



Annual Budget

Fiscal Year Ending

June 30, 2009

**TOWN OF LEXINGTON**  
SOUTH CAROLINA  
LIST OF PRINCIPAL OFFICIALS

MAYOR

T. Randall Halfacre

MAYOR PRO-TEM

Hazel Leggett-Tyndall

COUNCIL MEMBERS

Danny Frazier

Kathy Maness

Ted Stambolitis

Todd Shevchik

Richard D. Thompson

TOWN ADMINISTRATOR

James W. Duckett, Jr.

MUNICIPAL CLERK

Becky Hildebrand

TOWN ATTORNEY

Brad Cunningham

MANAGEMENT TEAM

Britt Poole, Assistant Town Administrator

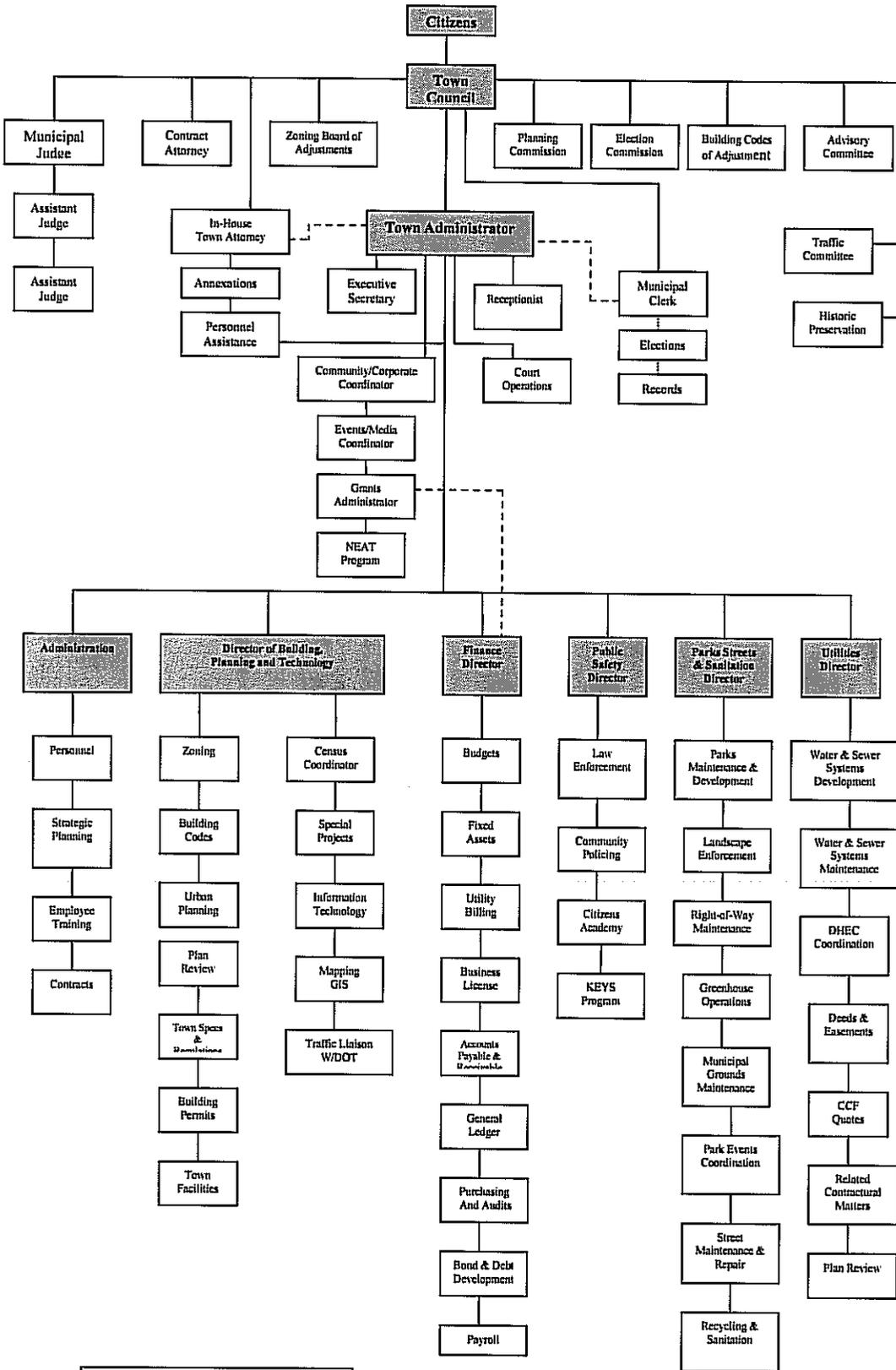
Dan Walker, Parks, Streets, & Sanitation

Chief Terrence Green, Police Department

Allen Lutz, Utilities

Kathy S. Roberts, Finance

# Town of Lexington Organization Chart



Revised December 4, 2006

## STRATEGIC DIRECTION

### Mission Statement

The Town of Lexington exists to efficiently and effectively provide essential public services for its citizens, businesses and visitors. The Town further strives to preserve its identity and character, promote recreation and the arts, and support excellence in education; thereby ensuring a vibrant future for the Town.

### Vision

The Town's vision is to be a great place to live, work, play and visit in a clean, green, safe, thriving, economically sound, easily accessible and inviting community.

### Values

- Service: Meeting needs in an efficient and positive manner to ensure a safe and pleasant town.
- Vision: Anticipating, planning, and preparing for a successful future.
- Community: Fostering a healthy environment that promotes harmony, trust, and unity.
- Integrity: Being honest, ethical and dependable.
- Accountability: Taking responsibility for decisions and accurately reporting plans, actions and results.
- Responsive: Listening, caring, and acting promptly and appropriately.

# TOWN OF LEXINGTON, SOUTH CAROLINA

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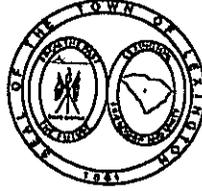
**MAYOR**  
T. Randall Halfacre

**MAYOR PRO-TEM**  
Hazel Leggett-Tyndall

**COUNCIL**  
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Kathy Maness  
Ted Stambolitis  
Danny Frazier  
Todd Shevchik

# TOWN OF LEXINGTON

111 Maiden Lane



**TOWN ADMINISTRATOR**  
James W. Duckett, Jr.

**MAILING ADDRESS**  
Post Office Box 397  
Lexington, SC 29071

**INFORMATION**  
803-359-4164  
www.lexsc.com

**FAX**  
803-359-4460

July 1, 2008

The Honorable T. Randall Halfacre  
And Members of Town Council  
Town of Lexington, South Carolina

Dear Mayor Halfacre and Members of Town Council:

I am pleased to present to the citizens of Lexington, members of Town Council, Town employees, and other interested readers the annual budget for the year ending June 30, 2009. A great deal of study and review by our management team has been devoted to this budget.

The focus of the 2009 annual budget is to continue providing a high level of service for traditional town services. The major services include police, water & sewer, parks and sanitation, and zoning and building inspections. Our goal is to maintain the Town's quality and level of service, preserve the Town's strong financial position, and prevent an increased financial burden on our citizens.

The budget for all funds is \$23,140,249, an increase of 9.5% over last fiscal year.

## Budget Highlights

- Balanced budget with no tax or rate increase.
- Revenue estimates are based on 9 months of actual data, and trend analysis.
- Projected net revenues of the Enterprise Fund meet minimum legal coverage requirements without a rate increase.
- General Fund Required Reserve equals 25% of budgeted expenditures excluding capital outlay in accordance with policy.
- Projected General Fund--Fund Balance designated for street and infrastructure maintenance equals \$600,000. Also of note, \$150,000 has been designated for capital improvement as well as \$100,000 designated for Road Improvement Matching Funds.
- Salaries for Town employees include a 3.8% COLA for FY 2009, to be implemented the first full pay period of the fiscal year.

Budget Message  
July 1, 2008

- Salaries for Town employees include an annual merit increase per the compensation policy.
- Salaries include a bonus for each employee per the compensation plan.
- Allocations of General and Administrative Expenditures from the General Fund to the Enterprise Fund total \$1,221,095. The General Fund's contribution of \$350,000 to cover a portion of debt service on the expanded Town Hall continues in 2009. The transfer is scheduled to run through June 30, 2011.
- The Enterprise Fund Capital Improvement Plan (CIP) for 2009 is fully funded with a bond issuance.
- Enterprise Fund debt coverage ratio is estimated to be 2.47 in 2009. The minimum required ratio is 1.20. Our coverage ratio exclusive of Capital Contribution Fees ("operating coverage") is estimated to be 1.65.
- The General Obligation Bonds of 2002 require a debt service payment in FY 2009 of \$197,635. Annual requirements average approximately \$197,000 through March 2021. Annual payments of \$210,000 on the remaining Certificates of Participation ("COPs") run through December 2018.
- Debt Service on the equipment capital lease totals \$129,621 for FY 2009. No additional lease purchase financing is used in 2009.
- The cost of property and liability insurance increased from \$185,100 in FY 2008 to \$209,000 for FY 2009.
- The cost of employee insurance increased from \$755,696 in FY 2008 to \$825,272 in FY 2009.

Accomplishments and Areas of Focus

The Town has moved forward this year on several top priority projects:

- The Town continues to improve available parks; Gibson Pond Park had its grand reopening in July 2007, The Palmetto Collegiate Institute had its grand reopening in May 2008, work continues on Caractor Park while work begins on a small pocket park by the Old Mill.
- The Town is also concerned with public safety. Our police department was awarded in 2008 a grant from the SC Department of Public Safety for \$87,045 for radios for officers. The department was also awarded a fully-equipped 2008 Dodge Charger by the South Carolina Office of Highway Safety to be used in local and statewide traffic enforcement campaigns.

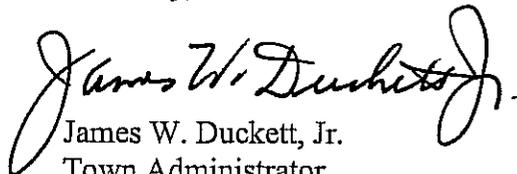
For the 2009 budget year more challenges and opportunities await.

- One exciting project is the construction of a parking garage in conjunction with the Lexington Convention Center.

- A proposed Lexington Performing and Visual Arts Center project has received much positive support and feedback from the community. A feasibility study is in process to evaluate the capital funding capacity of the community for the project.
- In the 2007-2008 fiscal year the Town also established a new position of Corporate and Community Coordinator. This position is to help continue “building partnerships” with local businesses as well as solicit non-tax dollar support for Town projects such as the Lexington Performing and Visual Art Center.

The Town has maintained a strong financial position in both the General Fund and the Enterprise Fund. This reaffirms our continuing practice of being financially conservative. I would like to thank council and staff for their efforts to put together this document. I look forward to working with all of you putting this plan into action.

Sincerely,



James W. Duckett, Jr.  
Town Administrator

**TOWN OF LEXINGTON, SOUTH CAROLINA  
ANNUAL BUDGET  
FISCAL YEAR ENDING JUNE 30, 2009**

**FINANCIAL MANAGEMENT SYSTEMS**

Government of the Town

The Town, incorporated in 1861, is located in the central part of the State of South Carolina approximately 12 miles from Columbia, the state capital. The Town is governed by a Mayor and six-member Town Council who are elected for four-year terms. The Town Council employs an Administrator who serves as the administrative head of the Town government, and is directly responsible to the Mayor and Town Council for the operation of all Town departments, and the enforcement of all laws and ordinances. It is the responsibility of the Administrator to prepare a recommended budget for council's action, serve as Council's chief advisor in making necessary recommendations on administrative matters, recruit and hire government's staff and process citizen's complaints and requests. The Town Administrator insures that the Council's programs are implemented. Regularly scheduled Council meetings are held on the first Monday of each month.

Budgetary and Accounting Systems

The accounting policies of the Town of Lexington conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted body for establishing governmental accounting and financial reporting principles. In most cases this conforms to the way the Town prepares its financial reports, except as follows:

Compensated absence liabilities that are expected to be liquidated with expendable financial resources are accrued as earned by employees (GAAP) as opposed to being expensed when paid (budget basis).

Principal payments on long-term debt within the Enterprise funds are applied to outstanding liability on GAAP basis, as opposed to being expensed on a budget basis.

Capital outlays within the enterprise funds are recorded as assets on GAAP basis and expended on budget basis.

Budgeting

In accordance with the General Statutes of the State of South Carolina, the Town Council is required by state statute to adopt an annual balanced budget by ordinance prior to July 1. Town Council has the authority to amend the budget ordinance. Annual appropriated budgets are adopted for the General, Special Revenue, Debt Service and Waterworks and Sewer System Funds. All annual appropriations lapse at year end.

**TOWN OF LEXINGTON, SOUTH CAROLINA  
ANNUAL BUDGET  
FISCAL YEAR ENDING JUNE 30, 2009**

The Town follows these procedures in establishing the budget:

1. The various departments meet with the Finance Director, Town Administrator, and Assistant Town Administrator during the last quarter of the fiscal year to discuss their operating budget requests.
2. The Council meets in a workshop to discuss all the departments' budgets.
3. The proposed budget is then compiled and enacted prior to July 1 in the form of an ordinance with two readings and one public hearing.
4. Department budgets may be adjusted to transfer budgeted amounts among line items with the approval of the Department Director and either the Town Administrator or the Finance Director. The authority to adjust department budgets does not extend to personnel or capital budgets.
5. Formal budgetary integration is employed as a management control device during the year for the General, Special Revenue, Debt Service and Waterworks and Sewer System Enterprise Funds.

Budget Calendar

March 5	Budget Meeting with Department Heads. Distribute budget worksheets and targets.
March 19	Budget Requests to Finance.
May 2	Proposed budget completed.
May 12	Budget presentation and work session with Town Council.
May 19	Budget Ordinance and Tax Levy Ordinance first reading.
June 2	Public hearing, Budget Ordinance final reading, and Tax Levy Ordinance final reading.

AN ORDINANCE ADOPTING A BUDGET PROPOSED BY THE TOWN COUNCIL, CONTAINING ESTIMATES OF PROPOSED REVENUES AND EXPENDITURES BY THE TOWN OF LEXINGTON FOR THE FISCAL YEAR BEGINNING JULY 1, 2008 AND ENDING JUNE 30, 2009, AND DECLARING THAT SAME SHALL CONSTITUTE THE BUDGET OF THE TOWN OF LEXINGTON FOR SUCH FISCAL YEAR.

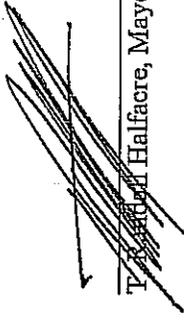
BE IT ORDERED AND ORDAINED BY TOWN COUNCIL OF THE TOWN OF LEXINGTON, SOUTH CAROLINA, IN COUNCIL ASSEMBLED AND BY THE AUTHORITY THEREOF:

- SECTION 1: That this Council hereby adopts the hereto annexed and approved revenues and expenditures for the various purposes therein named and set forth, for the conduct of the government of the Town of Lexington for the fiscal year beginning July 1, 2008 and ending June 30, 2009, and that the same shall constitute the official annual budget of the Town of Lexington for said fiscal year.
- SECTION 2: That funds obtained from any sources may be used for any of the appropriations named in said budget, except funds specifically restricted by Town Ordinance or by State Law.
- SECTION 3: That all Ordinances or parts of Ordinances conflicting with provisions of the ordinance are hereby repealed, insofar as the same affect this ordinance.
- SECTION 4: The Department Director and either the Finance Director or Town Administrator will be authorized to transfer funds from one line item to another, with the exception of salaries, benefits and capital improvements throughout the fiscal year.
- SECTION 5: That all purchasing for all Town departments and activities will be made by the designated purchasing agent.
- SECTION 6: That requests for goods and services needed by Town departments will be made by requisition to the purchasing agent.
- SECTION 7: That this Ordinance shall take effect and be in force from and after July 1, 2008.

Enacted this 2nd day of June, 2008

ATTEST

  
Becky Hildebrand, Municipal Clerk

  
Robert Halfacre, Mayor of the Town of Lexington

INTRODUCED..... May 19, 2008  
PUBLIC HEARING..... June 2, 2008  
FINAL READING..... June 2, 2008  
APPROVED..... June 2, 2008

I, BECKY HILDEBRAND, MUNICIPAL CLERK, CERTIFY THAT THIS ORDINANCE WAS ADVERTISED FOR PUBLIC HEARING ON MAY 17, 2008.

STATE OF SOUTH CAROLINA )  
COUNTY OF LEXINGTON )  
TOWN OF LEXINGTON )

#2008.35  
AN ORDINANCE

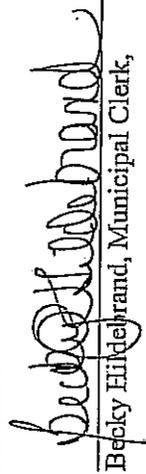
AN ORDINANCE TO PROVIDE FOR THE LEVY OF TAXES FOR ORDINARY TOWN PURPOSES IN THE TOWN OF LEXINGTON FOR THE FISCAL YEAR BEGINNING JULY 1, 2008 AND TO PROVIDE FOR THE EXPENDITURES THEREOF.

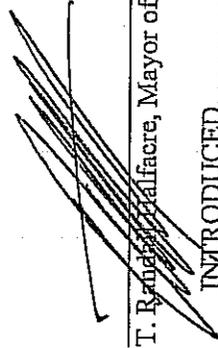
THE COUNCIL OF THE TOWN OF LEXINGTON HEREBY ORDAINS:

- SECTION 1: There shall be and is hereby levied upon all taxable property of the Town of Lexington for ordinary purposes, the fiscal year beginning July 1, 2008 and ending June 30, 2009, a tax of thirty six point two three eight (36.238) mills upon each one dollar (\$1.00) of taxable property for the Town of Lexington for said fiscal year.
- SECTION 2: That the said budget adopted as aforesaid, is hereby annexed and made a part and parcel of this Ordinance.
- SECTION 3: That, should any part of this Ordinance be held invalid by a court of competent jurisdiction, the remaining parts shall be severable and shall continue to be in full force and effect.
- SECTION 4: That all ordinances conflicting with the provisions of this Ordinance are hereby repealed, insofar as the same effect this Ordinance.
- SECTION 5: That this Ordinance shall take effect and be in force from and after July 1, 2008.
- SECTION 6: All taxes and sums herein assessed and provided for shall be due and payable between October 1, 2008 and January 15, 2009. If paid after January 15, 2009 but before February 2, 2009, a 3 % penalty will be assessed. If paid after February 1, 2009 and before March 17, 2009, a 10% penalty will be assessed. If paid after March 16, 2009 a penalty of 15% plus a \$5 collection fee will be assessed and shall be collected by distress or otherwise, as is provided by law, together with all legal costs and legal penalties.

ADOPTED AND APPROVED BY THE COUNCIL OF THE TOWN OF LEXINGTON ON THE 2nd DAY OF JUNE, 2008.

ATTEST

  
Becky Hildebrand, Municipal Clerk,

  
T. Ronald Malface, Mayor of the Town of Lexington

INTRODUCED..... May 19, 2008  
PUBLIC HEARING..... June 2, 2008  
FINAL READING..... June 2, 2008  
APPROVED..... June 2, 2008

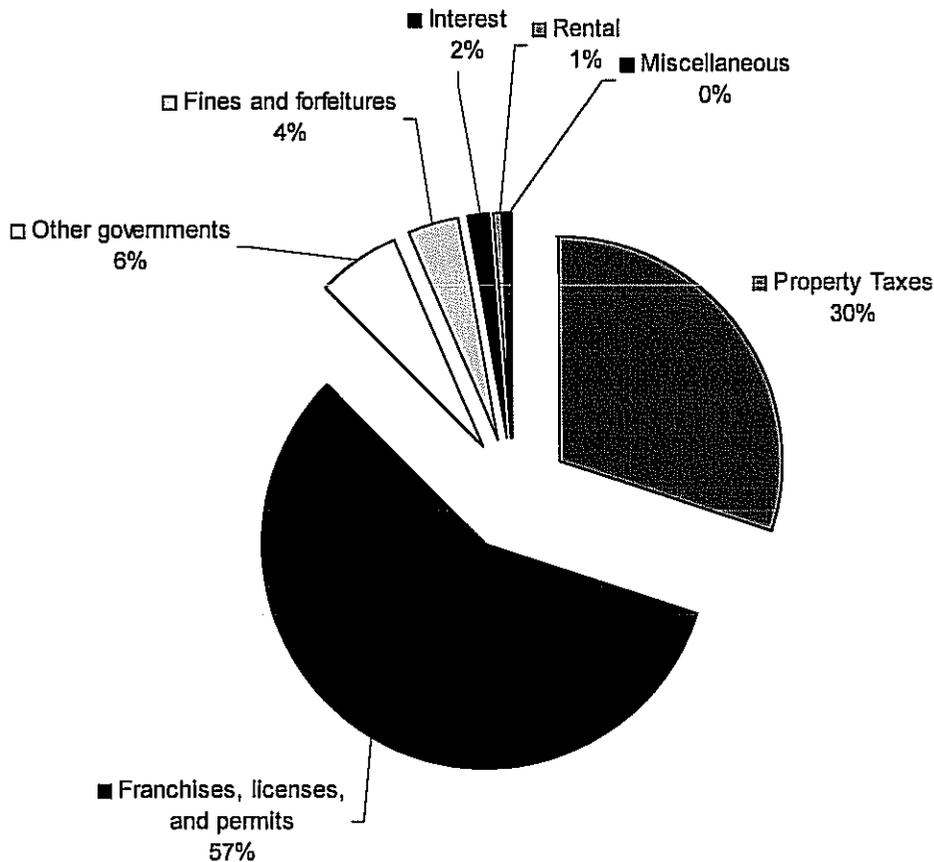
I, BECKY HILDEBRAND, MUNICIPAL CLERK, CERTIFY THAT THIS ORDINANCE WAS ADVERTISED FOR PUBLIC HEARING ON MAY 17, 2008.

**TOWN OF LEXINGTON, SOUTH CAROLINA  
ANNUAL BUDGET  
FISCAL YEAR ENDING JUNE 30, 2009**

General Fund Revenue Sources:

For the General Fund, the largest two revenue categories are Property Taxes and Franchise, Licenses and Permits. Franchise, Licenses and Permits have steadily outpaced Property Tax revenues.

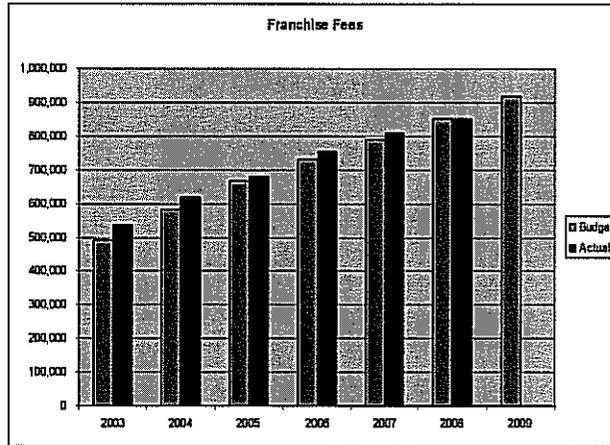
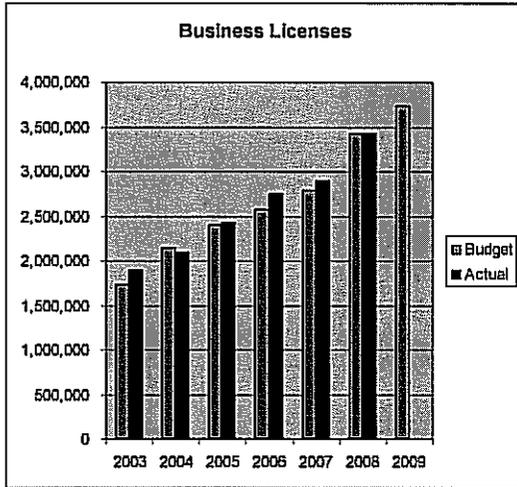
## 2009 General Fund Revenue



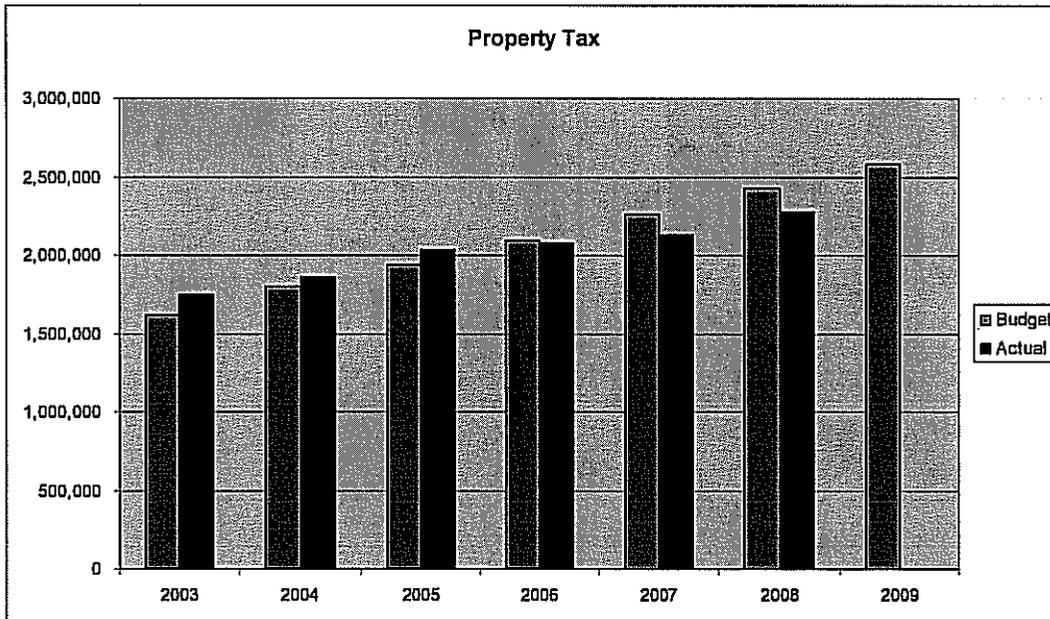
**Franchise, Licenses and Permits** – Business License Fees, the largest component of this category at 75%, is a privilege tax. It is required of every person engaged or intending to engage in any calling, business, occupation or profession within the limits of the Town of Lexington. The Town of Lexington is a thriving community and the business sector has grown tremendously. This trend is expected to continue as

**TOWN OF LEXINGTON, SOUTH CAROLINA  
ANNUAL BUDGET  
FISCAL YEAR ENDING JUNE 30, 2009**

annexations continue and population growth continues. The second largest part of this category, Franchise Fees at 19%, is also growing.



**Property Taxes** – Property taxes account for 30% of the General Fund budget. South Carolina law allows local governments to levy taxes on real and personal property valuations as assessed and equalized according to statutory guidelines. The millage rate for the Town of Lexington has not increased in over 15 years. However, increased property values and annexations have led to increased revenues in this category as well.



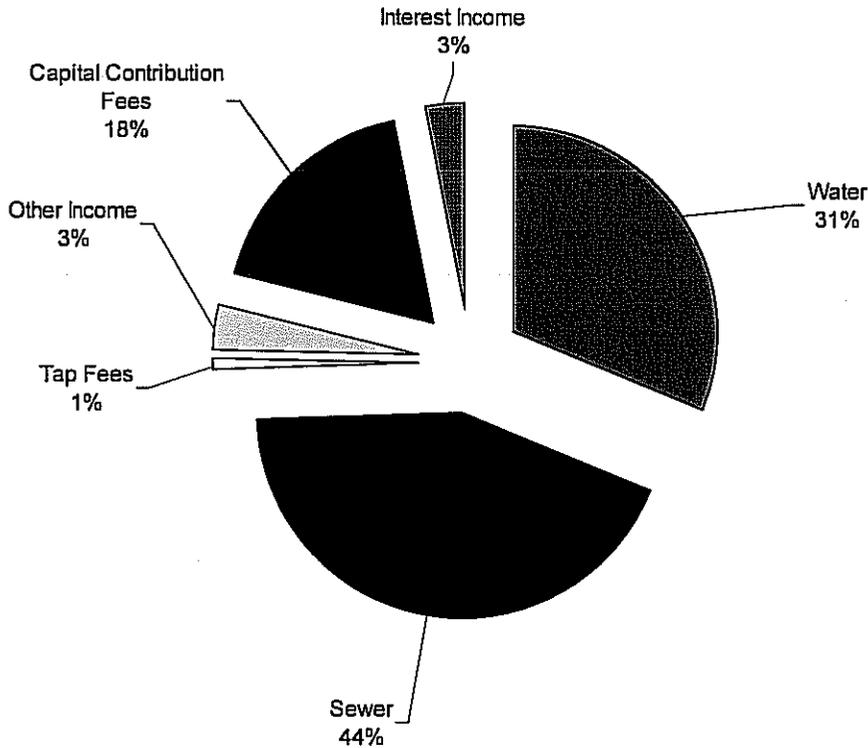
**TOWN OF LEXINGTON, SOUTH CAROLINA  
ANNUAL BUDGET  
FISCAL YEAR ENDING JUNE 30, 2009**

Enterprise Fund Revenue Sources

The Town's combined waterworks and sewer system provides water and sewer services to customers both inside the political boundaries of the Town and in adjacent unincorporated portions of Lexington County. With approximately 198 miles of water lines and approximately 217 miles of sewer lines, the system provides service to approximately 11,000 customers.

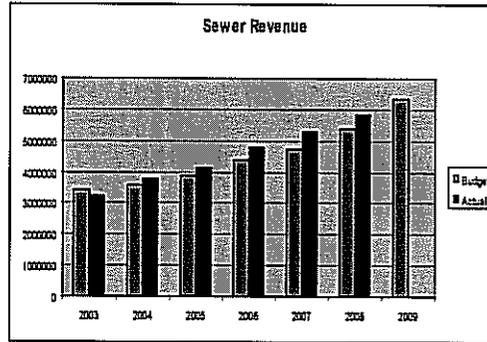
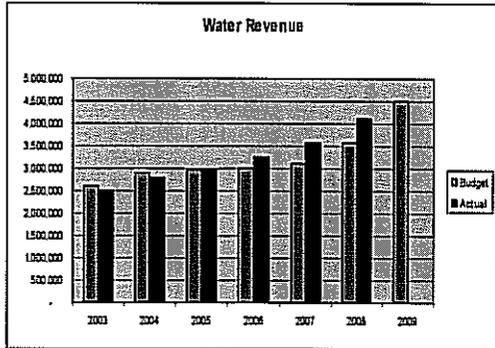
The Town sets rates for water and sewer services provided to its customers on a full-cost recovery basis. By far the largest revenue sources in the Enterprise Fund are the fees charged for water and sewer service. The third largest revenue source is the Capital Contribution Fees.

**2009  
Enterprise Fund Revenue**

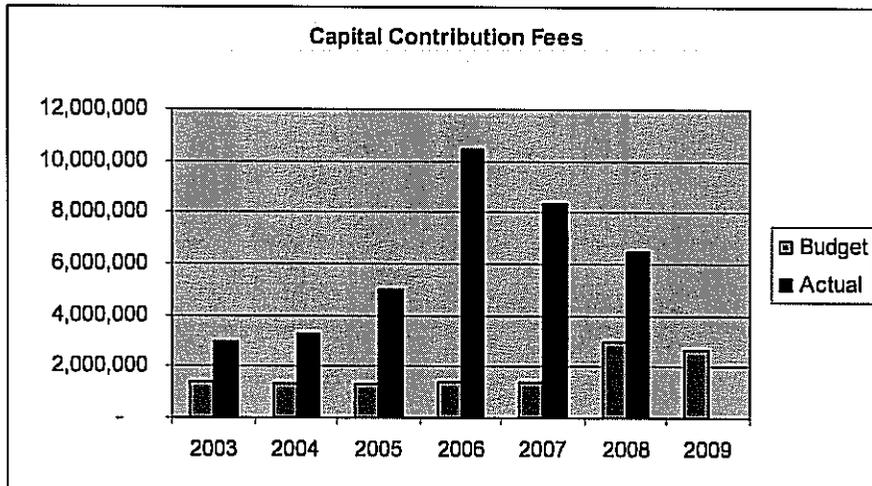


**TOWN OF LEXINGTON, SOUTH CAROLINA  
ANNUAL BUDGET  
FISCAL YEAR ENDING JUNE 30, 2009**

**Water and Sewer Service Fees** – The Town’s rates for water and sewer services stand at the upper end of fees for such services imposed by municipalities in the Midlands Region, but have not been demonstrated to have resulted in any diminishment of growth in population or economic activity in the Town or its service area. Water and Sewer revenues have increased due largely to growth in the service area. The last fee increase for operational revenues was July 1, 2004.



**Capital Contribution Fees** – The Town imposes capital contribution fees (CCFs) to recover the cost of capital improvements to the system and related expenditures that are incurred as the result of adding customers and accommodating development. The last CCF rate increase was January 1, 2008. The Town experienced an explosion of growth in new construction in 2006 and 2007. This growth has slowed in 2008 and is expected to remain stable for 2009.



**TOWN OF LEXINGTON, SOUTH CAROLINA  
ANNUAL BUDGET  
FISCAL YEAR ENDING JUNE 30, 2009**

Debt Service

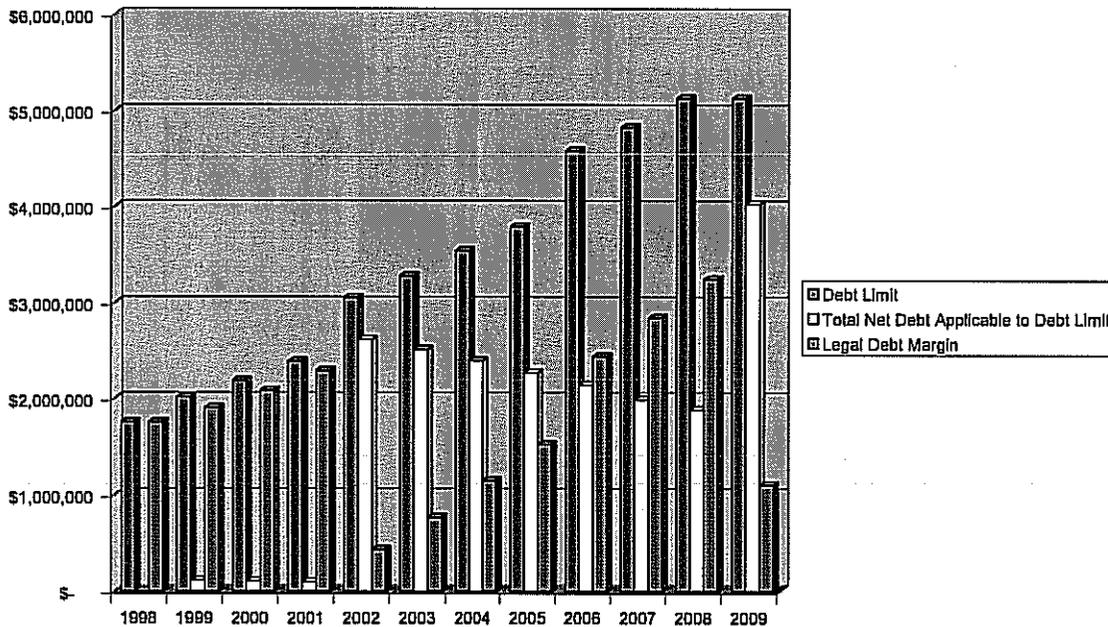
The Town has incurred debt as capital needs have grown. The debt has been used to fund both revenue producing facilities and general purpose facilities.

	Balances June 30, 2008	Additions	Reductions	Balances June 30, 2009	Due within one Year
<b>General Government:</b>					
Certificates of participation:					
Capital appreciation certificates	2,310,000	-	(210,000)	2,100,000	210,000
Less deferred amount:					
For issuance discount	(657,612)	-	101,900	(555,712)	-
Total certificates of participation	<u>1,652,388</u>	<u>-</u>	<u>(108,100)</u>	<u>1,544,288</u>	<u>210,000</u>
General obligation bonds	1,885,000	2,300,000	(152,382)	4,032,618	201,036
Capital leases	356,337	-	(117,894)	238,443	122,091
Compensated absences	317,130	240,110	(224,390)	332,850	152,409
Governmental activities					
Long-term liabilities	<u>\$ 4,210,855</u>	<u>\$ 2,540,110</u>	<u>\$ (602,766)</u>	<u>\$ 6,148,199</u>	<u>\$ 685,536</u>
<b>Enterprise Fund:</b>					
Revenue bonds payable:					
Revenue bonds	36,715,000	27,000,000	(1,042,005)	62,672,995	1,713,891
Less deferred amounts:					
For issuance discount	(214,494)	-	79,687	(134,807)	-
For issuance premium	80,908	-	(5,380)	75,528	-
On refunding	(1,993,828)	-	157,243	(1,836,585)	-
Total revenue bonds payable	<u>34,587,586</u>	<u>27,000,000</u>	<u>(810,455)</u>	<u>60,777,131</u>	<u>1,713,891</u>
Contract payable	2,559,018	-	-	2,559,018	209,902
Capital lease	488,775	-	(18,757)	470,018	38,869
Compensated absences	<u>107,670</u>	<u>80,778</u>	<u>(76,471)</u>	<u>111,977</u>	<u>51,277</u>
Business-type activities					
Long-term liabilities	<u>\$ 37,743,049</u>	<u>\$ 27,080,778</u>	<u>\$ (905,683)</u>	<u>\$ 63,918,144</u>	<u>\$ 2,013,939</u>

**TOWN OF LEXINGTON, SOUTH CAROLINA  
ANNUAL BUDGET  
FISCAL YEAR ENDING JUNE 30, 2009**

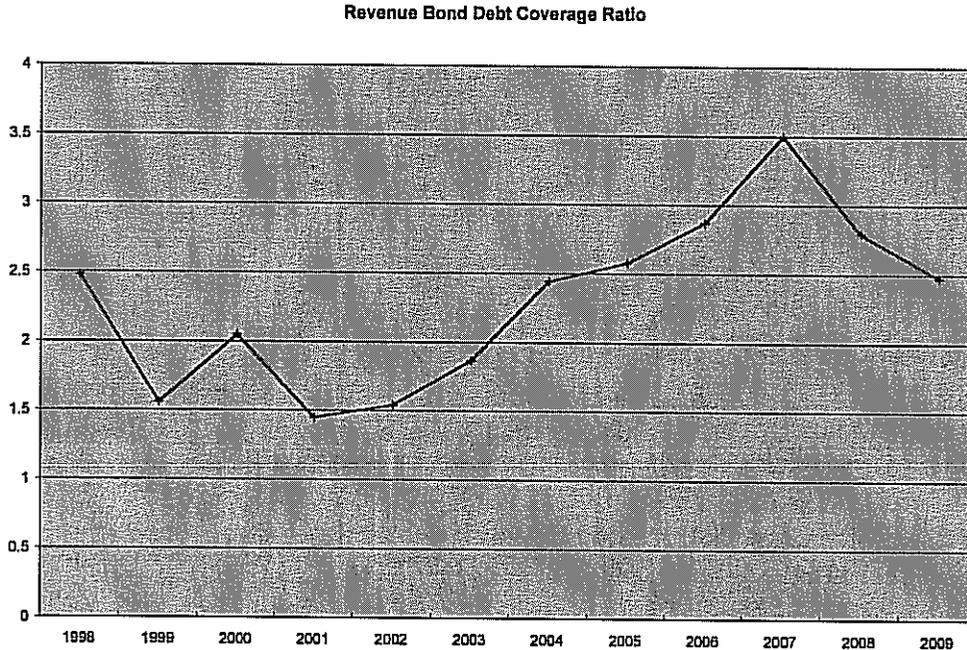
The Town's borrowing power is restricted by amended Article X, Section 14 of the State Constitution which became effective November 30, 1977. This Section provides that a local government unit cannot at any time have total general bonded debt outstanding (excluding certain lease and installment obligations) in any amount that exceeds 8% of its total assessed property value. Also, excluded from the limitation are: bonded indebtedness approved by the voters and issued within five years of the date of such referendum; special bonded indebtedness levies assessed on properties located in an area receiving special benefits from the taxes collected; and other bonded indebtedness existing on or prior to 1995. Accordingly, the Town's outstanding Certificates of Participation do not count towards the calculation of the legal debt margin.

**General Obligation Legal Debt Margin**



**TOWN OF LEXINGTON, SOUTH CAROLINA  
ANNUAL BUDGET  
FISCAL YEAR ENDING JUNE 30, 2009**

Rate covenants under the Town's Bond Ordinance require that the Town maintain a minimum debt coverage ratio of 1.2 for Revenue Bonds. The estimated Debt Coverage ratio for 2009 is 2.47. The ratio excluding Capital Contribution Fees is estimated to be a healthy 1.65.



Included in the 2009 budget are two bond issues. The first, a \$2.4 million General Obligation bond is to be used to fund a parking garage to be built in partnership with a convention center being constructed by a private party. The second bond issue is a \$27 million revenue bond being issued to pay costs of acquiring additional wastewater treatment capacity and to fund improvements to the Town's Combined Waterworks and Sewer System.

# **GENERAL FUND**

# TOWN OF LEXINGTON

## GENERAL FUND BUDGETED REVENUE, EXPENDITURES AND OTHER SOURCES AND USES SUMMARY

FY 2009

<b><u>REVENUE</u></b>	<b><u>FY 2009</u></b>
Property Taxes	\$ 2,582,000
Franchise Fees	920,160
Business Licenses	3,735,316
Permits	300,000
Service Fees	5,000
Fines and Forfeitures	320,000
Rental Income	50,000
Other Governments	525,000
Miscellaneous Income	40,000
Total Revenue	<u>8,477,476</u>

### **OPERATING EXPENDITURES**

Council and Town Hall Department	160,533
Administration Department	582,027
Finance Department	238,099
Planning, Building and Technology	879,547
Police Department	3,511,391
Parks, Streets and Sanitation Department	1,828,829
Total Operating Expenditures	<u>7,200,426</u>

### **OTHER SOURCES AND (USES)**

Interest Income	150,000
Debt Service	(129,621)
Capital Outlay	(363,500)
Transfer to Enterprise Fund	(350,000)
Transfer to Debt Service Fund	(484,517)
Other Transfer In - Accommodation Tax	30,000
Contingency Reserve (@1.5% of Revenue)	(129,412)
Total Other Sources and (Uses)	<u>(1,277,050)</u>

Excess (Deficiency) of Revenue Over Expenditures and Other	<u>\$ 0</u>
--	-------------

**TOWN OF LEXINGTON**  
**GENERAL FUND**  
**SCHEDULE OF FUND BALANCE AND REQUIRED RESERVE**  
**FY 2009**

2009

**FUND BALANCE AND REQUIRED RESERVE**

Estimated fund balance at June 30, 2008 and 2009	\$ 4,929,259
Estimated long-term interfund payable at June 30, 2009	<u>463,639</u>
Estimated approximate cash balance at June 30, 2009	<u>\$ 5,392,898</u>
 25% Required Reserve	 <u>(2,028,494)</u>
Allocations:	
Operating Contingency Reserve	(129,412)
Designated:	
SCANA	(330,000)
Streets and Infrastructure	(600,000)
Historic Preservation Book & Inventory	(35,000)
Capital Improvement Fund	(150,000)
Road Improvement Match	(100,000)
Grant Match Reserve	<u>(200,000)</u>
Total allocations:	<u>(1,544,412)</u>
 Working capital requirements	 <u>(600,036)</u>
 Budgeted net reserved contingent funds through June 30, 2009	 <u>\$ 1,219,957</u>
 Required Reserve as a % of estimated cash balance	 38%
Required Reserve as a % of fund balance	41%

# TOWN OF LEXINGTON

## GENERAL FUND BUDGETED REVENUE, EXPENDITURES AND OTHER SOURCES AND USES FY 2009

	FY 2007 <u>ACTUAL</u>	FY 2008 <u>ESTIMATE</u>	FY 2008 <u>AMENDED BUDGET</u>	FY 2008 <u>ORIGINAL BUDGET</u>	\$\$\$ <u>VARIANCE</u>	%% <u>VARIANCE</u>	FY 2009 <u>BUDGET</u>
<b><u>REVENUE</u></b>							
Property Taxes	\$ 2,203,891	\$ 2,889,029	\$ 2,486,851	\$2,486,851	\$ 95,140	3.8	\$2,582,000
Franchise Fees	808,597	796,032	852,000	852,000	88,180	8.0	820,160
Business Licenses	2,869,882	3,200,000	3,430,254	3,430,254	305,062	8.9	3,735,316
Permits	329,522	305,919	350,000	350,000	(50,000)	(14.3)	300,000
Service Fees	443	2,749	5,000	5,000	-	-	5,000
Fines and Forfeitures	238,704	266,401	225,000	225,000	95,000	42.2	320,000
Rental Income	37,700	45,479	40,000	40,000	10,000	25.0	50,000
Hospitality Tax Penalty Revenue	-	-	-	-	-	-	-
Other Governments	497,311	494,944	380,000	380,000	145,000	38.2	525,000
Miscellaneous Income	30,851	35,218	67,169	60,669	(20,669)	(34.1)	40,000
<b>Total Revenue</b>	<b>7,046,972</b>	<b>8,048,881</b>	<b>7,836,274</b>	<b>7,829,774</b>	<b>847,702</b>	<b>8.3</b>	<b>8,477,476</b>
<b><u>OPERATING EXPENDITURES</u></b>							
Council and Town Hall Department	130,835	140,358	161,791	150,176	10,357	6.9	160,533
Administration Department	343,837	470,168	502,176	487,176	94,851	19.5	582,027
Finance Department	197,183	201,716	231,940	230,636	7,483	3.2	238,089
Planning, Building and Technology	772,368	898,011	605,279	605,279	274,288	45.3	879,547
Police Department	2,587,983	2,989,948	3,114,793	3,062,277	448,114	14.7	3,511,391
Parks, Streets and Sanitation Department	1,533,272	1,553,521	1,690,444	1,697,695	131,134	7.7	1,828,828
<b>Total Operating Expenditures</b>	<b>5,545,456</b>	<b>6,053,718</b>	<b>6,306,423</b>	<b>6,233,238</b>	<b>887,187</b>	<b>15.5</b>	<b>7,200,426</b>
<b><u>OTHER SOURCES AND (USES)</u></b>							
Interest Income	193,521	178,878	150,000	150,000	-	-	150,000
Debt Service	(155,089)	(180,948)	(192,233)	(192,233)	62,812	(32.6)	(129,621)
Capital Outlay	(509,941)	(465,988)	(465,988)	(457,671)	94,171	(20.8)	(363,500)
2007 Lease Purchase Carryover (Vehicle not deliverable until August)	168,108	-	55,000	55,000	(55,000)	(100.0)	-
Transfer to Enterprise Fund	(87,882)	53,568	(350,000)	(350,000)	-	-	(350,000)
Transfer to Debt Service Fund	(293,988)	(408,935)	(408,935)	(408,935)	(75,582)	18.8	(484,517)
Transfer to Other Fund - Victims	(18,500)	-	-	-	-	-	-
Transfer from Hospitality Tax	-	-	75,000	-	-	-	-
Other Transfer In - Accommodation Tax	28,860	25,000	27,000	27,000	3,000	11.1	30,000
Budgeted Grant Matches	-	(84,584)	(300,000)	(300,000)	300,000	(100.0)	-
Contingency Reserve (@ 1.5% of Revenue)	(108,807)	(123,383)	(119,897)	(119,897)	(9,715)	8.1	(129,412)
<b>Total Other Sources and (Uses)</b>	<b>(785,278)</b>	<b>(988,592)</b>	<b>(1,529,851)</b>	<b>(1,596,536)</b>	<b>319,485</b>	<b>(20.0)</b>	<b>(1,277,050)</b>
<b>Excess (Deficiency) of Revenue Over Expenditures and Other</b>	<b>\$ 736,236</b>	<b>\$ 1,008,551</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>-</b>	<b>\$ 0</b>

**TOWN OF LEXINGTON**  
**COUNCIL AND TOWN HALL DEPARTMENT**

**GENERAL FUND**  
**BUDGETED EXPENDITURES**  
**FY 2009**

	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2008 AMENDED BUDGET	FY 2008 ORIGINAL BUDGET	\$\$\$ VARIANCE	%% VARIANCE	FY 2009 BUDGET
<b>EXPENDITURES</b>							
<b>SALARIES &amp; FRINGES</b>							
Salaries	\$ 88,351	\$ 97,928	\$ 100,501	\$ 100,501	\$ -	-	\$ 100,501
Overtime	-	-	-	-	-	-	-
ICA Expense	6,328	7,491	7,588	7,588	-	-	7,588
Retirement Expense	7,010	9,073	9,256	9,256	181	2.0	9,437
Health Insurance - Employee	25,211	30,457	30,514	30,514	1,793	5.9	32,307
Workers Compensation Insurance	659	895	672	672	(36)	(5.4)	636
Unemployment	-	-	-	-	-	-	-
Sickness Program	721	716	800	800	-	-	800
<b>Total Salaries &amp; Fringes Before Allocation</b>	<b>128,280</b>	<b>148,558</b>	<b>149,431</b>	<b>149,431</b>	<b>1,938</b>	<b>1.3</b>	<b>161,369</b>
General & Administrative Allocation	(64,140)	(73,279)	(74,716)	(74,716)	(970)	1.3	(75,685)
<b>Total Salaries &amp; Fringes</b>	<b>64,140</b>	<b>73,279</b>	<b>74,716</b>	<b>74,716</b>	<b>968</b>	<b>1.3</b>	<b>75,684</b>
<b>OPERATING EXPENDITURES</b>							
Accreditation	-	-	-	-	-	-	-
Advertising	989	449	2,200	2,200	300	13.6	2,500
Advisory Boards & Commissions	10,174	11,738	5,400	5,400	600	11.1	6,000
Awards & Memorials	3,334	1,302	2,600	2,600	-	-	2,600
Building Maintenance Agreements	-	-	-	-	-	-	-
Contractual Services	9,596	3,909	19,240	19,240	725	3.8	19,965
Contractual Services - Motorola	-	-	-	-	-	-	-
Contractual Services - Mini Court	-	-	-	-	-	-	-
Contractual Services - Sludge Removal	-	-	-	-	-	-	-
Contributions	4,755	6,003	4,500	4,500	-	-	4,500
Council Expenses	8,770	10,961	7,500	7,500	500	6.7	8,000
Damages	-	-	-	-	-	-	-
Leads & Easements	458	955	1,500	1,500	-	-	1,500
Downtown Beautification	-	-	-	-	-	-	-
Leases & Subscriptions	15,804	16,122	14,160	14,160	1,730	12.2	16,890
Collection Expense	1,038	-	1,000	1,000	-	-	1,000
Film Development	-	-	100	100	-	-	100
Fuels	-	-	-	-	-	-	-
Insurance - Building & Other	(268)	-	-	-	-	-	-
Lab Test	-	-	-	-	-	-	-
Meetings & Meals	11,792	8,902	20,090	10,090	1,500	14.9	11,590
Meters, Pipes & Fittings	-	-	-	-	-	-	-
Miscellaneous	274	-	-	-	-	-	-
Non-Capital - Computer Supplies	-	-	-	-	-	-	-
Non-Capital - Equipment	-	-	-	-	-	-	-
Non-Capital - Furniture & Fixtures	1,968	630	6,685	8,500	-	-	8,500
Non-Capital - Small Tools	-	-	-	-	-	-	-
Office Supplies	881	1,135	1,120	1,120	470	42.0	1,590
Office Supplies - Postage	2,002	2,746	1,720	1,720	1,423	82.7	3,143
Permits & Licenses	-	-	-	-	-	-	-
Printing & Publishing	711	123	600	600	-	-	600
Professional Services - Audit	-	-	-	-	-	-	-
Professional Services - Engineering	-	-	-	-	-	-	-
Professional Services - Legal	43,061	41,922	44,400	44,400	-	-	44,400
Professional Services - Other	-	-	-	-	-	-	-
Recruitment	-	-	-	-	-	-	-
Rental - Equipment	-	-	-	-	-	-	-
Repairs - Automotive	-	-	-	-	-	-	-
Repairs - Building & Facilities	-	-	-	-	-	-	-
Repairs - Computers	44	-	-	-	-	-	-
Repairs - Equipment	-	-	-	-	-	-	-
Screening & Shots	100	102	140	140	-	-	140
Strategic Plan	-	147	500	500	-	-	800
Supplies	708	489	750	750	-	-	750
Tax Bill Preparation Cost	-	-	-	-	-	-	-
Travel & Training	15,928	17,965	24,150	24,150	11,500	47.6	35,650
Uniforms	-	-	-	-	-	-	-
Uniforms - Clothing Allowance	-	-	-	-	-	-	-
Utilities - Electricity	-	-	-	-	-	-	-
Utilities - Tele-Communications	1,273	6,553	4,180	750	30	4.0	780
W/S - Sewer Treatment	-	-	-	-	-	-	-
W/S - Water Purchases	-	-	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>133,389</b>	<b>134,153</b>	<b>162,535</b>	<b>150,920</b>	<b>15,778</b>	<b>12.4</b>	<b>169,698</b>
General & Administrative Allocation	(66,695)	(67,076)	(75,460)	(75,460)	(9,389)	12.4	(84,849)
<b>Total Expenditures</b>	<b>130,835</b>	<b>140,356</b>	<b>161,791</b>	<b>150,176</b>	<b>10,357</b>	<b>6.9</b>	<b>160,533</b>
Capital Outlay Before Allocation	-	1,813	1,816	-	-	-	-
Capital Outlay Allocation	-	-	-	-	-	-	-
<b>Total Expenditures and Capital Outlay</b>	<b>\$ 130,835</b>	<b>\$ 142,169</b>	<b>\$ 163,606</b>	<b>\$ 150,176</b>	<b>\$ 10,357</b>	<b>6.9</b>	<b>\$ 160,533</b>

**TOWN OF LEXINGTON**  
**ADMINISTRATION DEPARTMENT**  
**GENERAL FUND**  
**BUDGETED EXPENDITURES**  
**FY 2009**

	FY 2007 <u>ACTUAL</u>	FY 2008 <u>ESTIMATE</u>	FY 2008 <u>AMENDED BUDGET</u>	FY 2008 <u>ORIGINAL BUDGET</u>	SS\$ <u>VARIANCE</u>	%% <u>VARIANCE</u>	FY 2009 <u>BUDGET</u>
<b><u>EXPENDITURES</u></b>							
<b><u>SALARIES &amp; FRINGES</u></b>							
Salaries	\$ 435,541	\$ 534,705	\$ 559,861	\$ 559,861	\$ 90,853	16.2	\$ 650,714
Overtime	1,089	-	-	-	-	-	-
FICA Expense	31,833	40,805	42,829	42,829	8,950	16.2	49,780
SC Retirement Expense	33,089	44,833	48,424	48,424	9,478	19.6	57,902
Health Insurance - Employees	32,512	41,218	34,071	34,071	11,051	32.4	45,122
Workers Compensation Insurance	7,980	14,123	8,784	8,784	1,381	15.7	10,165
Unemployment	834	2,757	1,848	1,848	300	16.2	2,147
Wellness Program	721	898	1,100	1,100	-	-	1,100
<b>Total Salaries &amp; Fringes Before Allocation</b>	<b>543,599</b>	<b>679,237</b>	<b>696,917</b>	<b>696,917</b>	<b>120,013</b>	<b>17.2</b>	<b>816,930</b>
General & Administrative Allocation	(244,590)	(237,235)	(282,696)	(282,696)	(40,215)	14.2	(322,811)
<b>Total Salaries &amp; Fringes</b>	<b>299,009</b>	<b>442,002</b>	<b>414,321</b>	<b>414,321</b>	<b>79,798</b>	<b>19.3</b>	<b>494,119</b>
<b><u>OPERATING EXPENDITURES</u></b>							
Accreditation	-	-	-	-	-	-	-
Advertising	40	194	1,100	1,100	-	-	1,100
Advisory Boards & Commissions	-	-	-	-	-	-	-
Awards & Memorials	-	1,022	1,700	1,700	-	-	1,700
Building Maintenance Agreements	-	-	-	-	-	-	-
Contractual Services	11,893	7,226	4,870	4,870	525	10.8	5,395
Contractual Services - Motorola	-	-	-	-	-	-	-
Contractual Services - Municipal Court	24,728	56,329	60,740	45,740	15,000	32.8	60,740
Contractual Services - Sludge Removal	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Council Expenses	-	-	-	-	-	-	-
Damages	-	-	-	-	-	-	-
Deeds & Easements	-	42	-	-	-	-	-
Downtown Beautification	-	-	-	-	-	-	-
Dues & Subscriptions	1,807	1,755	5,590	5,590	-	-	5,590
Election Expenses	-	-	-	-	-	-	-
Film Development	-	-	-	-	-	-	-
Fuels	899	127	-	-	300	-	300
Insurance - Building & Other	-	-	-	-	-	-	-
Lab Test	-	-	-	-	-	-	-
Meetings & Meals	438	381	1,970	1,970	-	-	1,970
Meters, Pipes & Fittings	-	-	-	-	-	-	-
Non-Capital - Computer Supplies	-	-	-	-	-	-	-
Non-Capital - Equipment	92	-	-	-	-	-	-
Non-Capital - Furniture & Fixtures	-	287	-	-	300	-	300
Non-Capital - Small Tools	-	-	-	-	-	-	-
Office Supplies	2,892	2,525	7,640	7,640	30	0.4	7,670
Office Supplies - Postage	2,201	3,835	1,720	1,720	1,423	82.7	3,143
Permits & Licenses	-	-	-	-	-	-	-
Printing & Publishing	2,480	5,118	6,900	6,900	1,370	19.9	8,270
Professional Services - Audit	-	-	-	-	-	-	-
Professional Services - Engineering	-	-	-	-	-	-	-
Professional Services - Legal	513	402	300	380	-	-	300
Professional Services - Other	-	-	-	-	-	-	-
Recruitment	-	-	-	-	-	-	-
Rental - Equipment	-	-	-	-	-	-	-
Repairs - Automotive	-	-	-	-	-	-	-
Repairs - Building & Facilities	-	-	-	-	-	-	-
Repairs - Computers	44	-	-	-	-	-	-
Repairs - Equipment	-	-	400	400	-	-	400
Screening & Shots	300	235	400	400	-	-	400
Strategic Plan	-	-	-	-	-	-	-
Supplies	466	1,015	1,250	1,250	-	-	1,250
Tax Bill Preparation Cost	-	-	-	-	-	-	-
Travel & Training	10,671	16,491	14,550	14,550	3,500	24.1	18,050
Uniforms	492	733	800	800	-	-	800
Uniforms - Clothing Allowance	-	-	-	-	-	-	-
Utilities - Electricity	-	-	-	-	-	-	-
Utilities - Tele-Communications	5,404	5,461	5,140	5,140	(4,140)	(80.5)	1,000
W/S - Sewer Treatment	-	-	-	-	-	-	-
W/S - Water Purchases	-	-	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>84,927</b>	<b>102,978</b>	<b>114,970</b>	<b>99,970</b>	<b>18,308</b>	<b>18.3</b>	<b>118,278</b>
General & Administrative Allocation	(20,100)	(28,185)	(27,116)	(27,116)	(3,255)	12.0	(30,370)
<b>Total Expenditures</b>	<b>343,837</b>	<b>470,166</b>	<b>502,176</b>	<b>487,176</b>	<b>84,851</b>	<b>19.5</b>	<b>582,027</b>
Capital Outlay Before Allocation	-	-	-	-	-	-	-
Capital Outlay Allocation	-	-	-	-	-	-	-
<b>Total Expenditures and Capital Outlay</b>	<b>\$ 343,837</b>	<b>\$ 470,166</b>	<b>\$ 502,176</b>	<b>\$ 487,176</b>	<b>\$ 84,851</b>	<b>19.5</b>	<b>\$ 582,027</b>

TOWN OF LEXINGTON

FINANCE DEPARTMENT

GENERAL FUND  
BUDGETED EXPENDITURES  
FY 2008

	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2008 AMENDED BUDGET	FY 2008 ORIGINAL BUDGET	SSS VARIANCE	% VARIANCE	FY 2009 BUDGET
<b>EXPENDITURES</b>							
<b>SALARIES &amp; FRINGES</b>							
Salaries	\$ 255,553	\$ 265,525	\$ 308,441	\$ 308,441	\$ 8,810	2.9	\$ 317,251
Overtime	888	-	500	500	-	-	500
FICA Expense	18,821	20,313	23,534	23,534	674	2.9	24,308
SC Retirement Expense	20,800	23,910	27,886	27,886	1,372	4.9	29,258
Health Insurance - Employees	22,945	23,785	31,739	31,739	(3,668)	(11.6)	28,071
Workers Compensation Insurance	4,532	4,741	4,144	4,144	792	19.1	4,936
Unemployment	-	-	1,020	1,020	29	2.9	1,049
Wellness Program	831	537	600	600	-	-	600
<b>Total Salaries &amp; Fringes Before Allocation</b>	<b>324,170</b>	<b>338,811</b>	<b>397,954</b>	<b>397,954</b>	<b>8,009</b>	<b>2.0</b>	<b>405,973</b>
General & Administrative Allocation	(162,086)	(169,405)	(198,982)	(198,982)	(4,004)	2.0	(202,985)
<b>Total Salaries &amp; Fringes</b>	<b>162,086</b>	<b>169,406</b>	<b>198,982</b>	<b>198,982</b>	<b>4,005</b>	<b>2.0</b>	<b>202,987</b>
<b>OPERATING EXPENDITURES</b>							
Accreditation	-	-	-	-	-	-	-
Advertising	955	-	720	720	(120)	(16.7)	600
Advisory Boards & Commissions	-	-	-	-	-	-	-
Awards & Memorials	-	-	-	-	-	-	-
Building Maintenance Agreements	-	-	-	-	-	-	-
Contractual Services	27,021	12,093	13,545	13,545	(15)	(0.1)	13,530
Contractual Services - Motorola	-	-	-	-	-	-	-
Contractual Services - Muni Court	-	-	-	-	-	-	-
Contractual Services - Sludge Removal	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Council Expenses	-	-	-	-	-	-	-
Damages	-	-	-	-	-	-	-
Deeds & Easements	-	-	-	-	-	-	-
Downtown Beautification	-	-	-	-	-	-	-
Dues & Subscriptions	887	1,178	1,580	1,580	(435)	(27.5)	1,145
Election Expense	-	-	-	-	-	-	-
Film Development	-	-	-	-	-	-	-
Fuels	-	-	-	-	-	-	-
Insurance - Building & Other	-	-	-	-	-	-	-
Lab Test	-	-	-	-	-	-	-
Meetings & Meals	93	-	170	170	(100)	(58.8)	70
Meters, Pipes & Fittings	-	-	-	-	-	-	-
Non-Capital - Computer Supplies	-	-	-	-	-	-	-
Non-Capital - Equipment	64	-	-	-	-	-	-
Non-Capital - Furniture & Fixtures	-	-	-	-	-	-	-
Non-Capital - Small Tools	-	-	-	-	-	-	-
Office Supplies	3,289	2,687	3,000	3,000	240	8.0	3,240
Office Supplies - Postage	950	1,567	1,100	1,100	771	70.1	1,871
Permits & Licenses	-	-	-	-	-	-	-
Printing & Publishing	1,157	1,089	1,000	1,000	300	30.0	1,300
Professional Services - Audit	10,665	18,415	18,415	18,415	-	-	18,415
Professional Services - Engineering	-	-	-	-	-	-	-
Professional Services - Legal	-	-	-	-	-	-	-
Professional Services - Other	-	-	-	-	-	-	-
Recruitment	-	-	-	-	-	-	-
Rental - Equipment	-	-	-	-	-	-	-
Repairs - Automotive	-	-	-	-	-	-	-
Repairs - Building & Facilities	-	-	-	-	-	-	-
Repairs - Computers	22	-	-	-	-	-	-
Repairs - Equipment	-	-	100	100	100	100.0	200
Screening & Shots	215	389	200	200	80	40.0	280
Strategic Plan	-	-	-	-	-	-	-
Supplies	560	290	500	500	80	18.0	580
Tax Bill Preparation Cost	20,051	20,051	18,500	18,500	4,500	24.3	23,000
Travel & Training	3,526	4,439	4,240	4,240	1,753	41.3	5,993
Uniforms	(40)	-	-	-	-	-	-
Uniforms - Clothing Allowance	-	-	-	-	-	-	-
Utilities - Electricity	-	-	-	-	-	-	-
Utilities - Tele-Communications	760	2,446	1,542	237	(237)	(100.0)	-
W/S - Sewer Treatment	-	-	-	-	-	-	-
W/S - Water Purchases	-	-	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>70,155</b>	<b>84,924</b>	<b>64,612</b>	<b>63,307</b>	<b>6,917</b>	<b>10.9</b>	<b>70,224</b>
General & Administrative Allocation	(35,077)	(32,312)	(31,654)	(31,654)	(3,458)	10.9	(35,112)
<b>Total Expenditures</b>	<b>197,163</b>	<b>201,718</b>	<b>231,940</b>	<b>230,636</b>	<b>7,463</b>	<b>3.2</b>	<b>238,099</b>
Capital Outlay Before Allocation	4,130	-	-	-	20,000	100.0	20,000
Capital Outlay Allocation	-	-	-	-	-	-	(10,000)
<b>Total Expenditures and Capital Outlay</b>	<b>\$ 201,293</b>	<b>\$ 201,718</b>	<b>\$ 231,940</b>	<b>\$ 230,636</b>	<b>\$ 17,463</b>	<b>7.6</b>	<b>\$ 248,099</b>

**TOWN OF LEXINGTON**  
**PLANNING, BUILDING AND TECHNOLOGY**

**GENERAL FUND**  
**BUDGETED EXPENDITURES**  
**FY 2009**

	FY 2007 <u>ACTUAL</u>	FY 2008 <u>ESTIMATE</u>	FY 2008 <u>AMENDED BUDGET</u>	FY 2008 <u>ORIGINAL BUDGET</u>	SSS <u>VARIANCE</u>	%% <u>VARIANCE</u>	FY 2009 <u>BUDGET</u>
<b><u>EXPENDITURES</u></b>							
<b><u>SALARIES &amp; FRINGES</u></b>							
Salaries	\$ 529,095	\$ 534,198	\$ 565,979	\$ 590,979	\$ 37,145	6.3	\$ 628,124
Overtime	110	-	200	200	-	-	200
FICA Expense	39,696	40,866	45,225	45,225	2,842	6.3	48,067
SC Retirement Expense	42,430	47,873	53,486	53,485	4,533	8.5	58,018
Health Insurance - Employee	57,043	57,553	71,338	71,338	1,131	1.6	72,469
Workers Compensation Insurance	12,288	17,589	11,604	11,604	883	7.6	12,487
Unemployment	-	-	1,951	1,951	123	6.3	2,073
Wellness Program	991	1,075	1,200	1,200	-	-	1,200
<b>Total Salaries &amp; Fringes Before Allocation</b>	<b>681,654</b>	<b>699,154</b>	<b>750,982</b>	<b>775,982</b>	<b>46,656</b>	<b>6.0</b>	<b>822,638</b>
General & Administrative Allocation	(132,546)	(230,721)	(387,991)	(387,991)	160,756	41.4	(227,235)
<b>Total Salaries &amp; Fringes</b>	<b>549,108</b>	<b>468,433</b>	<b>362,991</b>	<b>387,991</b>	<b>207,412</b>	<b>53.5</b>	<b>595,403</b>
<b><u>OPERATING EXPENDITURES</u></b>							
Accreditation	-	-	-	-	-	-	-
Advertising	2,234	2,571	3,600	3,600	500	13.9	4,100
Advisory Boards & Commissions	-	-	-	-	-	-	-
Awards & Memorials	-	-	-	-	-	-	-
Building Maintenance Agreements	86,040	81,977	89,576	89,576	2,000	2.2	91,576
Contractual Services	13,182	13,054	14,475	14,475	1,710	11.8	16,185
Contractual Services - Motorola	-	-	-	-	-	-	-
Contractual Services - Muni Court	-	-	-	-	-	-	-
Contractual Services - Sludge Removal	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Council Expenses	-	-	-	-	-	-	-
Damages	-	-	-	-	-	-	-
Deeds & Easements	-	-	-	-	-	-	-
Downtown Beautification	-	-	-	-	-	-	-
Dues & Subscriptions	838	2,939	2,130	2,130	720	33.8	2,850
Election Expense	-	-	-	-	-	-	-
Film Development	-	-	-	-	-	-	-
Fuels	7,880	8,162	8,460	8,460	1,990	23.5	10,450
Insurance - Building & Other	155,093	184,564	185,100	174,100	34,900	20.0	209,000
Lab Test	-	-	-	-	-	-	-
Meetings & Meals	228	41	1,500	1,500	-	-	1,500
Meters, Pipes & Fittings	-	-	-	-	-	-	-
Non-Capital - Computer Supplies	4,102	1,723	1,200	1,200	-	-	1,200
Non-Capital - Equipment	1,750	483	250	250	-	-	250
Non-Capital - Furniture & Fixtures	-	-	-	-	-	-	-
Non-Capital - Small Tools	399	-	940	940	1,800	191.5	2,740
Office Supplies	3,717	3,947	2,655	2,655	1,580	59.5	4,235
Office Supplies - Postage	4,249	2,851	1,720	1,720	1,423	82.7	3,143
Permits & Licenses	54	185	400	400	-	-	400
Printing & Publishing	-	-	-	-	-	-	-
Professional Services - Audit	-	-	-	-	-	-	-
Professional Services - Engineering	11,268	-	-	-	-	-	-
Professional Services - Legal	-	-	-	-	-	-	-
Professional Services - Other	59	-	-	-	-	-	-
Recruitment	-	-	-	-	-	-	-
Rental - Equipment	-	-	600	600	-	-	600
Repairs - Automotive	2,375	2,787	4,515	4,515	-	-	4,515
Repairs - Building & Facilities	7,249	12,374	16,000	2,000	5,000	250.0	7,000
Repairs - Computers	2,146	943	3,860	3,860	1,000	25.9	4,860
Repairs - Equipment	-	654	300	300	1,000	333.3	1,300
Screening & Shots	270	282	200	200	-	-	200
Strategic Plan	-	-	-	-	-	-	-
Supplies	4,719	1,298	3,950	3,950	1,800	45.6	5,750
Tax Bill Preparation Cost	-	-	-	-	-	-	-
Travel & Training	2,134	2,870	6,078	6,078	4,900	80.6	10,978
Uniforms	1,331	2,787	2,559	2,559	-	-	2,559
Uniforms - Clothing Allowance	-	-	-	-	-	-	-
Utilities - Electricity	80,203	79,814	85,000	85,000	10,000	11.8	95,000
Utilities - Tele-Communications	25,093	18,839	24,509	24,509	21,291	86.9	45,800
W/S - Sewer Treatment	-	-	-	-	-	-	-
W/S - Water Purchases	-	-	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>426,614</b>	<b>425,145</b>	<b>469,577</b>	<b>434,577</b>	<b>91,814</b>	<b>21.1</b>	<b>526,191</b>
General & Administrative Allocation	(203,354)	(195,567)	(217,289)	(217,289)	(24,758)	11.4	(242,047)
<b>Total Expenditures</b>	<b>772,366</b>	<b>698,011</b>	<b>605,279</b>	<b>605,279</b>	<b>274,268</b>	<b>45.3</b>	<b>879,547</b>
Capital Outlay Before Allocation	105,377	101,600	101,600	101,600	(6,600)	6.5	95,000
Capital Outlay Allocation	-	-	-	-	(47,500)	100.0	(47,500)
<b>Total Expenditures and Capital Outlay</b>	<b>\$ 877,743</b>	<b>\$ 799,611</b>	<b>\$ 706,879</b>	<b>\$ 706,879</b>	<b>\$ 220,168</b>	<b>31.1</b>	<b>\$ 927,047</b>

TOWN OF LEXINGTON

POLICE DEPARTMENT

GENERAL FUND  
BUDGETED EXPENDITURES  
FY 2009

	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2008 AMENDED BUDGET	FY 2008 ORIGINAL BUDGET	SSS VARIANCE	%%% VARIANCE	FY 2009 BUDGET
<b>EXPENDITURES</b>							
<b>SALARIES &amp; FRINGES</b>							
Salaries	\$ 1,636,370	\$ 1,902,898	\$ 1,968,867	\$ 1,968,867	\$ 262,094	13.3	\$ 2,230,961
Overtime	24,654	19,842	33,250	33,250	2,750	8.3	36,000
FICA Expense	123,908	147,090	153,162	153,162	20,260	13.2	173,422
SC Retirement Expense	170,112	197,229	208,248	208,248	34,787	16.7	243,035
Health Insurance - Employee	195,837	242,709	251,233	251,233	44,389	17.7	295,622
Workers Compensation Insurance	74,957	105,199	82,136	82,136	89	0.1	82,225
Unemployment	(1,170)	-	6,607	6,607	874	13.2	7,481
Wellness Program	3,785	4,007	4,450	4,450	300	6.7	4,750
<b>Total Salaries &amp; Fringes Before Allocation</b>	<b>2,228,253</b>	<b>2,618,974</b>	<b>2,707,953</b>	<b>2,707,953</b>	<b>365,543</b>	<b>13.5</b>	<b>3,073,496</b>
General & Administrative Allocation	-	-	-	-	-	-	-
<b>Total Salaries &amp; Fringes</b>	<b>2,228,253</b>	<b>2,618,974</b>	<b>2,707,953</b>	<b>2,707,953</b>	<b>365,543</b>	<b>13.5</b>	<b>3,073,496</b>
<b>OPERATING EXPENDITURES</b>							
Accreditation	143	5,923	4,390	4,390	8,040	183.1	12,430
Advertising	405	27	4,100	4,100	-	-	4,100
Advisory Boards & Commissions	-	-	-	-	-	-	-
Awards & Memorials	778	822	1,200	1,200	200	16.7	1,400
Building Maintenance Agreements	-	-	-	-	-	-	-
Citizen's Academy	-	-	-	-	1,800	-	1,800
Contractual Services	29,495	43,511	37,225	37,225	(18,200)	(48.6)	19,025
Contractual Services - DJJ	-	-	-	-	6,000	-	6,000
Contractual Services - Motorola	-	-	-	-	23,485	-	23,485
Contractual Services - Muni Court	47,212	22,385	21,340	21,340	-	-	21,340
Contractual Services - Sludge Removal	-	-	-	-	-	-	-
Contributors	500	1,335	1,000	1,000	500	50.0	1,500
Council Expenses	-	-	-	-	-	-	-
Damages	14	-	-	-	-	-	-
Deeds & Easements	-	-	-	-	-	-	-
Downtown Beautification	-	-	-	-	-	-	-
Dues & Subscriptions	2,915	2,822	6,060	6,060	1,510	24.9	7,570
Election Expense	-	-	-	-	-	-	-
Film Development	13	-	300	300	-	-	300
Fuels	82,868	104,731	134,250	84,250	49,750	59.1	134,000
Insurance - Building & Other	-	-	-	-	-	-	-
Lab Test	-	-	-	-	-	-	-
Meetings & Meals	3,945	2,708	4,900	4,900	(700)	(14.3)	4,200
Meters, Pipes & Fittings	-	-	-	-	-	-	-
Non-Capital - Computer Supplies	160	427	1,110	1,110	(710)	(64.0)	400
Non-Capital - Equipment	17,064	7,566	8,750	8,750	20	0.2	8,770
Non-Capital - Furniture & Fixtures	694	686	877	877	(277)	(31.5)	600
Non-Capital - Small Tools	100	-	100	100	-	-	100
Office Supplies	7,094	8,153	8,295	8,295	(93)	(1.1)	8,202
Office Supplies - Postage	2,409	2,978	2,670	2,670	1,423	53.3	4,093
Permits & Licenses	398	135	225	225	175	77.8	400
Printing & Publishing	-	-	-	-	-	-	-
Professional Services - Audit	-	-	500	500	-	-	500
Professional Services - Engineering	-	-	-	-	-	-	-
Professional Services - Legal	(120)	-	-	-	-	-	-
Professional Services - Other	-	-	-	-	-	-	-
Recruitment	844	831	1,000	1,000	-	-	1,000
Rental - Equipment	-	4,161	4,200	4,200	(3,500)	(83.3)	700
Repairs - Automotive	35,419	29,534	29,900	29,900	200	0.7	30,100
Repairs - Building & Facilities	-	-	-	-	-	-	-
Repairs - Computers	44	-	-	-	-	-	-
Repairs - Equipment	6,165	8,299	7,500	7,500	4,500	60.0	12,000
Screening & Shots	2,421	1,442	4,770	4,770	250	5.2	5,020
Strategic Plan	-	-	-	-	-	-	-
Supplies	10,219	14,217	14,525	14,525	(5,725)	(39.4)	8,800
Supplies - Ammunition	-	-	-	-	9,400	-	9,400
Tax Bill Preparation Cost	-	-	-	-	-	-	-
Travel & Training	8,589	13,881	11,665	11,665	4,485	38.4	16,150
Uniforms	20,074	31,691	25,742	25,742	1,338	5.2	27,080
Uniforms - Clothing Allowance	7,977	9,000	10,500	10,500	1,000	9.5	11,500
Utilities - Electricity	34,000	30,223	38,000	38,000	-	-	38,000
Utilities - Tele-Communications	16,876	23,486	21,746	19,230	(1,300)	(6.8)	17,930
V/S - Sewer Treatment	-	-	-	-	-	-	-
V/S - Water Purchases	-	-	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>339,730</b>	<b>370,872</b>	<b>406,840</b>	<b>354,324</b>	<b>83,571</b>	<b>23.6</b>	<b>437,895</b>
General & Administrative Allocation	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,567,983</b>	<b>2,989,946</b>	<b>3,114,793</b>	<b>3,062,277</b>	<b>449,114</b>	<b>14.7</b>	<b>3,511,391</b>
Capital Outlay Before Allocation	153,496	335,071	335,071	280,071	4,929	1.6	285,000
Capital Outlay Allocation	-	-	-	-	-	-	-
<b>Total Expenditures and Capital Outlay</b>	<b>\$ 2,721,479</b>	<b>\$ 3,325,017</b>	<b>\$ 3,449,865</b>	<b>\$ 3,342,349</b>	<b>\$ 454,042</b>	<b>13.6</b>	<b>\$ 3,796,391</b>

**TOWN OF LEXINGTON**  
**PARKS, STREETS AND SANITATION DEPARTMENT**

**GENERAL FUND**  
**BUDGETED EXPENDITURES**  
**FY 2009**

	FY 2007 <u>ACTUAL</u>	FY 2008 <u>ESTIMATE</u>	FY 2008 <u>AMENDED BUDGET</u>	FY 2008 <u>ORIGINAL BUDGET</u>	SSS <u>VARIANCE</u>	% <u>VARIANCE</u>	FY 2009 <u>BUDGET</u>
<b><u>EXPENDITURES</u></b>							
<b><u>SALARIES &amp; FRINGES</u></b>							
Salaries	\$ 482,847	\$ 480,949	\$ 518,617	\$ 525,617	\$ 47,480	9.0	\$ 574,107
Overtime	4,010	7,977	4,500	4,500	4,000	88.0	8,500
FICA Expense	34,140	37,403	40,630	40,630	3,939	9.7	44,569
SC Retirement Expense	37,878	43,439	47,954	47,954	5,772	12.0	53,728
Health Insurance - Employee	87,534	88,843	82,713	82,713	7,959	9.8	90,678
Workers Compensation Insurance	12,538	18,470	13,313	13,313	1,088	8.0	14,378
Unemployment	-	-	1,753	1,753	170	9.7	1,923
Wellness Program	1,172	1,254	1,400	1,400	-	-	1,400
<b>Total Salaries &amp; Fringes Before Allocation</b>	<b>620,012</b>	<b>658,335</b>	<b>708,880</b>	<b>718,880</b>	<b>70,398</b>	<b>9.8</b>	<b>789,276</b>
General & Administrative Allocation	-	-	-	-	-	-	-
<b>Total Salaries &amp; Fringes</b>	<b>620,012</b>	<b>658,335</b>	<b>708,880</b>	<b>718,880</b>	<b>70,398</b>	<b>9.8</b>	<b>789,276</b>
<b><u>OPERATING EXPENDITURES</u></b>							
Accreditation	-	-	-	-	-	-	-
Advertising	947	175	1,100	1,100	-	-	1,100
Advisory Boards & Commissions	-	-	-	-	-	-	-
Awards & Memorials	-	-	-	-	-	-	-
Building Maintenance Agreements	-	-	-	-	-	-	-
Contractual Services	808,881	571,188	652,223	652,223	5,257	0.8	657,480
Contractual Services - Motorola	-	-	-	-	-	-	-
Contractual Services - Muni Court	-	-	-	-	-	-	-
Contractual Services - Sludge Removal	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Council Expenses	-	-	-	-	-	-	-
Damages	-	-	-	-	-	-	-
Deeds & Easements	-	-	-	-	-	-	-
Downtown Beautification	-	-	20,000	20,000	10,000	50.0	30,000
Dues & Subscriptions	-	-	-	-	-	-	-
Election Expense	-	-	-	-	-	-	-
Film Development	-	-	-	-	-	-	-
Fuels	8,030	13,998	12,850	12,850	3,850	28.4	16,500
Insurance - Building & Other	-	-	-	-	-	-	-
Lab Test	8	-	-	-	-	-	-
Meetings & Meals	64	135	100	100	-	-	100
Meters, Pipes & Fittings	-	-	-	-	-	-	-
Non-Capital - Computer Supplies	-	-	-	-	-	-	-
Non-Capital - Equipment	4,007	2,587	2,890	2,890	-	-	2,890
Non-Capital - Furniture & Fixtures	218	-	-	-	-	-	-
Non-Capital - Small Tools	1,802	1,598	2,493	2,493	-	-	2,493
Office Supplies	828	843	989	989	30	3.0	1,019
Office Supplies - Postage	2,003	2,857	1,720	1,720	1,423	82.7	3,143
Permits & Licenses	82	-	30	30	-	-	30
Printing & Publishing	-	-	-	-	-	-	-
Professional Services - Audit	-	-	-	-	-	-	-
Professional Services - Engineering	-	-	-	-	-	-	-
Professional Services - Legal	-	-	-	-	-	-	-
Professional Services - Other	-	-	-	-	-	-	-
Recruitment	-	-	-	-	-	-	-
Rental - Equipment	973	2,297	-	-	-	-	-
Repairs - Automotive	7,888	12,893	1,440	1,440	7,500	520.8	8,940
Repairs - Building & Facilities	1,882	2,822	500	500	-	-	500
Repairs - Computers	44	-	-	-	-	-	-
Repairs - Equipment	12,742	4,851	11,537	11,537	-	-	11,537
Screening & Shots	780	829	900	900	-	-	900
Strategic Plan	-	-	-	-	-	-	-
Supplies	42,803	65,502	49,743	49,743	188	0.3	49,911
Tax Bill Preparation Cost	-	-	-	-	-	-	-
Travel & Training	407	802	890	890	-	-	890
Uniforms	2,013	2,733	5,850	5,850	750	12.821	6,600
Uniforms - Clothing Allowance	-	-	-	-	-	-	-
Utilities - Electricity	210,464	201,897	210,000	210,000	32,000	15.2	242,000
Utilities - Tele-Communications	5,331	8,211	6,308	3,560	(40)	(1.1)	3,520
W/S - Sewer Treatment	-	-	-	-	-	-	-
W/S - Water Purchases	-	-	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>913,280</b>	<b>885,188</b>	<b>981,564</b>	<b>978,815</b>	<b>80,738</b>	<b>8.2</b>	<b>1,039,553</b>
General & Administrative Allocation	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,533,272</b>	<b>1,559,521</b>	<b>1,680,444</b>	<b>1,697,695</b>	<b>131,134</b>	<b>7.7</b>	<b>1,828,829</b>
Capital Outlay Before Allocation	246,938	27,500	27,500	21,000	-	-	21,000
Capital Outlay Allocation	-	-	-	-	-	-	-
<b>Total Expenditures and Capital Outlay</b>	<b>\$ 1,780,210</b>	<b>\$ 1,581,021</b>	<b>\$ 1,717,944</b>	<b>\$ 1,718,695</b>	<b>\$ 131,134</b>	<b>7.8</b>	<b>\$ 1,849,829</b>

# TOWN OF LEXINGTON

## GENERAL FUND NEW PERSONNEL SUMMARY FY 2009

	<u>POLICE</u> <u>FY 2009</u>	<u>POLICE</u> <u>FY 2009</u>	<u>POLICE</u> <u>FY 2009</u>	<u>TOTALS</u> <u>FY 2009</u>
Salary	\$ 26,991	\$ 17,994	\$ 8,997	\$ 53,982
Overtime	-	-	-	-
FICA(7.65%)	2,065	1,377	688	4,130
SC Retirement	2,875	1,916	958	5,749
SC Group	108	72	36	216
Health Insurance	6,867	4,593	2,297	13,757
Worker's Compensation Insurance	1,274	849	425	2,548
Unemployment	89	59	30	178
Wellness Program	100	100	100	300
<b>Total New Personnel Costs</b>	<b>40,369</b>	<b>26,960</b>	<b>13,531</b>	<b>80,860</b>
Advertisement	400	400	400	1,200
Dues & Subscriptions	50	50	50	150
Fuels	3,000	3,000	3,000	9,000
Non-Capital Equipment	900	900	900	2,700
Screening & Shots	250	250	250	750
Supplies	100	100	100	300
Uniforms	1,490	1,490	1,490	4,470
<b>Total Other Expenditures</b>	<b>6,190</b>	<b>6,190</b>	<b>6,190</b>	<b>18,570</b>
Vehicles	36,020	36,020	36,020	108,060
Rifle	1,030	1,030	1,030	3,090
800 Mhz Radio	3,515	3,515	3,515	10,545
Bulletproof Vests	550	550	550	1,650
Respirator/protective Equipment	532	532	532	1,596
Taser	900	900	900	2,700
<b>Total Capital</b>	<b>42,547</b>	<b>42,547</b>	<b>42,547</b>	<b>127,641</b>
<b>Totals</b>	<b>\$ 89,106</b>	<b>\$ 75,697</b>	<b>\$ 62,268</b>	<b>\$ 227,071</b>
	(1)	(2)	(3)	

Notes:

- (1) Gang Investigator (October 2008)
- (2) Patrolman (January 2009)
- (3) Patrolman (April 2009)

# TOWN OF LEXINGTON

## ANNUAL BUDGET GENERAL FUND FY 2009

### POSITIONS BY DEPARTMENT

	<u>Budgeted for FY 2009</u>
<b><u>Administration:</u></b>	
Town Administrator	1
Town Attorney	1
Community/Corporate Coordinator	1
Municipal Clerk	1
Events & Media Coordinator	1
Grants Administrator	1
Clerk of Court	1
Clerical Assistant	2
Total	<u>9</u>
<b><u>Finance:</u></b>	
Finance Director	1
Assistant Finance Director	1
Accountant II	1
Accountant I	2
Accounting Clerk	1
Total	<u>6</u>
<b><u>Planning, Building and Technology</u></b>	
Assistant Town Administrator	1
Zoning Administrator	1
Administrative Assistant	1
Building Inspector	2
Chief Building Inspector	1
Plan Reviewer	1
Engineer Associate	1
Help Desk/Junior Network Administrator	1
Maintenance	2
Network Administrator	1
Total	<u>12</u>
<b><u>Police:</u></b>	
Chief of Police	1
Major	1
Lieutenant/Criminal Invst	1
Lieutenant/Patrol	1
Lieutenant/Special Operations	1
Sergeant	5
Corporal	8
Detective	3
Gang Investigator	1
Patrolman	20
Comstat Part-Time	1
School Resource Officer	1
Administrative Specialist	1
Clerical Assistant	1
Records Management	1
Victims Advocate	1
Total	<u>48</u>

# TOWN OF LEXINGTON

## ANNUAL BUDGET GENERAL FUND FY 2009

### POSITIONS BY DEPARTMENT (Continued)

	<u>Budgeted for FY 2009</u>
<b><u>Parks:</u></b>	
Director of Parks, Streets, Sanitation	1
Foreman	1
Landscape Technician	1
Assistant Landscape Technician	2
Street Supervisor	1
Street Technician	1
Assistant Street Technician	3
Grounds Maintenance Worker	3
Secretary	1
Total	<u>14</u>
<b>Total General Fund</b>	<b><u><u>89</u></u></b>

TOWN OF LEXINGTON

GENERAL FUND  
DEBT SERVICE  
FY 2009

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006 Lease	\$ 85,686	\$ 6,750	\$ 92,436
2007 Lease	<u>32,208</u>	<u>4,977</u>	<u>37,185</u>
Total Debt Service	<u>\$ 117,894</u>	<u>\$ 11,727</u>	<u>\$ 129,621</u>

# TOWN OF LEXINGTON

## GENERAL FUND CAPITAL OUTLAY FY 2009

	#	<u>FY 2009</u>
<b><u>Finance</u></b>		
Payroll Software Cost	1	\$ 20,000
<b>Total Finance</b>		<u>20,000</u>
<b>Allocation to Enterprise Fund</b>		<u>10,000</u>
<b><u>Planning, Building and Technology</u></b>		
Replacement Printers (workgroup)		6,800
2 Application Servers w/ exchange upgrade central control software	2	22,000
2 network switches	2	9,900
PC & Laptop (New/ replacement)		31,000
Traffic Counter	1	2,600
Conference center (replacement switchers, remotes)		9,800
Large Carriage network scanner		<u>12,900</u>
<b>Total Planning, Building and Technology</b>		<u>95,000</u>
<b>Allocation to Enterprise Fund</b>		<u>47,500</u>
<b><u>Police Department</u></b>		
Vehicles w/ Equipment - Replacements	3	93,040
Vehicles w/ Equipment - New Hires	3	108,060
Range Clock	1	950
McGruff Replacement Suit	1	1,500
Throw Phone	1	6,000
Traffic Counter Replacement (50% - TOL to cover 50%)	1	2,600
OPS Fire Wire Recorder	1	600
Interview Room A/V Equipment	1	2,000
Watchguard Video System	2	10,000
Bullet-proof Vests	7	3,850
Recco Copier System	1	9,500
Tasers @ 800	10	8,000
Mobile Command Computer	1	2,000
In-Car Printer Systems	3	2,150
In-Car Computer Systems	3	6,000
Mobile Radios @ \$3500	5	17,500
Radar Units @ \$2000	2	4,000
PATS Upgrade	1	600
Rosetta Stone Spanish 1,2,3	1	800
Caliber Press Ethics	1	700
Bullet-proof Vests - New Hires	3	1,650
Rifles -New Hires	3	<u>3,500</u>
<b>Total Police</b>		<u>285,000</u>
<b><u>Parks, Streets and Sanitation Department</u></b>		
2 JD Gator HPX-4x4	2	18,600
Sliding board Corley Street Park	1	<u>2,400</u>
<b>Total Parks, Streets and Sanitation</b>		<u>21,000</u>
<b>Total Capital Outlay Requests</b>		<u>\$ 363,500</u>

# **ENTERPRISE FUND**

# TOWN OF LEXINGTON

## ENTERPRISE FUND

### BUDGETED REVENUE, EXPENDITURES AND OTHER SOURCES AND USES SUMMARY FY 2009

#### REVENUE

FY 2009

Water Service	\$ 4,500,610
Sewer Service	6,321,874
Tap Fees	110,000
Service Fees	260,000
Generator Fees	4,500
Late Fees	200,000
Miscellaneous Income	35,000
Total Revenue	<u>11,431,984</u>

#### OPERATING EXPENDITURES

Council and Town Hall Department	160,534
Administration Department	353,181
Finance Department	724,381
Planning, Building and Technology	469,282
Utilities Department	4,883,350
Total Operating Expenditures	<u>6,590,728</u>

#### OTHER SOURCES AND (USES)

Interest Income	450,000
Capital Contribution Fees	2,630,789
Debt Service	(3,202,944)
Capital Equipment	(209,871)
Capital Projects (Net) and Reserves	(22,681,000)
Bond Issue	18,000,000
Transfer from General Fund	350,000
Contingency Reserve(@ 1.5% of Revenue)	(178,230)
Total Other Sources and (Uses)	<u>(4,841,256)</u>

Excess (Deficiency) of Revenue Over Expenditures and Other	<u>\$ 0</u>
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# TOWN OF LEXINGTON

## ENTERPRISE FUND SUMMARY OF REVENUE AND EXPENSES (ACCRUAL BASIS)

	FY 2007 <u>(Actual)</u>	2008 <u>Budget</u>	FY 2008 <u>(Estimate)</u>	FY 2009 <u>(Budget)</u>
<b>Operating Revenue</b>				
Water Service	\$ 3,585,618	\$ 3,563,467	\$ 4,092,321	\$ 4,500,610
Sewer Service	5,283,882	5,393,524	5,854,513	6,321,874
Tap Fees	151,359	170,000	127,691	110,000
Service Fees	215,504	258,703	244,182	260,000
Late Fees	176,389	170,000	222,489	200,000
Generator Fees	16,500	20,000	4,500	4,500
Miscellaneous Income	50,633	34,955	32,482	35,000
Total operating revenue	<u>9,479,885</u>	<u>9,610,649</u>	<u>10,578,178</u>	<u>11,431,984</u>
<b>Operating Expenses</b>				
Council and Town Hall Department	130,835	150,176	140,355	160,534
Administration Department	264,690	309,711	265,400	353,181
Economic Development Department	-	-	-	-
Information Technology Department	164,734	605,279	426,288	469,282
Finance Department	600,340	677,436	635,501	724,381
Building	171,166	-	-	-
Utilities Department	4,546,599	4,698,193	4,222,947	4,883,350
Engineering Department	-	-	-	-
Other operating expenses	1,589,291	1,593,728	1,720,110	1,720,110
Total operating expenses	<u>7,467,655</u>	<u>8,034,523</u>	<u>7,410,601</u>	<u>8,310,838</u>
Operating income	<u>2,012,230</u>	<u>1,576,126</u>	<u>3,167,577</u>	<u>3,121,146</u>
<b>Non-Operating Revenue (Expenses)</b>				
Interest income	837,650	600,000	859,107	450,000
Capital Contributions	8,371,797	2,933,169	4,145,033	2,630,789
Transfer from General Fund	67,682	350,000	53,566	350,000
Transfer to General Fund	-	-	-	-
Loss on Impairment of Fixed Asset	-	-	-	-
Interest expense	(1,928,950)	(1,673,863)	(1,701,552)	(2,160,939)
Amortization of bond issuance costs	(58,524)	(58,524)	(58,524)	(58,524)
Total non-operating revenue (expenses)	<u>7,289,655</u>	<u>2,150,782</u>	<u>3,297,630</u>	<u>1,211,326</u>
Net Income (loss)	<u>\$ 9,301,885</u>	<u>\$ 3,726,908</u>	<u>\$ 6,465,207</u>	<u>\$ 4,332,472</u>

# TOWN OF LEXINGTON

## DEBT COVERAGE

	FY 2007 <u>(Actual)</u>	FY 2008 <u>(Budget)</u>	FY 2008 <u>(Estimate)</u>	FY 2009 <u>(Budget)</u>
Net income	\$ 9,301,885	\$ 3,726,908	\$ 6,465,207	\$ 4,332,472
Adjustments:				
Non Cash Capital Contributions	(2,876,970)	-	(2,000,000)	-
Transfer to/from General Fund	(67,682)	(350,000)	(53,566)	(350,000)
Depreciation and amortization	1,647,815	1,652,252	1,778,634	1,778,634
Interest expense	1,928,950	1,673,863	1,701,552	2,160,939
Debt coverage adjustments	632,113	2,976,115	1,426,620	3,589,573
Debt coverage income	\$ 9,933,998	\$ 6,703,023	\$ 7,891,827	\$ 7,922,045
Debt service	2,844,953	2,823,863	2,823,863	3,202,944
Debt coverage ratio	3.49	2.37	2.79	2.47

# TOWN OF LEXINGTON

## ENTERPRISE FUND BUDGETED REVENUE, EXPENDITURES AND OTHER SOURCES AND USES FY 2009

	FY 2007 <u>ACTUAL</u>	FY 2008 <u>ESTIMATE</u>	FY 2008 <u>AMENDED BUDGET</u>	FY 2008 <u>ORIGINAL BUDGET</u>	SSS <u>VARIANCE</u>	%% <u>VARIANCE</u>	FY 2009 <u>BUDGET</u>
<b><u>REVENUE</u></b>							
Water Service	\$ 3,585,618	\$ 4,092,321	\$ 3,563,467	\$ 3,563,467	\$ 937,143	26.3	\$ 4,500,610
Sewer Service	5,283,882	5,854,513	5,393,524	5,393,524	926,350	17.2	6,321,874
Tap Fees	151,359	127,691	170,000	170,000	(80,000)	(35.3)	110,000
Service Fees	215,504	244,182	258,703	258,703	1,297	0.5	260,000
Generator Fees	18,500	4,500	20,000	20,000	(15,500)	(77.5)	4,500
Late Fees	178,389	222,489	170,000	170,000	30,000	17.6	200,000
Miscellaneous Income	50,833	32,482	34,955	34,955	45	0.1	35,000
<b>Total Revenue</b>	<b>9,479,885</b>	<b>10,578,178</b>	<b>9,610,649</b>	<b>9,610,649</b>	<b>1,821,335</b>	<b>19.0</b>	<b>11,431,984</b>
<b><u>OPERATING EXPENDITURES</u></b>							
Council and Town Hall Department	130,835	140,355	150,178	150,176	10,359	8.9	160,534
Administration Department	264,890	285,400	309,711	309,711	43,470	14.0	353,181
Finance Department	800,340	835,501	677,436	677,436	48,944	6.9	724,381
Planning, Building and Technology	335,900	428,288	605,279	605,279	(135,997)	(22.5)	468,282
Utilities Department	4,546,599	4,222,947	4,728,183	4,688,183	185,167	3.9	4,883,350
<b>Total Operating Expenditures</b>	<b>5,878,364</b>	<b>5,890,491</b>	<b>6,470,795</b>	<b>6,440,795</b>	<b>149,933</b>	<b>2.3</b>	<b>6,590,728</b>
<b><u>OTHER SOURCES AND (USES)</u></b>							
Interest Income	837,850	859,107	600,000	600,000	(150,000)	(25.0)	450,000
Capital Contribution Fees	8,971,797	4,145,033	2,833,169	2,833,169	(302,980)	(10.3)	2,630,789
Debt Service	(2,844,959)	(2,823,883)	(2,823,863)	(2,823,863)	(379,081)	13.4	(3,202,944)
Capital Equipment	(291,931)	(144,887)	(155,000)	(185,000)	(24,871)	13.4	(209,871)
Capital Projects (Net) and Reserves	(8,384,494)	(3,450,810)	(3,891,000)	(3,891,000)	(18,790,000)	482.9	(22,681,000)
Bond Issue	-	-	-	-	16,000,000	100.0	18,000,000
Transfer from General Fund	87,882	53,568	350,000	350,000	-	-	350,000
Contingency Reserve (@ 1.5% of Revenue)	(154,783)	(171,559)	(153,160)	(153,160)	(25,070)	16.4	(178,230)
<b>Total Other Sources and (Uses)</b>	<b>(349,012)</b>	<b>(1,533,219)</b>	<b>(3,139,854)</b>	<b>(3,169,854)</b>	<b>(1,871,402)</b>	<b>14.7</b>	<b>(4,841,256)</b>
<b>Excess (Deficiency) of Revenue Over Expenditures and Other</b>	<b>\$ 3,252,510</b>	<b>\$3,954,474</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>-</b>	<b>\$ 0</b>

**TOWN OF LEXINGTON**

**FINANCE DEPARTMENT**

**ENTERPRISE FUND  
BUDGETED EXPENDITURES  
FY 2009**

	FY 2007 <u>ACTUAL</u>	FY 2008 <u>ESTIMATE</u>	FY 2008 <u>AMENDED BUDGET</u>	FY 2008 <u>ORIGINAL BUDGET</u>	SSS <u>VARIANCE</u>	% <u>VARIANCE</u>	FY 2009 <u>BUDGET</u>
<b><u>EXPENDITURES</u></b>							
<b><u>SALARIES &amp; FRINGES</u></b>							
Salaries	\$ 232,389	\$ 243,538	\$ 260,376	\$ 260,376	\$ 12,871	4.9	\$ 273,247
Overtime	1,143	4,654	800	800	3,200	400.0	4,000
FICA Expense	17,522	18,987	19,980	19,980	1,229	6.2	21,209
SG Retirement Expense	19,001	21,837	23,487	23,487	1,988	8.4	26,465
Health Insurance - Employee	31,887	39,066	39,812	39,812	4,633	11.6	44,446
Workers Compensation Insurance	6,593	10,693	6,784	6,784	302	4.5	7,086
Unemployment	-	-	862	862	53	6.2	915
Wellness Program	631	631	700	700	-	-	700
<b>Total Salaries &amp; Fringes Before Allocation</b>	<b>309,167</b>	<b>339,206</b>	<b>352,801</b>	<b>352,801</b>	<b>24,256</b>	<b>6.9</b>	<b>377,057</b>
General & Administrative Allocation	162,086	169,405	198,982	198,982	4,004	2.0	202,986
<b>Total Salaries &amp; Fringes</b>	<b>471,251</b>	<b>508,611</b>	<b>551,783</b>	<b>551,783</b>	<b>28,260</b>	<b>5.1</b>	<b>580,043</b>
<b><u>OPERATING EXPENDITURES</u></b>							
Accreditation	-	-	-	-	-	-	-
Advertising	-	-	400	400	-	-	400
Advisory Boards & Commissions	-	-	-	-	-	-	-
Awards & Memorials	-	-	-	-	-	-	-
Building Maintenance Agreements	-	-	-	-	-	-	-
Contractual Services	25,894	27,679	28,820	28,820	372	1.3	29,192
Contractual Services - Motorola	-	-	-	-	-	-	-
Contractual Services - Muri Court	-	-	-	-	-	-	-
Contractual Services - Sludge Removal	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Council Expenses	-	-	-	-	-	-	-
Damages	284	-	-	-	-	-	-
Deeds & Easements	-	-	-	-	-	-	-
Downtown Beautification	-	-	-	-	-	-	-
Dues & Subscriptions	45	122	60	60	30	50.0	90
Election Expense	-	-	-	-	-	-	-
Film Development	-	-	-	-	-	-	-
Fuels	8,091	9,521	8,000	8,000	800	10.0	8,800
Insurance - Building & Other	-	-	-	-	-	-	-
Lab Test	-	-	-	-	-	-	-
Meetings & Meals	117	-	100	100	-	-	100
Meters, Pipes & Fittings	-	-	-	-	-	-	-
Non-Capital - Computer Supplies	62	-	-	-	-	-	-
Non-Capital - Equipment	2,992	-	280	280	-	-	280
Non-Capital - Furniture & Fixtures	-	-	-	-	-	-	-
Non-Capital - Small Tools	483	393	500	500	-	-	500
Office Supplies	2,447	2,063	2,060	2,060	20	1.0	2,080
Office Supplies - Postage	38,405	37,767	38,370	38,370	12,301	32.1	60,671
Permits & Licenses	-	-	-	-	-	-	-
Printing & Publishing	-	-	-	-	-	-	-
Professional Services - Audit	7,000	7,000	7,000	7,000	-	-	7,000
Professional Services - Engineering	-	-	-	-	-	-	-
Professional Services - Legal	-	-	-	-	-	-	-
Professional Services - Other	-	-	-	-	-	-	-
Recruitment	-	-	-	-	-	-	-
Rental - Equipment	-	-	-	-	-	-	-
Repairs - Automotive	3,233	2,665	2,430	2,430	-	-	2,430
Repairs - Building & Facilities	-	-	-	-	-	-	-
Repairs - Computers	22	-	-	-	-	-	-
Repairs - Equipment	-	-	160	160	-	-	160
Screening & Shots	-	209	410	410	-	-	410
Supplies	347	465	380	380	120	31.6	500
Strategic Plan	-	-	-	-	-	-	-
Tax Bill Preparation Cost	-	-	-	-	-	-	-
Travel & Training	1,572	1,494	1,760	1,760	-	-	1,760
Uniforms	643	727	1,160	1,160	(160)	(13.8)	1,000
Uniforms - Clothing Allowance	-	-	-	-	-	-	-
Utilities - Electricity	-	-	-	-	-	-	-
Utilities - Tele-Communications	4,374	4,473	2,120	2,120	1,743	82.2	3,863
W/S - Sewer Treatment	-	-	-	-	-	-	-
W/S - Water Purchases	-	-	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>94,010</b>	<b>94,578</b>	<b>94,000</b>	<b>94,000</b>	<b>15,226</b>	<b>16.2</b>	<b>109,226</b>
General & Administrative Allocation	35,077	32,312	31,654	31,654	3,458	10.9	35,112
<b>Total Expenditures</b>	<b>600,340</b>	<b>635,501</b>	<b>677,437</b>	<b>677,437</b>	<b>46,844</b>	<b>6.9</b>	<b>724,381</b>
Capital Outlay Before Allocation	-	-	-	-	17,000	100.0	17,000
Capital Outlay Allocation	-	-	-	-	-	-	10,000
<b>Total Expenditures and Capital Outlay</b>	<b>\$ 600,340</b>	<b>\$ 635,501</b>	<b>\$ 677,437</b>	<b>\$ 677,437</b>	<b>\$ 73,844</b>	<b>10.8</b>	<b>\$ 751,381</b>

TOWN OF LEXINGTON

UTILITIES DEPARTMENT

ENTERPRISE FUND  
BUDGETED EXPENDITURES  
FY 2009

	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2008 AMENDED BUDGET	FY 2008 ORIGINAL BUDGET	\$\$\$ VARIANCE	%% VARIANCE	FY 2009 BUDGET
<b>EXPENDITURES</b>							
<b>SALARIES &amp; FRINGES</b>							
Salaries	\$ 1,087,848	\$ 1,160,913	\$ 1,280,539	\$ 1,280,539	\$ 71,317	5.6	\$ 1,351,856
Overtime	55,811	52,429	60,000	60,000	-	-	60,000
FICA Expense	84,508	92,821	102,551	102,551	-	-	108,007
SC Retirement Expense	91,917	109,265	121,194	121,194	5,456	5.3	130,260
Health Insurance - Employee	161,563	182,019	211,913	211,913	9,068	7.5	213,976
Workers Compensation Insurance	35,826	51,985	39,093	39,093	2,062	1.0	39,698
Unemployment	-	-	4,424	4,424	605	1.5	4,659
Welfare Program	2,704	2,866	3,200	3,200	235	5.3	3,200
<b>Total Salaries &amp; Fringes Before Allocation</b>	<b>1,519,975</b>	<b>1,652,278</b>	<b>1,822,914</b>	<b>1,822,914</b>	<b>88,741</b>	<b>4.9</b>	<b>1,911,655</b>
General & Administrative Allocation	-	-	-	-	-	-	-
<b>Total Salaries &amp; Fringes</b>	<b>1,519,975</b>	<b>1,652,278</b>	<b>1,822,914</b>	<b>1,822,914</b>	<b>88,741</b>	<b>4.9</b>	<b>1,911,655</b>
<b>OPERATING EXPENDITURES</b>							
Accreditation	-	-	-	-	-	-	-
Advertising	4,076	938	7,200	7,200	(200)	(2.8)	7,000
Advisory Boards & Commissions	-	-	-	-	-	-	-
Awards & Memorials	-	-	-	-	-	-	-
Building Maintenance Agreements	-	-	-	-	-	-	-
Contractual Services	210,252	126,631	297,943	297,943	(141,753)	(47.6)	166,190
Contractual Services - Motorola	-	-	-	-	-	-	-
Contractual Services - Muni Court	-	-	-	-	-	-	-
Contractual Services - Sludge Removal	70,163	77,158	61,000	61,000	-	-	61,000
Contributions	-	-	-	-	-	-	-
Council Expenses	-	-	-	-	-	-	-
Damages	727	2,314	500	500	1,500	300.0	2,000
Deeds & Easements	1,000	349	500	500	-	-	500
Downtown Beautification	-	-	-	-	-	-	-
Dues & Subscriptions	2,830	2,315	3,200	3,200	(700)	(21.9)	2,500
Election Expense	-	-	-	-	-	-	-
Film Development	-	-	-	-	-	-	-
Fuels	79,520	82,521	52,700	52,700	37,300	70.8	90,000
Insurance - Building & Other	-	-	-	-	-	-	-
Lab Test	37,981	35,981	35,000	35,000	-	-	35,000
Meals & Meals	643	230	500	500	(200)	(40.0)	300
Meters, Pipes & Fittings	131,046	154,954	50,000	80,000	50,000	100.0	100,000
Non-Capital - Computer Supplies	-	-	-	-	-	-	-
Non-Capital - Equipment	8,913	3,287	1,000	1,000	2,000	200.0	3,000
Non-Capital - Furniture & Fixtures	80	-	-	-	-	-	-
Non-Capital - Small Tools	8,589	9,373	5,200	5,200	2,800	53.8	8,000
Office Supplies	3,009	2,638	2,080	2,080	30	1.4	2,110
Office Supplies - Postage	2,217	2,905	2,220	2,220	1,423	64.1	3,643
Permits & Licenses	18,865	22,727	17,000	17,000	2,072	12.2	19,072
Printing & Publishing	-	-	-	-	-	-	-
Professional Services - Audit	-	-	-	-	-	-	-
Professional Services - Engineering	14,725	4,249	5,000	5,000	-	-	5,000
Professional Services - Legal	-	2,421	1,000	1,000	(500)	(50.0)	500
Professional Services - Other	-	-	-	-	-	-	-
Recruitment	-	-	-	-	-	-	-
Rental - Equipment	27,006	6,903	3,280	3,280	3,720	113.4	7,000
Repairs - Automotive	24,403	21,567	15,000	15,000	3,500	23.3	18,500
Repairs - Building & Facilities	-	-	-	-	-	-	-
Repairs - Computers	44	-	-	-	-	-	-
Repairs - Equipment	60,817	118,638	40,000	40,000	40,000	100.0	80,000
Screening & Shots	1,658	2,646	1,580	1,580	420	26.6	2,000
Supplies	156,698	131,513	81,720	51,720	30,380	58.7	82,100
Strategic Plan	-	-	-	-	-	-	-
Tax Bill Preparation Cost	-	-	-	-	-	-	-
Travel & Training	12,649	15,059	10,200	10,200	(200)	(2.0)	10,000
Uniforms	11,119	16,281	11,130	11,130	(1,130)	(10.2)	10,000
Uniforms - Clothing Allowance	-	-	-	-	-	-	-
Utilities - Electricity	180,035	161,546	171,750	171,750	6,250	3.6	178,000
Utilities - Tele-Communications	57,497	89,565	55,676	55,676	19,704	35.5	75,280
W/S - Sewer Treatment	620,331	488,129	580,000	580,000	40,000	6.9	620,000
W/S - Water Purchases	1,285,434	1,009,551	1,393,000	1,393,000	-	-	1,393,000
<b>Total Operating Expenditures</b>	<b>3,026,624</b>	<b>2,570,869</b>	<b>2,905,279</b>	<b>2,875,279</b>	<b>86,416</b>	<b>3.4</b>	<b>2,971,695</b>
General & Administrative Allocation	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>4,546,599</b>	<b>4,222,947</b>	<b>4,728,193</b>	<b>4,698,193</b>	<b>185,157</b>	<b>3.9</b>	<b>4,883,350</b>
Capital Outlay Before Allocation	-	155,000	155,000	165,000	(49,629)	(26.6)	135,371
Capital Outlay Allocation	-	-	-	-	-	-	-
<b>Total Expenditures and Capital Outlay</b>	<b>\$ 4,546,599</b>	<b>\$ 4,377,947</b>	<b>\$ 4,883,193</b>	<b>\$ 4,883,193</b>	<b>\$ 135,528</b>	<b>2.8</b>	<b>\$ 5,018,721</b>

# TOWN OF LEXINGTON

## ANNUAL BUDGET ENTERPRISE FUND FY 2009

### POSITIONS BY DEPARTMENT

	<u>Budgeted for FY 2008</u>
<b><u>Finance:</u></b>	
Accounts Receivable Supervisor	1
Accounting Clerk/Customer Service	2
Accounting Clerk	1
Meter Technician	3
Total	<u>7</u>
<b><u>Utilities:</u></b>	
Director of Utilities	1
Superintendent, Utilities	1
Wastewater Main Supervisor	1
Water Main Supervisor	1
Water/Sewer Main Tech III	11
Water/Sewer Main Tech II	11
Engineer	1
Environmental Sys Operator III	1
Environmental Sys Operator II	1
Inspector	1
Administrative Assistant	1
Secretary	1
Total	<u>32</u>
<b>Total Enterprise Fund</b>	<b><u>39</u></b>

# TOWN OF LEXINGTON

## ENTERPRISE FUND DEBT SERVICE FY 2009

	<u><b>FY 2009</b></u>
Series 2001 A Revenue Bonds	\$1,371,190
Series 2001 B Revenue Bonds	165,653
Series 1993 Revenue Bonds	385,000
Series 2004 Revenue Bonds	494,096
Series 2009 Revenue Bonds	<u>787,005</u>
Total Debt Service	<u><u>\$3,202,944</u></u>

# TOWN OF LEXINGTON

## ENTERPRISE FUND CAPITAL EQUIPMENT FY 2009

	#	<u>FY 2009</u>
<b><u>Finance Department</u></b>		
Meter Tech Truck		\$ 17,000
Allocation to Enterprise Fund		10,000
<b>Total Finance</b>		<u>27,000</u>
<b><u>Planning, Building and Technology Department</u></b>		
Allocation to Enterprise Fund		<u>47,500</u>
<b>Total Planning, Building and Technology</b>		
<b><u>Utilities Department</u></b>		
Mini Trackhoe with hammer	1	53,271
8" Trailer mounted by-pass pump	1	40,100
2 each-Diaphragm pump	2	4,800
5.5 HP generator	1	1,500
Shop air compressor	1	1,000
Easement sewer machine	1	31,000
Air compressor truck mount	1	1,200
Trailer for mini trackhoe	1	2,500
<b>Total Utilities</b>		<u>135,371</u>
<b>Total Capital Equipment Requests</b>		<u>\$ 209,871</u>

# TOWN OF LEXINGTON

## ENTERPRISE FUND CAPITAL IMPROVEMENT PLAN FY 2009

<u>SEWER CIP</u>	<u>FY 2009</u>
12/14 Mile Creek System Upgrade	\$ 8,000,000
Highway 378 System Upgrades- New Master Stations and Force Mains	10,000,000
Pump Station Upgrades on 378- Reinstall with larger pumps and wet well:	275,000
John Hardee relocation	1,500,000
12 Mile Creek sewer line to Coventry Woods	<u>2,000,000</u>
<b>Total Capital Improvement Projects - Sewer</b>	<u>21,775,000</u>
 <u>WATER CIP</u>	
West Main Street to Church St. to Columbia Ave 3700 Ft. 8" WM/Replacement	355,200
East Main St to S. Lake Dr. to Old Mill 2700 Ft. 8" WM/Replacement	297,000
Water Tank Cleaning and Repairs	193,800
Pump and controls at West Columbia Water Plant	<u>60,000</u>
<b>Total Capital Improvement Projects - Water</b>	<u>906,000</u>
<b>Total Capital Improvement Projects (Net)</b>	<u>\$22,681,000</u>



— South Carolina —  
***Town of Lexington***  
 —————

Rates Effective January 1, 2008

**Water Rates**

<b>Monthly Customer Service Charges / Meter</b>			
Meter size		Inside Town	Outside Town
3/4"	\$	6.29	\$ 10.36
1"	\$	11.58	\$ 19.02
1-1/2"	\$	15.73	\$ 25.91
2"	\$	31.46	\$ 51.81
3"	\$	81.78	\$ 134.69
4"	\$	151.00	\$ 248.67
6"	\$	197.85	\$ 326.04

<b>Volume Charges / Thousand Gallons</b>			
		Inside Town	Outside Town
Residential	\$	3.50	\$ 6.55
Commercial	\$	3.27	\$ 6.14
Industrial	\$	3.27	\$ 6.14

**Sewer Rates**

<b>Monthly Customer Service Charges / Meter</b>			
		Inside Town	Outside Town
FLAT RATE - 378 LINE	\$	5.97	\$ 7.94
			\$ 47.65

<b>Volume Charges / Thousand Gallons</b>			
		Inside Town	Outside Town
	\$	4.14	\$ 7.30
(Maximum of 10,000 gallon / mo. for residential customers)			

<b>Fire Protection Charges</b>			
		Inside Town	Outside Town
Sprinkler minimum (\$ / mo.)	\$	4.10	\$ 8.17
Additional over 60 heads (\$ / head / mo.)	\$	0.07	\$ 0.15
Commercial Fire Hydrant	\$	8.52	\$ 17.02

## Water and Sewer Connection Fees

### Tap Fees

Water Tap Fee	\$	410.00
Sewer Tap Fee	\$	324.00

### Water Meter Fees (Fees vary by meter size)

3/4"	\$	225.00
1"	\$	270.00
1-1/2"	\$	400.00
2"	\$	500.00
3"	\$	1,200.00
4"	\$	1,500.00
6"	\$	2,200.00

### Capital Contribution Fees (per ERU)

	Inside Town	Outside Town
Water Capital Contribution Fee	\$ 1,150.00	\$ 2,050.00
Sewer Capital Contribution Fee	\$ 1,900.00	\$ 3,700.00

### Ancillary Charges Related to Water, Sewer, and Stormwater

New Account Charge	\$	20.00
Plan Review and Inspection Fee (1% of utility construction cost)		
Minimum	\$	74.00
Maximum	\$	1,150.00
Stormwater Plan & Inspection Fee (3% of stormwater construction cost)		
Minimum	\$	74.00
Maximum	\$	1,150.00
Sewer Inspection Fee	\$	75.00
Sewer Re-inspection Fee	\$	50.00

### Water Service for Irrigation Purposes

	Inside Town	Outside Town
Existing 3/4"	\$ 350.00	\$ 550.00
New Tap 3/4"	\$ 400.00	\$ 650.00
New Tap 1"	\$ 500.00	\$ 850.00
New Tap 1 1/2"	\$ 800.00	\$ 1,450.00
New Tap 2"	\$ 1,200.00	\$ 2,250.00

# **DEBT SERVICE FUND**

# TOWN OF LEXINGTON

## SCHEDULE OF SOURCES AND USES FY 2009

<b><u>SOURCES</u></b>	<b><u>FY 2009</u></b>
Transfer From General Fund	<u>\$484,517</u>
Total Sources	<u>484,517</u>
<b><u>USES</u></b>	
Debt Service (COP & GO Bond)	<u>484,517</u>
Total Uses	<u>484,517</u>
Excess (Deficiency) of Sources	<u>\$ -</u>

# **SPECIAL REVENUE FUND**

TOWN OF LEXINGTON

VICTIMS ADVOCATE

SPECIAL REVENUE FUND  
BUDGETED EXPENDITURES  
FY 2009

	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2008 AMENDED BUDGET	FY 2008 BUDGET	SSS VARIANCE	%%% VARIANCE	FY 2009 BUDGET
<b>EXPENDITURES</b>							
<b>SALARIES &amp; FRINGES</b>							
Salaries	\$ 42,646	\$ 23,651	\$ 21,813	\$ 21,813	\$ 1,249	5.7	\$ 23,061
Overtime	659	149	250	250	-	-	250
FICA Expense	3,429	3,519	1,688	1,688	96	5.7	1,783
SG Retirement Expense	3,480	2,239	2,032	2,032	157	7.7	2,189
Health Insurance - Employee	4,554	2,911	2,363	2,363	136	5.7	2,499
Workers Compensation Insurance	762	727	392	392	30	7.5	422
Unemployment	-	-	73	73	4	5.7	77
Wellness Program	90	22	50	50	-	-	50
<b>Total Salaries &amp; Fringes Before Allocation</b>	<b>55,620</b>	<b>33,218</b>	<b>28,661</b>	<b>28,661</b>	<b>1,670</b>	<b>5.8</b>	<b>30,331</b>
General & Administrative Allocation	-	-	-	-	-	-	-
<b>Total Salaries &amp; Fringes</b>	<b>55,620</b>	<b>33,218</b>	<b>28,661</b>	<b>28,661</b>	<b>1,670</b>	<b>5.8</b>	<b>30,331</b>
<b>OPERATING EXPENDITURES</b>							
Accreditation	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Advisory Boards & Commissions	-	-	-	-	-	-	-
Awards & Memorials	-	-	-	-	-	-	-
Building Maintenance Agreements	-	-	-	-	-	-	-
Contractual Services	94	102	100	100	(68)	(67.5)	33
Contractual Services - Motorola	-	-	-	-	-	-	-
Contractual Services - Munl Court	-	-	-	-	-	-	-
Contractual Services - Sludge Removal	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Council Expenses	-	-	-	-	-	-	-
Damages	-	-	-	-	-	-	-
Deeds & Easements	-	-	-	-	-	-	-
Dues & Subscriptions	-	-	-	-	-	-	-
Election Expense	-	-	-	-	-	-	-
Film Development	-	-	-	-	-	-	-
Fuels	514	541	400	400	-	-	400
Insurance - Building & Other	-	-	-	-	-	-	-
Lab Test	-	-	-	-	-	-	-
Meetings & Meals	-	-	-	-	-	-	-
Meters, Pipes & Fittings	-	-	-	-	-	-	-
Non-Capital - Computer Supplies	-	-	-	-	-	-	-
Non-Capital - Equipment	249	-	-	-	-	-	-
Non-Capital - Furniture & Fixtures	-	-	-	-	-	-	-
Non-Capital - Small Tools	-	-	-	-	-	-	-
Office Supplies	2,856	757	660	660	133	20.2	793
Office Supplies - Postage	302	241	150	150	-	-	150
Permits & Licenses	-	-	-	-	-	-	-
Printing & Publishing	-	-	-	-	-	-	-
Professional Services - Audit	1,000	500	500	500	-	-	500
Professional Services - Engineering	-	-	-	-	-	-	-
Professional Services - Legal	-	-	-	-	-	-	-
Professional Services - Other	-	-	-	-	-	-	-
Recruitment	-	-	-	-	-	-	-
Rental - Equipment	-	-	-	-	-	-	-
Repairs - Automotive	21	110	200	200	-	-	200
Repairs - Building & Facilities	-	-	-	-	-	-	-
Repairs - Computers	-	-	-	-	-	-	-
Repairs - Equipment	-	-	-	-	-	-	-
Screening & Shots	-	-	-	-	-	-	-
Strategic Plan	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Tax Bill Preparation Cost	-	-	-	-	-	-	-
Travel & Training	-	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-	-
Uniforms - Clothing Allowance	1,000	500	500	500	-	-	500
Utilities - Electricity	-	-	-	-	-	-	-
Utilities - Tele-Communications	305	(426)	250	250	-	-	250
W/S - Sewer Treatment	-	-	-	-	-	-	-
W/S - Water Purchases	-	-	-	-	-	-	-
Teddy Bear Fund Expenses	-	-	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>6,342</b>	<b>2,325</b>	<b>2,760</b>	<b>2,760</b>	<b>66</b>	<b>2.4</b>	<b>2,826</b>
General & Administrative Allocation	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>61,962</b>	<b>35,543</b>	<b>31,421</b>	<b>31,421</b>	<b>1,737</b>	<b>5.5</b>	<b>33,157</b>
Capital Outlay Before Allocation	-	-	-	-	-	-	-
Capital Outlay Allocation	-	-	-	-	-	-	-
<b>Total Expenditures and Capital Outlay</b>	<b>\$ 61,962</b>	<b>\$ 35,543</b>	<b>\$ 31,421</b>	<b>\$ 31,421</b>	<b>\$ 1,737</b>	<b>5.5</b>	<b>\$ 33,157</b>

**TOWN OF LEXINGTON, SOUTH CAROLINA  
ANNUAL BUDGET  
FISCAL YEAR ENDING JUNE 30, 2009**

**APPENDIX**

Statement of Financial Policies

The Town of Lexington has developed the following policies to manage its financial and budgetary affairs.

**BUDGET POLICY** – Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the General, Debt Service, and Waterworks and Sewer System Funds. When applicable, project-length financial plans are adopted for all capital projects funds. All annual appropriations lapse at fiscal year end. South Carolina law requires the Town to adopt a balanced budget each year. A balanced budget is one in which budgeted funding sources equal budgeted expenditures.

**REVENUE POLICY** – The Town will try to maintain a diversified and stable revenue system. Enterprise funds will be self-supporting.

**INVESTMENT POLICY** – The Town pools the cash of all funds into a central depository bank account except that portion of cash on deposit in the South Carolina Local Government Investment Pool and where legal restrictions prohibit the commingling of funds. Temporary investments are then made from the pooled account in collaborative form in order to maximize the return on invested funds.

**ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICY** – The Town issues its annual financial statements in accordance with Generally Accepted Accounting Principles (GAAP) as outlined in the Governmental Accounting, Auditing and Financial Reporting (GAAFR) publication.

**RESERVED AND UNRESERVED FUND BALANCE POLICY** – The Town of Lexington budgets to maintain a Fund Balance Reserve of 25% of budgeted revenues less capital outlay in the General Fund. In addition the Town budgets to maintain one month's operating expenditures in Fund Balance plus a contingency reserve of 1.5% of budgeted revenue. In the Enterprise fund the Town budgets a contingency reserve of 1.5% of budgeted revenue.