$ 581,419 | \$ 581,419 | \$ 581,420 | \$ 1 | 0% |
| 1022-0307 | Short Term Rental Tax | \$ 605 | \$ 700 | \$ 600 | \$ (100) | -14% |
| 1022-0403 | Communications Tax | \$ 302,928 | \$ 300,000 | \$ 294,200 | \$ (5,800) | -2% |
| 1023-0301 | Commissioner of the Revenue | \$ 75,704 | \$ 78,450 | \$ 77,360 | \$ (1,090) | -1% |
| 1023-0401 | Treasurer | \$ 59,075 | \$ 62,150 | \$ 60,380 | \$ (1,770) | -3% |
| 1023-0601 | Electoral Board | \$ 31,259 | \$ 34,900 | \$ 36,042 | \$ 1,142 | 3% |
| 1023-0801 | Law Enforcement | \$ 197,440 | \$ 197,440 | \$ 197,440 | \$ - | 0% |
| Total State Noncategorical | | \$ 1,266,028 | \$ 1,269,959 | \$ 1,265,462 | \$ (4,497) | 0% |
| <u>State Categorical</u> | | | | | | |
| 1024-0102 | Public Assistance | \$ 208,421 | \$ 300,475 | \$ 332,720 | \$ 32,245 | 11% |
| 1024-0113 | DMV Grants | \$ 15,838 | \$ 10,000 | \$ 7,500 | \$ (2,500) | -25% |
| 1024-0405 | State Fire Grant | \$ 30,032 | \$ 22,300 | \$ 23,500 | \$ 1,200 | 5% |
| 1024-0406 | State Street Maintenance Rev. | \$ 704,852 | \$ 693,325 | \$ 772,780 | \$ 79,455 | 11% |
| 1024-0411 | EMS- Four for Life | \$ 3,909 | \$ 4,000 | \$ 4,000 | \$ - | 0% |
| 1024-0412 | VJCCA Grant | \$ 72,054 | \$ 72,050 | \$ 72,050 | \$ - | 0% |
| 1024-0416 | Arts Challenge Grant | \$ 4,500 | \$ 4,500 | \$ 4,500 | \$ - | 0% |
| 1024-0417 | Emergency Management Grant | \$ 7,500 | \$ 7,500 | \$ 7,500 | \$ - | 0% |
| 1024-0420 | Dept. of Forestry Grants | \$ 3,675 | \$ 3,000 | \$ 3,600 | \$ 600 | 20% |

City of Lexington

General Fund Revenue Budget

| Account Number | Description | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|--------------------------------|---------------------------|---------------------------|----------------------------|-------------------------------------|------------------|-----------------|
| 1024-0802 | Forfeited Asset Sharing | \$ 3,653 | \$ - | \$ 2,000 | \$ 2,000 | 100% |
| Total State Categorical | | \$ 1,054,434 | \$ 1,117,150 | \$ 1,230,150 | \$ 113,000 | 10% |
| <u>Federal- Categorical</u> | | | | | | |
| 1033-0102 | Federal Public Assistance | \$ 4,838 | \$ 8,550 | \$ - | \$ (8,550) | -100% |
| 1033-0111 | Dept. of Justice Grant | \$ 1,297 | \$ 4,500 | \$ 1,000 | \$ (3,500) | -78% |
| 1033-0112 | C. J. S. Grant | \$ - | \$ 3,500 | \$ - | \$ (3,500) | -100% |
| 1033-5000 | SAFER Grant | \$ 138,978 | \$ 203,800 | \$ 100,560 | \$ (103,240) | -51% |
| Total Federal | | \$ 145,113 | \$ 220,350 | \$ 101,560 | \$ (118,790) | -54% |
| <u>Transfers In</u> | | | | | | |
| 1041-0515 | From Utility Fund | \$ 120,000 | \$ 120,000 | \$ 120,000 | \$ - | 0% |
| Total Transfers | | \$ 120,000 | \$ 120,000 | \$ 120,000 | \$ - | 0% |
| General Fund Total | | \$ 18,220,102 | \$ 18,058,189 | \$ 18,369,271 | \$ 311,082 | 2% |

City of Lexington

General Fund Expenses by Function

| Account Number | Description | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|--|---------------------------------|--------------------|---------------------|------------------------------|-------------|----------|
| <u>General Government Administration</u> | | | | | | |
| 1101 | City Council | \$ 47,357 | \$ 48,019 | \$ 49,550 | \$ 1,531 | 3% |
| 1201 | City Manager | \$ 204,025 | \$ 205,643 | \$ 248,974 | \$ 43,331 | 21% |
| 1204 | City Attorney | \$ 97,251 | \$ 96,500 | \$ 106,150 | \$ 9,650 | 10% |
| 1205 | Human Resources | \$ 72,701 | \$ 118,462 | \$ 94,209 | \$ (24,253) | -20% |
| 1209 | Commissioner of Revenue | \$ 240,155 | \$ 247,130 | \$ 236,015 | \$ (11,115) | -4% |
| 1210 | Reassessment | \$ 2,643 | \$ 59,520 | \$ 5,850 | \$ (53,670) | -90% |
| 1213 | Treasurer | \$ 121,679 | \$ 131,783 | \$ 132,355 | \$ 572 | 0% |
| 1214 | Finance | \$ 227,775 | \$ 238,619 | \$ 237,705 | \$ (914) | 0% |
| 1251 | Information Technology | \$ 140,125 | \$ 150,312 | \$ 163,930 | \$ 13,618 | 9% |
| 1310 | Electoral Board | \$ 133,948 | \$ 68,610 | \$ 89,940 | \$ 21,330 | 31% |
| Total General Government Admin. | | \$ 1,287,659 | \$ 1,364,598 | \$ 1,364,678 | \$ 80 | 0% |
| <u>Judicial Administration</u> | | | | | | |
| 2101 | Judicial Services | \$ 253,912 | \$ 290,197 | \$ 269,636 | \$ (20,561) | -7% |
| 2901 | VJCCA Services | \$ 78,768 | \$ 80,979 | \$ 80,805 | \$ (174) | 0% |
| Total Judicial Administration | | \$ 332,680 | \$ 371,176 | \$ 350,441 | \$ (20,735) | -6% |
| <u>Public Safety</u> | | | | | | |
| 3011 | Support of Central Dispatch | \$ 339,584 | \$ 389,023 | \$ 394,250 | \$ 5,227 | 1% |
| 3101 | Police | \$ 1,549,402 | \$ 1,724,340 | \$ 1,833,758 | \$ 109,418 | 6% |
| 3201 | Fire Reserve Funds | \$ 4,416 | \$ 11,000 | \$ 11,000 | \$ - | 0% |
| 3202 | Fire | \$ 1,502,815 | \$ 1,666,089 | \$ 1,680,744 | \$ 14,655 | 1% |
| 3305 | Juvenile & Adult Detention | \$ 96,070 | \$ 116,325 | \$ 109,361 | \$ (6,964) | -6% |
| 3501 | Special Enforcement | \$ 69,934 | \$ 88,983 | \$ 46,900 | \$ (42,083) | -47% |
| Total Public Safety | | \$ 3,562,221 | \$ 3,995,760 | \$ 4,076,013 | \$ 80,253 | 2% |
| <u>Public Works</u> | | | | | | |
| various | State Street Maintenance | \$ 765,092 | \$ 691,517 | \$ 772,780 | \$ 81,263 | 12% |
| various | all other | \$ 2,641,778 | \$ 2,481,016 | \$ 2,550,625 | \$ 69,609 | 3% |
| Total Public Works | | \$ 3,406,870 | \$ 3,172,533 | \$ 3,323,405 | \$ 150,872 | 5% |
| <u>Health, Education & Welfare</u> | | | | | | |
| 5101 | Health, Education, Welfare | \$ 631,445 | \$ 796,030 | \$ 828,080 | \$ 32,050 | 4% |
| 5900 | Youth Services | \$ 77,142 | \$ 81,625 | \$ 81,815 | \$ 190 | 0% |
| Total Health, Ed., & Welfare | | \$ 708,587 | \$ 877,655 | \$ 909,895 | \$ 32,240 | 4% |
| <u>Leisure Services</u> | | | | | | |
| 7200 | Leisure Service Contributions | \$ 423,166 | \$ 458,009 | \$ 474,788 | \$ 16,779 | 4% |
| 7250 | Municipal Swimming Pool | \$ 126,277 | \$ 109,336 | \$ 57,300 | \$ (52,036) | -48% |
| Total Leisure Services | | \$ 549,443 | \$ 567,345 | \$ 532,088 | \$ (35,257) | -6% |
| <u>Community Development</u> | | | | | | |
| 8110 | Planning & Development | \$ 390,127 | \$ 375,760 | \$ 370,361 | \$ (5,399) | -1% |
| 8111 | Housing Program | \$ 25 | \$ - | \$ 25 | \$ 25 | 100% |
| 8200 | Community Dev. Contributions | \$ 385,829 | \$ 405,162 | \$ 415,530 | \$ 10,368 | 3% |
| Total Community Development | | \$ 775,981 | \$ 780,922 | \$ 785,916 | \$ 4,994 | 1% |
| <u>Nondepartmental</u> | | | | | | |
| 9103 | Insurance (less allocations) | \$ (50,892) | \$ 28,500 | \$ 21,500 | \$ (7,000) | -25% |
| 9105 | Photocopying (less allocations) | \$ (2,511) | \$ - | \$ (1,250) | \$ (1,250) | -100% |
| 9106 | Postage (less allocations) | \$ 3,069 | \$ 3,280 | \$ 3,000 | \$ (280) | 100% |
| 9301 | Contingency/Bad Debt | \$ 13,860 | \$ 50,250 | \$ 3,000 | \$ (47,250) | -94% |
| 9310 | Nondepartmental | \$ 2,781 | \$ 2,450 | \$ 2,950 | \$ 500 | 20% |
| 9350 | Interfund Transfers | \$ 7,753,753 | \$ 4,583,828 | \$ 4,723,012 | \$ 139,184 | 3% |
| 9401 | Debt Service | \$ 2,139,916 | \$ 2,145,000 | \$ 2,147,116 | \$ 2,116 | 0% |
| Total Nondepartmental | | \$ 9,859,976 | \$ 6,813,308 | \$ 6,899,328 | \$ 86,020 | 1% |
| General Fund Total | | \$ 20,483,417 | \$ 17,943,297 | \$ 18,241,764 | \$ 298,467 | 2% |

City of Lexington

General Fund Expense Budget by Account Classification

| Account Number | Description | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|-----------------------------------|----------------------------------|--------------------|---------------------|------------------------------|-------------|----------|
| <u>Personnel Services</u> | | | | | | |
| 1001 | Full-time Wages | \$ 3,462,764 | \$ 3,770,937 | \$ 3,932,443 | \$ 161,506 | 4% |
| 1002 | Overtime Wages | \$ 263,169 | \$ 221,557 | \$ 212,250 | \$ (9,307) | -4% |
| 1003 | Part-time Wages | \$ 198,775 | \$ 200,212 | \$ 158,930 | \$ (41,282) | -21% |
| 1005 | Shift Differential | \$ 10,802 | \$ 11,820 | \$ 12,180 | \$ 360 | 3% |
| 1099 | Call Out Pay | \$ 33,922 | \$ 45,000 | \$ 45,000 | \$ - | 0% |
| 1100 | Standby Stipend | \$ 61,690 | \$ 78,400 | \$ 78,400 | \$ - | 0% |
| 1520 | Wages- Substitues | \$ 3,420 | \$ 1,630 | \$ 2,347 | \$ 717 | 44% |
| Total Personnel Services | | \$ 4,034,542 | \$ 4,329,556 | \$ 4,441,550 | \$ 111,994 | 3% |
| <u>Fringe Benefits</u> | | | | | | |
| 2001 | FICA | \$ 291,331 | \$ 311,208 | \$ 320,270 | \$ 9,062 | 3% |
| 2002 | Retirement | \$ 453,733 | \$ 460,624 | \$ 420,030 | \$ (40,594) | -9% |
| 2005 | Health Insurance | \$ 769,892 | \$ 710,560 | \$ 673,950 | \$ (36,610) | -5% |
| 2006 | Life Insurance | \$ 46,296 | \$ 48,185 | \$ 50,430 | \$ 2,245 | 5% |
| 2009 | Unemployment Insurance | \$ - | \$ - | \$ - | \$ - | 0% |
| 2011 | Worker's Comp Insurance | \$ 84,560 | \$ 130,068 | \$ 158,570 | \$ 28,502 | 22% |
| 2012 | OPEB Liability | \$ 811 | \$ - | \$ 800 | | |
| 2013 | Short-term Disability Insurance | \$ 3,910 | \$ 5,380 | \$ 6,870 | \$ 1,490 | 28% |
| 2019 | Line of Duty Insurance | \$ 23,957 | \$ 24,000 | \$ 23,075 | \$ (925) | -4% |
| Total Fringe Benefits | | \$ 1,674,490 | \$ 1,690,025 | \$ 1,653,995 | \$ (36,830) | -2% |
| <u>Contractual Services</u> | | | | | | |
| 3002 | Professional Services | \$ 476,174 | \$ 521,669 | \$ 504,595 | \$ (17,074) | -3% |
| 3004 | Repairs & Maintenance | \$ 553,157 | \$ 400,863 | \$ 504,720 | \$ 103,857 | 26% |
| 3005 | Maintenance Service Contracts | \$ 92,679 | \$ 114,142 | \$ 118,080 | \$ 3,938 | 3% |
| 3006 | Printing & Binding | \$ 9,817 | \$ 7,725 | \$ 2,400 | \$ (5,325) | -69% |
| 3007 | Advertising | \$ 11,127 | \$ 13,730 | \$ 18,145 | \$ 4,415 | 32% |
| 3008 | Laundry & Dry Cleaning | \$ 7,182 | \$ 8,300 | \$ 8,300 | \$ - | 0% |
| 3009 | Services of Other Governments | \$ 3,298 | \$ 3,300 | \$ - | \$ (3,300) | -100% |
| 3018 | Bank Activty Charge | \$ 10,980 | \$ 12,000 | \$ 11,000 | \$ (1,000) | -8% |
| 3021 | Victim Witness Coordinator | \$ 6,480 | \$ 6,480 | \$ 6,480 | \$ - | 0% |
| 3023 | Court Offices | \$ 247,432 | \$ 283,717 | \$ 263,156 | \$ (20,561) | -7% |
| 3024 | Landfill Contract | \$ 390,572 | \$ 185,600 | \$ 185,600 | \$ - | 0% |
| 3025 | Recycling Costs | \$ - | \$ - | \$ 17,000 | \$ 17,000 | 100% |
| 3028 | Computer Software | \$ 7,519 | \$ 34,530 | \$ 21,122 | \$ (13,408) | -39% |
| 3029 | VJCCCA Services | \$ 200 | \$ 1,250 | \$ 930 | \$ (320) | -26% |
| 3099 | Outside Data Processing | \$ 7,500 | \$ 8,100 | \$ 8,100 | \$ - | 0% |
| 3117 | Lot Clearing | \$ 908 | \$ 1,500 | \$ 1,500 | \$ - | 0% |
| 3203 | Contractual Response Services | \$ 26,030 | \$ 19,600 | \$ 17,360 | \$ (2,240) | -11% |
| 3302 | Jail Contract | \$ 94,738 | \$ 115,137 | \$ 108,564 | \$ (6,573) | -6% |
| Total Contractual Services | | \$ 1,945,793 | \$ 1,737,643 | \$ 1,797,052 | \$ 59,409 | 3% |
| <u>Internal Services</u> | | | | | | |
| 4002 | Vehicle Maintnenance & Operation | \$ (54,793) | \$ (63,700) | \$ (53,000) | \$ 10,700 | -17% |
| 4004 | Photocopying Services | \$ (8) | \$ (2,254) | \$ (1,910) | \$ 344 | -15% |
| 4010 | Special Projects- Public Works | \$ 6,745 | \$ 9,400 | \$ 9,200 | \$ (200) | -2% |
| Total Internal Services | | \$ (48,056) | \$ (56,554) | \$ (45,710) | \$ 10,844 | -19% |
| <u>Other Charges</u> | | | | | | |
| 5101 | Electrical Service | \$ 71,852 | \$ 77,802 | \$ 77,465 | \$ (337) | 0% |
| 5102 | Heating Service | \$ 20,771 | \$ 24,650 | \$ 22,200 | \$ (2,450) | -10% |

City of Lexington

General Fund Expense Budget by Account Classification

| Account Number | Description | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|-----------------------------|--------------------------------|---------------------|---------------------|------------------------------|--------------------|------------|
| 5103 | Water & Sewer Service | \$ 26,388 | \$ 26,439 | \$ 27,950 | \$ 1,511 | 6% |
| 5104 | Street Lighting | \$ 72,000 | \$ 77,000 | \$ 77,000 | \$ - | 0% |
| 5201 | Postal & Messenger Services | \$ 20,372 | \$ 20,770 | \$ 19,140 | \$ (1,630) | -8% |
| 5202 | Electronic Data Services | \$ 23,301 | \$ 15,800 | \$ 23,370 | \$ 7,570 | 48% |
| 5203 | Telephone Service | \$ 21,301 | \$ 22,866 | \$ 22,196 | \$ (670) | -3% |
| 5204 | Cellular Tellephone Service | \$ 31,594 | \$ 30,600 | \$ 34,210 | \$ 3,610 | 12% |
| 5306 | Surety Bonds | \$ - | \$ 530 | \$ - | \$ (530) | -100% |
| 5308 | General Liability Insurance | \$ 144,588 | \$ 145,000 | \$ 140,000 | \$ (5,000) | -3% |
| 5310 | Umbrella Insurance | \$ 14,596 | \$ 15,000 | \$ 13,500 | \$ (1,500) | -10% |
| 5312 | Self Insurance Program | \$ - | \$ 1,500 | \$ 500 | \$ (1,000) | -67% |
| 5399 | Insurance Allocation | \$ (112,280) | \$ (57,088) | \$ (58,670) | \$ (1,582) | 3% |
| 5401 | Office Supplies | \$ 11,644 | \$ 25,421 | \$ 33,895 | \$ 8,474 | 33% |
| 5403 | Agricultural Supplies | \$ 430 | \$ 400 | \$ - | \$ (400) | -100% |
| 5404 | Medical Supplies | \$ 16,007 | \$ 17,800 | \$ 16,200 | \$ (1,600) | -9% |
| 5405 | Janitorial Supplies | \$ 11,405 | \$ 12,959 | \$ 13,000 | \$ 41 | 0% |
| 5406 | Generator Supplies | \$ 129 | \$ 300 | \$ 300 | \$ - | 0% |
| 5407 | Repair & Maintenance Supplies | \$ 303,450 | \$ 379,353 | \$ 296,900 | \$ (82,453) | -22% |
| 5408 | Vehicle/ Equipment Supplies | \$ 251,397 | \$ 239,250 | \$ 330,750 | \$ 91,500 | 38% |
| 5409 | Police Supplies | \$ 12,465 | \$ 12,000 | \$ 12,000 | \$ - | 0% |
| 5410 | Uniform & Wearing Apparel | \$ 39,445 | \$ 41,500 | \$ 43,100 | \$ 1,600 | 4% |
| 5411 | Books & Subscriptions | \$ 2,045 | \$ 5,730 | \$ 5,680 | \$ (50) | -1% |
| 5413 | Other Operating Supplies | \$ 11,392 | \$ 53,032 | \$ 16,924 | \$ (36,108) | -68% |
| 5414 | Merchandise for Resale | \$ 3,626 | \$ 5,000 | \$ 300 | \$ (4,700) | -94% |
| 5415 | Recreation Supplies | \$ 3,581 | \$ 6,100 | \$ 6,000 | \$ (100) | -2% |
| 5417 | Photocopying Supplies | \$ 1,242 | \$ 1,400 | \$ 1,500 | \$ 100 | 7% |
| 5426 | Chemical Supplies | \$ 7,692 | \$ 11,300 | \$ 7,700 | \$ (3,600) | -32% |
| 5428 | Data Processing Supplies | \$ 455 | \$ - | \$ 238 | \$ 238 | 100% |
| 5449 | Fire Prevention Supplies | \$ 819 | \$ 3,500 | \$ 3,500 | \$ - | 0% |
| 5450 | Crime Prevention Supplies | \$ 3,239 | \$ 3,000 | \$ 3,000 | \$ - | 0% |
| 5477 | Durable Goods | \$ 75,604 | \$ 114,516 | \$ 89,759 | \$ (24,757) | -22% |
| 5501 | Learning Costs | \$ 57,785 | \$ 78,211 | \$ 86,661 | \$ 8,450 | 11% |
| 5502 | Travel- Business/Promotions | \$ 13,666 | \$ 13,200 | \$ 13,200 | \$ - | 0% |
| 5506 | Vehicle Allowance | \$ 10,466 | \$ 10,400 | \$ 10,400 | \$ - | 0% |
| Total Other Charges | | \$ 1,172,467 | \$ 1,435,241 | \$ 1,389,868 | \$ (45,373) | -3% |
| <u>Agency Contributions</u> | | | | | | |
| 5601 | State Health Department | \$ 34,171 | \$ 59,338 | \$ 60,871 | \$ 1,533 | 3% |
| 5602 | Community Services Board | \$ 48,465 | \$ 50,937 | \$ 50,937 | \$ - | 0% |
| 5605 | Regional Library Services | \$ 148,618 | \$ 159,040 | \$ 161,365 | \$ 2,325 | 1% |
| 5606 | Permits to State Agencies | \$ - | \$ 485 | \$ 500 | \$ 15 | 3% |
| 5608 | Payments to Juvenile Detention | \$ 1,332 | \$ 1,188 | \$ 797 | \$ (391) | -33% |
| 5609 | Rockbridge SPCA | \$ 11,795 | \$ 7,303 | \$ 9,800 | \$ 2,497 | 34% |
| 5613 | Project Horizon | \$ 1,750 | \$ 1,750 | \$ 1,750 | \$ - | 0% |
| 5614 | Rockbridge Area Health Center | \$ 6,825 | \$ 6,825 | \$ 6,825 | \$ - | 0% |
| 5615 | R.A.T.S. | \$ 8,000 | \$ 8,000 | \$ 8,000 | \$ - | 0% |
| 5616 | Regional Transit System | \$ 14,760 | \$ 18,000 | \$ 11,310 | \$ (6,690) | -37% |
| 5617 | Drug Task Force | \$ 4,078 | \$ 4,500 | \$ 4,500 | \$ - | 0% |
| 5621 | Dabney S Lancaster CC | \$ 22,472 | \$ 22,472 | \$ 22,472 | \$ - | 0% |
| 5630 | Social Services Administration | \$ 33,227 | \$ 67,415 | \$ 53,184 | \$ (14,231) | -21% |

City of Lexington

General Fund Expense Budget by Account Classification

| Account Number | Description | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|-----------------------------------|--------------------------------------|--------------------|---------------------|------------------------------|------------|----------|
| 5632 | Tax Relief- Ederly/Disabled | \$ 42,157 | \$ 49,000 | \$ 45,000 | \$ (4,000) | -8% |
| 5633 | TAP | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ - | 0% |
| 5634 | VPAS | \$ 22,753 | \$ 27,000 | \$ 27,000 | \$ - | 0% |
| 5635 | Rockbridge Area Occupation Center | \$ 4,200 | \$ 4,200 | \$ - | \$ (4,200) | -100% |
| 5637 | Blue Ridge Legal Services | \$ 959 | \$ 959 | \$ 959 | \$ - | 0% |
| 5638 | Senior Center | \$ - | \$ - | \$ - | \$ - | 0% |
| 5639 | Yellow Brick Road | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ - | 0% |
| 5645 | Horse Center Foundation | \$ 202,256 | \$ 211,875 | \$ 216,750 | \$ 4,875 | 2% |
| 5646 | Talking Books | \$ 1,338 | \$ 1,326 | \$ 1,393 | \$ 67 | 5% |
| 5647 | YMCA | \$ 2,250 | \$ 2,250 | \$ 2,250 | \$ - | 0% |
| 5651 | Fine Arts in Rockbridge | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ - | 0% |
| 5652 | Lime Kiln | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ - | 0% |
| 5654 | Indoor Swimming Pool | \$ 7,500 | \$ 15,000 | \$ 15,000 | \$ - | 0% |
| 5657 | Regional Tourism | \$ 237,061 | \$ 273,364 | \$ 282,885 | \$ 9,521 | 3% |
| 5661 | Main Street Lexington | \$ 80,000 | \$ 80,000 | \$ 80,000 | \$ - | 0% |
| 5662 | Chamber of Commerce | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ - | 0% |
| 5663 | Soil & Water Conservation District | \$ 500 | \$ 500 | \$ 2,000 | \$ 1,500 | 300% |
| 5664 | Shenandoah Valley Partnership | \$ 8,945 | \$ 8,945 | \$ 8,945 | \$ - | 0% |
| 5666 | Shenandoah Valley Small Business Dev | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ - | 0% |
| 5670 | Cooperative Extension Service | \$ 23,466 | \$ 13,353 | \$ 11,500 | \$ (1,853) | -14% |
| 5677 | Habitat for Humanity | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ - | 0% |
| 5678 | RARA | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ - | 0% |
| 5679 | Rockbridge Area Rental Assistance | \$ 3,718 | \$ 4,816 | \$ 4,682 | \$ (134) | -3% |
| 5680 | Rockbridge Area Housing Corporation | \$ - | \$ 12,000 | \$ 12,000 | \$ - | 0% |
| 5685 | Central Shen. Planning District | \$ 13,330 | \$ 13,330 | \$ 13,561 | \$ 231 | 2% |
| 5691 | Central Dispatch | \$ 339,584 | \$ 389,023 | \$ 394,250 | \$ 5,227 | 1% |
| 8699 | RARO | \$ 52,205 | \$ 59,518 | \$ 69,030 | \$ 9,512 | 16% |
| Total Agency Contributions | | \$ 1,400,215 | \$ 1,596,212 | \$ 1,602,016 | \$ 5,804 | 0% |
| <u>Miscellaneous</u> | | | | | | |
| 5505 | Relocation Costs | \$ - | \$ - | \$ - | \$ - | 0% |
| 5801 | Dues & Memebrships | \$ 11,070 | \$ 14,745 | \$ 14,745 | \$ - | 0% |
| 5802 | Police Accreditation | \$ - | \$ 800 | \$ 1,500 | \$ 700 | 88% |
| 5803 | Employee Relations | \$ 13,593 | \$ 18,485 | \$ 18,985 | \$ 500 | 3% |
| 5804 | Employee Wellness | \$ 145 | \$ 3,500 | \$ 3,500 | \$ - | 0% |
| 5813 | Bad Debt Expense | \$ 218 | \$ 250 | \$ - | \$ (250) | -100% |
| 5820 | Farmer's Market Services | \$ 15,704 | \$ 8,500 | \$ 9,700 | \$ 1,200 | 14% |
| 5854 | Rehab. Building Tax Abatement | \$ 13,653 | \$ 14,000 | \$ 14,000 | \$ - | 0% |
| 5864 | Smoke House | \$ - | \$ 100 | \$ 100 | \$ - | 0% |
| 5870 | Sales Tax Payment | \$ 445 | \$ 550 | \$ - | \$ (550) | -100% |
| 5875 | Meals Tax Expense | \$ 149 | \$ 300 | \$ - | \$ (300) | -100% |
| 5880 | Emergency Serv. Grant Purchases | \$ - | \$ 7,500 | \$ 7,500 | \$ - | 0% |
| 5886 | Building Permit Surcharge | \$ 3,096 | \$ 1,600 | \$ 6,500 | \$ 4,900 | 306% |
| 5893 | DMV Grant Purchases | \$ 4,177 | \$ 7,500 | \$ 7,500 | \$ - | 0% |
| 5897 | DCJS Grant Purchases | \$ - | \$ 3,500 | \$ 3,500 | \$ - | 0% |
| 5898 | Miscellaneous | \$ - | \$ 500 | \$ 500 | \$ - | 0% |
| 5899 | State Grant Purchases | \$ 33,719 | \$ 22,000 | \$ 27,000 | \$ 5,000 | 23% |
| 5900 | Four for Life Grant Purchases | \$ - | \$ 3,664 | \$ 3,664 | \$ - | 0% |
| 5902 | Miller House Project | \$ - | \$ 500 | \$ 500 | \$ - | 0% |

City of Lexington

General Fund Expense Budget by Account Classification

| Account Number | Description | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|---|-------------------------------------|--------------------|---------------------|------------------------------|-------------|----------|
| 5920 | City Matching Funds | \$ - | \$ 20,000 | \$ 20,000 | \$ - | 0% |
| 5930 | Economic Development | \$ 1,657 | \$ 5,000 | \$ 10,000 | \$ 5,000 | 100% |
| 6012 | VPA Client Servies | \$ 380,987 | \$ 456,318 | \$ 516,090 | \$ 59,772 | 13% |
| Total Miscellaneous Expenses | | \$ 478,613 | \$ 589,312 | \$ 665,284 | \$ 75,972 | 13% |
| <u>Capital Outlay</u> | | | | | | |
| 7001 | Machinery & Equipment | \$ 51,368 | \$ - | \$ - | \$ - | 0% |
| 7007 | ADP Equipment/Software | \$ - | \$ - | \$ 22,275 | \$ 22,275 | 100% |
| 7012 | Public Safety Equipment | \$ - | \$ 500 | \$ 500 | \$ - | 0% |
| Total Capital Outlay | | \$ 51,368 | \$ 500 | \$ 22,775 | \$ 22,275 | 4455% |
| <u>Leases & Rentals</u> | | | | | | |
| 8001 | Lease of Equipment | \$ 18,857 | \$ 19,100 | \$ 18,900 | \$ (200) | -1% |
| 8002 | Rental of Buildings | \$ - | \$ 550 | \$ - | \$ (550) | -100% |
| 8003 | Parking Lot Rental | \$ 6,306 | \$ 6,325 | \$ 6,325 | \$ - | 0% |
| Total Leases & Rentals | | \$ 25,163 | \$ 25,975 | \$ 25,225 | \$ (750) | -3% |
| <u>Debt Service Costs</u> | | | | | | |
| 9001 | Courthouse- Principal | \$ 305,000 | \$ 320,000 | \$ 335,000 | \$ 15,000 | 5% |
| 9002 | Courthouse- Interest | \$ 409,575 | \$ 398,785 | \$ 383,976 | \$ (14,809) | -4% |
| 9009 | LDMS 2009 Bonds | \$ 494,706 | \$ 494,706 | \$ 494,706 | \$ - | 0% |
| 9010 | LDMS 2010 Bonds | \$ 95,606 | \$ 96,000 | \$ 95,362 | \$ (638) | -1% |
| 9013 | Jail Bonds | \$ 128,349 | \$ 128,348 | \$ 131,187 | \$ 2,839 | 2% |
| 9014 | Waddell Bonds | \$ 706,680 | \$ 707,161 | \$ 706,885 | \$ (276) | 0% |
| 9050 | Reserve for Debt Service | \$ - | \$ - | \$ - | \$ - | 0% |
| Total Debt Service | | \$ 2,139,916 | \$ 2,145,000 | \$ 2,147,116 | \$ 2,116 | 0% |
| <u>Interfund Charges</u> | | | | | | |
| 9105 | Services of Public Works to Streets | \$ 16,231 | \$ - | \$ - | \$ - | 0% |
| 9109 | Services of Youth Services | \$ 19,605 | \$ 19,605 | \$ 19,605 | \$ - | 0% |
| 9112 | Services to VJCCCA | \$ (19,605) | \$ (19,605) | \$ (19,605) | \$ - | 0% |
| 9130 | Services of Public Works to Schools | \$ - | \$ - | \$ - | \$ - | 0% |
| 9151 | Services of Technology | \$ 116,320 | \$ 117,553 | \$ 128,290 | \$ 10,737 | 9% |
| 9901 | Services to Utility Fund | \$ (223,640) | \$ (231,574) | \$ (240,209) | \$ (8,635) | 4% |
| 9902 | Finance Services to Schools | \$ (67,400) | \$ (69,420) | \$ (71,500) | \$ (2,080) | 3% |
| Total Interfund Charges | | \$ (158,489) | \$ (183,441) | \$ (183,419) | \$ 22 | 0% |
| <u>Interfund Transfers</u> | | | | | | |
| 9100 | To Equipment Fund | \$ 455,350 | \$ 455,200 | \$ 530,200 | \$ 75,000 | 16% |
| 9202 | To School Fund | \$ 3,055,653 | \$ 3,061,628 | \$ 3,066,562 | \$ 4,934 | 0% |
| 9027 | To Cemetery Fund | \$ 13,425 | \$ 17,000 | \$ 16,250 | \$ (750) | -4% |
| 9208 | To Capital Projects Fund | \$ 4,229,325 | \$ 1,050,000 | \$ 1,110,000 | \$ 60,000 | 6% |
| Total Interfund Transfers | | \$ 7,753,753 | \$ 4,583,828 | \$ 4,723,012 | \$ 139,184 | 3% |
| Contingency | | \$ 13,642 | \$ 50,000 | \$ 3,000 | \$ (47,000) | -94% |
| Total Expenditures & Transfers | | \$ 20,483,417 | \$ 17,943,297 | \$ 18,241,764 | \$ 298,467 | 2% |

City of Lexington

School Fund Revenue Budget

| Account Number | Description | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|--|---------------------------------|--------------------|---------------------|------------------------------|-------------|----------|
| <u>Revenue From Use of Money & Property</u> | | | | | | |
| 1015-0110 | Interest- Textbook Funds | \$ 960 | \$ 300 | \$ 300 | \$ - | 0% |
| 1015-0201 | Rents & Rebates | \$ 3,600 | \$ 4,300 | \$ 4,300 | \$ - | 0% |
| Total Rev. From Use of Money & Property | | \$ 4,560 | \$ 4,600 | \$ 4,600 | \$ - | 0% |
| <u>Charges for Services</u> | | | | | | |
| 1016-1201 | School Tuition | \$ 149,945 | \$ 173,000 | \$ 155,000 | \$ (18,000) | -10% |
| 1016-1204 | Cafeteria Services | \$ 43,928 | \$ 60,000 | \$ 50,000 | \$ (10,000) | -17% |
| Total Charges for Services | | \$ 193,873 | \$ 233,000 | \$ 205,000 | \$ (28,000) | -12% |
| <u>Misc. Revenue</u> | | | | | | |
| 1018-9912 | Misc. Revenue | \$ - | \$ 1,000 | \$ 1,000 | \$ - | 0% |
| Total Misc. Revenue | | \$ - | \$ 1,000 | \$ 1,000 | \$ - | 0% |
| <u>Recovered Costs</u> | | | | | | |
| 1019-0110 | E-rate Reimbursement | \$ 11,218 | \$ 10,000 | \$ 5,000 | \$ (5,000) | -50% |
| Total Recovered Costs | | \$ 11,218 | \$ 10,000 | \$ 5,000 | \$ (5,000) | -50% |
| <u>State- Categorical</u> | | | | | | |
| 1024-0201 | State Sales Tax | \$ 634,936 | \$ 646,211 | \$ 649,406 | \$ 3,195 | 0% |
| 1024-0202 | Basic School Aid | \$ 1,824,424 | \$ 1,823,596 | \$ 1,853,713 | \$ 30,117 | 2% |
| 1024-0207 | Gifted & Talented | \$ 18,755 | \$ 18,724 | \$ 18,435 | \$ (289) | -2% |
| 1024-0208 | Remedial Education | \$ 35,515 | \$ 35,854 | \$ 38,022 | \$ 2,168 | 6% |
| 1024-0211 | Compensation Supplement | \$ - | \$ 30,060 | \$ - | \$ (30,060) | -100% |
| 1024-0212 | Special Education SOQ | \$ 171,588 | \$ 171,304 | \$ 258,860 | \$ 87,556 | 51% |
| 1024-0214 | Textbook Payments | \$ 6,991 | \$ 43,734 | \$ 38,672 | \$ (5,062) | -12% |
| 1024-0215 | State School Lunch | \$ 1,095 | \$ 1,131 | \$ 1,095 | \$ (36) | -3% |
| 1024-0217 | Vocational Education | \$ 28,332 | \$ 28,285 | \$ 45,320 | \$ 17,035 | 60% |
| 1024-0218 | Technology Grant | \$ 102,000 | \$ 102,000 | \$ 102,000 | \$ - | 0% |
| 1024-0221 | Social Security | \$ 108,938 | \$ 108,758 | \$ 117,524 | \$ 8,766 | 8% |
| 1024-0223 | Teacher Retirement | \$ 224,661 | \$ 249,387 | \$ 259,628 | \$ 10,241 | 4% |
| 1024-0228 | Early Intervention | \$ 11,649 | \$ 11,649 | \$ 7,792 | \$ (3,857) | -33% |
| 1024-0241 | Group Life | \$ 7,582 | \$ 7,569 | \$ 8,065 | \$ 496 | 7% |
| 1024-0246 | Homebound Instruction | \$ 54 | \$ 55 | \$ - | \$ (55) | -100% |
| 1024-0265 | At Risk | \$ 12,482 | \$ 12,525 | \$ 32,424 | \$ 19,899 | 159% |
| 1024-0291 | Mentor Teacher Program | \$ 5,533 | \$ 211 | \$ - | \$ (211) | -100% |
| 1024-0309 | English Second Language | \$ 11,921 | \$ 12,080 | \$ 30,191 | \$ 18,111 | 150% |
| 1024-0347 | State School Breakfast | \$ 332 | \$ 397 | \$ 892 | \$ 495 | 100% |
| 1024-0348 | Textbook Lottery | \$ 36,816 | \$ - | \$ - | \$ - | 0% |
| 1024-0400 | Other State Funds | \$ 9,989 | \$ 99,725 | \$ 106,353 | \$ 6,628 | 7% |
| Total State Categorical | | \$ 3,253,593 | \$ 3,403,255 | \$ 3,568,392 | \$ 165,137 | 5% |
| <u>Federal- Categorical</u> | | | | | | |
| 1033-0202 | Title I | \$ 77,631 | \$ 45,000 | \$ 45,000 | \$ - | 0% |
| 1033-0203 | Title IIIA | \$ 2,405 | \$ - | \$ 1,500 | \$ 1,500 | 100% |
| 1033-0213 | National School Lunch/Breakfast | \$ 68,404 | \$ 40,000 | \$ 50,000 | \$ 10,000 | 25% |
| 1033-0214 | Headstart | \$ 14,219 | \$ 15,000 | \$ 15,000 | \$ - | 0% |
| 1033-0219 | Title VIB Special Ed | \$ 140,472 | \$ 143,000 | \$ 143,000 | \$ - | 0% |
| 1033-0226 | Title II | \$ 21,560 | \$ - | \$ 15,000 | \$ 15,000 | 100% |
| Total Federal Categorical | | \$ 324,691 | \$ 243,000 | \$ 269,500 | \$ 26,500 | 11% |
| <u>Transfers In</u> | | | | | | |
| 1041-0511 | From General Fund | \$ 3,055,653 | \$ 3,070,588 | \$ 3,066,562 | \$ (4,026) | 0% |
| Total Transfers In | | \$ 3,055,653 | \$ 3,070,588 | \$ 3,066,562 | \$ (4,026) | 0% |
| <u>Appropriated Fund Balance</u> | | | | | | |
| | | \$ - | \$ - | \$ - | \$ - | 0% |
| School Fund Total | | \$ 6,843,588 | \$ 6,965,443 | \$ 7,120,054 | \$ 154,611 | 2% |

City of Lexington

School Fund Expense Budget by Function

| Account Number | Description | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|--|--------------------------------|--------------------|---------------------|------------------------------|------------|----------|
| <u>Instruction</u> | | | | | | |
| 02-6110 | Instruction- Elementary/Middle | \$ 2,431,221 | \$ 2,649,700 | \$ 2,736,842 | \$ 87,142 | 3% |
| 02-6111 | Instruction- Secondary | \$ 1,469,566 | \$ 1,480,000 | \$ 1,490,000 | \$ 10,000 | 1% |
| 02-6114 | Instruction- Special Ed | \$ 394,151 | \$ 440,523 | \$ 447,512 | \$ 6,989 | 2% |
| 02-6121 | Guidance | \$ 148,693 | \$ 150,329 | \$ 155,086 | \$ 4,757 | 3% |
| 02-6122 | Social Worker | \$ 24,785 | \$ 22,389 | \$ 22,272 | \$ (117) | -1% |
| 02-6123 | Homebound Instruction | \$ - | \$ 708 | \$ 708 | \$ - | 0% |
| 02-6131 | Improvement- Instruction | \$ 87,340 | \$ 88,257 | \$ 89,579 | \$ 1,322 | 1% |
| 02-6132 | Media Services | \$ 149,828 | \$ 152,497 | \$ 154,953 | \$ 2,456 | 2% |
| 02-6141 | Principals | \$ 274,781 | \$ 284,979 | \$ 298,508 | \$ 13,529 | 5% |
| Total Instruction | | \$ 4,980,365 | \$ 5,269,382 | \$ 5,395,460 | \$ 126,078 | 2% |
| <u>Administrartion, Attendance, & Health</u> | | | | | | |
| 02-6210 | Administration | \$ 328,569 | \$ 350,768 | \$ 357,006 | \$ 6,238 | 2% |
| 02-6220 | Attendance & Health | \$ 64,586 | \$ 68,844 | \$ 74,934 | \$ 6,090 | 9% |
| Total Admin, Attend., & Health | | \$ 393,155 | \$ 419,612 | \$ 431,940 | \$ 12,328 | 3% |
| <u>Cafeteria</u> | | | | | | |
| 02-6510 | Food Service | \$ 191,810 | \$ 203,988 | \$ 203,747 | \$ (241) | 0% |
| <u>Operations & Maintenance</u> | | | | | | |
| 02-6400 | Operations & Maintenance | \$ 604,566 | \$ 617,500 | \$ 626,286 | \$ 8,786 | 1% |
| <u>Nondepartmental</u> | | | | | | |
| 02-6730 | Nondepartmental | \$ - | \$ - | \$ - | \$ - | 0% |
| <u>Federal Programs</u> | | | | | | |
| 02-6800 | Title I | \$ 66,932 | \$ 48,117 | \$ 45,000 | \$ (3,117) | -6% |
| 02-6801 | Title VIB | \$ 140,493 | \$ 146,665 | \$ 143,000 | \$ (3,665) | -2% |
| 02-6803 | Title II | \$ 15,015 | \$ - | \$ 15,000 | \$ 15,000 | 100% |
| 02-6804 | Title IIIA | \$ 2,431 | \$ - | \$ 1,500 | \$ 1,500 | 100% |
| Total Federal | | \$ 224,871 | \$ 194,782 | \$ 204,500 | \$ 9,718 | 5% |
| <u>Technology</u> | | | | | | |
| 02-6805 | Technology | \$ 230,430 | \$ 260,179 | \$ 258,121 | \$ (2,058) | -1% |
| School Fund Total | | \$ 6,625,197 | \$ 6,965,443 | \$ 7,120,054 | \$ 154,611 | 2% |
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City of Lexington

School Expense Budget by Account Classification

| Account Number | Description | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|---------------------------------|------------------------------|--------------------|---------------------|------------------------------|-------------|----------|
| Personnel Services | | | | | | |
| 1000 | Wages- Other | \$ 1,750 | \$ 29,000 | \$ 11,000 | \$ (18,000) | -62% |
| 1001 | Wages- Full Time Other | \$ 8,855 | \$ 9,000 | \$ 9,000 | \$ - | 0% |
| 1002 | Wages- Overtime | \$ 1,047 | \$ 200 | \$ 200 | \$ - | 0% |
| 1110 | Wages- Administrative | \$ 102,264 | \$ 104,292 | \$ 107,394 | \$ 3,102 | 3% |
| 1111 | Wages- School Board | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ - | 0% |
| 1112 | Wages- Superintendent | \$ 101,474 | \$ 103,503 | \$ 106,608 | \$ 3,105 | 3% |
| 1120 | Wages- Teachers | \$ 1,962,349 | \$ 2,066,281 | \$ 2,186,270 | \$ 119,989 | 6% |
| 1121 | Wages- Chapter I | \$ 60,566 | \$ 44,521 | \$ 41,500 | \$ (3,021) | -7% |
| 1122 | Wages- Librarian | \$ 105,921 | \$ 107,874 | \$ 110,755 | \$ 2,881 | 3% |
| 1123 | Wages- Gifted Teacher | \$ 19,831 | \$ 24,000 | \$ 24,000 | \$ - | 0% |
| 1125 | Wages- ESL | \$ 23,758 | \$ 23,758 | \$ 47,776 | \$ 24,018 | 101% |
| 1126 | Wages- Principals | \$ 139,550 | \$ 142,341 | \$ 144,345 | \$ 2,004 | 1% |
| 1127 | Wages- Summer School | \$ 16,925 | \$ 6,000 | \$ 6,000 | \$ - | 0% |
| 1131 | Wages- School Nurse | \$ 43,722 | \$ 44,929 | \$ 46,277 | \$ 1,348 | 3% |
| 1133 | Wages- Technical Development | \$ 82,416 | \$ 84,064 | \$ 84,064 | \$ - | 0% |
| 1150 | Wages- Clerical | \$ 129,403 | \$ 135,091 | \$ 138,285 | \$ 3,194 | 2% |
| 1151 | Wages- Aides | \$ 90,867 | \$ 93,538 | \$ 89,582 | \$ (3,956) | -4% |
| 1180 | Wages- Laborer | \$ 71,306 | \$ 115,773 | \$ 119,829 | \$ 4,056 | 4% |
| 1190 | Wages- Service | \$ 46,272 | \$ 51,342 | \$ 52,868 | \$ 1,526 | 3% |
| 1520 | Wages- Substitutes | \$ 36,624 | \$ 30,620 | \$ 30,620 | \$ - | 0% |
| 1522 | Wages- ESY | \$ 420 | \$ 500 | \$ 500 | \$ - | 0% |
| 1620 | Salary Supplements | \$ 97,450 | \$ 105,951 | \$ 100,695 | \$ (5,256) | -5% |
| 1650 | Supplement- National Board | \$ 2,322 | \$ 2,323 | \$ 2,323 | \$ - | 0% |
| Total Personnel Services | | \$ 3,148,092 | \$ 3,327,901 | \$ 3,462,891 | \$ 134,990 | 4% |
| Fringe Benefits | | | | | | |
| 2001 | FICA | \$ 233,685 | \$ 251,771 | \$ 262,680 | \$ 10,909 | 4% |
| 2002 | Retirement | \$ 1,065 | \$ 800 | \$ 1,000 | \$ 200 | 25% |
| 2005 | Health Insurance | \$ 2,466 | \$ 2,303 | \$ 2,300 | \$ (3) | 0% |
| 2006 | Life Insurance | \$ 107 | \$ 1,600 | \$ 500 | \$ (1,100) | -69% |
| 2009 | Unemployment Insurance | \$ - | \$ - | \$ - | \$ - | 0% |
| 2011 | Worker's Comp Insurance | \$ 299 | \$ 400 | \$ 300 | \$ (100) | -25% |
| 2210 | VRS | \$ 360,924 | \$ 437,443 | \$ 434,540 | \$ (2,903) | -1% |
| 2220 | VRS- Hybrid | \$ 56,945 | \$ 61,094 | \$ 56,187 | \$ (4,907) | -8% |
| 2300 | Health Insurance | \$ 309,160 | \$ 298,710 | \$ 331,619 | \$ 32,909 | 11% |
| 2400 | Life Insurance | \$ 37,319 | \$ 39,291 | \$ 42,120 | \$ 2,829 | 7% |
| 2501 | Disability Ins.- Plans 1 & 2 | \$ 983 | \$ 1,000 | \$ 1,030 | \$ 30 | 3% |
| 2510 | VACORP Disability- Hybrid | \$ 900 | \$ 1,280 | \$ 1,230 | \$ (50) | -4% |
| 2600 | Unemployment Insurance | \$ - | \$ 1,000 | \$ 1,000 | \$ - | 0% |
| 2700 | Worker's Comp Insurance | \$ 9,419 | \$ 15,620 | \$ 13,565 | \$ (2,055) | -13% |
| 2750 | Retiree Health Care Credit | \$ 31,621 | \$ 36,891 | \$ 37,544 | \$ 653 | 2% |
| 2800 | Other Benefits | \$ 54,696 | \$ 46,431 | \$ 33,900 | \$ (12,531) | -27% |
| 2820 | Inservice | \$ 7,509 | \$ 6,000 | \$ 6,000 | \$ - | 0% |
| Total Fringe Benefits | | \$ 1,107,098 | \$ 1,201,634 | \$ 1,225,515 | \$ 23,881 | 2% |
| Contractual Services | | | | | | |
| 3000 | Purchased Services | \$ 312,246 | \$ 260,300 | \$ 266,027 | \$ 5,727 | 2% |
| 3002 | Professional Services | \$ - | \$ 7,600 | \$ - | \$ (7,600) | -100% |

City of Lexington

School Expense Budget by Account Classification

| Account Number | Description | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|-----------------------------------|------------------------------------|--------------------|---------------------|------------------------------|------------|----------|
| 3400 | Field Trips | \$ 4,819 | \$ 10,000 | \$ 10,000 | \$ - | 0% |
| 3810 | Tuition to County High School | \$ 1,469,566 | \$ 1,480,000 | \$ 1,490,000 | \$ 10,000 | 1% |
| Total Contractual Services | | \$ 1,786,631 | \$ 1,757,900 | \$ 1,766,027 | \$ 8,127 | 0% |
| <u>Other Charges</u> | | | | | | |
| 5000 | Other Charges | \$ - | \$ 100 | \$ 100 | \$ - | 0% |
| 5001 | Telecommunications | \$ 6,217 | \$ 17,000 | \$ 17,000 | \$ - | 0% |
| 5100 | Utilities | \$ 142,148 | \$ 195,000 | \$ 195,000 | \$ - | 0% |
| 5200 | Telephone/Communications | \$ 17,665 | \$ 14,100 | \$ 14,100 | \$ - | 0% |
| 5300 | Insurance | \$ 77,000 | \$ 44,000 | \$ 44,000 | \$ - | 0% |
| 5400 | Leases & Rentals | \$ 10,085 | \$ 13,500 | \$ 13,500 | \$ - | 0% |
| 5413 | Other Operating Supplies | \$ - | \$ 367 | \$ 500 | \$ 133 | 36% |
| 5500 | Travel | \$ 13,499 | \$ 19,597 | \$ 20,280 | \$ 683 | 3% |
| 5800 | Miscellaneous | \$ 14,597 | \$ 14,600 | \$ 14,600 | \$ - | 0% |
| 6000 | Materials & Supplies | \$ 114,286 | \$ 130,700 | \$ 133,275 | \$ 2,575 | 2% |
| 6002 | Food Supplies | \$ 78,870 | \$ 77,000 | \$ 77,000 | \$ - | 0% |
| 6004 | Material & Supplies- Psychological | \$ - | \$ 500 | \$ 500 | \$ - | 0% |
| 6005 | Materials & Supplies- Gifted Prog. | \$ 1,146 | \$ 1,694 | \$ 1,900 | \$ 206 | 12% |
| 6006 | Materials & Supplies- Preschool | \$ 4,221 | \$ 2,800 | \$ 2,800 | \$ - | 0% |
| 6020 | Textbooks | \$ 41,173 | \$ 71,723 | \$ 66,355 | \$ (5,368) | -7% |
| 6022 | Materials & Supplies- Medical | \$ 2,535 | \$ 2,500 | \$ 2,500 | \$ - | 0% |
| 6031 | Instructional Materials | \$ 700 | \$ 3,000 | \$ 3,000 | \$ - | 0% |
| 6040 | Technology- Software | \$ 3,096 | \$ 11,000 | \$ 11,000 | \$ - | 0% |
| 6050 | Hardware- Technology Grant | \$ 112,059 | \$ 102,000 | \$ 102,000 | \$ - | 0% |
| 6060 | Non-capitalized Infrastructure | \$ - | \$ 3,000 | \$ 3,000 | \$ - | 0% |
| 8110 | Hardware Replacement | | \$ - | \$ - | \$ - | 0% |
| 8120 | Infrastructure Replacement | | \$ - | \$ - | \$ - | 0% |
| 8220 | Infrastructure Additions | | \$ - | \$ - | \$ - | 0% |
| Total Other Charges | | \$ 639,297 | \$ 724,181 | \$ 722,410 | \$ (1,771) | 0% |
| <u>Interfund Charges</u> | | | | | | |
| 9104 | Services of Finance | \$ 67,400 | \$ 69,420 | \$ 71,500 | \$ 2,080 | 3% |
| 9151 | Services of IT | \$ (123,320) | \$ (124,553) | \$ (128,289) | \$ (3,736) | 3% |
| Total Interfund Charges | | \$ (55,920) | \$ (55,133) | \$ (56,789) | \$ (1,656) | 3% |
| <u>Interfund Transfers</u> | | | | | | |
| 9208 | To Capital Projects Fund | | \$ - | \$ - | \$ - | 0% |
| Grand Total | | \$ 6,625,198 | \$ 6,956,483 | \$ 7,120,054 | \$ 163,571 | 2% |

City of Lexington

Utility Fund Revenue Budget

| Account Number | Description | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|-----------------------------------|------------------------|---------------------------|----------------------------|-------------------------------------|------------------|-----------------|
| <u>Charges for Services</u> | | | | | | |
| 1016-1901 | Water & Sewer Fees | \$ 4,528,385 | \$ 4,762,800 | \$ 4,931,650 | \$ 168,850 | 4% |
| 1016-1905 | Late Payment Penalties | \$ 22,323 | \$ 22,000 | \$ 21,500 | \$ (500) | -2% |
| Total Charges for Services | | \$ 4,550,708 | \$ 4,784,800 | \$ 4,953,150 | \$ 168,350 | 4% |
| <u>Miscellaneous Revenue</u> | | | | | | |
| 1016-1906 | Non-Operating Revenues | \$ 20,189 | \$ 20,000 | \$ 15,000 | \$ (5,000) | -25% |
| 1018-0200 | Contributions- General | \$ 93,716 | \$ - | \$ - | \$ - | 0% |
| 1015-0201 | Rents & Rebates | \$ - | \$ - | \$ - | \$ - | 0% |
| Total Misc. Revenue | | \$ 113,905 | \$ 20,000 | \$ 15,000 | \$ (5,000) | -25% |
| Utility Fund Total | | \$ 4,664,613 | \$ 4,804,800 | \$ 4,968,150 | \$ 163,350 | 3% |

City of Lexington

Utility Fund Expense Budget by Function

| Account Number | Description | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|------------------------------------|--|---------------------------|----------------------------|-------------------------------------|---------------------|-----------------|
| <u>Administration</u> | | | | | | |
| 05-1110 | Administration | \$ 348,996 | \$ 366,630 | \$ 409,440 | \$ 42,810 | 12% |
| <u>Water Operations</u> | | | | | | |
| 05-1150 | Water Treatment- Conner Spring | \$ 2,324 | \$ 2,600 | \$ 2,600 | \$ - | 100% |
| 05-1160 | Water Distribution | \$ 941,057 | \$ 1,068,830 | \$ 1,046,197 | \$ (22,633) | -2% |
| 05-1161 | Water Storage | \$ 2,129 | \$ 2,600 | \$ 3,350 | \$ 750 | 29% |
| 05-1165 | New Water Service Connections | \$ 1,156 | \$ 7,522 | \$ - | \$ (7,522) | -100% |
| 05-1167 | Minor Water System Improvements | \$ - | \$ 5,000 | \$ - | \$ (5,000) | -100% |
| Total Water Operations | | \$ 946,666 | \$ 1,086,552 | \$ 1,052,147 | \$ (34,405) | -3% |
| <u>Wastewater Operations</u> | | | | | | |
| 05-1170 | Wastewater Collections | \$ 1,996,712 | \$ 2,091,254 | \$ 1,502,105 | \$ (589,149) | -28% |
| 05-1171 | New Wastewater Connections | \$ - | \$ 2,009 | \$ - | \$ (2,009) | 100% |
| 05-1177 | Minor Wastewater Improvements | \$ - | \$ 5,000 | \$ - | \$ (5,000) | -100% |
| 05-1190 | Inflow & Infiltration- Non-capitalized | \$ 134,369 | \$ 37,775 | \$ 13,480 | \$ (24,295) | -64% |
| Total Wastewater Operations | | \$ 2,131,081 | \$ 2,136,038 | \$ 1,515,585 | \$ (620,453) | -29% |
| <u>Nondepartmental</u> | | | | | | |
| 05-4050 | Public Works Labor Pool | \$ 76,304 | \$ 68,290 | \$ 72,670 | \$ 4,380 | 6% |
| 05-9310 | Nondepartmental | \$ 433,863 | \$ 455,638 | \$ 545,209 | \$ 89,571 | 20% |
| 05-9350 | Interfund Transfers | \$ 120,000 | \$ 120,000 | \$ 120,000 | \$ - | 0% |
| 05-9401 | Debt Service | \$ 71,216 | \$ 100,434 | \$ 156,850 | \$ 56,416 | 56% |
| Total Nondepartmental | | \$ 701,383 | \$ 744,362 | \$ 894,729 | \$ 150,367 | 20% |
| <u>Capital Projects</u> | | | | | | |
| | I & I Reduction Projects | \$ 53,749 | \$ 50,000 | \$ 50,000 | \$ - | 0% |
| | Taylor St. Waterline | \$ - | \$ 183,000 | \$ 188,490 | \$ 5,490 | 3% |
| | Main St. Waterline | \$ - | \$ 184,500 | \$ 2,375,100 | \$ 2,190,600 | 1187% |
| | Woods Creek Interceptor | \$ - | \$ - | \$ 525,070 | \$ 525,070 | 100% |
| | Taylor St. Wastewater | \$ - | \$ 151,000 | \$ 155,530 | \$ 4,530 | 3% |
| | Enfield Area Sewer | \$ - | \$ 307,110 | \$ 1,148,095 | \$ 840,985 | 274% |
| Total Capital Projects | | \$ 53,749 | \$ 875,610 | \$ 4,442,285 | \$ 3,566,675 | 407% |
| Total All Costs | | \$ 4,181,875 | \$ 5,209,192 | \$ 8,314,186 | \$ 3,104,994 | 60% |

Utility Fund Expense Budget by Account Classification

| Account Number | Description | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|-----------------------------------|---------------------------------|--------------------|---------------------|------------------------------|--------------|----------|
| <u>Personnel Services</u> | | | | | | |
| 1001 | Full-time Wages | \$ 336,758 | \$ 365,021 | \$ 394,410 | \$ 29,389 | 8% |
| 1002 | Overtime | \$ 13,658 | \$ 20,000 | \$ 12,820 | \$ (7,180) | -36% |
| Total Personnel Services | | \$ 350,416 | \$ 385,021 | \$ 407,230 | \$ 22,209 | 6% |
| <u>Fringe Benefits</u> | | | | | | |
| 2001 | FICA | \$ 24,378 | \$ 27,024 | \$ 28,850 | \$ 1,826 | 7% |
| 2002 | Retirement | \$ 98,550 | \$ 45,869 | \$ 41,700 | \$ (4,169) | -9% |
| 2005 | Health Insurance | \$ 98,588 | \$ 55,857 | \$ 85,460 | \$ 29,603 | 53% |
| 2006 | Life Insurance | \$ 4,457 | \$ 4,852 | \$ 5,080 | \$ 228 | 5% |
| 2011 | Worker's Comp Insurance | \$ 13,030 | \$ 12,627 | \$ 13,560 | \$ 933 | 7% |
| 2013 | Short-term Disability Insurance | \$ - | \$ 473 | \$ 780 | \$ 307 | 100% |
| Total Fringe Benefits | | \$ 239,003 | \$ 146,702 | \$ 175,430 | \$ 28,728 | 20% |
| <u>Contractual Services</u> | | | | | | |
| 3002 | Professional Services | \$ 152,565 | \$ 544,610 | \$ 26,800 | \$ (517,810) | -95% |
| 3004 | Repairs & Maintenance | \$ 77,943 | \$ 443,200 | \$ 4,471,985 | \$ 4,028,785 | 909% |
| 3005 | Maintenance Service Contracts | \$ 2,878 | \$ 3,200 | \$ 3,200 | \$ - | 0% |
| 3007 | Advertising | \$ 4,093 | \$ 2,500 | \$ 2,500 | \$ - | 0% |
| 3016 | Wholesale Water | \$ 680,934 | \$ 793,000 | \$ 783,750 | \$ (9,250) | -1% |
| 3017 | Wholesale Sewer | \$ 1,122,834 | \$ 1,230,957 | \$ 1,176,460 | \$ (54,497) | -4% |
| 3019 | MSA Debt Service | \$ 704,330 | \$ 704,330 | \$ 161,505 | \$ (542,825) | -77% |
| 3028 | Computer Software | \$ 22,627 | \$ 54,500 | \$ 36,000 | \$ (18,500) | -34% |
| Total Contractual Services | | \$ 2,768,204 | \$ 3,776,297 | \$ 6,662,200 | \$ 2,885,903 | 76% |
| <u>Other Charges</u> | | | | | | |
| 5101 | Electrical Service | \$ 6,686 | \$ 7,800 | \$ 7,800 | \$ - | 0% |
| 5102 | Heating Services | \$ 340 | \$ 500 | \$ 500 | \$ - | 0% |
| 5103 | Water & Sewer Services | \$ 460 | \$ 500 | \$ 500 | \$ - | 0% |
| 5201 | Postal & Messenger Services | \$ 7,739 | \$ 8,700 | \$ 8,700 | \$ - | 0% |
| 5202 | Electronic Data Services | \$ 1,541 | \$ 1,650 | \$ 1,700 | \$ 50 | 3% |
| 5203 | Telephone | \$ 651 | \$ 800 | \$ 800 | \$ - | 0% |
| 5204 | Cellular Telephone Service | \$ 4,869 | \$ 4,400 | \$ 4,800 | \$ 400 | 9% |
| 5399 | Insurance Allocation | \$ 2,160 | \$ 11,000 | \$ 11,000 | \$ - | 0% |
| 5401 | Office Supplies | \$ 924 | \$ 2,000 | \$ 2,000 | \$ - | 0% |
| 5407 | Maintenance Supplies | \$ 85,301 | \$ 109,100 | \$ 114,500 | \$ 5,400 | 5% |
| 5411 | Books & Subscriptions | \$ 1,151 | \$ 750 | \$ 1,000 | \$ 250 | 33% |
| 5477 | Durable Goods | \$ 18,253 | \$ 10,000 | \$ 15,800 | \$ 5,800 | 58% |
| 5501 | Travel & Training | \$ 2,211 | \$ 3,000 | \$ 3,000 | \$ - | 0% |
| Total Other Charges | | \$ 132,286 | \$ 160,200 | \$ 172,100 | \$ 11,900 | 7% |
| <u>Miscellaneous</u> | | | | | | |
| 5801 | Dues & Memberships | \$ 449 | \$ 1,000 | \$ 1,000 | \$ - | 0% |
| 5813 | Bad Debt | \$ - | \$ - | \$ 5,000 | \$ 5,000 | 100% |
| 5887 | Waterworks Operation Fee | \$ 8,437 | \$ 8,900 | \$ 9,167 | \$ 267 | 3% |
| Total Miscellaneous | | \$ 8,886 | \$ 9,900 | \$ 15,167 | \$ 5,267 | 53% |
| <u>Debt Service</u> | | | | | | |
| 9002 | Debt Service | \$ 71,216 | \$ 100,434 | \$ 156,850 | \$ 56,416 | 56% |
| <u>Interfund Charges</u> | | | | | | |

Utility Fund Expense Budget by Account Classification

| Account Number | Description | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|----------------------------|-------------------------------|--------------------|---------------------|------------------------------|--------------|----------|
| 9101 | Services of City Manager | \$ 21,800 | \$ 23,030 | \$ 27,481 | \$ 4,451 | 19% |
| 9103 | Services of Treasurer | \$ 131,755 | \$ 131,718 | \$ 136,925 | \$ 5,207 | 4% |
| 9104 | Services of Finance | \$ 45,375 | \$ 46,283 | \$ 47,670 | \$ 1,387 | 3% |
| 9108 | Services of Human Resources | \$ 8,410 | \$ 12,766 | \$ 10,613 | \$ (2,153) | -17% |
| 9151 | Services of Technology | \$ 16,300 | \$ 16,841 | \$ 17,520 | \$ 679 | 4% |
| Interfund Charges | | \$ 223,640 | \$ 230,638 | \$ 240,209 | \$ 9,571 | 4% |
| <u>Interfund Transfers</u> | | | | | | |
| 9100 | To Equipment Replacement Fund | \$ 58,000 | \$ 55,000 | \$ 65,000 | \$ 10,000 | 18% |
| 8201 | To General Fund | \$ 120,000 | \$ 120,000 | \$ 120,000 | \$ - | 0% |
| Total Transfers Out | | \$ 178,000 | \$ 175,000 | \$ 185,000 | \$ 10,000 | 6% |
| Depreciation | | \$ 210,223 | \$ 225,000 | \$ 300,000 | \$ 75,000 | 33% |
| Grand Total | | \$ 4,181,874 | \$ 5,209,192 | \$ 8,314,186 | \$ 3,104,994 | 60% |

City of Lexington

Equipment Replacement Fund Revenue Budget

| Account Number | Description | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|----------------------------|-------------------------------------|---------------------------|----------------------------|-------------------------------------|-------------------|-----------------|
| <u>Misc. Revenue</u> | | | | | | |
| 1018-0200 | Contributions | \$ - | \$ - | \$ - | \$ - | 0% |
| 1018-0209 | Rockbridge County- Emergency Equip. | \$ 11,344 | \$ 11,344 | \$ 11,344 | \$ - | 0% |
| 1018-9000 | Salvaged Equipment | \$ 46,244 | \$ 20,000 | \$ 15,000 | \$ (5,000) | -25% |
| Total Misc. Revenue | | \$ 57,588 | \$ 31,344 | \$ 26,344 | \$ (5,000) | -16% |
| <u>Transfers In</u> | | | | | | |
| 1041-0511 | From General Fund | \$ 455,350 | \$ 455,200 | \$ 530,200 | \$ 75,000 | 16% |
| 1041-0515 | From Utility Fund | \$ 58,000 | \$ 55,000 | \$ 65,000 | \$ 10,000 | 18% |
| 1042-9990 | From First Aid Reserve | \$ - | \$ - | \$ - | \$ - | 0% |
| Total Transfers In | | \$ 513,350 | \$ 510,200 | \$ 595,200 | \$ 85,000 | 17% |
| Total | | \$ 570,938 | \$ 541,544 | \$ 621,544 | \$ 80,000 | 15% |

City of Lexington

Equipment Fund Expense by Account

| Account Number | Description | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY | \$ Change | % Change |
|------------------------------|---|-----------------------------------|---------------------|---------------------------|-----------------------|-------------|
| Capital Outlay | | | | | | |
| 7001 | Machinery & Equipment | \$ 127,279 | \$ 9,500 | \$ 119,522 | \$ 110,022 | 1158% |
| 7005 | Motor Vehicles | \$ 400,797 | \$ 362,250 | \$ 225,128 | \$ (137,122) | -38% |
| 7006 | Construction Equipment | \$ - | \$ 76,000 | \$ - | \$ (76,000) | 100% |
| Total Capital Outlays | | \$ 528,076 | \$ 447,750 | \$ 344,650 | \$ (103,100) | -23% |
| Dept. | Budgeted Item | Equipment to be Replaced | | Mileage | Reason | Budget |
| Police | Police SUV (unmarked) | 2010 Explorer- unit # 12 | | 101,111 | mileage, age | \$ 36,326 |
| Police | Police sedan (marked) | 2013 Caprice- unit #4 | | 60,118 | maintenance | \$ 31,000 |
| Public Works | Dump Truck with removable leaf bed | 1997 Dump Truck/attached leaf bed | | 131,119 | mileage, versatility | \$ 60,802 |
| Public Works | Pick-up w/service bed | 2003 Tahoe Pick-up- PW 12 * | | 108,991 | service bed | \$ 30,004 |
| Public Works | Road Paint Sprayer | new | | | traffic markings | \$ 7,658 |
| Public Works | UTV Sprayer | new | | | fertilizer/pesticides | \$ 5,634 |
| Public Works | Kubota Tractor | 2006 John Deere Tractor- #T8 | | | age, condition | \$ 26,334 |
| Public Works | Air Compressor | 20002 Air Compressor | | 1254 hours | condition | \$ 20,600 |
| Utilities- PW | F550 4X4 w/ canopy service body | 2008 Ford Super Duty Truck- PW 19 | | 76,881 | age | \$ 66,996 |
| Utilities- PW | Vacuum Extractor | new | | | | \$ 59,296 |
| | | | | | | \$ 344,650 |
| | * planned to be transferred to Building Inspector | | | | | |

Capital Projects Fund Revenue Budget

| Account Number | Description | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|----------------------------------|----------------------------|--------------------|---------------------|------------------------------|--------------|----------|
| Contributions & Other | | | | | | |
| 1018-200 | General Contributions | \$ - | \$ - | \$ - | \$ - | 0% |
| 1019-0125 | Insurance Recovery | \$ - | \$ - | \$ - | \$ - | 0% |
| Total Other | | \$ - | \$ - | \$ - | \$ - | 0% |
| State | | | | | | |
| 1024-0448 | Other Categorical (VDOT) | \$ 84,395 | \$ 1,570,415 | \$ 2,028,589 | \$ 458,174 | 29% |
| Federal | | | | | | |
| 1033-0448 | Other Categorical- Federal | \$ - | \$ - | \$ 250,000 | \$ 250,000 | 0% |
| 1033-8196 | TEA Grant | \$ - | \$ - | \$ - | \$ - | 0% |
| Total Federal | | \$ - | \$ - | \$ 250,000 | \$ 250,000 | 0% |
| Transfers In | | | | | | |
| 1041-0501 | From Fire Reserve | \$ - | \$ 25,000 | \$ - | \$ (25,000) | -100% |
| 1041-0502 | From School Fund | \$ - | \$ - | \$ - | \$ - | 0% |
| 1041-0507 | From Cemetery Fund | \$ - | \$ - | \$ - | \$ - | 0% |
| 1041-0511 | From General Fund & Bonds | \$ 2,269,996 | \$ 1,050,000 | \$ 1,110,000 | \$ 60,000 | 6% |
| Total Transfers In | | \$ 2,269,996 | \$ 1,075,000 | \$ 1,110,000 | \$ 35,000 | 3% |
| 1042-9999 | Appropriated Fund Balance | \$ - | \$ - | \$ 429,851 | \$ 429,851 | 10000% |
| Grand Total | | \$ 2,354,391 | \$ 2,645,415 | \$ 3,818,440 | \$ 1,173,025 | 44% |

Capital Projects Fund Expense Budget by Function

| Account Number | Description | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|--|--|--------------------|---------------------|------------------------------|--------------|----------|
| Municipal Facilities | | | | | | |
| 08-4450 | Moore's Creek Dam | \$ - | \$ - | \$ 25,000 | \$ 25,000 | 0% |
| 08-5010 | Courthouse Improvements | \$ - | \$ - | \$ 13,186 | \$ 13,186 | 100% |
| 08-6662 | Lylburn Downing | \$ 14,167 | \$ 10,000 | \$ 10,000 | \$ - | 0% |
| 08-6664 | Waddell | \$ 1,688,723 | \$ - | \$ - | \$ - | 0% |
| 08-6665 | High School | \$ - | \$ - | \$ 25,000 | \$ 25,000 | 100% |
| 08-7000 | Public Works Complex | \$ - | \$ 61,000 | \$ 253,000 | \$ 192,000 | 0% |
| 08-7101 | Police Firing Range | \$ 12,182 | \$ - | \$ - | \$ - | 0% |
| 08-7250 | Municipal Swimming Pool | \$ - | \$ - | \$ 7,500 | \$ 7,500 | 100% |
| 08-7440 | City Hall Improvements | \$ 5,411 | \$ - | \$ - | \$ - | 0% |
| 08-7500 | Phone System | \$ - | \$ 33,800 | \$ - | \$ (33,800) | -100% |
| Total Municipal Facilities | | \$ 1,720,483 | \$ 104,800 | \$ 333,686 | \$ 228,886 | 218% |
| Parks & Cemeteries | | | | | | |
| 08-1307 | Jordan's Point Park | \$ - | \$ - | \$ 75,000 | \$ 75,000 | 100% |
| 08-1800 | Brewbaker Field | \$ 2,800 | \$ - | \$ 24,000 | \$ 24,000 | 100% |
| 08-1910 | Cemetery Master Plan | \$ - | \$ - | \$ - | \$ - | 0% |
| 08-1301 | Playground Upgrades | \$ 658 | \$ 15,000 | \$ 15,000 | \$ - | 0% |
| Total Parks & Cemeteries | | \$ 3,458 | \$ 15,000 | \$ 114,000 | \$ 99,000 | 660% |
| Streets, Parking, Sidewalks | | | | | | |
| 08-2110 | Street R pavement Projects | \$ - | \$ - | \$ 57,165 | \$ 57,165 | 100% |
| 08-2150 | Bridge Repairs | \$ - | \$ 1,486,630 | \$ 2,168,589 | \$ 681,959 | 46% |
| 08-2501 | Downtown Improvements | \$ 33,749 | \$ 25,000 | \$ 25,000 | \$ - | 0% |
| 08-2601- | Henry St. Sidewalk | \$ - | \$ 25,000 | \$ - | \$ (25,000) | -100% |
| 08-2610 | Safe Routes to School | \$ - | \$ - | \$ 100,000 | \$ 100,000 | 100% |
| 08-2650 | Sidewalk Improvements | \$ 39,475 | \$ 50,000 | \$ 35,000 | \$ (15,000) | -30% |
| 08-2700 | Taylot St. Reconstruction | \$ 3,200 | \$ 415,000 | \$ 460,000 | \$ 45,000 | 11% |
| Total Streets, Sidewalks, Bridges | | \$ 76,424 | \$ 2,001,630 | \$ 2,845,754 | \$ 844,124 | 42% |
| Stormwater Management | | | | | | |
| 08-2398 | Walker St. Drainage Project | \$ - | \$ 34,000 | \$ 240,000 | \$ 206,000 | 606% |
| 08-2399 | Misc. Stormwater Drainage Improvements | \$ 466,806 | \$ 50,000 | \$ 25,000 | \$ (25,000) | -50% |
| Total Streets, Sidewalks, Bridges | | \$ 466,806 | \$ 84,000 | \$ 265,000 | \$ 181,000 | 215% |
| Public Safety Equipment | | \$ 87,220 | \$ 93,000 | \$ 285,000 | \$ 192,000 | 206% |
| Total | | \$ 2,354,391 | \$ 2,298,430 | \$ 3,843,440 | \$ 1,545,010 | 67% |

GENERAL FUND

General Fund Expense Significant Changes

| | <u>Wages</u> | <u>Benefits</u> | <u>Non-salary</u> |
|--|--------------|-----------------|-------------------|
| Pay increase- 3% | \$ 113,414 | \$ 10,189 | |
| Reclassification of sanitation crew employee to supervisor | \$ 8,000 | \$ 2,127 | |
| Reclassification of Communications Director | \$ 4,930 | \$ 801 | |
| Pool staffing | \$ (58,300) | \$ (12,190) | |
| Electoral Board Staffing | \$ 1,557 | \$ 6,870 | |
| Saintation position part-time to full-time | \$ 11,437 | \$ 12,005 | |
| Increase in part-time hours Treasurer's office | \$ 2,651 | \$ 206 | |
| Market adjustments | \$ 10,723 | \$ 1,203 | |
| Other compensation changes | \$ 17,582 | \$ (12,949) | |
| Worker's compensation increase | | \$ 28,502 | |
| VRS rate reduction | | \$ (40,594) | |
| Health insurance rate reduction | | \$ (33,000) | |
| Reassessment services | | | \$ (53,670) |
| Economic Development | | | \$ 5,000 |
| City Attorney | | | \$ 9,650 |
| Benfits consultant | | | \$ (22,000) |
| Court offices | | | \$ (20,561) |
| Recycling costs | | | \$ 17,000 |
| Computer software | | | \$ (11,908) |
| Vehicle maintenance & operation | | | \$ 10,700 |
| Registrar- non-salaries | | | \$ 12,903 |
| Social Services (administration) | | | \$ (14,231) |
| Public assistance services | | | \$ 59,772 |
| Pavement maintenance | | | \$ 90,004 |
| Parking garage- water diverter | | | \$ 17,000 |
| Electronic Data services | | | \$ 7,570 |
| Cell phone service | | | \$ 3,610 |
| State Grant Purchases | | | \$ 5,000 |
| Other Operating supplies | | | \$ (36,108) |
| Recycling bins | | | \$ (29,100) |
| Learning costs | | | \$ 8,450 |
| Regional Transit System | | | \$ (6,690) |
| Horse Center | | | \$ 4,875 |
| Tourism | | | \$ 9,521 |
| Central Dispatch | | | \$ 5,227 |
| RARO | | | \$ 9,512 |
| Building permit surcharges | | | \$ 4,900 |
| Mobile Date Terminals- Police Dept. | | | \$ 22,275 |
| To Equipment Replacement Fund | | | \$ 75,000 |
| To Capital Projects Fund | | | \$ 60,000 |
| Contingency | | | \$ (47,000) |
| Maintenance service contracts | | | \$ 3,938 |
| Advertising | | | \$ 4,505 |
| All other | | | \$ 18,159 |
| Total | \$ 111,994 | \$ (36,830) | \$ 223,303 |

City of Lexington
City Council (01-1101)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | | \$ Change | % Change |
|----------------------|--------------------|---------------------|---------------------------------|-----------------|-----------|-----------|
| Personnel Services | \$ 26,400 | \$ 26,400 | \$ 26,400 | \$ - | | 0% |
| Fringe Benefits | \$ 2,098 | \$ 2,044 | \$ 2,050 | \$ 6 | | 0% |
| Contractual Services | \$ 3,928 | \$ 4,400 | \$ 4,300 | \$ (100) | | -2% |
| Internal Services | \$ 3,158 | \$ 2,000 | \$ 2,000 | \$ - | | 0% |
| Other Charges | \$ 6,006 | \$ 6,475 | \$ 7,800 | \$ 1,325 | | 20% |
| Miscellaneous | \$ 5,767 | \$ 6,700 | \$ 7,000 | \$ 300 | | 4% |
| | <u>\$ 47,357</u> | <u>\$ 48,019</u> | <u>\$ 49,550</u> | <u>\$ 1,531</u> | | <u>3%</u> |

Definition:

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

The responsibilities of the City Council include:

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

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

City of Lexington

City Manager (01-1201)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|----------------------|--------------------|---------------------|---------------------------------|------------------|------------|
| Personnel Services | \$ 143,730 | \$ 149,640 | \$ 176,600 | \$ 26,960 | 18% |
| Fringe Benefits | \$ 56,833 | \$ 48,300 | \$ 57,530 | \$ 9,230 | 19% |
| Contractual Services | \$ 3,632 | \$ 7,300 | \$ 7,000 | \$ (300) | -4% |
| Internal Services | \$ 3,033 | \$ 1,750 | \$ 1,750 | \$ - | 0% |
| Other Charges | \$ 14,296 | \$ 14,325 | \$ 21,350 | \$ 7,025 | 49% |
| Miscellaneous | \$ 4,301 | \$ 7,225 | \$ 12,225 | \$ 5,000 | 69% |
| Interfund Charges | \$ (21,800) | \$ (22,897) | \$ (27,481) | \$ (4,584) | 20% |
| | <u>\$ 204,025</u> | <u>\$ 205,643</u> | <u>\$ 248,974</u> | <u>\$ 43,331</u> | <u>21%</u> |

Definition:

The City Charter establishes the City Manager as the chief administrative officer of the City who serves at the will of the City Council. He is responsible for planning, organizing, directing and evaluating the activities of the municipal government so that policies of City Council are carried out in an efficient and economical manner. In carrying out these responsibilities, the Manager interprets and implements policy determined by Council; oversees the enforcement of all laws and ordinances; appoints and evaluates department heads and employees on the basis of merit; provides administrative and policy direction to all departments; prepares and recommends annual operating and capital improvement budgets; prepares agenda materials; recommends legislation that appears necessary and desirable; keeps the Council advised of financial conditions and future needs of the City; keeps the public informed regarding the operation of City government through reports to Council; represents the City in its relations with the public, the press, and other governmental and private agencies; and performs such other duties as may be described by the City Charter or required of him by ordinance or resolution of Council.

City of Lexington

City Attorney (01-1204)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested | | \$ Change | % Change |
|----------------------|--------------------|---------------------|------------------------|----------|-----------|----------|
| | | | FY 19 | | | |
| Personnel Services | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| Fringe Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| Contractual Services | \$ 97,251 | \$ 96,500 | \$ 106,150 | \$ 9,650 | \$ 9,650 | 10% |
| Internal Services | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| Other Charges | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| Miscellaneous | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| | \$ 97,251 | \$ 96,500 | \$ 106,150 | \$ 9,650 | \$ 9,650 | 10% |

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)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested | | \$ Change | % Change |
|----------------------|--------------------|---------------------|------------------------|-------------|-----------|----------|
| | | | FY 19 | | | |
| Personnel Services | \$ 46,388 | \$ 51,410 | \$ 49,390 | \$ (2,020) | -4% | |
| Fringe Benefits | \$ 20,304 | \$ 19,975 | \$ 18,300 | \$ (1,675) | -8% | |
| Contractual Services | \$ 3,614 | \$ 43,955 | \$ 20,955 | \$ (23,000) | -52% | |
| Internal Services | \$ 1,467 | \$ 1,400 | \$ 1,200 | \$ (200) | -14% | |
| Other Charges | \$ 3,557 | \$ 4,832 | \$ 4,387 | \$ (445) | -9% | |
| Miscellaneous | \$ 5,781 | \$ 10,090 | \$ 10,590 | \$ 500 | 5% | |
| Interfund Charges | \$ (8,410) | \$ (13,200) | \$ (10,613) | \$ 2,587 | -20% | |
| | \$ 72,701 | \$ 118,462 | \$ 94,209 | \$ (24,253) | -20% | |

Definition:

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

City of Lexington

Commission of Revenue (01-1209)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested | | \$ Change | % Change |
|----------------------|--------------------|---------------------|------------------------|----|-----------|----------|
| | | | FY 19 | | | |
| Personnel Services | \$ 155,803 | \$ 159,490 | \$ 150,150 | \$ | (9,340) | -6% |
| Fringe Benefits | \$ 59,528 | \$ 57,110 | \$ 55,650 | \$ | (1,460) | -3% |
| Contractual Services | \$ 18,320 | \$ 18,665 | \$ 18,350 | \$ | (315) | -2% |
| Internal Services | \$ 268 | \$ 300 | \$ 300 | \$ | - | 0% |
| Other Charges | \$ 5,936 | \$ 11,130 | \$ 11,130 | \$ | - | 0% |
| Miscellaneous | \$ 300 | \$ 435 | \$ 435 | \$ | - | 0% |
| | \$ 240,155 | \$ 247,130 | \$ 236,015 | \$ | (11,115) | -4% |

Definition:

The Commissioner of Revenue is a constitutional officer of the Commonwealth of Virginia, elected to a term of office of four years. The Commissioner prepares real estate and personal property tax assessments, issues business licenses, determines the local levy on food and lodging, and calculates payments made by local non-profit institutions paid to the City in lieu of property taxes. The Commissioner is also responsible for the collection of State-assessed taxes on public service corporations and bank stock. The Commissioner administers real estate tax relief for the elderly and disabled and tax exemption on rehabilitated commercial or industrial buildings. She also audits and transmits State income tax and estimated tax and helps local taxpayers resolve problems concerning State assessments. The Commissioner's office is jointly financed by the City and Commonwealth, with the City providing office space, insurance and supplies.

City of Lexington

Reassessment (01-1210)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested | | \$ Change | % Change |
|----------------------|--------------------|---------------------|------------------------|-------------|-------------|----------|
| | | | FY 19 | | | |
| Personnel Services | \$ - | \$ - | \$ 1,900 | \$ 1,900 | \$ 1,900 | 100% |
| Fringe Benefits | \$ - | \$ - | \$ 150 | \$ 150 | \$ 150 | 100% |
| Contractual Services | \$ 2,643 | \$ 57,920 | \$ 3,500 | \$ (54,420) | \$ (54,420) | -94% |
| Internal Services | \$ - | \$ 100 | \$ 100 | \$ - | \$ - | 0% |
| Other Charges | \$ - | \$ 1,500 | \$ 200 | \$ (1,300) | \$ (1,300) | -87% |
| Miscellaneous | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| | \$ 2,643 | \$ 59,520 | \$ 5,850 | \$ (53,670) | \$ (53,670) | -90% |

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)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested | | \$ Change | % Change |
|----------------------|--------------------|---------------------|------------------------|---------------|-----------|----------|
| | | | FY 19 | | | |
| Personnel Services | \$ 158,876 | \$ 163,836 | \$ 171,330 | \$ 7,494 | 5% | |
| Fringe Benefits | \$ 52,617 | \$ 50,560 | \$ 48,600 | \$ (1,960) | -4% | |
| Contractual Services | \$ 28,641 | \$ 34,900 | \$ 30,900 | \$ (4,000) | -11% | |
| Internal Services | \$ 78 | \$ 200 | \$ 200 | \$ - | 0% | |
| Other Charges | \$ 11,214 | \$ 12,980 | \$ 16,450 | \$ 3,470 | 27% | |
| Miscellaneous | \$ 2,007 | \$ 1,800 | \$ 1,800 | \$ - | 0% | |
| Interfund Charges | \$ (131,755) | \$ (132,493) | \$ (136,925) | \$ (4,432) | 3% | |
| | <u>\$ 121,678</u> | <u>\$ 131,783</u> | <u>\$ 132,355</u> | <u>\$ 572</u> | <u>0%</u> | |

Definition:

The Treasurer is a constitutional officer of the Commonwealth of Virginia, elected to a four year term of office. The Treasurer is responsible for the collection, custody and disbursement of City and State funds. The Treasurer is also responsible for the maintenance of the related records for these funds. The City shares with the State the responsibility of funding the Treasurer's office. The City is solely responsible for providing insurance, office space, and most supplies for this activity.

City of Lexington
Finance (01-1214)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested | | \$ Change | % Change |
|----------------------|--------------------|---------------------|------------------------|-----------------|-----------|----------|
| | | | FY 19 | | | |
| Personnel Services | \$ 185,504 | \$ 193,300 | \$ 197,890 | \$ 4,590 | 2% | |
| Fringe Benefits | \$ 72,958 | \$ 70,240 | \$ 65,370 | \$ (4,870) | -7% | |
| Contractual Services | \$ 74,787 | \$ 80,672 | \$ 83,785 | \$ 3,113 | 4% | |
| Internal Services | \$ 377 | \$ 400 | \$ 500 | \$ 100 | 25% | |
| Other Charges | \$ 6,719 | \$ 9,300 | \$ 8,920 | \$ (380) | -4% | |
| Miscellaneous | \$ 205 | \$ 410 | \$ 410 | \$ - | 0% | |
| Interfund Charges | \$ (112,775) | \$ (115,703) | \$ (119,170) | \$ (3,467) | 3% | |
| | <u>\$ 227,775</u> | <u>\$ 238,619</u> | <u>\$ 237,705</u> | <u>\$ (914)</u> | <u>0%</u> | |

Definition:

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

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

City of Lexington

Information Technology (01-1251)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested | | \$ Change | % Change |
|----------------------|--------------------|---------------------|------------------------|------------------|------------------|-----------|
| | | | FY 19 | | | |
| Personnel Services | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| Fringe Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| Contractual Services | \$ 11,315 | \$ 29,900 | \$ 24,580 | \$ (5,320) | \$ (5,320) | -18% |
| Internal Services | \$ 1 | \$ 20 | \$ 20 | \$ - | \$ - | 0% |
| Other Charges | \$ 28,789 | \$ 19,540 | \$ 28,560 | \$ 9,020 | \$ 9,020 | 46% |
| Miscellaneous | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| Interfund Charges | \$ 100,020 | \$ 100,852 | \$ 110,770 | \$ 9,918 | \$ 9,918 | 10% |
| | <u>\$ 140,125</u> | <u>\$ 150,312</u> | <u>\$ 163,930</u> | <u>\$ 13,618</u> | <u>\$ 13,618</u> | <u>9%</u> |

Definition:

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

City of Lexington

Electoral Board/Registrar (01-1310)

| | 2017 Actual Amount | 2018 Adopted Budget | City Council Revised FY 19 | \$ Change | % Change |
|----------------------|--------------------|---------------------|-------------------------------|------------------|------------|
| Personnel Services | \$ 54,229 | \$ 52,320 | \$ 54,327 | \$ 2,007 | 4% |
| Fringe Benefits | \$ 10,790 | \$ 4,320 | \$ 11,190 | \$ 6,870 | 159% |
| Contractual Services | \$ 8,146 | \$ 7,325 | \$ 13,832 | \$ 6,507 | 89% |
| Internal Services | \$ 2,649 | \$ 725 | \$ 1,600 | \$ 875 | 121% |
| Other Charges | \$ 6,306 | \$ 3,600 | \$ 8,671 | \$ 5,071 | 141% |
| Miscellaneous | \$ 51,828 | \$ 320 | \$ 320 | \$ - | 0% |
| | <u>\$ 133,948</u> | <u>\$ 68,610</u> | <u>\$ 89,940</u> | <u>\$ 21,330</u> | <u>31%</u> |

Definition:

The Registrar and the Electoral Board are both partially funded by the Commonwealth. The City of Lexington funds operating expenses and supplies for the G/R office, annual training, and provides office space. The City is entirely responsible for expenses related to Officers of Election and the Assistant Registrars. The General Registrar's responsibilities are directed by the Code of Virginia as it relates to registering eligible voters, conducting Absentee Voting and maintaining records and lists. Additionally, the General Registrar is responsible to the Electoral Board in the conduct of fair and accurate elections and is expected to interact with the Virginia Department of Elections, other agencies, and the general public.

City of Lexington

Judicial Services (01-2101)

| | 2017 Actual Amount | 2017 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|----------------------|--------------------|---------------------|---------------------------------|--------------------|------------|
| Personnel Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Fringe Benefits | \$ - | \$ - | \$ - | \$ - | 0% |
| Contractual Services | \$ 253,912 | \$ 290,197 | \$ 269,636 | \$ (20,561) | -7% |
| Internal Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Other Charges | \$ - | \$ - | \$ - | \$ - | 0% |
| Miscellaneous | \$ - | \$ - | \$ - | \$ - | 0% |
| | <u>\$ 253,912</u> | <u>\$ 290,197</u> | <u>\$ 269,636</u> | <u>\$ (20,561)</u> | <u>-7%</u> |

Definition:

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

City of Lexington
VJCCCA Services (01-2901)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested | | \$ Change | % Change |
|----------------------|--------------------|---------------------|------------------------|----|-----------|----------|
| | | | FY 19 | | | |
| Personnel Services | \$ 48,702 | \$ 49,434 | \$ 49,550 | \$ | 116 | 0% |
| Fringe Benefits | \$ 4,345 | \$ 4,220 | \$ 4,260 | \$ | 40 | 1% |
| Contractual Services | \$ 200 | \$ 1,250 | \$ 930 | \$ | (320) | -26% |
| Internal Services | \$ - | \$ - | \$ - | \$ | - | 0% |
| Other Charges | \$ 5,916 | \$ 6,470 | \$ 6,460 | \$ | (10) | 0% |
| Interfund Charges | \$ 19,605 | \$ 19,605 | \$ 19,605 | \$ | - | 0% |
| | \$ 78,768 | \$ 80,979 | \$ 80,805 | \$ | (174) | 0% |

Definition:

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

City of Lexington

Central Dispatch (01-3011)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested | | \$ Change | % Change |
|----------------------|--------------------|---------------------|------------------------|------------|-----------|----------|
| | | | FY 19 | | | |
| Personnel Services | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| Fringe Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| Contractual Services | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| Internal Services | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| Other Charges | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| Agency Contributions | \$ 339,584 | \$ 389,023 | \$ 394,250 | \$ 394,250 | \$ 5,227 | 1% |
| | \$ 339,584 | \$ 389,023 | \$ 394,250 | \$ 394,250 | \$ 5,227 | 1% |

Definition:

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

City of Lexington
Police (01-3101)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested | | \$ Change | % Change |
|----------------------|---------------------|---------------------|------------------------|-------------------|-----------|----------|
| | | | FY 19 | | | |
| Personnel Services | \$ 932,238 | \$ 1,051,810 | \$ 1,135,343 | \$ 83,533 | 8% | |
| Fringe Benefits | \$ 388,759 | \$ 404,990 | \$ 405,500 | \$ 510 | 0% | |
| Contractual Services | \$ 32,624 | \$ 35,500 | \$ 34,500 | \$ (1,000) | -3% | |
| Internal Services | \$ 2,370 | \$ 4,020 | \$ 4,020 | \$ - | 0% | |
| Other Charges | \$ 181,999 | \$ 207,520 | \$ 210,920 | \$ 3,400 | 2% | |
| Agency Contributions | \$ 4,078 | \$ 4,500 | \$ 4,500 | \$ - | 0% | |
| Miscellaneous | \$ 7,334 | \$ 16,000 | \$ 38,975 | \$ 22,975 | 144% | |
| Interfund Transfers | \$ 54,000 | \$ 47,000 | \$ 47,000 | \$ - | 0% | |
| | <u>\$ 1,603,402</u> | <u>\$ 1,771,340</u> | <u>\$ 1,880,758</u> | <u>\$ 109,418</u> | <u>6%</u> | |

Definition:

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

City of Lexington

Fire Reserve (01-3201)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested | | \$ Change | % Change |
|----------------------|--------------------|---------------------|------------------------|-----------|-----------|----------|
| | | | FY 19 | | | |
| Personnel Services | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| Fringe Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| Contractual Services | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| Internal Services | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| Other Charges | \$ - | \$ 3,500 | \$ 3,500 | \$ 3,500 | \$ - | 0% |
| Miscellaneous | \$ 4,416 | \$ 7,500 | \$ 7,500 | \$ 7,500 | \$ - | 0% |
| | \$ 4,416 | \$ 11,000 | \$ 11,000 | \$ 11,000 | \$ - | 0% |

Definition:

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

City of Lexington
Fire (01-3202)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|----------------------|---------------------|---------------------|---------------------------------|------------------|-----------|
| Personnel Services | \$ 845,629 | \$ 932,100 | \$ 955,490 | \$ 23,390 | 3% |
| Fringe Benefits | \$ 326,846 | \$ 342,720 | \$ 338,095 | \$ (4,625) | -1% |
| Contractual Services | \$ 88,569 | \$ 99,275 | \$ 93,735 | \$ (5,540) | -6% |
| Internal Services | \$ 4,020 | \$ 5,050 | \$ 5,050 | \$ - | 0% |
| Other Charges | \$ 202,254 | \$ 245,780 | \$ 245,710 | \$ (70) | 0% |
| Miscellaneous | \$ 35,496 | \$ 41,164 | \$ 42,664 | \$ 1,500 | 4% |
| Interfund Transfers | \$ 165,000 | \$ 165,000 | \$ 240,000 | \$ 75,000 | 45% |
| | <u>\$ 1,667,814</u> | <u>\$ 1,831,089</u> | <u>\$ 1,920,744</u> | <u>\$ 89,655</u> | <u>5%</u> |

Definition:

The Lexington Fire and Rescue Departments were consolidated to include emergency medical services in addition to fire protection services in March of 2011. It consists of both paid and volunteer members who serve the entire City as well as over 50 square miles of Rockbridge County as their first due area. They operate out of the City owned Fire Station on South Main Street and have a fleet of 14 vehicles that offer both fire and EMS protection. There are over 30 active volunteers serving the community who receive token compensation (\$8 per call) by the City and are covered under the City's insurance policies (not health insurance). They are complimented by a paid Chief and full-time staff who provide a basic fire & EMS coverage 24 hours a day, seven days a week. The Emergency Management Coordinator/Fire Marshal also works out of the Department. The costs of operating this regional service are shared by Rockbridge County through a Joint Services Agreement, and billing for emergency medical services.

City of Lexington

Juvenile & Adult Detention (01-3305)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|----------------------|--------------------|---------------------|---------------------------------|-------------------|------------|
| Personnel Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Fringe Benefits | \$ - | \$ - | \$ - | \$ - | 0% |
| Contractual Services | \$ 94,738 | \$ 115,137 | \$ 108,564 | \$ (6,573) | -6% |
| Internal Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Other Charges | \$ - | \$ - | \$ - | \$ - | 0% |
| Miscellaneous | \$ - | \$ - | \$ - | \$ - | 0% |
| Agency Contributions | \$ 1,332 | \$ 1,188 | \$ 797 | \$ (391) | -33% |
| | <u>\$ 96,070</u> | <u>\$ 116,325</u> | <u>\$ 109,361</u> | <u>\$ (6,964)</u> | <u>-6%</u> |

Definition:

Adults taken into custody are housed at Rockbridge Regional Jail; the City is charged for those prisoners on the basis of prisoner days at the facility. Juveniles taken into custody are housed at Shenandoah Valley Juvenile Detention Home. The City shares the cost of operating this home with surrounding jurisdictions. The amount which each jurisdiction contributes is based on the number of detention days utilized in the previous year.

City of Lexington

Special Enforcement Services(01-3501)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|----------------------|--------------------|---------------------|---------------------------------|--------------------|-------------|
| Personnel Services | \$ 34,061 | \$ 35,600 | \$ - | \$ (35,600) | -100% |
| Fringe Benefits | \$ 12,186 | \$ 12,980 | \$ - | \$ (12,980) | -100% |
| Contractual Services | \$ 6,227 | \$ 20,750 | \$ 19,250 | \$ (1,500) | -7% |
| Other Charges | \$ 4,764 | \$ 11,150 | \$ 16,650 | \$ 5,500 | 49% |
| Agency Contributions | \$ 11,795 | \$ 7,303 | \$ 9,800 | \$ 2,497 | 34% |
| Miscellaneous | \$ 901 | \$ 1,200 | \$ 1,200 | \$ - | 0% |
| Interfund Transfers | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ - | 0% |
| | <u>\$ 75,934</u> | <u>\$ 94,983</u> | <u>\$ 52,900</u> | <u>\$ (42,083)</u> | <u>-44%</u> |

Definition:

In FY 09, Council created a full time position responsible for enforcing parking regulations in the downtown area. This individual also is responsible for animal control throughout the City and the enforcement of weed violations. Included in this activity is the City's support of the Society for the Prevention of Cruelty to Animals (SPCA), which houses animals picked up by the City under a contract negotiated in 1993.

City of Lexington

Public Works Administration (01-4000)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|----------------------|--------------------|---------------------|---------------------------------|-----------------|-----------|
| Personnel Services | \$ 143,964 | \$ 139,163 | \$ 142,020 | \$ 2,857 | 2% |
| Fringe Benefits | \$ 68,849 | \$ 58,212 | \$ 55,680 | \$ (2,532) | -4% |
| Contractual Services | \$ 7,627 | \$ 9,600 | \$ 10,900 | \$ 1,300 | 14% |
| Internal Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Other Charges | \$ 56,726 | \$ 79,375 | \$ 80,000 | \$ 625 | 1% |
| Miscellaneous | \$ 124 | \$ 600 | \$ 600 | \$ - | 0% |
| Interfund Transfers | \$ (11,881) | \$ 219,320 | \$ 218,900 | \$ (420) | 0% |
| | <u>\$ 265,409</u> | <u>\$ 506,270</u> | <u>\$ 508,100</u> | <u>\$ 1,830</u> | <u>0%</u> |

Definition:

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

City of Lexington

Public Works Labor Pool (01-4050)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|----------------------|--------------------|---------------------|---------------------------------|-----------------|-----------|
| Personnel Services | \$ 143,454 | \$ 148,873 | \$ 158,450 | \$ 9,577 | 6% |
| Fringe Benefits | \$ 79,787 | \$ 72,842 | \$ 72,010 | \$ (832) | -1% |
| Contractual Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Internal Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Other Charges | \$ 5,481 | \$ 5,600 | \$ 5,600 | \$ - | 0% |
| Miscellaneous | \$ - | \$ - | \$ - | \$ - | 0% |
| Interfund Transfers | \$ - | \$ - | \$ - | \$ - | 0% |
| | <u>\$ 228,722</u> | <u>\$ 227,315</u> | <u>\$ 236,060</u> | <u>\$ 8,745</u> | <u>4%</u> |

Definition:

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

City of Lexington

Streets & Sidewalk Maintenance (01-4102)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|----------------------|--------------------|---------------------|---------------------------------|------------------|------------|
| Personnel Services | \$ 108,318 | \$ 98,544 | \$ 122,300 | \$ 23,756 | 24% |
| Fringe Benefits | \$ 57,592 | \$ 48,219 | \$ 55,570 | \$ 7,351 | 15% |
| Contractual Services | \$ 134,158 | \$ 7,500 | \$ 6,000 | \$ (1,500) | -20% |
| Internal Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Other Charges | \$ 71,710 | \$ 87,950 | \$ 88,450 | \$ 500 | 1% |
| Miscellaneous | \$ 6,306 | \$ 6,325 | \$ 6,325 | \$ - | 0% |
| Interfund Transfers | \$ - | \$ - | \$ - | \$ - | 0% |
| | <u>\$ 378,084</u> | <u>\$ 248,538</u> | <u>\$ 278,645</u> | <u>\$ 30,107</u> | <u>12%</u> |

Definition:

Repair and maintenance of streets and sidewalks which are not eligible for State funding assistance as well as public parking areas, are budgeted in this activity. Approximately 9.56 lane miles of streets in Lexington fall into this category. Maintenance of streets which are eligible for State funding are budgeted separately in the Street Fund. Wages for this and other Public Works activities are charged to activities on the basis of actual services delivered.

City of Lexington

Courthouse Parking Deck (01-4103)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|----------------------|--------------------|---------------------|---------------------------------|------------------|-------------|
| Personnel Services | \$ 2,146 | \$ 2,568 | \$ 2,370 | \$ (198) | -8% |
| Fringe Benefits | \$ 979 | \$ 1,257 | \$ 1,080 | \$ (177) | -14% |
| Contractual Services | \$ - | \$ 1,000 | \$ 22,500 | \$ 21,500 | 2150% |
| Internal Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Other Charges | \$ 9,841 | \$ 15,300 | \$ 14,915 | \$ (385) | -3% |
| Miscellaneous | \$ - | \$ - | \$ - | \$ - | 0% |
| Interfund Transfers | \$ - | \$ - | \$ - | \$ - | 0% |
| | <u>\$ 12,966</u> | <u>\$ 20,125</u> | <u>\$ 40,865</u> | <u>\$ 20,740</u> | <u>103%</u> |

Definition:

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

City of Lexington

Equipment Operations (01-4104)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|----------------------|--------------------|---------------------|---------------------------------|-----------------|-----------|
| Personnel Services | \$ 83,763 | \$ 81,952 | \$ 92,710 | \$ 10,758 | 13% |
| Fringe Benefits | \$ 44,648 | \$ 40,103 | \$ 42,140 | \$ 2,037 | 5% |
| Contractual Services | \$ 13,392 | \$ 21,000 | \$ 20,000 | \$ (1,000) | -5% |
| Internal Services | \$ (54,793) | \$ (63,700) | \$ (53,000) | \$ 10,700 | -17% |
| Other Charges | \$ 216,497 | \$ 304,900 | \$ 287,000 | \$ (17,900) | -6% |
| Miscellaneous | \$ - | \$ - | \$ - | \$ - | 0% |
| Interfund Transfers | \$ - | \$ - | \$ - | \$ - | 0% |
| | <u>\$ 303,507</u> | <u>\$ 384,255</u> | <u>\$ 388,850</u> | <u>\$ 4,595</u> | <u>1%</u> |

Definition:

The garage operated by Public Works labor pool maintains equipment vehicles used by Public Works, Water, and Wastewater Departments. This account also provides for the fuel and supplies to operate these vehicles. Wages for this and other Public Works activities are charged to activities on the basis of actual services delivered.

City of Lexington

Right of Way Improvements (01-4107)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|----------------------|--------------------|---------------------|---------------------------------|-------------------|-------------|
| Personnel Services | \$ 3,153 | \$ 5,742 | \$ 3,480 | \$ (2,262) | -39% |
| Fringe Benefits | \$ 2,056 | \$ 2,805 | \$ 1,590 | \$ (1,215) | -43% |
| Contractual Services | \$ - | \$ 5,000 | \$ 500 | \$ (4,500) | -90% |
| Internal Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Other Charges | \$ - | \$ - | \$ - | \$ - | 0% |
| Miscellaneous | \$ - | \$ - | \$ - | \$ - | 0% |
| Interfund Transfers | \$ - | \$ - | \$ - | \$ - | 0% |
| | <u>\$ 5,209</u> | <u>\$ 13,547</u> | <u>\$ 5,570</u> | <u>\$ (7,977)</u> | <u>-59%</u> |

Definition:

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

City of Lexington

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

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|----------------------|--------------------|---------------------|---------------------------------|---------------|-----------|
| Personnel Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Fringe Benefits | \$ - | \$ - | \$ - | \$ - | 0% |
| Contractual Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Internal Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Other Charges | \$ - | \$ - | \$ - | \$ - | 0% |
| Miscellaneous | \$ - | \$ - | \$ - | \$ - | 0% |
| Interfund Charges | \$ 32,462 | \$ 16,880 | \$ 17,300 | \$ 420 | 2% |
| | <u>\$ 32,462</u> | <u>\$ 16,880</u> | <u>\$ 17,300</u> | <u>\$ 420</u> | <u>2%</u> |

Definition:

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

City of Lexington

Structures & Bridges Maintenance (01-4120)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|----------------------|--------------------|---------------------|---------------------------------|-----------------|------------|
| Personnel Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Fringe Benefits | \$ - | \$ - | \$ - | \$ - | 0% |
| Contractual Services | \$ 3,690 | \$ 8,000 | \$ 14,000 | \$ 6,000 | 75% |
| Internal Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Other Charges | \$ - | \$ 2,500 | \$ 1,000 | \$ (1,500) | -60% |
| Miscellaneous | \$ - | \$ - | \$ - | \$ - | 0% |
| Interfund Transfers | \$ - | \$ - | \$ - | \$ - | 0% |
| | <u>\$ 3,690</u> | <u>\$ 10,500</u> | <u>\$ 15,000</u> | <u>\$ 4,500</u> | <u>43%</u> |

Definition:

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

City of Lexington

Pavement Maintenance (01-4130)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|----------------------|--------------------|---------------------|---------------------------------|------------------|------------|
| Personnel Services | \$ 30,760 | \$ 37,560 | \$ 34,770 | \$ (2,790) | -7% |
| Fringe Benefits | \$ 19,004 | \$ 18,375 | \$ 15,800 | \$ (2,575) | -14% |
| Contractual Services | \$ 317,791 | \$ 228,056 | \$ 320,020 | \$ 91,964 | 40% |
| Internal Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Other Charges | \$ 27,399 | \$ 31,000 | \$ 28,000 | \$ (3,000) | -10% |
| Miscellaneous | \$ - | \$ - | \$ - | \$ - | 0% |
| Interfund Transfers | \$ - | \$ - | \$ - | \$ - | 0% |
| | <u>\$ 394,954</u> | <u>\$ 314,991</u> | <u>\$ 398,590</u> | <u>\$ 83,599</u> | <u>27%</u> |

Definition:

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

City of Lexington

Drainage Maintenance (01-4131)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|----------------------|--------------------|---------------------|---------------------------------|------------------|------------|
| Personnel Services | \$ 27,650 | \$ 18,312 | \$ 30,660 | \$ 12,348 | 67% |
| Fringe Benefits | \$ 15,662 | \$ 8,961 | \$ 13,930 | \$ 4,969 | 55% |
| Contractual Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Internal Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Other Charges | \$ 5,370 | \$ 5,500 | \$ 5,500 | \$ - | 0% |
| Miscellaneous | \$ - | \$ - | \$ - | \$ - | 0% |
| Interfund Transfers | \$ - | \$ - | \$ - | \$ - | 0% |
| | <u>\$ 48,682</u> | <u>\$ 32,773</u> | <u>\$ 50,090</u> | <u>\$ 17,317</u> | <u>53%</u> |

Definition:

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

City of Lexington

Snow & Ice Removal (01-4133)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|----------------------|--------------------|---------------------|---------------------------------|--------------------|-------------|
| Personnel Services | \$ 5,191 | \$ 28,773 | \$ 13,130 | \$ (15,643) | -54% |
| Fringe Benefits | \$ 1,981 | \$ 14,084 | \$ 5,970 | \$ (8,114) | -58% |
| Contractual Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Internal Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Other Charges | \$ 10,952 | \$ 36,000 | \$ 35,000 | \$ (1,000) | -3% |
| Miscellaneous | \$ - | \$ - | \$ - | \$ - | 0% |
| Interfund Transfers | \$ - | \$ - | \$ - | \$ - | 0% |
| | <u>\$ 18,124</u> | <u>\$ 78,857</u> | <u>\$ 54,100</u> | <u>\$ (24,757)</u> | <u>-31%</u> |

Definition:

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

City of Lexington

Traffic Control Device Maintenance (01-4140)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|----------------------|--------------------|---------------------|---------------------------------|-----------------|------------|
| Personnel Services | \$ 37,796 | \$ 41,063 | \$ 41,890 | \$ 827 | 2% |
| Fringe Benefits | \$ 17,816 | \$ 20,088 | \$ 19,050 | \$ (1,038) | -5% |
| Contractual Services | \$ - | \$ 3,500 | \$ 3,500 | \$ - | 0% |
| Internal Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Other Charges | \$ 106,071 | \$ 50,000 | \$ 49,500 | \$ (500) | -1% |
| Miscellaneous | \$ - | \$ - | \$ - | \$ - | 0% |
| Interfund Transfers | \$ - | \$ - | \$ - | \$ - | 0% |
| | <u>\$ 161,683</u> | <u>\$ 114,651</u> | <u>\$ 113,940</u> | <u>\$ (711)</u> | <u>-1%</u> |

Definition:

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

City of Lexington

Other Traffic Services (01-4141)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|----------------------|-------------------------------|--------------------------------|---|------------------|-----------------|
| Personnel Services | \$ 68,891 | \$ 78,741 | \$ 81,240 | \$ 2,499 | 3% |
| Fringe Benefits | \$ 35,138 | \$ 38,524 | \$ 36,920 | \$ (1,604) | -4% |
| Contractual Services | \$ - | \$ 2,000 | \$ 2,000 | \$ - | 0% |
| Internal Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Other Charges | \$ 1,468 | \$ 3,600 | \$ 3,600 | \$ - | 0% |
| Miscellaneous | \$ - | \$ - | \$ - | \$ - | 0% |
| Interfund Transfers | \$ - | \$ - | \$ - | \$ - | 0% |
| | \$ 105,497 | \$ 122,865 | \$ 123,760 | \$ 895 | 1% |

Definition:

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

City of Lexington

Community Activity Support (01-4150)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|----------------------|-------------------------------|--------------------------------|---|--------------------|-----------------|
| Personnel Services | \$ 28,082 | \$ 39,510 | \$ 34,070 | \$ (5,440) | -14% |
| Fringe Benefits | \$ 14,018 | \$ 19,338 | \$ 15,490 | \$ (3,848) | -20% |
| Contractual Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Internal Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Other Charges | \$ 4,806 | \$ 8,000 | \$ 3,800 | \$ (4,200) | -53% |
| Miscellaneous | \$ - | \$ - | \$ - | \$ - | 0% |
| Interfund Transfers | \$ - | \$ - | \$ - | \$ - | 0% |
| | \$ 46,906 | \$ 66,848 | \$ 53,360 | \$ (13,488) | -20% |

Definition:

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

City of Lexington

Solid Waste Management (01-4200)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|----------------------|-----------------------|------------------------|---------------------------------|-----------------|-----------|
| Personnel Services | \$ 239,437 | \$ 239,451 | \$ 266,070 | \$ 26,619 | 11% |
| Fringe Benefits | \$ 145,722 | \$ 117,165 | \$ 124,500 | \$ 7,335 | 6% |
| Contractual Services | \$ 426,889 | \$ 226,600 | \$ 229,000 | \$ 2,400 | 1% |
| Internal Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Other Charges | \$ 11,322 | \$ 40,600 | \$ 9,000 | \$ (31,600) | -78% |
| Miscellaneous | \$ - | \$ - | \$ - | \$ - | 0% |
| Interfund Transfers | \$ - | \$ - | \$ - | \$ - | 0% |
| | \$ 823,370 | \$ 623,816 | \$ 628,570 | \$ 4,754 | 1% |

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)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|----------------------|-----------------------|------------------------|---------------------------------|-------------------|------------|
| Personnel Services | \$ 75,649 | \$ 101,678 | \$ 85,890 | \$ (15,788) | -16% |
| Fringe Benefits | \$ 33,687 | \$ 49,750 | \$ 39,040 | \$ (10,710) | -22% |
| Contractual Services | \$ 14,427 | \$ 48,000 | \$ 58,000 | \$ 10,000 | 21% |
| Internal Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Other Charges | \$ 57,387 | \$ 63,450 | \$ 70,300 | \$ 6,850 | 11% |
| Miscellaneous | \$ - | \$ - | \$ - | \$ - | 0% |
| Interfund Transfers | \$ - | \$ - | \$ - | \$ - | 0% |
| | \$ 181,150 | \$ 262,878 | \$ 253,230 | \$ (9,648) | -4% |

Definition:

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

City of Lexington

Park Maintenance (01-4410)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|----------------------|-----------------------|------------------------|---------------------------------|------------------|-----------|
| Personnel Services | \$ 96,936 | \$ 92,071 | \$ 107,440 | \$ 15,369 | 17% |
| Fringe Benefits | \$ 54,766 | \$ 45,051 | \$ 48,830 | \$ 3,779 | 8% |
| Contractual Services | \$ 516 | \$ 1,000 | \$ 1,000 | \$ - | 0% |
| Internal Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Other Charges | \$ 41,619 | \$ 43,450 | \$ 37,500 | \$ (5,950) | -14% |
| Miscellaneous | \$ - | \$ - | \$ - | \$ - | 0% |
| Interfund Transfers | \$ - | \$ - | \$ - | \$ - | 0% |
| | <u>\$ 193,837</u> | <u>\$ 181,572</u> | <u>\$ 194,770</u> | <u>\$ 13,198</u> | <u>7%</u> |

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)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|----------------------|-------------------------------|--------------------------------|---|------------------|-----------------|
| Personnel Services | \$ 70,804 | \$ 73,676 | \$ 82,990 | \$ 9,314 | 13% |
| Fringe Benefits | \$ 40,542 | \$ 36,049 | \$ 37,710 | \$ 1,661 | 5% |
| Contractual Services | \$ 1,050 | \$ 1,000 | \$ 1,200 | \$ 200 | 20% |
| Internal Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Other Charges | \$ 10,202 | \$ 7,575 | \$ 12,900 | \$ 5,325 | 70% |
| Miscellaneous | \$ - | \$ - | \$ - | \$ - | 0% |
| Interfund Transfers | \$ - | \$ - | \$ - | \$ - | 0% |
| | \$ 122,598 | \$ 118,300 | \$ 134,800 | \$ 16,500 | 14% |

Definition:

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

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

City of Lexington
Arborist (01-4430)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|----------------------|-----------------------|------------------------|---------------------------------|-----------------|------------|
| Personnel Services | \$ 23,668 | \$ 26,300 | \$ 27,900 | \$ 1,600 | 6% |
| Fringe Benefits | \$ 2,472 | \$ 2,660 | \$ 2,950 | \$ 290 | 11% |
| Contractual Services | \$ 5,060 | \$ 6,500 | \$ 7,000 | \$ 500 | 8% |
| Internal Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Other Charges | \$ 666 | \$ 3,925 | \$ 3,975 | \$ 50 | 1% |
| Miscellaneous | \$ 3,688 | \$ 800 | \$ 4,000 | \$ 3,200 | 400% |
| Interfund Transfers | \$ - | \$ - | \$ - | \$ - | 0% |
| | \$ 35,554 | \$ 40,185 | \$ 45,825 | \$ 5,640 | 14% |

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)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|----------------------|-------------------------------|--------------------------------|---|-------------------|-----------------|
| Personnel Services | \$ 5,570 | \$ 7,034 | \$ 6,180 | \$ (854) | -12% |
| Fringe Benefits | \$ 2,850 | \$ 3,442 | \$ 2,810 | \$ (632) | -18% |
| Contractual Services | \$ 40,395 | \$ 8,500 | \$ 5,500 | \$ (3,000) | -35% |
| Internal Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Other Charges | \$ - | \$ 2,100 | \$ 1,100 | \$ (1,000) | -48% |
| Miscellaneous | \$ - | \$ - | \$ - | \$ - | 0% |
| Interfund Transfers | \$ - | \$ - | \$ - | \$ - | 0% |
| | \$ 48,815 | \$ 21,076 | \$ 15,590 | \$ (5,486) | -26% |

Definition:

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

City of Lexington

Brushy Hills Maintenance (01-4460)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|----------------------|-------------------------------|--------------------------------|---|------------------|-----------------|
| Personnel Services | \$ - | \$ 1,000 | \$ 1,100 | \$ 100 | 100% |
| Fringe Benefits | \$ - | \$ 491 | \$ 490 | \$ (1) | 100% |
| Contractual Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Internal Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Other Charges | \$ - | \$ 1,000 | \$ 1,000 | \$ - | 100% |
| Miscellaneous | \$ - | \$ - | \$ - | \$ - | 0% |
| Interfund Transfers | \$ - | \$ - | \$ - | \$ - | 0% |
| | \$ - | \$ 2,491 | \$ 2,590 | \$ 99 | 100% |

Definition:

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

City of Lexington

Youth Services Office (01-5900)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|----------------------|-----------------------|------------------------|---------------------------------|---------------|-----------|
| Personnel Services | \$ 65,295 | \$ 68,330 | \$ 70,150 | \$ 1,820 | 3% |
| Fringe Benefits | \$ 27,294 | \$ 25,680 | \$ 20,610 | \$ (5,070) | -20% |
| Contractual Services | \$ 31 | \$ 40 | \$ 2,940 | \$ 2,900 | 7250% |
| Internal Services | \$ 230 | \$ 200 | \$ 250 | \$ 50 | 25% |
| Other Charges | \$ 3,896 | \$ 6,980 | \$ 7,470 | \$ 490 | 7% |
| Miscellaneous | \$ - | \$ - | \$ - | \$ - | 0% |
| Interfund Charges | \$ (19,605) | \$ (19,605) | \$ (19,605) | \$ - | 0% |
| | <u>\$ 77,141</u> | <u>\$ 81,625</u> | <u>\$ 81,815</u> | <u>\$ 190</u> | <u>0%</u> |

Definition:

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

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

City of Lexington

Municipal Swimming Pool (01-7250)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|----------------------|-------------------------------|--------------------------------|---|--------------------|-----------------|
| Personnel Services | \$ 71,814 | \$ 58,300 | \$ - | \$ (58,300) | -100% |
| Fringe Benefits | \$ 16,290 | \$ 12,190 | \$ - | \$ (12,190) | -100% |
| Contractual Services | \$ 1,773 | \$ 2,801 | \$ 39,300 | \$ 36,499 | 1303% |
| Internal Services | \$ 103 | \$ 81 | \$ - | \$ (81) | -100% |
| Other Charges | \$ 35,702 | \$ 34,829 | \$ 17,700 | \$ (17,129) | -49% |
| Miscellaneous | \$ 595 | \$ 1,135 | \$ 300 | \$ (835) | -74% |
| Interfund Transfers | \$ - | \$ - | \$ - | \$ - | 0% |
| | \$ 126,277 | \$ 109,336 | \$ 57,300 | \$ (52,036) | -48% |

Definition:

The Municipal Swimming Pool has been operated by the City during each summer. The City has received all revenues received from the pool and covers all the operating expenses. In past years, this department covered indoor pool expenses for the summer months beginning Memorial Day and ending on Labor Day. Beginning with the Summer 2018 pool season, the YMCA will operate the pool for the City and will collect associated revenues. Additionally, the City will pay a management fee to the YMCA and will be responsible for certain pool costs.

City of Lexington

Planning & Development (01-8110)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|----------------------|---------------------------|----------------------------|-------------------------------------|-------------------|-----------------|
| Personnel Services | \$ 70,642 | \$ 75,575 | \$ 68,370 | \$ (7,205) | -10% |
| Fringe Benefits | \$ 34,181 | \$ 33,830 | \$ 31,680 | \$ (2,150) | -6% |
| Contractual Services | \$ 250,420 | \$ 213,900 | \$ 213,700 | \$ (200) | 0% |
| Internal Services | \$ 4,963 | \$ 5,100 | \$ 5,100 | \$ - | 0% |
| Other Charges | \$ 13,285 | \$ 11,325 | \$ 10,350 | \$ (975) | -9% |
| Agency Contributions | \$ 13,330 | \$ 13,330 | \$ 13,561 | \$ 231 | 2% |
| Miscellaneous | \$ 3,306 | \$ 22,700 | \$ 27,600 | \$ 4,900 | 22% |
| Interfund Transfers | \$ 2,550 | \$ 1,000 | \$ 1,000 | \$ - | 0% |
| | \$ 392,677 | \$ 376,760 | \$ 371,361 | \$ (5,399) | -1% |

Definition:

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

City of Lexington
Housing Program (01-8111)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|----------------------|--------------------|---------------------|------------------------------|--------------|-------------|
| Personnel Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Fringe Benefits | \$ - | \$ - | \$ - | \$ - | 0% |
| Contractual Services | \$ 25 | \$ - | \$ 25 | \$ 25 | 100% |
| Internal Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Other Charges | \$ - | \$ - | \$ - | \$ - | 0% |
| Agency Contributions | \$ - | \$ - | \$ - | \$ - | 0% |
| Miscellaneous | \$ - | \$ - | \$ - | \$ - | 0% |
| Interfund Transfers | \$ - | \$ - | \$ - | \$ - | 0% |
| | <u>\$ 25</u> | <u>\$ -</u> | <u>\$ 25</u> | <u>\$ 25</u> | <u>100%</u> |

Definition:

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

City of Lexington

General Insurance (01-9103)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|-----------------|--------------------|---------------------|------------------------------|-------------------|-------------|
| Fringe Benefits | \$ (50,891) | \$ 1,000 | \$ 500 | \$ (500) | -50% |
| Other Charges | \$ (1) | \$ 27,500 | \$ 21,000 | \$ (6,500) | 100% |
| | <u>\$ (50,892)</u> | <u>\$ 28,500</u> | <u>\$ 21,500</u> | <u>\$ (7,000)</u> | <u>-25%</u> |

Definition:

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

Charges are based on estimated costs for each department. Each City activity receives its percentage allocation on a quarterly basis. This account also includes worker's compensation costs not covered by insurance.

City of Lexington

Photocopying Services (01-9105)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|-------------------|--------------------|---------------------|------------------------------|------------|----------|
| Internal Services | \$ (15,980) | \$ (14,200) | \$ (14,800) | \$ (600) | 4% |
| Other Charges | \$ 13,469 | \$ 14,200 | \$ 13,550 | \$ (650) | -5% |
| | \$ (2,511) | \$ - | \$ (1,250) | \$ (1,250) | #DIV/0! |

Definition:

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

City of Lexington
Postage (01-9106)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|---------------|--------------------|---------------------|------------------------------|-----------|----------|
| Other Charges | \$ 3,069 | \$ 3,280 | \$ 3,000 | \$ (280) | -9% |
| | \$ 3,069 | \$ 3,280 | \$ 3,000 | \$ (280) | -9% |

Definition:

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

City of Lexington

Contingency & Bad Debts (01-9301)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|-------------|--------------------|---------------------|------------------------------|-------------|----------|
| Contingency | \$ 13,642 | \$ 50,000 | \$ 3,000 | \$ (47,000) | -94% |
| Bad Debts | \$ 218 | \$ 250 | \$ - | \$ (250) | -100% |
| | \$ 13,860 | \$ 50,250 | \$ 3,000 | \$ (47,250) | -94% |

Definition:

This activity provides a contingency for unforeseen expenses which may occur during the year. Expenditures will not be made without prior consultation with City Council. Once City Council appropriates contingency funds for a specified use, the funds are transferred to that account. There is also an allowance for bad debt expense budgeted in this account.

City of Lexington

Nondepartmental (01-9310)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|-----------------|--------------------|---------------------|------------------------------|-----------|----------|
| Fringe Benefits | \$ 2,781 | \$ 2,450 | \$ 2,950 | \$ 500 | 20% |
| | \$ 2,781 | \$ 2,450 | \$ 2,950 | \$ 500 | 20% |

Definition:

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

City of Lexington
Interfund Transfers (01-9350)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|-------------------------------|---------------------------|----------------------------|-------------------------------------|-------------------|-----------------|
| To School Fund | \$ 3,055,653 | \$ 3,061,628 | \$ 3,066,562 | \$ 4,934 | 0% |
| To Equipment Replacement Fund | \$ 455,350 | \$ 455,200 | \$ 530,200 | \$ 75,000 | 16% |
| To Cemetery Fund | \$ 13,425 | \$ 17,000 | \$ 16,250 | \$ (750) | -4% |
| To Capital Projects Fund | \$ 4,229,325 | \$ 1,050,000 | \$ 1,110,000 | \$ 60,000 | 6% |
| | \$ 7,753,753 | \$ 4,583,828 | \$ 4,723,012 | \$ 139,184 | 3% |

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

City of Lexington
Debt Service (01-9401)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|--------------------------|---------------------|---------------------|------------------------------|-----------------|-----------|
| Principal Courthouse | \$ 305,000 | \$ 320,000 | \$ 335,000 | \$ 15,000 | 5% |
| Interest Courthouse | \$ 409,575 | \$ 398,785 | \$ 383,976 | \$ (14,809) | -4% |
| 2009 LDMS Bonds | \$ 494,706 | \$ 494,706 | \$ 494,706 | \$ - | 0% |
| 2010 LDMS Bonds | \$ 95,606 | \$ 96,000 | \$ 95,362 | \$ (638) | -1% |
| Jail Debt Service | \$ 128,349 | \$ 128,348 | \$ 131,187 | \$ 2,839 | 2% |
| Waddell Bonds | \$ 706,680 | \$ 707,161 | \$ 706,885 | \$ (276) | 0% |
| Reserve for Debt Service | \$ - | \$ - | \$ - | \$ - | 0% |
| | <u>\$ 2,139,916</u> | <u>\$ 2,145,000</u> | <u>\$ 2,147,116</u> | <u>\$ 2,116</u> | <u>0%</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 detailed overview of the City's total debt obligation can be found in the Supplemental Information section of this document.

City of Lexington

Health, Education, Welfare Contributions (01-5101)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|-------------------------------------|--------------------|---------------------|------------------------------|--------------------|------------|
| <u>Agency Contributions</u> | | | | | |
| State Health Department | \$ 34,171 | \$ 59,338 | \$ 60,871 | \$ 1,533 | 3% |
| Community Services Board | \$ 48,465 | \$ 50,937 | \$ 50,937 | \$ - | 0% |
| Project Horizon | \$ 1,750 | \$ 1,750 | \$ 1,750 | \$ - | 0% |
| Rockbridge Area Health Center | \$ 6,825 | \$ 6,825 | \$ 6,825 | \$ - | 0% |
| R. A. T. S. | \$ 8,000 | \$ 8,000 | \$ 8,000 | \$ - | 0% |
| Regional Transit System | \$ 14,761 | \$ 18,000 | \$ 11,310 | \$ (6,690) | -37% |
| D. S. L. C. C. | \$ 22,472 | \$ 22,472 | \$ 22,472 | \$ - | 0% |
| Social Service Administration | \$ 33,227 | \$ 67,415 | \$ 53,184 | \$ (14,231) | -21% |
| TAP | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ - | 0% |
| VPAS | \$ 22,753 | \$ 27,000 | \$ 27,000 | \$ - | 0% |
| Rockbridge Area Occupational Center | \$ 4,200 | \$ 4,200 | \$ - | \$ (4,200) | -100% |
| Blue Ridge Legal Services | \$ 959 | \$ 959 | \$ 959 | \$ - | 0% |
| Senior Center | \$ - | \$ - | \$ - | \$ - | 0% |
| Yellow Brick Road | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ - | 0% |
| RARA | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ - | 0% |
| Rockbridge Area Rental Assistance | \$ 3,718 | \$ 4,816 | \$ 4,682 | \$ (134) | -3% |
| Rockbridge Area Housing Corporation | \$ - | \$ 12,000 | \$ 12,000 | \$ - | 0% |
| Total Agency Contributions | \$ 208,301 | \$ 290,712 | \$ 266,990 | \$ (23,722) | -8% |
| <u>Miscellaneous</u> | | | | | |
| Tax Relief- Ederly/Disabled | \$ 42,157 | \$ 49,000 | \$ 45,000 | \$ (4,000) | -8% |
| VPA-Client services | \$ 380,987 | \$ 456,318 | \$ 516,090 | \$ 59,772 | 13% |
| Total Miscellaneous | \$ 423,144 | \$ 505,318 | \$ 561,090 | \$ 55,772 | 11% |
| Grand Total | \$ 631,445 | \$ 796,030 | \$ 828,080 | \$ 32,050 | 4% |

Leisure Services Contributions (01-7200)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|------------------------------------|--------------------|---------------------|------------------------------|------------------|-----------|
| Regional Library Services | \$ 148,618 | \$ 159,040 | \$ 161,365 | \$ 2,325 | 1% |
| To IDA for Horse Center Foundation | \$ 202,256 | \$ 211,875 | \$ 216,750 | \$ 4,875 | 2% |
| Talking Books | \$ 1,338 | \$ 1,326 | \$ 1,393 | \$ 67 | 5% |
| YMCA | \$ 2,250 | \$ 2,250 | \$ 2,250 | \$ - | 0% |
| Fine Arts in Rockbridge | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ - | 0% |
| Theater at Lime Kiln | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ - | 0% |
| Indoor Swimming Pool | \$ 7,500 | \$ 15,000 | \$ 15,000 | \$ - | 0% |
| RARO | \$ 52,205 | \$ 59,518 | \$ 69,030 | \$ 9,512 | 16% |
| | <u>\$ 423,167</u> | <u>\$ 458,009</u> | <u>\$ 474,788</u> | <u>\$ 16,779</u> | <u>4%</u> |

City of Lexington

Community Development Contributions (01-8200)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|------------------------------------|--------------------|---------------------|------------------------------|------------------|-----------|
| <u>Agency Contributions</u> | | | | | |
| Regional Tourism | \$ 237,061 | \$ 273,364 | \$ 282,885 | \$ 9,521 | 3% |
| Main Street Lexington | \$ 80,000 | \$ 80,000 | \$ 80,000 | \$ - | 0% |
| Chamber of Commerce | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ - | 0% |
| Soil & Water Conservation District | \$ 500 | \$ 500 | \$ 2,000 | \$ 1,500 | 300% |
| Shenandoah Valley Partnership | \$ 8,945 | \$ 8,945 | \$ 8,945 | \$ - | 0% |
| Shen. Valley Small Business Devel. | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ - | 0% |
| Cooperative Extension Service | \$ 23,466 | \$ 13,353 | \$ 11,500 | \$ (1,853) | -14% |
| Habitat for Humanity | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ - | 0% |
| Total Agency Contributions | \$ 356,472 | \$ 382,662 | \$ 391,830 | \$ 9,168 | 2% |
| <u>Miscellaneous</u> | | | | | |
| Farmer's Market | \$ 15,704 | \$ 8,500 | \$ 9,700 | \$ 1,200 | 14% |
| Rehab Building Tax Abatement | \$ 13,653 | \$ 14,000 | \$ 14,000 | \$ - | 0% |
| Total Miscellaneous | \$ 29,357 | \$ 22,500 | \$ 23,700 | \$ 1,200 | 5% |
| Grand Total | \$ 385,829 | \$ 405,162 | \$ 415,530 | \$ 10,368 | 3% |

SCHOOL FUND

**Significant School Fund Expense Changes
FY 19 Budget**

| | <u>Wages</u> | <u>Benefits</u> | <u>Non-salary</u> |
|--|-------------------|------------------|-------------------|
| Pay Increase | \$ 119,989 | \$ 34,635 | |
| Full Time ESL Position- Previous Part-Time | \$ 24,018 | \$ 8,957 | |
| VRS Contribution Rate Decrease | | \$ (7,810) | |
| Decrease In Retiree Health Insurance | | \$ (12,531) | |
| Other Compensation Changes | \$ (9,017) | | |
| Other Benefit Changes | | \$ 630 | |
| Non Salary Changes | | | \$ 4,700 |
| Total | \$ 134,990 | \$ 23,881 | \$ 4,700 |

Classroom Instruction-Elementary/Middle (02-6110)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$Change | % Change |
|----------------------|-----------------------|------------------------|---------------------------------|------------------|-----------|
| Personnel Services | \$ 1,718,732 | \$ 1,827,255 | \$ 1,922,732 | \$ 95,477 | 5% |
| Fringe Benefits | \$ 591,495 | \$ 650,381 | \$ 647,025 | \$ (3,356) | -1% |
| Contractual Services | \$ 21,976 | \$ 23,000 | \$ 23,000 | \$ - | 0% |
| Other Charges | \$ 99,017 | \$ 149,064 | \$ 144,085 | \$ (4,979) | -3% |
| | <u>\$ 2,431,220</u> | <u>\$ 2,649,700</u> | <u>\$ 2,736,842</u> | <u>\$ 87,142</u> | <u>3%</u> |

Definition:

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

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

Classroom Instruction-Secondary (02-6111)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$Change | % Change |
|----------------------|-----------------------|------------------------|---------------------------------|------------------|-----------|
| Personnel Services | \$ - | | | \$ - | 0% |
| Fringe Benefits | \$ - | | | \$ - | 0% |
| Contractual Services | \$ 1,469,566 | \$ 1,480,000 | \$ 1,490,000 | \$ 10,000 | 1% |
| Other Charges | \$ - | \$ - | \$ - | \$ - | 0% |
| | <u>\$ 1,469,566</u> | <u>\$ 1,480,000</u> | <u>\$ 1,490,000</u> | <u>\$ 10,000</u> | <u>1%</u> |

Definition:

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

Instruction-Special Education (02-6114)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$Change | % Change |
|----------------------|-----------------------|------------------------|---------------------------------|-----------------|-----------|
| Personnel Services | \$ 273,198 | \$ 301,343 | \$ 303,679 | \$ 2,336 | 1% |
| Fringe Benefits | \$ 79,629 | \$ 97,280 | \$ 101,933 | \$ 4,653 | 5% |
| Contractual Services | \$ 40,231 | \$ 40,000 | \$ 40,000 | \$ - | 0% |
| Other Charges | \$ 1,093 | \$ 1,900 | \$ 1,900 | \$ - | 0% |
| | <u>\$ 394,151</u> | <u>\$ 440,523</u> | <u>\$ 447,512</u> | <u>\$ 6,989</u> | <u>2%</u> |

Definition:

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

Guidance (02-6121)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$Change | % Change |
|----------------------|-----------------------|------------------------|---------------------------------|----------|----------|
| Personnel Services | \$ 108,058 | \$ 110,505 | \$ 113,984 | \$ 3,479 | 3% |
| Fringe Benefits | \$ 40,346 | \$ 38,974 | \$ 40,252 | \$ 1,278 | 3% |
| Contractual Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Other Charges | \$ 289 | \$ 850 | \$ 850 | \$ - | 0% |
| | \$ 148,693 | \$ 150,329 | \$ 155,086 | \$ 4,757 | 3% |

Definition:

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

Social Worker (02-6122)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$Change | % Change |
|----------------------|-----------------------|------------------------|---------------------------------|----------|----------|
| Personnel Services | \$ 18,525 | \$ 17,500 | \$ 17,500 | \$ - | 0% |
| Fringe Benefits | \$ 6,130 | \$ 4,639 | \$ 4,522 | \$ (117) | -3% |
| Contractual Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Other Charges | \$ 130 | \$ 250 | \$ 250 | \$ - | 0% |
| | \$ 24,785 | \$ 22,389 | \$ 22,272 | \$ (117) | -1% |

Definition:

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

Homebound Instruction (02-6123)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$Change | % Change |
|----------------------|-----------------------|------------------------|---------------------------------|----------|----------|
| Personnel Services | \$ - | \$ 658 | \$ - | \$ (658) | -100% |
| Fringe Benefits | \$ - | \$ 50 | \$ - | \$ (50) | -100% |
| Contractual Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Other Charges | \$ - | \$ - | \$ - | \$ - | 0% |
| | \$ - | \$ 708 | \$ - | \$ (708) | -100% |

Definition:

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

Improvement of Instruction (02-6131)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$Change | % Change |
|----------------------|-----------------------|------------------------|---------------------------------|-----------------|-----------|
| Personnel Services | \$ 59,464 | \$ 62,987 | \$ 66,460 | \$ 3,473 | 6% |
| Fringe Benefits | \$ 27,876 | \$ 25,270 | \$ 23,119 | \$ (2,151) | -9% |
| Contractual Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Other Charges | \$ - | \$ - | \$ - | \$ - | 0% |
| | <u>\$ 87,340</u> | <u>\$ 88,257</u> | <u>\$ 89,579</u> | <u>\$ 1,322</u> | <u>1%</u> |

Definition:

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

Media Services (02-6132)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$Change | % Change |
|----------------------|-----------------------|------------------------|---------------------------------|-----------------|-----------|
| Personnel Services | \$ 110,412 | \$ 111,971 | \$ 114,852 | \$ 2,881 | 3% |
| Fringe Benefits | \$ 34,282 | \$ 36,026 | \$ 35,601 | \$ (425) | -1% |
| Contractual Services | \$ - | \$ 500 | \$ 500 | \$ - | 0% |
| Other Charges | \$ 5,134 | \$ 4,000 | \$ 4,000 | \$ - | 0% |
| | <u>\$ 149,828</u> | <u>\$ 152,497</u> | <u>\$ 154,953</u> | <u>\$ 2,456</u> | <u>2%</u> |

Definition:

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

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

Principals (02-6141)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$Change | % Change |
|----------------------|-----------------------|------------------------|---------------------------------|-----------|----------|
| Personnel Services | \$ 202,131 | \$ 209,852 | \$ 212,867 | \$ 3,015 | 1% |
| Fringe Benefits | \$ 71,650 | \$ 74,627 | \$ 84,641 | \$ 10,014 | 13% |
| Contractual Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Other Charges | \$ 1,000 | \$ 500 | \$ 1,000 | \$ 500 | 100% |
| | \$ 274,781 | \$ 284,979 | \$ 298,508 | \$ 13,529 | 5% |

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)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$Change | % Change |
|----------------------|-----------------------|------------------------|---------------------------------|-----------------|-----------|
| Personnel Services | \$ 137,460 | \$ 141,631 | \$ 145,759 | \$ 4,128 | 3% |
| Fringe Benefits | \$ 71,074 | \$ 70,717 | \$ 69,747 | \$ (970) | -1% |
| Contractual Services | \$ 43,945 | \$ 55,000 | \$ 56,000 | \$ 1,000 | 2% |
| Other Charges | \$ 8,690 | \$ 14,000 | \$ 14,000 | \$ - | 0% |
| Interfund Charges | \$ 67,400 | \$ 69,420 | \$ 71,500 | \$ 2,080 | 3% |
| | <u>\$ 328,569</u> | <u>\$ 350,768</u> | <u>\$ 357,006</u> | <u>\$ 6,238</u> | <u>2%</u> |

Definition:

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

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

Attendance and Health (02-6220)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$Change | % Change |
|----------------------|-----------------------|------------------------|---------------------------------|----------|----------|
| Personnel Services | \$ 43,722 | \$ 44,929 | \$ 46,277 | \$ 1,348 | 3% |
| Fringe Benefits | \$ 16,480 | \$ 20,015 | \$ 24,757 | \$ 4,742 | 24% |
| Contractual Services | \$ 677 | \$ 500 | \$ 500 | \$ - | 0% |
| Other Charges | \$ 3,707 | \$ 3,400 | \$ 3,400 | \$ - | 0% |
| | \$ 64,586 | \$ 68,844 | \$ 74,934 | \$ 6,090 | 9% |

Definition:

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

Operations and Maintenance (02-6400)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$Change | % Change |
|----------------------|-----------------------|------------------------|---------------------------------|-----------------|-----------|
| Personnel Services | \$ 81,208 | \$ 124,973 | \$ 129,029 | \$ 4,056 | 3% |
| Fringe Benefits | \$ 40,156 | \$ 58,060 | \$ 59,657 | \$ 1,597 | 3% |
| Contractual Services | \$ 187,872 | \$ 128,000 | \$ 130,000 | \$ 2,000 | 2% |
| Other Charges | \$ 295,330 | \$ 306,467 | \$ 307,600 | \$ 1,133 | 0% |
| Interfund Charges | \$ - | \$ - | \$ - | \$ - | 0% |
| | <u>\$ 604,566</u> | <u>\$ 617,500</u> | <u>\$ 626,286</u> | <u>\$ 8,786</u> | <u>1%</u> |

Definition:

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

School Food Service (02-6510)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$Change | % Change |
|----------------------|-----------------------|------------------------|---------------------------------|------------|----------|
| Personnel Services | \$ 73,552 | \$ 79,568 | \$ 81,929 | \$ 2,361 | 3% |
| Fringe Benefits | \$ 34,239 | \$ 38,020 | \$ 35,418 | \$ (2,602) | -7% |
| Contractual Services | \$ 3,887 | \$ 5,000 | \$ 5,000 | \$ - | 0% |
| Other Charges | \$ 80,132 | \$ 81,400 | \$ 81,400 | \$ - | 0% |
| | \$ 191,810 | \$ 203,988 | \$ 203,747 | \$ (241) | 0% |

Definition:

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

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

City of Lexington

Title I (02-6800)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$Change | % Change |
|----------------------|-------------------------------|--------------------------------|---|-------------------|-----------------|
| Personnel Services | \$ 60,566 | \$ 44,521 | \$ 41,500 | \$ (3,021) | -7% |
| Fringe Benefits | \$ 4,099 | \$ 3,346 | \$ 3,175 | \$ (171) | -5% |
| Contractual Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Other Charges | \$ 2,267 | \$ 250 | \$ 325 | \$ 75 | 100% |
| | \$ 66,932 | \$ 48,117 | \$ 45,000 | \$ (3,117) | -6% |

Definition:

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

Title VI-B (02-6801)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$Change | % Change |
|----------------------|-----------------------|------------------------|---------------------------------|------------|----------|
| Personnel Services | \$ 92,658 | \$ 90,517 | \$ 92,305 | \$ 1,788 | 2% |
| Fringe Benefits | \$ 26,228 | \$ 29,748 | \$ 31,895 | \$ 2,147 | 7% |
| Contractual Services | \$ 14,706 | \$ 13,900 | \$ 6,300 | \$ (7,600) | -55% |
| Other Charges | \$ 6,901 | \$ 12,500 | \$ 12,500 | \$ - | 0% |
| | \$ 140,493 | \$ 146,665 | \$ 143,000 | \$ (3,665) | -2% |

Definition:

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

Title II Teacher Quality (02-6803)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$Change | % Change |
|----------------------|--------------------|---------------------|------------------------------|-----------|----------|
| Personnel Services | \$ 11,845 | \$ - | \$ 11,400 | \$ 11,400 | 100% |
| Fringe Benefits | \$ 906 | \$ - | \$ 873 | \$ 873 | 100% |
| Contractual Services | \$ 2,264 | \$ - | \$ 2,727 | \$ 2,727 | 100% |
| Other Charges | \$ - | \$ - | \$ - | \$ - | 0% |
| | \$ 15,015 | \$ - | \$ 15,000 | \$ 15,000 | 100% |

Definition:

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

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

Title IIA LEP (02-6804)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$Change | % Change |
|----------------------|-----------------------|------------------------|---------------------------------|----------|----------|
| Personnel Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Fringe Benefits | \$ - | \$ - | \$ - | \$ - | 0% |
| Contractual Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Other Charges | \$ 2,431 | \$ - | \$ 1,500 | \$ 1,500 | 100% |
| | \$ 2,431 | \$ - | \$ 1,500 | \$ 1,500 | 100% |

Definition:

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

Technology (02-6805)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$Change | % Change |
|----------------------|-----------------------|------------------------|---------------------------------|------------|----------|
| Personnel Services | \$ 156,560 | \$ 159,691 | \$ 161,960 | \$ 2,269 | 1% |
| Fringe Benefits | \$ 62,507 | \$ 63,441 | \$ 62,850 | \$ (591) | -1% |
| Contractual Services | \$ 1,508 | \$ 12,000 | \$ 12,000 | \$ - | 0% |
| Other Charges | \$ 133,175 | \$ 149,600 | \$ 149,600 | \$ - | 0% |
| Interfund Charges | \$ (123,320) | \$ (124,553) | \$ (128,289) | \$ (3,736) | 3% |
| | \$ 230,430 | \$ 260,179 | \$ 258,121 | \$ (2,058) | -1% |

Definition:

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

UTILITY FUND

**Significant Utility Fund Expense Changes
FY 19 Budget**

| | <u>Wages</u> | | <u>Benefits</u> | | <u>Non-salary</u> |
|---------------------------------------|---------------|--------|-----------------|--------|-------------------|
| Wages increases | \$ 8,188 | \$ | 1,982 | | |
| VRS rate decrease | | \$ | (6,411) | | |
| Worker's compensation increase | | \$ | 1,860 | | |
| Additional staff on health insurance | | \$ | 33,533 | | |
| Decrease in health insurance premiums | | \$ | (3,930) | | |
| Other personnel and benefit changes | \$ 14,021 | \$ | 1,694 | | |
| Capital projects | | | | \$ | 3,566,675 |
| MSA Debt Service | | | | \$ | (542,825) |
| Wholesale water | | | | \$ | (9,250) |
| Wholesale sewer | | | | \$ | (54,497) |
| Debt service | | | | \$ | 56,416 |
| Depreciation | | | | \$ | 75,000 |
| Services from General Fund | | | | \$ | 9,571 |
| Computer software | | | | \$ | (18,500) |
| Durable goods | | | | \$ | 5,800 |
| Other changes | | | | \$ | (34,333) |
| Total | \$ 22,209 | \$ | 28,728 | \$ | 3,054,057 |

Administration (05-1110)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|----------------------|-----------------------|------------------------|---------------------------------|------------------|------------|
| Personnel Services | \$ 147,022 | \$ 174,370 | \$ 178,340 | \$ 3,970 | 2% |
| Fringe Benefits | \$ 90,616 | \$ 41,760 | \$ 71,400 | \$ 29,640 | 71% |
| Contractual Services | \$ 30,600 | \$ 60,200 | \$ 58,700 | \$ (1,500) | -2% |
| Internal Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Other Charges | \$ 22,309 | \$ 34,300 | \$ 35,000 | \$ 700 | 2% |
| Miscellaneous | \$ 449 | \$ 1,000 | \$ 1,000 | \$ - | 0% |
| Interfund Charges | \$ - | \$ - | \$ - | \$ - | 0% |
| Interfund Transfers | \$ 58,000 | \$ 55,000 | \$ 65,000 | \$ 10,000 | 18% |
| | <u>\$ 348,996</u> | <u>\$ 366,630</u> | <u>\$ 409,440</u> | <u>\$ 42,810</u> | <u>12%</u> |

Definition:

Utility Administration provides for labor, expenses and overhead associated with the maintenance of water and wastewater lines which are not directly attributable to one of the two utilities, and includes costs of the utility billing system. There are approximately 2,000 utility bills handled by this section. Billing is bi-monthly with half of the City billed each month. Wages for this and other Public Works activities are charged to activities on the basis of actual services delivered

Conner Springs (05-1150)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|----------------------|-----------------------|------------------------|---------------------------------|-----------------|-------------|
| Personnel Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Fringe Benefits | \$ - | \$ - | \$ - | \$ - | 0% |
| Contractual Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Internal Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Other Charges | \$ 2,324 | \$ - | \$ 2,600 | \$ 2,600 | 100% |
| Miscellaneous | \$ - | \$ - | \$ - | \$ - | 0% |
| Interfund Charges | \$ - | \$ - | \$ - | \$ - | 0% |
| Interfund Transfers | \$ - | \$ - | \$ - | \$ - | 0% |
| | <u>\$ 2,324</u> | <u>\$ -</u> | <u>\$ 2,600</u> | <u>\$ 2,600</u> | <u>100%</u> |

Definition:

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

City of Lexington

Water Distribution (05-1160)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|----------------------|-----------------------|------------------------|---------------------------------|--------------------|------------|
| Personnel Services | \$ 93,193 | \$ 103,080 | \$ 103,800 | \$ 720 | 1% |
| Fringe Benefits | \$ 67,179 | \$ 51,350 | \$ 47,180 | \$ (4,170) | -8% |
| Contractual Services | \$ 692,585 | \$ 820,500 | \$ 791,250 | \$ (29,250) | -4% |
| Internal Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Other Charges | \$ 79,663 | \$ 85,000 | \$ 94,800 | \$ 9,800 | 12% |
| Miscellaneous | \$ 8,437 | \$ 8,900 | \$ 9,167 | \$ 267 | 3% |
| Interfund Charges | \$ - | \$ - | \$ - | \$ - | 0% |
| | <u>\$ 941,057</u> | <u>\$ 1,068,830</u> | <u>\$ 1,046,197</u> | <u>\$ (22,633)</u> | <u>-2%</u> |

Definition:

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

Water Storage (05-1161)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|----------------------|-----------------------|------------------------|---------------------------------|---------------|------------|
| Personnel Services | \$ 403 | \$ 730 | \$ 450 | \$ (280) | -38% |
| Fringe Benefits | \$ 328 | \$ 370 | \$ 200 | \$ (170) | -46% |
| Contractual Services | \$ 670 | \$ 700 | \$ 1,000 | \$ 300 | 43% |
| Internal Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Other Charges | \$ 727 | \$ 800 | \$ 1,700 | \$ 900 | 113% |
| Miscellaneous | \$ - | \$ - | \$ - | \$ - | 0% |
| Interfund Charges | \$ - | \$ - | \$ - | \$ - | 0% |
| | <u>\$ 2,128</u> | <u>\$ 2,600</u> | <u>\$ 3,350</u> | <u>\$ 750</u> | <u>29%</u> |

Definition:

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

Water Service Connections New (05-1165)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|----------------------|-----------------------|------------------------|---------------------------------|-------------------|--------------|
| Personnel Services | \$ 722 | \$ 3,000 | \$ - | \$ (3,000) | -100% |
| Fringe Benefits | \$ 434 | \$ 1,522 | \$ - | \$ (1,522) | -100% |
| Contractual Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Internal Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Other Charges | \$ - | \$ 3,000 | \$ - | \$ (3,000) | 100% |
| Miscellaneous | \$ - | \$ - | \$ - | \$ - | 0% |
| Interfund Charges | \$ - | \$ - | \$ - | \$ - | 0% |
| | <u>\$ 1,156</u> | <u>\$ 7,522</u> | <u>\$ -</u> | <u>\$ (7,522)</u> | <u>-100%</u> |

Definition:

Cost to connect new customers to the water distribution system from the main to the property boundary, including the cost of any necessary main line extension. Also includes the cost to connect a fire service line to the property boundary and any associated main line extension. For FY 19 and future years these costs are budgeted in account 1160.

Minor Water System Improvements (05-1167)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|----------------------|-----------------------|------------------------|---------------------------------|-------------------|--------------|
| Personnel Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Fringe Benefits | \$ - | \$ - | \$ - | \$ - | 0% |
| Contractual Services | \$ - | \$ 5,000 | \$ - | \$ (5,000) | -100% |
| Internal Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Other Charges | \$ - | \$ - | \$ - | \$ - | 0% |
| Miscellaneous | \$ - | \$ - | \$ - | \$ - | 0% |
| Interfund Charges | \$ - | \$ - | \$ - | \$ - | 0% |
| | <u>\$ -</u> | <u>\$ 5,000</u> | <u>\$ -</u> | <u>\$ (5,000)</u> | <u>-100%</u> |

Definition:

This account budgets for small water line improvements (typically less than \$5,000) to improve the water distribution system . Typical projects could include replacing undersized main and service lines, installing new valves, installing new hydrants, etc. Beginning in FY 19 these costs are budgeted in account 1160.

Wastewater Collections (05-1170)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|----------------------|-----------------------|------------------------|---------------------------------|---------------------|-------------|
| Personnel Services | \$ 63,242 | \$ 53,761 | \$ 74,010 | \$ 20,249 | 38% |
| Fringe Benefits | \$ 49,008 | \$ 26,706 | \$ 33,630 | \$ 6,924 | 26% |
| Contractual Services | \$ 1,864,115 | \$ 1,984,287 | \$ 1,363,965 | \$ (620,322) | -31% |
| Internal Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Other Charges | \$ 20,346 | \$ 26,500 | \$ 30,500 | \$ 4,000 | 15% |
| Miscellaneous | \$ - | \$ - | \$ - | \$ - | 0% |
| Interfund Charges | \$ - | \$ - | \$ - | \$ - | 0% |
| | <u>\$ 1,996,711</u> | <u>\$ 2,091,254</u> | <u>\$ 1,502,105</u> | <u>\$ (589,149)</u> | <u>-28%</u> |

Definition:

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

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

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

Wastewater Service Connections (05-1171)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|----------------------|-----------------------|------------------------|---------------------------------|-------------------|-------------|
| Personnel Services | \$ - | \$ 1,000 | \$ - | \$ (1,000) | -100% |
| Fringe Benefits | \$ - | \$ 509 | \$ - | \$ (509) | -100% |
| Contractual Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Internal Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Other Charges | \$ - | \$ 500 | \$ - | \$ (500) | -100% |
| Miscellaneous | \$ - | \$ - | \$ - | \$ - | 0% |
| Interfund Charges | \$ - | \$ - | \$ - | \$ - | 0% |
| | <u>\$ -</u> | <u>\$ 2,009</u> | <u>\$ -</u> | <u>\$ (2,009)</u> | <u>100%</u> |

Definition:

Cost to connect new customers to the wastewater collection system from the main to the property boundary, including the cost of any necessary main line extension. Beginning in FY 2019 these costs are budgeted in account 1170.

Wastewater Improvements (05-1177)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|----------------------|-----------------------|------------------------|---------------------------------|-------------------|--------------|
| Personnel Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Fringe Benefits | \$ - | \$ - | \$ - | \$ - | 0% |
| Contractual Services | \$ - | \$ 5,000 | \$ - | \$ (5,000) | -100% |
| Internal Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Other Charges | \$ - | \$ - | \$ - | \$ - | 0% |
| Miscellaneous | \$ - | \$ - | \$ - | \$ - | 0% |
| Interfund Charges | \$ - | \$ - | \$ - | \$ - | 0% |
| | <u>\$ -</u> | <u>\$ 5,000</u> | <u>\$ -</u> | <u>\$ (5,000)</u> | <u>-100%</u> |

Definition:

This account will provide for cost for small projects, typically less than \$5,000, to improve the wastewater collection system. Typical projects could include replacing undersized main and service lines, installing new manholes, installing new cleanouts, installing new backwater prevention valves, etc. Beginning in FY 2019 these costs are budgeted in account 1170.

Inflow & Infiltration Program (05-1190)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|----------------------|-----------------------|------------------------|---------------------------------|--------------------|-------------|
| Personnel Services | \$ 602 | \$ 3,500 | \$ 670 | \$ (2,830) | -81% |
| Fringe Benefits | \$ 365 | \$ 1,775 | \$ 310 | \$ (1,465) | -83% |
| Contractual Services | \$ 126,485 | \$ 25,000 | \$ 5,000 | \$ (20,000) | -80% |
| Internal Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Other Charges | \$ 6,917 | \$ 7,500 | \$ 7,500 | \$ - | 0% |
| Miscellaneous | \$ - | \$ - | \$ - | \$ - | 0% |
| Interfund Charges | \$ - | \$ - | \$ - | \$ - | 0% |
| | <u>\$ 134,369</u> | <u>\$ 37,775</u> | <u>\$ 13,480</u> | <u>\$ (24,295)</u> | <u>-64%</u> |

Definition:

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

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

Public Works Labor Pool (05-4050)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|----------------------|-----------------------|------------------------|---------------------------------|-----------------|-----------|
| Personnel Services | \$ 45,231 | \$ 45,580 | \$ 49,960 | \$ 4,380 | 10% |
| Fringe Benefits | \$ 31,073 | \$ 22,710 | \$ 22,710 | \$ - | 0% |
| Contractual Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Internal Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Other Charges | \$ - | \$ - | \$ - | \$ - | 0% |
| Miscellaneous | \$ - | \$ - | \$ - | \$ - | 0% |
| Interfund Charges | \$ - | \$ - | \$ - | \$ - | 0% |
| | <u>\$ 76,304</u> | <u>\$ 68,290</u> | <u>\$ 72,670</u> | <u>\$ 4,380</u> | <u>6%</u> |

Definition:

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

Nondepartmental (05-9310)

| | 2017 Actual Amount | 2018 Adopted Budget | City Manager Requested FY 19 | \$ Change | % Change |
|-------------------------|-----------------------|------------------------|---------------------------------|-------------------|------------|
| Provision for Bad Debts | \$ - | \$ - | \$ 5,000 | \$ 5,000 | 10000% |
| Fringe Benefits | \$ - | \$ - | \$ - | \$ - | 0% |
| Contractual Services | \$ - | \$ - | \$ - | \$ - | 0% |
| Interfund Charges | \$ 223,640 | \$ 230,638 | \$ 240,209 | \$ 9,571 | 4% |
| Depreciation | \$ 210,223 | \$ 225,000 | \$ 300,000 | \$ 75,000 | 33% |
| Interfund Transfer | \$ 120,000 | \$ 120,000 | \$ 120,000 | \$ - | 0% |
| Debt Service | \$ 71,216 | \$ 100,434 | \$ 156,850 | \$ 56,416 | 56% |
| | <u>\$ 625,079</u> | <u>\$ 676,072</u> | <u>\$ 822,059</u> | <u>\$ 145,987</u> | <u>22%</u> |

Definition:

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

LEXINGTON, VIRGINIA
CAPITAL IMPROVEMENTS PLAN
FY2019 – FY2023



300 East Washington Street • Lexington, Virginia 24450

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



To: Honorable Mayor and City Council
From: Noah A. Simon, City Manager
Subject: FY19 Five-Year Capital Improvements Plan
Date: March 2, 2018

I am pleased to present to you the proposed FY19 five (5) year Capital Improvements Plan (CIP). This proposed CIP includes more than \$3.8 million in FY19 in general fund capital projects and represents a continued effort towards addressing much needed projects in Lexington.

In FY18, the City budgeted \$2,298,430 from the General Fund and \$875,610 from the Utility Fund to support capital projects. In FY19, I am proposing to increase those figures with cash, grants and Virginia Department of Transportation (VDOT) funds by \$1,545,010 for totals of \$3,843,440 in the General Fund and \$4,442,285 in the Utility Fund (includes bond proceeds). While our capital needs continue to be significant, our focus is on a comprehensive strategy going forward so that funds are wisely allocated to address project needs.

The CIP presented contains information that reflects projects, priorities, financial and program analysis, cash flow projections and sources of revenues. The FY19 CIP represents the current priorities and staff's best effort to develop a comprehensive program that represents a complete picture of both short term, mid-term, and long term (beyond five years) project needs. City Council input was also included in the development of the FY19 CIP. Projects determined to have highest need are given the highest priority for funding in the proposed program. As always, funding projects will be a challenge as there are limits to what can be paid for within budget constraints compared to the overall need that far surpasses available funds.

In FY19, the City continues to leverage and benefit from City dollars with funds from VDOT. The FY19 CIP contains funding of more than \$2 million from VDOT for roads and bridges. Last summer, the City completed numerous street resurfacing projects in FY18. The City will continue paving in the spring of FY18 and the summer of FY19. Additionally, in FY19 the Lime Kiln Road bridge superstructure is scheduled to be replaced.

In addition to brick and mortar projects, funds have been allocated for other City-wide needs including sidewalk repair and replacement, municipal facilities including schools, the outdoor pool and courthouse. The CIP contains funding for best management practices and repairs at the Public Works facility as well as the necessary replacement of breathing apparatuses for the Fire Department.

The City remains in a fragile position in funding future capital projects. The City is sensitive to changes by VDOT for the numerous grants the City aggressively seeks each year for paving, bridge repair and replacement and other capital needs. VDOT programs are always in a "state of flux and uncertainty" owing to insufficient revenues to meet statewide and local needs over the next five to six years. City staff maintains an excellent relationship with VDOT officials and creatively seeks every opportunity to supplement dollars with state grant dollars. The City continues to submit new applications as well as to modify and resubmit applications for projects that were not funded in previous fiscal years. In FY19, the

City hopes to receive a Safe Routes to School grant for sidewalk and other pedestrian improvements in and around Lylburn Downing Middle School.

There is progress with the projects identified in the Utility Fund with the proposed CIP. In FY19, Utility Fund water projects include Taylor Street (Wallace to Houston), Main Street water upgrades and VMI master metering. Those projects total \$2, 563,590. Wastewater projects include Taylor Street (Wallace to Houston), Enfield Area sewer improvements, infiltration and inflow reduction projects, and the Woods Creek Interceptor improvements for a total of \$1,878,695.

The City continues to follow the water and wastewater projects included in the Financial Roadmap. Detailed program and project costs are contained in the attached CIP for both general fund and utility fund projects.

I am recommending City Council conduct the public hearing and adopt the FY19 CIP and project priorities as presented by City Staff.

| Pg # | CIP# | Project Title | FY 18/19 | FY 19/20 | FY 20/21 | FY21/22 | FY22/23 | Not Yet Programmed | Total |
|-------|--------|---|---------------------|-------------------|-------------------|-------------------|-------------------|----------------------|----------------------|
| | | <u>Fire Services</u> | | | | | | | |
| 19-1 | GF-11 | Self Contained Breathing Apparatus Replacement | \$ 285,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 285,000 |
| | | Category Total | \$ 285,000 | \$ - | \$ - | \$ - | | \$ - | \$ 285,000 |
| | | <u>Technology</u> | | | | | | | |
| 20-1 | GF-15 | CAMRA Software for Commissioner of the Revenue | \$ - | \$ 175,000 | \$ - | \$ - | \$ - | \$ - | \$ 175,000 |
| | | Category Total | \$ - | \$ 175,000 | \$ - | \$ - | \$ - | \$ - | \$ 175,000 |
| | | <u>Bridges</u> | | | | | | | |
| 19-2 | GF-17 | Moses Mill Rd. (Woods Creek) Bridge Repairs | \$ 114,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 114,000 |
| 19-3 | GF-19 | Jordan St. Bridge Repairs | \$ 106,000 | | \$ - | \$ - | \$ - | \$ - | \$ 106,000 |
| 20-2 | GF-21 | Lime Kiln Rd. Bridge Repairs | \$ - | \$ 148,500 | \$ - | \$ - | \$ - | \$ - | \$ 148,500 |
| 19-4 | GF-23 | Lime Kiln Rd. Bridge Superstructure Replacement | \$ 1,948,589 | \$ - | \$ - | \$ - | | \$ - | \$ 1,948,589 |
| N-1 | GF-25 | Route 11 Bridge Replacement | \$ - | \$ - | \$ - | | \$ - | \$ 4,500,000 | \$ 4,500,000 |
| 22-1 | GF-27 | Diamond St. Bridge Repairs | \$ - | \$ - | \$ - | \$ 39,700 | \$ - | \$ - | \$ 39,700 |
| 20-3 | GF-29 | Barger Lane Bridge Repairs | \$ - | \$ 138,638 | \$ - | \$ - | \$ - | \$ - | \$ 138,638 |
| 20-4 | GF-31 | Moses Mill Rd. (Mill Race) Bridge Repairs | \$ - | \$ 25,000 | \$ 138,600 | \$ - | \$ - | \$ - | \$ 163,600 |
| N-2 | GF-33 | Rebel Ridge Rd. Bridge Repairs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 201,571 | \$ 201,571 |
| 21-1 | GF-35 | Ross Rd. Bridge Repairs | \$ - | \$ - | \$ 45,000 | \$ 247,500 | \$ - | \$ - | \$ 292,500 |
| N-3 | GF-37 | Route 60 (Woods Creek) Bridge Replacement | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 6,170,513 | \$ 6,170,513 |
| N-4 | GF-41 | Thornhill Rd. (Sarah's Run) Bridge Repairs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 189,689 | \$ 189,689 |
| N-5 | GF-43 | Thornhill Rd. (Unnamed Tributary) Bridge Repairs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 180,250 | \$ 180,250 |
| 22-2 | GF-45 | Welch Park Rd. Bridge Replacement | \$ - | \$ - | \$ - | \$ 114,700 | \$ 649,830 | \$ - | \$ 764,530 |
| | | Sub-total | \$ 2,168,589 | \$ 312,138 | \$ 183,600 | \$ 401,900 | \$ 649,830 | \$ 11,242,023 | \$ 14,958,080 |
| | | Less: VDOT Funding | \$ (1,948,589) | \$ - | \$ - | \$ - | \$ - | \$ (10,670,513) | \$ (12,619,102) |
| | | Category Total | \$ 220,000 | \$ 312,138 | \$ 183,600 | \$ 401,900 | \$ 649,830 | \$ 571,510 | \$ 2,338,978 |
| | | <u>Streets, Parking, and Sidewalks</u> | | | | | | | |
| 19-5 | GF-49 | Downtown Enhancement Plan | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ - | \$ 125,000 |
| 19-6 | GF-51 | Sidewalk Repairs- City-wide | \$ 35,000 | \$ 35,000 | \$ 35,000 | \$ 35,000 | \$ 35,000 | \$ - | \$ 175,000 |
| 19-7 | GF-53 | Street Resurfacing- City-wide | \$ 57,165 | \$ 210,000 | \$ 190,000 | \$ 50,000 | \$ 200,000 | \$ - | \$ 707,165 |
| N-6 | GF-57 | McCrum's Parking Lot | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 255,677 | \$ 255,677 |
| 20-5 | GF-59 | Thompson's Knoll Streets Surface | \$ - | \$ 51,500 | \$ - | \$ - | \$ - | \$ - | \$ 51,500 |
| N-7 | GF-61 | Swimming Pool Parking Lot Repairs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 197,784 | \$ 197,784 |
| 19-9 | GF-63 | Taylor St. Reconstruction- phase 1 | \$ 460,000 | | | \$ - | \$ - | \$ - | \$ 460,000 |
| N-8 | GF-65 | Taylor St. Reconstruction- phase 2 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 347,782 | \$ 347,782 |
| N-9 | GF-67 | Estill St. Improvements | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 176,640 | \$ 176,640 |
| N-10 | GF-69 | Wayfinding Signage Program | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 381,924 | \$ 381,924 |
| 22-3 | GF-127 | North Main St. Entry Complete Street Entry Corridor | \$ - | \$ - | \$ - | \$ 2,845,557 | \$ - | \$ - | \$ 2,845,557 |
| 19-10 | GF-128 | Safe Routes to School Project | \$ 100,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 100,000 |

| Pg # | CIP# | Project Title | FY 18/19 | FY 19/20 | FY 20/21 | FY21/22 | FY22/23 | Not Yet Programmed | Total |
|-------|---------|--|-------------------|-------------------|-------------------|---------------------|-------------------|---------------------|----------------------|
| | | Sub-total | \$ 677,165 | \$ 321,500 | \$ 250,000 | \$ 2,955,557 | \$ 260,000 | \$ 1,359,807 | \$ 5,824,029 |
| | | Less: VDOT Funding | \$ (80,000) | \$ - | \$ - | \$ (2,845,557) | \$ - | \$ - | \$ (2,925,557) |
| | | Category Total | \$ 597,165 | \$ 321,500 | \$ 250,000 | \$ 110,000 | \$ 260,000 | \$ 1,359,807 | \$ 2,898,472 |
| | | Municipal Facilities | | | | | | | |
| 19-11 | GF-71 | School Maintenance | \$ 10,000 | \$ - | \$ - | \$ 10,000 | \$ 10,000 | \$ - | \$ 30,000 |
| 19-12 | GF-73 | High School Capital Projects | \$ 25,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ - | \$ 225,000 |
| 21-2 | GF-77 | City Hall Renovations & Improvements | \$ - | \$ - | \$ 209,559 | \$ 2,555,801 | \$ - | \$ - | \$ 2,765,359 |
| N-11 | GF-81 | Public Works Complex | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 6,879,906 | \$ 6,879,906 |
| N-12 | GF-105 | Replace Piovano Building Emergency Generator | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 35,000 | \$ 35,000 |
| 19-15 | GF-129 | Public Works Complex- Best Management Practices 1 | \$ 150,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 150,000 |
| 20-6 | GF- 130 | Public Works Complex- Best Management Practices 2 | \$ - | \$ 150,000 | \$ - | \$ - | \$ - | \$ - | \$ 150,000 |
| 19-13 | GF-111 | Public Works Yard Repairs – Phase 2 | \$ 78,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 78,000 |
| 20-7 | GF-113 | Public Works Yard Repairs – Phase 3 | \$ - | \$ 123,000 | \$ - | \$ - | \$ - | \$ - | \$ 123,000 |
| 19-14 | GF-125 | Replace Fuel Metering System | \$ 25,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 25,000 |
| 19-16 | GF-131 | Courthouse Energy Savings Project | \$ 13,186 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 13,186 |
| 19-17 | GF- 132 | Outdoor Pool Capital Projects | \$ 7,500 | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ - | \$ 67,500 |
| | | Category Total | \$ 308,686 | \$ 338,000 | \$ 274,559 | \$ 2,630,801 | \$ 75,000 | \$ 6,914,906 | \$ 10,461,265 |
| | | Parks & Cemeteries | | | | | | | |
| 20-8 | GF-85 | Stonewall Jackson Cemetery Office Improvements | \$ - | \$ 18,025 | \$ 65,580 | | | | \$ 83,605 |
| 19-18 | GF-87 | Parks & Playgrounds Upgrades | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ - | \$ 75,000 |
| 19-19 | GF-115 | Install Football Field Irrigation System Brewbaker Field | \$ 24,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 24,000 |
| 19-20 | GF-133 | Jordan's Point Master Plan | \$ 75,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 75,000 |
| | | Sub-total | \$ 114,000 | \$ 33,025 | \$ 80,580 | \$ 15,000 | \$ 15,000 | \$ - | \$ 182,605 |
| | | Less: From Cemetery Fund | \$ - | \$ (18,025) | \$ (65,580) | \$ - | \$ - | \$ - | \$ (83,605) |
| | | Category Total | \$ 114,000 | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ - | \$ 174,000 |
| | | Stormwater | | | | | | | |
| 19-21 | GF-122 | Stormwater Improvements | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | | \$ 125,000 |
| 19-22 | GF-97 | Walker St. Drainage Improvements | \$ 240,000 | \$ - | | | | | \$ 240,000 |
| 21-3 | GF-99 | Alum Springs Rd. Drainage Improvements | | \$ - | \$ 30,000 | \$ 193,000 | \$ - | | \$ 223,000 |
| N-13 | GF-117 | Enfield Road Drainage Improvements – Phase 2 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 190,550 | \$ 190,550 |
| | | Category Total | \$ 265,000 | \$ 25,000 | \$ 55,000 | \$ 218,000 | \$ 25,000 | \$ 190,550 | \$ 778,550 |
| | | Other | | | | | | | |
| 19-24 | GF-134 | Moore's Creek Dam- Preliminary Engineering Report | \$ 25,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 25,000 |
| | | Funding Sources | | | | | | | |

| Pg # | CIP# | Project Title | FY 18/19 | FY 19/20 | FY 20/21 | FY21/22 | FY22/23 | Not Yet Programmed | Total |
|------|------|---------------|--------------|--------------|------------|--------------|--------------|--------------------|---------------|
| | | VDOT | \$ 2,028,589 | \$ - | \$ - | \$ 2,845,557 | \$ - | \$ 10,670,513 | \$ 15,544,659 |
| | | Fire Grants | \$ 250,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 250,000 |
| | | Cemetery Fund | \$ - | \$ 18,025 | \$ 65,580 | \$ - | \$ - | \$ - | \$ 83,605 |
| | | General Fund | \$ 1,564,851 | \$ 1,186,638 | \$ 778,159 | \$ 3,375,701 | \$ 1,024,830 | \$ 9,036,773 | \$ 16,966,952 |
| | | Total | \$ 3,843,440 | \$ 1,204,663 | \$ 843,739 | \$ 6,221,258 | \$ 1,024,830 | \$ 19,707,286 | \$ 32,845,216 |

City of Lexington
FY 2019 -FY 2023 Capital Improvement Plan- UtilityFund

| rev 2/7/18 | Page # | CIP # | Project Title | FY 18/19 | FY 19/20 | FY 20/21 | FY 21/22 | FY 22/23 | Not Yet Programmed | Total |
|------------|--------|--------|--|-------------|-----------|-------------|-------------|-----------|--------------------|--------------|
| | | | Water Projects | | | | | | | |
| | 19-1 | UF-1 | Taylor (Wallace to Houston) | \$188,490 | | | | | | \$188,490 |
| | 20-1 | UF-3 | Washington, Massie, Randolph | | \$139,572 | \$2,385,000 | | | | \$2,524,572 |
| | 19-2 | UF-7 | Main Street Water Upgrades & VMI Master Metering | \$2,375,100 | | | | | | \$2,375,100 |
| | 23-1 | UF-9 | Jackson & Lee | | | | | \$40,000 | \$170,000 | \$210,000 |
| | N-2 | UF-11 | Jackson/Whitmore (Jordan to Plunkett) | | | | | | \$648,104 | \$648,104 |
| | N-3 | UF-13 | Sellers/Edmondson & Westside Ct. | | | | | | \$796,948 | \$796,948 |
| | N-4 | UF-15 | Stonewall & Marshall | | | | | | \$817,099 | \$817,099 |
| | 23-2 | UF-19 | Barclay Drive | | | | | \$50,000 | \$232,000 | \$282,000 |
| | N-6 | UF-23 | Carruthers & Dorman | | | | | | \$184,172 | \$184,172 |
| | N-7 | UF-25 | E. Preston & Varner | | | | | | \$569,966 | \$569,966 |
| | 21-1 | UF-27 | S. Main & Wallace | | | \$83,736 | \$1,372,000 | | | \$1,455,736 |
| | N-8 | UF-29 | New Water Main- Jordan St. to Enfield Pump Station | | | | | | \$1,357,634 | \$1,357,634 |
| | N-9 | UF-31 | Bell Rd. | | | | | | \$576,069 | \$576,069 |
| | N-10 | UF-33 | Confederate Circle | | | | | | \$239,445 | \$239,445 |
| | N-11 | UF-35 | Center St. & Summit St. | | | | | | \$434,651 | \$434,651 |
| | N-12 | UF-37 | Maple Lane | | | | | | \$382,348 | \$382,348 |
| | N-13 | UF-39 | Willow Lane & Lampe Circle | | | | | | \$265,649 | \$265,649 |
| | N-14 | UF-41 | Stono Lane & N. Main St. | | | | | | \$301,296 | \$301,296 |
| | N-15 | UF-43 | Hook Lane & Graham Lane | | | | | | \$180,141 | \$180,141 |
| | N-16 | UF-45 | Overhill Dr. | | | | | | \$518,886 | \$518,886 |
| | N-17 | UF-47 | Providence Hill Neighborhood | | | | | | \$934,547 | \$934,547 |
| | N-18 | UF-49 | Johnston & Oakview Neighborhoods | | | | | | \$971,890 | \$971,890 |
| | N-19 | UF-51 | Paxton & Boyer Neighborhoods | | | | | | \$1,123,811 | \$1,123,811 |
| | 19-3 | UF-53 | Main Street Water Upgrades (sheet # 2) | \$0 | | | | | | \$0 |
| | N-20 | UF-55 | Estill St. | | | | | | \$183,111 | \$183,111 |
| | N-21 | UF-57 | Diamond, Maury, Smith, Lewis | | | | | | \$866,649 | \$866,649 |
| | N-22 | UF-59 | N. Lewis St. | | | | | | \$236,899 | \$236,899 |
| | N-23 | UF-61 | McCorkle Dr. & Shop Rd. | | | | | | \$1,112,990 | \$1,112,990 |
| | N-24 | UF-63 | Highland Dr. | | | | | | \$266,710 | \$266,710 |
| | N-25 | UF-65 | Borden Rd. | | | | | | \$219,712 | \$219,712 |
| | N-26 | UF-67 | Ross Rd. | | | | | | \$651,605 | \$651,605 |
| | N-27 | UF-69 | Thornhill Rd. | | | | | | \$1,008,279 | \$1,008,279 |
| | 23-3 | UF 171 | Jackson Area Water System Improvements-Phase 1 | | | | | \$135,900 | \$1,400,000 | \$1,535,900 |
| | | | Category Total | \$2,563,590 | \$139,572 | \$2,468,736 | \$1,372,000 | \$225,900 | \$16,650,613 | \$23,420,411 |
| | | | Wastewater Projects | | | | | | | |
| | 19-4 | UF-71 | Taylor (Wallace to Hoston) | \$155,530 | | | | | | \$155,530 |
| | 23-4 | UF-73 | White St. Area | | | | | \$156,520 | \$524,748 | \$681,268 |
| | 23-5 | UF-75 | McDowell St. Area | | | | | \$95,740 | \$292,528 | \$388,268 |
| | 23-6 | UF-77 | Myers St. Area | | | | | \$165,128 | \$560,093 | \$725,221 |
| | N-28 | UF-79 | Highland Rd. Area | | | | | | \$442,714 | \$442,714 |
| | N-29 | UF-81 | Spotswood Dr. Area | | | | | | \$401,413 | \$401,413 |

**City of Lexington
FY 2019 -FY 2023 Capital Improvement Plan- UtilityFund**

| rev 2/7/18 | Page # | CIP # | Project Title | FY 18/19 | FY 19/20 | FY 20/21 | FY 21/22 | FY 22/23 | Not Yet Programmed | Total |
|------------|--------|--------|---|-------------|-----------|-------------|----------|-----------|--------------------|--------------|
| | N-30 | UF-83 | Taylor St. Area | | | | | | \$571,571 | \$571,571 |
| | N-31 | UF-85 | Central Jackson Wastewater Collection Line Redesign | | | | | | \$2,785,075 | \$2,785,075 |
| | N-32 | UF-87 | N. Jefferson Area | | | | | | \$154,043 | \$154,043 |
| | N-33 | UF-89 | S. Jefferson Area | | | | | | \$183,642 | \$183,642 |
| | N-34 | UF-91 | S. Jefferson St. Wastewater Collection Line | | | | | | \$266,604 | \$266,604 |
| | N-35 | UF-93 | S. Main St. | | | | | | \$199,025 | \$199,025 |
| | N-36 | UF-95 | Lee Highway | | | | | | \$506,728 | \$506,728 |
| | N-37 | UF-97 | Graham & Hook Lane Area | | | | | | \$494,337 | \$494,337 |
| | N-38 | UF-99 | Cambell Lane Area | | | | | | \$291,960 | \$291,960 |
| | N-39 | UF-101 | Willis Rd. to N. Lewis St. | | | | | | \$380,917 | \$380,917 |
| | N-40 | UF-103 | Morningside Dr. & Donald St. | | | | | | \$435,818 | \$435,818 |
| | N-41 | UF-105 | E. Nelson St. | | | | | | \$472,069 | \$472,069 |
| | N-42 | UF-109 | McCorkle Interceptor | | | | | | \$245,290 | \$245,290 |
| | N-43 | UF-111 | McCorkle Dr. Area | | | | | | \$244,399 | \$244,399 |
| | N-44 | UF-113 | Allen Ave. & Mary Lane | | | | | | \$320,688 | \$320,688 |
| | N-45 | UF-117 | Overhill Dr. | | | | | | \$282,380 | \$282,380 |
| | 19-5 | UF-121 | Enfield Area Sewer Improvements (sheet #1) | \$1,148,095 | | | | | | \$1,148,095 |
| | 19-6 | UF-123 | Enfield Area Sewer Improvements (sheet #2) | \$0 | | | | | | \$0 |
| | N-46 | UF-125 | Taylor St. to E. Preston | | | | | | \$486,529 | \$486,529 |
| | N-47 | UF-127 | Houston St. | | | | | | \$344,856 | \$344,856 |
| | N-48 | UF-129 | Senseny Lane & Carruthers St. | | | | | | \$468,865 | \$468,865 |
| | 20-2 | UF-131 | Ruff Lane Area | | \$45,490 | \$106,020 | | | | \$151,510 |
| | 20-3 | UF-133 | N. Randolph St. & Parry Lane | | \$76,480 | \$217,860 | | | | \$294,340 |
| | N-49 | UF-135 | S. Randolph St. | | | | | | \$116,126 | \$116,126 |
| | 20-4 | UF-137 | Tucker St. | | \$76,275 | \$213,455 | | | | \$289,730 |
| | N-50 | UF-139 | Diamond St. | | | | | | \$181,053 | \$181,053 |
| | 20-5 | UF-141 | Massie St. | | \$151,785 | \$486,060 | | | | \$637,845 |
| | 20-6 | UF-143 | E. Washington St. | | \$52,515 | \$129,800 | | | | \$182,315 |
| | N-51 | UF-145 | Arpia St. | | | | | | \$211,872 | \$211,872 |
| | N-52 | UF-147 | Waddell St. | | | | | | \$231,202 | \$231,202 |
| | N-53 | UF-149 | Morrison Dr., Link Rd., Welch Park Place | | | | | | \$547,382 | \$547,382 |
| | N-54 | UF-151 | Shenandoah Rd. | | | | | | \$354,903 | \$354,903 |
| | N-55 | UF-153 | McMath Circle | | | | | | \$130,639 | \$130,639 |
| | N-56 | UF-155 | Colston St. | | | | | | \$339,742 | \$339,742 |
| | N-57 | UF-157 | Hamric St. Area | | | | | | \$320,158 | \$320,158 |
| | N-58 | UF-159 | Thornhill Rd. | | | | | | \$488,152 | \$488,152 |
| | N-59 | UF-161 | Providence Place & McCormick St. | | | | | | \$553,365 | \$553,365 |
| | N-60 | UF-163 | Ruffner Place | | | | | | \$235,382 | \$235,382 |
| | N-61 | UF-165 | Master Meter Installation | | | | | | \$223,181 | \$223,181 |
| | N-62 | UF-167 | Marshall St. | | | | | | \$124,630 | \$124,630 |
| | 19-7 | UF-169 | Infiltration & Inflow Reduction Projects | \$50,000 | \$50,000 | \$50,000 | \$50,000 | \$50,000 | | \$250,000 |
| | 19-8 | UF-170 | Woods Creek Interceptor Improvements | \$ 525,070 | | | | | | \$525,070 |
| | | | Category Total | \$1,878,695 | \$452,545 | \$1,203,195 | \$50,000 | \$467,388 | \$15,414,079 | \$19,465,902 |

City of Lexington
FY 2019 -FY 2023 Capital Improvement Plan- UtilityFund

| rev 2/7/18 | | | | | | | | | |
|---------------|--------------|----------------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------------------|--------------|
| Page # | CIP # | Project Title | FY 18/19 | FY 19/20 | FY 20/21 | FY 21/22 | FY 22/23 | Not Yet Programmed | Total |
| | | Total Utility Fund | \$4,442,285 | \$592,117 | \$3,671,931 | \$1,422,000 | \$693,288 | \$32,064,692 | \$42,886,313 |

SUPPLEMENTAL INFORMATION

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

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

**GENERAL FUND
TOTAL ISSUE**

At 7/1/18

| Fiscal Year | Principal | Interest | Total |
|--------------------|---------------------|--------------------|---------------------|
| 2018-19 | 1,329,438 | 812,316 | 2,141,754 |
| 2019-20 | 1,361,915 | 777,954 | 2,139,869 |
| 2020-21 | 1,394,598 | 741,045 | 2,135,643 |
| 2021-22 | 1,432,278 | 706,433 | 2,138,711 |
| 2022-23 | 1,470,026 | 670,018 | 2,140,044 |
| 2023-24 | 1,507,803 | 627,794 | 2,135,597 |
| 2024-25 | 1,550,735 | 584,783 | 2,135,518 |
| 2025-26 | 1,588,699 | 546,135 | 2,134,834 |
| 2026-27 | 1,626,739 | 510,700 | 2,137,439 |
| 2027-28 | 1,075,142 | 472,671 | 1,547,813 |
| 2028-29 | 990,000 | 432,195 | 1,422,195 |
| 2029-30 | 1,030,000 | 393,338 | 1,423,338 |
| 2030-31 | 1,060,000 | 352,782 | 1,412,782 |
| 2031-32 | 1,105,000 | 310,263 | 1,415,263 |
| 2032-33 | 1,155,000 | 264,992 | 1,419,992 |
| 2033-34 | 1,200,000 | 218,479 | 1,418,479 |
| 2034-35 | 1,240,000 | 170,969 | 1,410,969 |
| 2035-36 | 1,290,000 | 121,253 | 1,411,253 |
| 2036-37 | 620,000 | | 704,873 |
| 2037-38 | 645,000 | 62,015 | 707,015 |
| 2038-39 | 670,000 | 37,853 | 707,853 |
| 2039-40 | 695,000 | 84,873 | 779,873 |
| TOTALS: | \$26,037,373 | \$8,898,861 | \$35,021,107 |

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

At 7/1/18

| Fiscal Year | Principal | Interest | Total |
|--------------------|--------------------|--------------------|---------------------|
| 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: | \$8,880,000 | \$3,967,121 | \$12,847,121 |

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 7/1/18

| Fiscal Year | Principal | Interest | Total |
|--------------------|--------------------|-----------------|--------------------|
| 2018-19 | 494,706 | 0 | 494,706 |
| 2019-20 | 494,706 | 0 | 494,706 |
| 2020-21 | 494,706 | 0 | 494,706 |
| 2021-22 | 494,706 | 0 | 494,706 |
| 2022-23 | 494,706 | 0 | 494,706 |
| 2023-24 | 494,706 | 0 | 494,706 |
| 2024-25 | 494,706 | 0 | 494,706 |
| 2025-26 | 494,706 | 0 | 494,706 |
| 2026-27 | 494,706 | 0 | 494,706 |
| TOTALS | \$4,452,354 | \$0 | \$4,452,354 |

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

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

At 7/1/18

| Fiscal Year | Principal | Interest | Total |
|--------------------|------------------|-----------------|------------------|
| 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 | \$810,000 | \$0 | \$810,000 |

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

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

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

At 7/1/18

| Fiscal Year | Principal | Interest | Total |
|--------------------|--------------------|------------------|--------------------|
| 2018-19 | 99,732 | 31,455 | 131,187 |
| 2019-20 | 102,209 | 28,655 | 130,864 |
| 2020-21 | 104,892 | 25,784 | 130,676 |
| 2021-22 | 107,572 | 22,838 | 130,410 |
| 2022-23 | 110,320 | 19,817 | 130,137 |
| 2023-24 | 113,097 | 16,719 | 129,816 |
| 2024-25 | 116,029 | 13,542 | 129,571 |
| 2025-26 | 118,993 | 10,284 | 129,277 |
| 2026-27 | 122,033 | 6,942 | 128,975 |
| 2027-28 | 125,142 | 3,515 | 128,657 |
| TOTALS | \$1,120,019 | \$179,551 | \$1,299,570 |

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

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

At 7/1/18

| Fiscal Year | Principal | Interest | Total |
|----------------|---------------------|--------------------|---------------------|
| 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: | \$10,775,000 | \$4,764,960 | \$15,539,960 |

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

At 7/1/18

| Fiscal Year | Principal | Interest | Total |
|--------------------|--------------------|--------------------|--------------------|
| 2018-19 | 70,000 | 98,150 | 168,150 |
| 2019-20 | 70,000 | 94,862 | 164,862 |
| 2020-21 | 75,000 | 91,497 | 166,497 |
| 2021-22 | 80,000 | 87,775 | 167,775 |
| 2022-23 | 85,000 | 83,547 | 168,547 |
| 2023-24 | 90,000 | 79,062 | 169,062 |
| 2024-25 | 95,000 | 74,322 | 169,322 |
| 2025-26 | 95,000 | 69,453 | 164,453 |
| 2026-27 | 100,000 | 64,456 | 164,456 |
| 2027-28 | 110,000 | 59,075 | 169,075 |
| 2028-29 | 115,000 | 53,309 | 168,309 |
| 2029-30 | 120,000 | 47,288 | 167,288 |
| 2030-31 | 125,000 | 41,009 | 166,009 |
| 2031-32 | 130,000 | 34,475 | 164,475 |
| 2032-33 | 140,000 | 28,256 | 168,256 |
| 2033-34 | 145,000 | 22,378 | 167,378 |
| 2034-35 | 150,000 | 16,294 | 166,294 |
| 2035-36 | 155,000 | 10,003 | 165,003 |
| 2036-37 | 165,000 | 3,403 | 168,403 |
| TOTALS: | \$2,115,000 | \$1,058,614 | \$3,173,614 |

Employee Classifications-Grouped by Salary Grades

| Grade | Salary Range | Positions |
|--------------|---------------------|--|
| A | \$16,952- \$25,165 | Summer Youth Program Aide |
| B | \$17,799 - \$26,424 | Assistant Registrar I |
| C | \$18,690 - \$27,746 | Seasonal Laborer Summer Youth Program Assistant Travel Counselor/Tour Guide |
| D | \$19,625-\$29,133 | |
| E | \$20,605 - \$30,588 | Youth Program Assistant |
| F | \$21,635-\$32,117 | |
| G | \$22,717 - \$33,723 | Office Assistant |
| H | \$23,852 - \$35,409 | Maintenance/Construction Worker I Sanitation Worker I |
| I | \$25,045 - \$37,180 | Account Clerk I Assistant Registrar II Police Records Secretary Sanitation Worker II Secretary/Receptionist Utility Service Technician |
| J | \$26,298 - \$39,039 | Facility Maintenance Worker Maintenance/Construction Worker II |
| K | \$27,613 - \$40,992 | Communications Officer I Motor Equipment Operator Special Enforcement Officer |
| L | \$28,994 - \$43,043 | Account Clerk II Communications Officer II Executive Secretary Maintenance/Construction Technician Visitor Services Manager |
| M | \$30,445 - \$45,195 | Assistant Program Coordinator (RARO) Assistant Cemetery and Parks Supervisor Executive Secretary/Utility Clerk Lead Communications Officer |
| N | \$31,965 - \$47,452 | Equipment Mechanic |
| O | \$33,564 - \$49,825 | Accounting Technician Cemetery and Parks Maintenance Supervisor Communications Director/Planning Dept. Liaison Crew Supervisor Support Specialist, City Manager's Office Youth Services Coordinator |
| P | \$35,242 - \$52,318 | Firefighter EMT Police Officer Senior Program Coordinator (RARO) |

Employee Classifications-Grouped by Salary Grades

| | | |
|---|---------------------|---|
| Q | \$37,005 - \$54,934 | Corporal Deputy Treasurer Engineering Technician Fire-Rescue Technician Firefighter Medic Human Resource Technician Master Deputy Commissioner of Revenue |
| R | \$38,855-\$63,592 | |
| S | \$40,797 - \$60,564 | Arborist Maintenance and Construction Superintendent Services and Facilities Superintendent Director of Marketing |
| T | \$42,838- \$63,593 | Central Dispatch Technician Emergency Management Coordinator/Fire Marshal Fire-Rescue Lieutenant Police Sergeant |
| U | \$44,979 - \$66,772 | Chief Building Official/Building Inspector Police First Sergeant |
| V | \$47,228 - \$70,110 | Assistant Director of Finance VJCCA Field Officer |
| W | \$51,514-\$74,626 | Police Lieutenant |

Executive Pay Grades

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

Personnel Summary FY19: General Government & Administration

| DEPARTMENT/ACCOUNT | Status | Authorized Positions | | | Authorized Staff Years | | |
|--|-----------|----------------------|--------------|--------------|------------------------|--------------|--------------|
| | | FY17 | FY18 | FY19 | FY17 | FY18 | FY19 |
| City Manager (1-1201) | | | | | | | |
| City Manager | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Executive Assistant to the City Manager | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Communications Director/ Planning Dept. Liaison | Full-time | 0.00 | 0.00 | 0.70 | 0.00 | 0.00 | 0.70 |
| Total City Manger | | 2.00 | 2.00 | 2.70 | 2.00 | 2.00 | 2.70 |
| Human Resources (1-1205) | | | | | | | |
| Human Resource Technician | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Human Resources | | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Commissioner of Revenue (1-1209) | | | | | | | |
| Commissioner of Revenue | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Master Deputy Commissioner | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Account Clerk II | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Commissioner of Revenue | | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Treasurer (1-1213) | | | | | | | |
| Treasurer | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Deputy Treasurer | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Account Clerk II | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Account Clerk II | Part-time | 1.00 | 1.00 | 1.00 | 0.63 | 0.63 | 0.72 |
| Total Treasurer | | 4.00 | 4.00 | 4.00 | 3.63 | 3.63 | 3.72 |
| Finance (1-1214) | | | | | | | |
| Director of Finance | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant Finance Director | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Accounting Technician | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Secretary | Full-time | 1.00 | 1.00 | 1.00 | 0.25 | 0.25 | 0.00 |
| Total Finance | | 4.00 | 4.00 | 4.00 | 3.25 | 3.25 | 3.00 |
| Information Technology Office (1-1251) | | | | | | | |
| Information Technology Administrator | Full-time | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Information Technology Office | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Electoral Board/Registrar (1-1310) | | | | | | | |
| Registrar | Full-time | 1.00 | 1.00 | 1.00 | 0.77 | 1.00 | 1.00 |
| Assistant Registrar II | Part-time | 3.00 | 3.00 | 2.00 | 0.04 | 0.06 | 0.09 |
| Total Electoral Board/Registrar | | 4.00 | 4.00 | 3.00 | 0.81 | 1.06 | 1.09 |
| Total General Government & Administration | | 18.00 | 18.00 | 17.70 | 13.69 | 13.94 | 14.51 |

18: Judicial Administration

| DEPARTMENT/ACCOUNT | Status | Authorized Positions | | | Authorized Staff Years | | |
|--------------------------------------|-----------|----------------------|-------------|-------------|------------------------|-------------|-------------|
| | | FY17 | FY18 | FY19 | FY17 | FY18 | FY19 |
| VJCCA Services (1-2901) | | | | | | | |
| Probation Officer | Part-time | 1.00 | 1.00 | 1.00 | 0.93 | 0.90 | 0.90 |
| Total VJCCA Services | | 1.00 | 1.00 | 1.00 | 0.93 | 0.90 | 0.90 |
| Total Judicial Administration | | 1.00 | 1.00 | 1.00 | 0.93 | 0.90 | 0.90 |

y FY18: Public Safety

| DEPARTMENT/ACCOUNT | Status | Authorized Positions | | | Authorized Staff Years | | |
|--|-----------|----------------------|--------------|--------------|------------------------|--------------|--------------|
| | | FY17 | FY18 | FY19 | FY17 | FY18 | FY19 |
| Police Department (1-3101) | | | | | | | |
| Chief | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Captain | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Lieutenant | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| First Sergeant | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Sergeant | Full-time | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Police Officer I | Full-time | 5.00 | 5.00 | 6.00 | 5.00 | 5.00 | 6.00 |
| Corporal | Full-time | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| Accreditation Records Manager | Full-time | 0.00 | 1.00 | 1.00 | 0.00 | 1.00 | 1.00 |
| Executive Secretary | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Police Records Secretary | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Crossing Guard | Part-time | 3.00 | 3.00 | 3.00 | 0.51 | 0.51 | 0.51 |
| Total Police Department | | 22.00 | 23.00 | 24.00 | 19.51 | 20.51 | 21.51 |
| 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 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Fire-Rescue Technician | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Firefighter Medic | Full-time | 3.00 | 6.00 | 6.00 | 3.00 | 6.00 | 6.00 |
| Firefighter Medic | Part-time | 3.00 | 1.00 | 1.00 | 0.77 | 0.64 | 0.64 |
| Firefighter EMT | Full-time | 3.00 | 4.00 | 4.00 | 3.00 | 4.00 | 4.00 |
| Emergency Management Coordinator/Fire Marshal | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Fire Department | | 15.00 | 17.00 | 17.00 | 12.77 | 16.64 | 16.64 |
| Parking Enforcement/Animal Control (1-3501) | | | | | | | |
| Special Enforcement Officer | Full-time | 1.00 | 1.00 | 0.00 | 1.00 | 1.00 | 0.00 |
| Special Enforcement Officer | Part-time | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Parking Enforcement/Animal Control | | 1.00 | 1.00 | 0.00 | 1.00 | 1.00 | 0.00 |
| Total Public Safety | | 38.00 | 41.00 | 41.00 | 33.28 | 38.15 | 38.15 |

¶ **FY18: Public Works**

| DEPARTMENT/ACCOUNT | Status | Authorized Positions | | | Authorized Staff Years | | |
|---|-----------|----------------------|------|------|------------------------|------|------|
| | | FY17 | FY18 | FY19 | FY17 | FY18 | FY19 |
| PW Labor Pool (1-4050 & 5-4050) | | | | | | | |
| Director of Public Works | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| City Engineer | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Services & Facilities Superintendent | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Maintenance & Construction Superintendent | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Engineering Technician | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Crew Supervisor | Full-time | 5.00 | 4.00 | 4.00 | 5.00 | 4.00 | 4.00 |
| Cemetery & Parks Maintenance Supervisor | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Maintenance /Construction Technician | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Executive Secretary/Utility Clerk | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Equipment Mechanic | Full-time | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Motor Equipment Operator | Full-time | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| Maintenance/Construction Worker I/Custodian | Full-time | 9.00 | 7.00 | 7.00 | 9.00 | 7.00 | 8.00 |
| Maintenance/Construction Worker II | Full-time | 7.00 | 6.00 | 6.00 | 7.00 | 6.00 | 5.00 |
| Utility Service Technician | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Maintenance/Construction Worker II | Part-time | 1.00 | 1.00 | 1.00 | 0.43 | 0.43 | 0.43 |
| Laborer | Part-time | 4.00 | 4.00 | 3.00 | 1.26 | 1.26 | 0.94 |

| | | | | | | | |
|--|-----------|--------------|--------------|--------------|--------------|--------------|--------------|
| Secretary | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Public Works Labor Pool | | 43.00 | 39.00 | 38.00 | 39.69 | 35.69 | 35.37 |
| Solid Waste Management (1-4200) | | | | | | | |
| Crew Supervisor | Full-time | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 1.00 |
| Sanitation Worker I & II | Full-time | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 |
| Total Solid Waste Management | | 8.00 | 8.00 | 9.00 | 8.00 | 8.00 | 9.00 |
| Arborist (1-4430) | | | | | | | |
| City Arborist | Part-time | 1.00 | 1.00 | 1.00 | 0.60 | 0.60 | 0.60 |
| Total Arborist | | 1.00 | 1.00 | 1.00 | 0.60 | 0.60 | 0.60 |
| Total Public Works | | 52.00 | 48.00 | 48.00 | 48.29 | 44.29 | 44.97 |

Health, Education and Welfare

| DEPARTMENT/ACCOUNT | | Authorized Positions | | | Authorized Staff Years | | |
|---|-----------|----------------------|-------------|-------------|------------------------|-------------|-------------|
| | Status | FY17 | FY18 | FY19 | FY17 | FY18 | FY19 |
| 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 | 0.00 | 0.00 | 0.15 | 0.00 | 0.00 |
| Summer Youth Program Aide | Part-time | 1.00 | 3.00 | 3.00 | 0.15 | 0.46 | 0.46 |
| Total Youth Services Administration | | 4.00 | 5.00 | 5.00 | 1.69 | 1.85 | 1.85 |
| Total Health, Education and Welfare | | 4.00 | 5.00 | 5.00 | 1.69 | 1.85 | 1.85 |

FY18: Leisure Services

| DEPARTMENT/ACCOUNT | | Authorized Positions | | | Authorized Staff Years | | |
|---|-----------|----------------------|-------------|-------------|------------------------|-------------|-------------|
| | Status | FY17 | FY18 | FY19 | FY17 | FY18 | FY19 |
| Municipal Swimming Pool (1-7250) | | | | | | | |
| Director of Aquatics | Full-time | 1.00 | 1.00 | 0.00 | 0.33 | 0.33 | 0.00 |
| Pools-Assistant Manager | Part-time | 1.00 | 1.00 | 0.00 | 0.22 | 0.22 | 0.00 |
| Total Municipal Swimming Pool | | 2.00 | 2.00 | 0.00 | 0.55 | 0.55 | 0.00 |
| Total Leisure Services | | 2.00 | 2.00 | 0.00 | 0.55 | 0.55 | 0.00 |

8: Community Development

| DEPARTMENT/ACCOUNT | | Authorized Positions | | | Authorized Staff Years | | |
|--|-----------|----------------------|-------------|-------------|------------------------|-------------|-------------|
| | Status | FY17 | FY18 | FY19 | FY17 | FY18 | FY19 |
| Planning & Development (1-8110) | | | | | | | |
| Director of Planning & Development | Full-time | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Housing Coordinator | Full-time | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Chief Building Official/Building Inspector | Full-time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Assistant | Full-time | 0.75 | 0.75 | 0.30 | 0.75 | 0.75 | 0.30 |
| Total Planning & Development | | 1.75 | 1.75 | 1.30 | 1.75 | 1.75 | 1.30 |
| Total Community Development | | 1.75 | 1.75 | 1.30 | 1.75 | 1.75 | 1.30 |

FY18: Utilities Processing

| DEPARTMENT/ACCOUNT | | Authorized Positions | | | Authorized Staff Years | | |
|---------------------------------|--------|----------------------|------|------|------------------------|------|------|
| | Status | FY17 | FY18 | FY19 | FY17 | FY18 | FY19 |
| Water Treatment (5-1140) | | | | | | | |

| | | | | | | | |
|--------------------------------------|-----------|---------------|---------------|---------------|---------------|---------------|---------------|
| Director of Utilities Processing | Full-time | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| WTP Specialist | Full-time | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| WTP Operator 2 | Full-time | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Executive Secretary | Full-time | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Water Treatment | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Wastewater Treatment (5-1175) | | | | | | | |
| Director of Utilities Processing | Full-time | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| WWTP Supervisor | Full-time | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| WWTP Specialist | Full-time | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| WWTP Operator Trainee | Full-time | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| WWTP Operator Trainee | Part-time | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| WWTP Operator 3 | Full-time | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| WWTP Maintenance/Helper/Driver | Full-time | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| WWTP Operator 2 | Full-time | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| WWTP Maintenance/Helper/Driver 2 | Full-time | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Executive Secretary | Full-time | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Wastewater Treatment | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Utilities Processing | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Grand Total City Personnel | | 116.75 | 116.75 | 114.00 | 100.18 | 101.43 | 101.68 |

**Principal Executive
Officials**

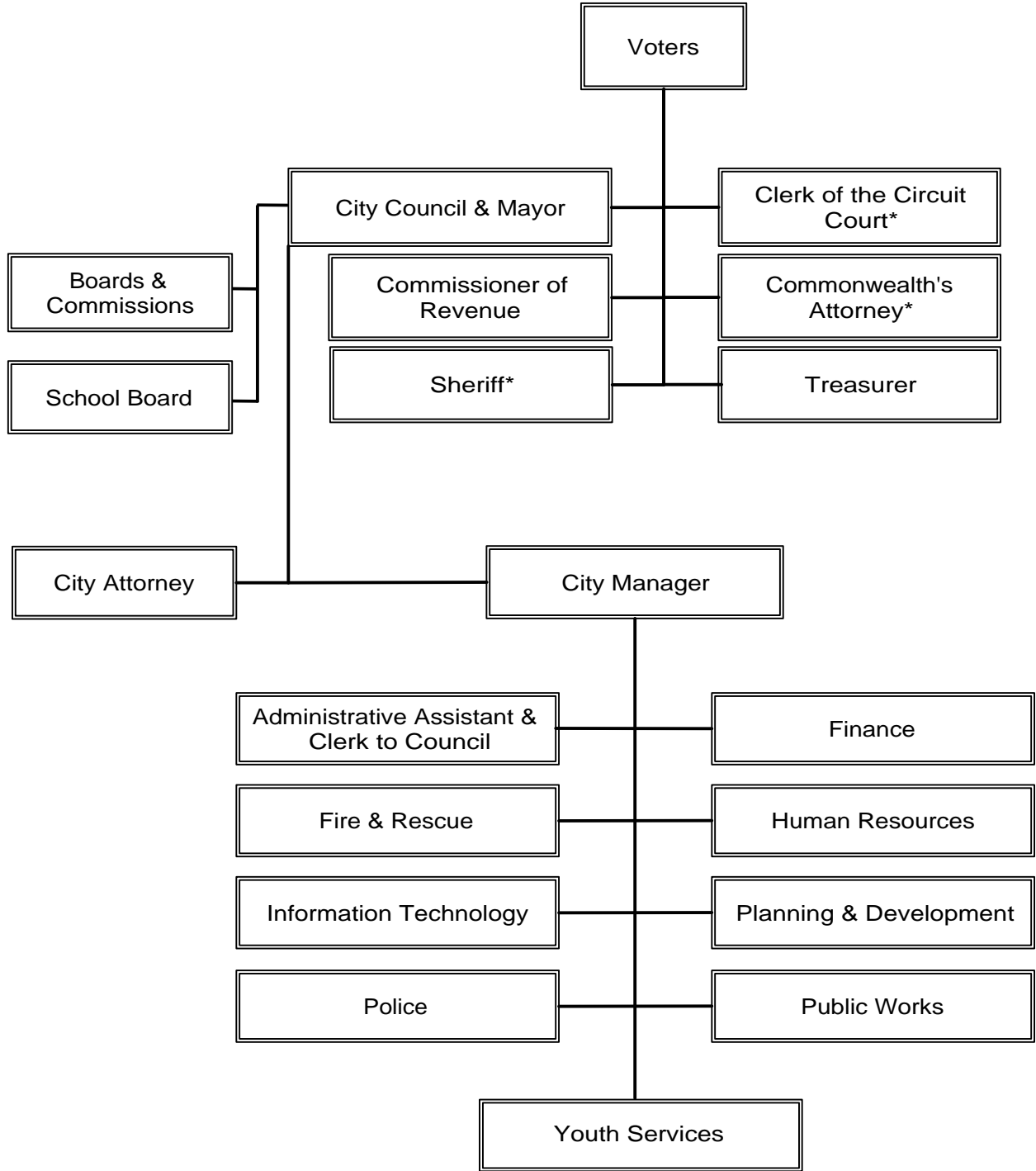
| Official | Name | Manner of Selection Term Length | Length of Service with City | Expiration of Term, if applicable |
|----------------------------------|--|--|--|--|
| Mayor | Frank W. Friedman | Elected – 4 years | 10 years | 12/31/2020 |
| Vice-Mayor and Council Member | Marylin E. Alexander | Elected – 4 years | 10 years | 12/31/2020 |
| Council Member | Michele F. Hentz | Elected – 4 years | 2 year | 12/31/2020 |
| Council Member | J. Patrick Rhamey | Elected – 4 years | 4 years | 12/31/2018 |
| Council Member | David G. Sigler | Elected – 4 years | 4 years | 12/31/2018 |
| Council Member | Charles “Chuck” Smith | Elected – 4 years | 10 years | 12/31/2018 |
| Council Member | Leslie C. Straughan | Elected – 4 years | 2 year | 12/31/2020 |
| City Attorney | Mann, Vita, and Elrod, Attorneys at Law | Appointed by Council | 26 years | Pleasure of Council |
| City Manager | Noah A. Simon | Appointed by Council | 4 years | Pleasure of Council |

Non-Council Positions

| Title | Name | Manner of Selection | Length of Service with City | Expiration of Term, if applicable |
|-----------------------------|------------------------------------|------------------------------------|--|--|
| Chief of Fire and Rescue | Ty Dickerson | Employed by City Manager | 8 years | |
| Chief of Police | Sam Roman | Employed by City Manager | 1 year | |
| Commissioner of Revenue | Karen Roundy | Elected to 4-year term | 16 years | 12/31/2021 |
| Director of Finance | Gary Swink | Employed by City Manager | 6 years | |
| Director of Planning | Arne Glaeser, The Berkley Group | City Manager | 2 years | |
| Director of Public Works | Jeff Martone | Employed by City Manager | 3 years | |
| Registrar | Jan Yowell | Appointed by Board of Elections | 3 years | Pleasure of Board |
| Treasurer | Patricia DeLaney | Elected to 4-year term | 43 years | 12/31/2021 |

CITY OF LEXINGTON

Organizational Chart



*Shared with County