

TOWN OF LEXINGTON

ANNUAL BUDGET

FISCAL YEAR ENDED

JUNE 30, 2003

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

AN ORDINANCE # 2002-17

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, 2002 AND ENDING JUNE 30, 2003, 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, 2002 and ending June 30, 2003, 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SECTION 3: That all Ordinances or parts of Ordinances conflicting with provisions of the Ordinance are hereby repealed, insofar as the same affect this Ordinance.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, Finance Director, Town Administrator and Mayor 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, 2002.

Enacted this 17th day of June, 2002.


Daniel P. Breazeale, Sr., Mayor of the Town of Lexington

ATTEST

INTRODUCED May 6, 2002
PUBLIC HEARING June 3, 2002
FINAL READING June 3, 2002
APPROVED June 3, 2002


Julia A. Kight, Municipal Clerk, CMC

I, JULIA A. KIGHT, MUNICIPAL CLERK, CMC, CERTIFY THAT THIS ORDINANCE WAS ADVERTISED FOR PUBLIC HEARING ON May, 2002.

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

AN ORDINANCE # 2002.18

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, 2002 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, 2002 and ending June 30, 2003 a tax of forty-three point seven (43.7) 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, 2002.

SECTION 6: All taxes and sums herein assessed and provided for shall be due and payable between October 1, 2002 and January 15, 2003. If not paid between January 16, 2003 and February 14, 2003, a penalty of 3% will be assessed, if not paid between February 15, 2003 and March 15, 2003, a 10% penalty will be assessed. If payment is made after March 16, 2003 a penalty of 15% plus a \$5.00 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 AN APPROVED BY THE COUNCIL OF THE TOWN OF LEXINGTON ON THE 17th DAY OF JUNE, 2002.


Daniel P. Bréazale, Sr., Mayor of the Town of Lexington

ATTEST


Julia A. Kight, Municipal Clerk, CMC

INTRODUCED.....May 7, 2002
PUBLIC HEARING.....June 3, 2002
FINAL READING.....June 3, 2002
APPROVED.....June 3, 2002

I, JULIA A. KIGHT, MUNICIPAL CLERK, CMC, CERTIFY THAT THIS ORDINANCE WAS ADVERTISED FOR PUBLIC HEARING ON May, 2002.

TOWN OF LEXINGTON

ANNUAL BUDGET

FISCAL YEAR ENDED JUNE 30, 2003

BUDGET OVERVIEW AND INCLUSIONS

- Balanced budget
- General Fund revenue estimates are based on 10 months of actual data, and trend analysis
- Property tax millage remains 43.7. A mill equates to approximately \$37,500 in property tax revenue
- Enterprise Fund revenue estimates are based on the Water and Sewer Rate Study and trend analysis
- Scheduled water and sewer rate increase of 5% becomes effective July 1, 2002
- General Fund Reserve increased to 30% of budgeted expenditures excluding capital outlay
- \$500,000 of projected General Fund June 30, 2003 Fund Balance designated for street and infrastructure maintenance
- Based on the recommendation of the Wage and Compensation Committee, personnel costs are estimated using the updated Wage and Compensation Plan beginning on January 1, 2003. The cost of implementation of the new plan in fiscal 2003 is approximately \$25,000. The overall increase in personnel cost attributable to the new plan is approximately 8% and will be phased in during fiscal 2003 – 2005
- Salaries for Town employees include a 3.8% COLA totaling \$125,000
- Salaries for Town employees include an annual merit increase per the compensation policy
- Salaries include a Christmas bonus of \$100 (net) for each employee
- New fulltime Town Attorney position created
- Town Prosecutor salary increased \$4,941

BUDGET OVERVIEW AND INCLUSIONS

(Continued)

- The Police Department budget includes funding for the Patrolman position for our Police Corps graduate and a new Clerical Assistant beginning in January
- New Labor I position added for the Parks, Streets and Sanitation Department
- The Public Utilities budget includes the addition of a Technician II and Technician III
- Municipal Court expenses include an increase imposed by the County for magistrate services from approximately \$2,000 to \$20,000
- Municipal Judge salary increased \$2,400 contingent upon new court schedule
- New Public Safety building requires additional operating expenditures for electricity, cleaning, and insurance totaling approximately \$38,000
- General Fund debt service and the transfer to the Debt Service fund have increase to reflect the purchase of property on Hendrix Street and the issuance of General Obligation Bonds to fund the Streetscape Project and the Streets and Infrastructure Project
- Capital Contribution Fees fully cover Enterprise Fund capital projects and 98% of capital equipment purchases
- First year of a three year franchise and contract audit cycle budgeted in the Finance Department
- E-Government needs assessment and targeted implementation date for initial services of January 2003

TOWN OF LEXINGTON

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GENERAL FUND

TOWN OF LEXINGTON

GENERAL FUND BUDGETED REVENUE, EXPENDITURES AND OTHER FY 2003

REVENUE

Property Taxes	\$ 1,670,000
Franchise Fees	493,500
Business Licenses	1,730,000
Permits	175,000
Service Fees	3,000
Fines and Forfeitures	275,000
Rental Income	27,500
Other Governments	310,000
Miscellaneous Income	7,700
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Total Revenue	4,691,700

OPERATING EXPENDITURES

Council Department	239,215
Administration Department	272,260
Economic Development Department	2,270
Information Technology Department	30,010
Finance Department	191,848
Building/Zoning Department	327,149
Police Department	1,792,032
Parks, Streets and Sanitation Department	1,141,100
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Total Operating Expenditures	3,995,884

OTHER SOURCES AND (USES)

Interest Income	55,000
Debt Service	(42,400)
Capital Outlay, Net	(217,141)
Transfer to Debt Service Fund	(420,074)
Contingency Reserve (@1.5% of Revenue)	(71,201)
	<hr/>
Total Other Sources and (Uses)	(695,816)
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Excess of Revenue Over Expenditures and Other	\$ 0

TOWN OF LEXINGTON

GENERAL FUND SCHEDULE OF FUND BALANCE FY 2003

FUND BALANCE

Fund Balance 7/1/01	\$ 2,916,828
Deficiency of Revenue Under Expenditures and Other (Est. FY 02)	<u>118,580</u>
Fund Balance 6/30/02(Est.)	<u>3,035,408</u>
Excess of Revenue Over Expenditures and Other (Est. FY 03)	<u>0</u>
Fund Balance 6/30/03(Est.)	<u><u>\$ 3,035,408</u></u>

FUND BALANCE ALLOCATION

Fund Balance 6/30/03(Est.)	\$ 3,035,408
Allocations	
Contingency Reserve (@1.5% of Revenue)	(71,201)
30% Reserve	(1,316,147)
Restricted Fund	(13,000)
Designated - SCE & G Streetscape Funds	(230,000)
Designated - Street and Infrastructure Maintenance	<u>(500,000)</u>
Total Allocations	<u>(2,130,348)</u>
Working Capital Requirements	<u>(386,100)</u>
Net Available Funds (Est.)	<u><u>\$ 518,960</u></u>

TOWN OF LEXINGTON

GENERAL FUND BUDGETED REVENUE, EXPENDITURES AND OTHER SUMMARY FY 2003

	FY 2003 <u>BUDGET</u>	FY 2002 <u>BUDGET</u>	\$\$\$ <u>VARIANCE</u>	%% <u>VARIANCE</u>	FY 2002 <u>ESTIMATE</u>	FY 2001 <u>AUDIT</u>	FY 2001 <u>BUDGET</u>
<u>REVENUE</u>							
Property Taxes	\$ 1,670,000	\$ 1,578,000	\$ 92,000	5.83%	\$ 1,670,000	\$ 1,639,382	\$ 1,750,000
Franchise Fees	493,500	407,600	85,900	21.07%	470,000	464,955	370,000
Business Licenses	1,730,000	1,573,000	157,000	9.98%	1,583,000	1,618,943	1,360,000
Permits	175,000	175,000	-	0.00%	220,550	167,478	200,000
Service Fees	3,000	3,000	-	0.00%	2,320	1,030	21,000
Fines and Forfeitures	275,000	262,500	12,500	4.76%	327,620	239,456	250,000
Rental Income	27,500	48,500	(21,000)	-43.30%	43,500	35,591	26,100
Other Governments	310,000	330,000	(20,000)	-6.06%	330,000	245,497	15,750
Miscellaneous Income	7,700	15,000	(7,300)	-48.67%	11,260	19,408	32,500
Total Revenue	4,691,700	4,392,600	299,100	6.81%	4,658,250	4,431,740	4,025,350
<u>OPERATING EXPENDITURES</u>							
Council and Town Hall Department	239,215	453,217	(214,002)	-47.22%	430,082	358,520	426,790
Administration Department	272,260	454,814	(182,554)	-40.14%	430,042	405,449	395,747
Economic Development Department	2,270	-	2,270	0.00%	-	-	-
Information Technology Department	30,010	-	30,010	0.00%	-	-	-
Finance Department	191,848	341,378	(149,530)	-43.80%	322,530	328,906	355,695
Building/Zoning Department	327,149	314,581	12,568	4.00%	291,098	294,745	316,247
Police Department	1,792,032	1,523,105	268,927	17.66%	1,374,289	1,245,034	1,309,812
Parks, Streets and Sanitation Department	1,141,100	1,048,456	92,644	8.84%	995,523	951,832	1,021,803
Total Operating Expenditures	3,995,884	4,135,551	(139,667)	-3.38%	3,843,564	3,584,486	3,826,094
<u>OTHER SOURCES AND (USES)</u>							
Interest Income	55,000	130,000	(75,000)	-57.69%	55,070	121,190	109,725
Debt Service	(42,400)	(18,226)	(24,174)	132.63%	(18,226)	(331,806)	(205,629)
Capital Outlay, Net	(217,141)	(105,652)	(111,489)	105.52%	(477,250)	(378,226)	(115,905)
Capital Outlay Prior Year Commitments	-	-	-	0.00%	-	-	(21,213)
Transfer to Debt Service Fund	(420,074)	(192,430)	(227,644)	118.30%	(185,000)	(183,479)	(196,621)
Contingency Reserve (@1.5% of Revenue)	(71,201)	(67,839)	(3,362)	4.96%	(70,700)	(68,294)	(62,026)
Total Other Sources and (Uses)	(695,816)	(254,147)	(441,669)	173.78%	(696,106)	(840,615)	(491,669)
Excess (Deficiency) of Revenue Over Expenditures and Other	\$ 0	\$ 2,902	\$ (2,902)	-100.00%	\$ 118,580	\$ 6,639	\$ (292,413)

TOWN OF LEXINGTON
COUNCIL AND TOWN HALL DEPARTMENT

GENERAL FUND
BUDGETED EXPENDITURES
FY 2003

	<u>FY 2003</u>	<u>FY 2002</u>	<u>\$\$\$</u>	<u>%%</u>	<u>FY 2002</u>	<u>FY 2001</u>	<u>FY 2001</u>
	<u>BUDGET</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>VARIANCE</u>	<u>ESTIMATE</u>	<u>AUDIT</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>							
<u>SALARIES & FRINGES</u>							
Salaries	\$ 76,201	\$ 71,260	\$ 4,941	6.93%	\$ 69,066	\$ 71,166	\$ 71,259
Overtime	-	-	-	0.00%	-	-	-
FICA Expense	5,829	5,451	378	6.93%	5,284	5,527	5,451
SC Retirement Expense	5,220	4,881	338	6.93%	4,731	2,828	3,895
Health Insurance - Employee	12,593	11,948	645	5.40%	12,240	14,030	20,876
Health Insurance - Dependent	-	-	-	0.00%	-	-	-
Workers Compensation Insurance	298	264	34	13.02%	12	140	534
Unemployment	1,000	1,000	-	0.00%	-	-	1,000
Wellness Program	880	960	(80)	-8.33%	879	-	480
Total Salaries & Fringes Before Allocation	102,021	95,764	6,257	6.53%	92,212	93,691	103,495
General & Administrative Allocation	(51,011)	-	(51,011)	0.00%	-	-	-
Total Salaries & Fringes	51,010	95,764	(44,754)	-46.73%	92,212	93,691	103,495
<u>OPERATING EXPENDITURES</u>							
Accreditation	-	-	-	0.00%	70	-	-
Advertising	650	900	(250)	-27.78%	220	571	1,850
Advisory Boards & Commissions	2,400	2,280	120	5.26%	1,500	1,066	2,615
Awards & Memorials	1,920	1,300	620	47.69%	1,320	1,899	1,925
Building Maintenance Agreements	29,250	28,020	1,230	4.39%	28,000	27,879	28,000
Contractual Services	35,000	47,083	(12,083)	-25.66%	12,000	22,502	30,200
Contractual Services - Mobex	-	-	-	0.00%	-	-	-
Contractual Services - Muni Court	-	-	-	0.00%	-	-	-
Contractual Services - Sludge Removal	-	-	-	0.00%	-	-	-
Contributions	-	-	-	0.00%	8,940	20,000	20,000
Council Expenses	18,500	18,750	(250)	-1.33%	16,420	12,756	22,065
Damages	-	-	-	0.00%	-	-	-
Deeds & Easements	50	50	-	0.00%	40	-	50
Dues & Subscriptions	7,000	8,820	(1,820)	-20.63%	9,630	5,767	8,700
Election Expense	6,200	-	6,200	0.00%	-	2,529	5,000
Film Development	200	150	50	33.33%	300	51	300
Fuels	-	-	-	0.00%	-	-	-
Insurance - Building & Other	120,700	108,000	12,700	11.76%	115,000	106,661	113,660
Lab Test	-	-	-	0.00%	-	4,989	-
Meetings & Meals	8,340	8,300	40	0.48%	4,380	-	7,065
Meters, Pipes & Fittings	-	-	-	0.00%	-	-	-
Miscellaneous	-	-	-	0.00%	20	644	1,000
Non-Capital - Computer Supplies	-	-	-	0.00%	80	178	-
Non-Capital - Equipment	-	-	-	0.00%	290	-	-
Non-Capital - Furniture & Fixtures	-	-	-	0.00%	-	-	-
Non-Capital - Small Tools	-	-	-	0.00%	-	-	-
Office Supplies	1,660	1,500	160	10.67%	1,350	1,289	1,000
Office Supplies - Postage	2,600	1,500	1,100	73.33%	2,100	1,137	1,000
Permits & Licenses	-	-	-	0.00%	-	-	-
Professional Services - Audit	-	-	-	0.00%	-	-	5,000
Professional Services - Engineering	-	-	-	0.00%	-	-	-
Professional Services - Legal	85,000	30,000	55,000	183.33%	70,210	10,103	20,000
Professional Services - Other	-	-	-	0.00%	-	-	-
Recruitment	-	-	-	0.00%	-	-	-
Rental - Equipment	-	-	-	0.00%	-	-	-
Repairs - Automotive	-	-	-	0.00%	-	-	-
Repairs - Building & Facilities	14,100	35,450	(21,350)	-60.23%	23,700	4,750	10,000
Repairs - Computers	-	-	-	0.00%	-	-	-
Repairs - Equipment	500	900	(400)	-44.44%	120	50	-
Screening & Shots	140	140	-	0.00%	40	60	140
Strategic Plan	500	20,000	(19,500)	-97.50%	7,960	-	-
Supplies	600	1,000	(400)	-40.00%	790	739	300
Tax Bill Preparation Cost	-	-	-	0.00%	-	-	-
Travel & Training	10,000	7,610	2,390	31.41%	6,290	7,665	12,725
Uniforms	-	-	-	0.00%	-	-	-
Uniforms - Clothing Allowance	-	-	-	0.00%	-	-	-
Utilities - Electricity	30,000	35,000	(5,000)	-14.29%	26,610	31,090	30,000
Utilities - Tele-Communications	1,100	700	400	57.14%	490	455	700
W/S - Sewer Treatment	-	-	-	0.00%	-	-	-
W/S - Water Purchases	-	-	-	0.00%	-	-	-
Drug Fund Expenses	-	-	-	0.00%	-	-	-
Total Operating Expenditures	376,410	357,453	18,957	5.30%	337,870	264,830	323,295
General & Administrative Allocation	(188,205)	-	(188,205)	0.00%	-	-	-
Total Department Expenditures	\$ 239,215	\$ 453,217	\$ (214,002)	-47.22%	\$ 430,082	\$ 358,520	\$ 426,790

TOWN OF LEXINGTON
ECONOMIC DEVELOPMENT DEPARTMENT

GENERAL FUND
BUDGETED EXPENDITURES
FY 2003

	FY 2003 <u>BUDGET</u>	FY 2002 <u>BUDGET</u>	\$\$\$ <u>VARIANCE</u>	%% <u>VARIANCE</u>	FY 2002 <u>ESTIMATE</u>	FY 2001 <u>AUDIT</u>	FY 2001 <u>BUDGET</u>
<u>EXPENDITURES</u>							
<u>SALARIES & FRINGES</u>							
Salaries	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
Overtime	-	-	-	0.00%	-	-	-
FICA Expense	-	-	-	0.00%	-	-	-
SC Retirement Expense	-	-	-	0.00%	-	-	-
Health Insurance - Employee	-	-	-	0.00%	-	-	-
Health Insurance - Dependent	-	-	-	0.00%	-	-	-
Workers Compensation Insurance	-	-	-	0.00%	-	-	-
Unemployment	-	-	-	0.00%	-	-	-
Wellness Program	-	-	-	0.00%	-	-	-
Total Salaries & Fringes Before Allocation	-	-	-	0.00%	-	-	-
General & Administrative Allocation	-	-	-	0.00%	-	-	-
Total Salaries & Fringes	-	-	-	0.00%	-	-	-
<u>OPERATING EXPENDITURES</u>							
Accreditation	-	-	-	0.00%	-	-	-
Advertising	-	-	-	0.00%	-	-	-
Advisory Boards & Commissions	-	-	-	0.00%	-	-	-
Awards & Memorials	-	-	-	0.00%	-	-	-
Building Maintenance Agreements	-	-	-	0.00%	-	-	-
Contractual Services	-	-	-	0.00%	-	-	-
Contractual Services - Mobex	-	-	-	0.00%	-	-	-
Contractual Services - Muni Court	-	-	-	0.00%	-	-	-
Contractual Services - Sludge Removal	-	-	-	0.00%	-	-	-
Contributions	-	-	-	0.00%	-	-	-
Council Expenses	-	-	-	0.00%	-	-	-
Damages	-	-	-	0.00%	-	-	-
Deeds & Easements	-	-	-	0.00%	-	-	-
Dues & Subscriptions	1,260	-	1,260	0.00%	-	-	-
Election Expense	-	-	-	0.00%	-	-	-
Film Development	50	-	50	0.00%	-	-	-
Fuels	-	-	-	0.00%	-	-	-
Insurance - Building & Other	-	-	-	0.00%	-	-	-
Lab Test	-	-	-	0.00%	-	-	-
Meetings & Meals	270	-	270	0.00%	-	-	-
Meters, Pipes & Fittings	-	-	-	0.00%	-	-	-
Miscellaneous	-	-	-	0.00%	-	-	-
Non-Capital - Computer Supplies	-	-	-	0.00%	-	-	-
Non-Capital - Equipment	-	-	-	0.00%	-	-	-
Non-Capital - Furniture & Fixtures	-	-	-	0.00%	-	-	-
Non-Capital - Small Tools	-	-	-	0.00%	-	-	-
Office Supplies	600	-	600	0.00%	-	-	-
Office Supplies - Postage	-	-	-	0.00%	-	-	-
Permits & Licenses	-	-	-	0.00%	-	-	-
Professional Services - Audit	-	-	-	0.00%	-	-	-
Professional Services - Engineering	-	-	-	0.00%	-	-	-
Professional Services - Legal	-	-	-	0.00%	-	-	-
Professional Services - Other	-	-	-	0.00%	-	-	-
Recruitment	-	-	-	0.00%	-	-	-
Rental - Equipment	-	-	-	0.00%	-	-	-
Repairs - Automotive	-	-	-	0.00%	-	-	-
Repairs - Building & Facilities	-	-	-	0.00%	-	-	-
Repairs - Computers	-	-	-	0.00%	-	-	-
Repairs - Equipment	-	-	-	0.00%	-	-	-
Screening & Shots	-	-	-	0.00%	-	-	-
Strategic Plan	-	-	-	0.00%	-	-	-
Supplies	500	-	500	0.00%	-	-	-
Tax Bill Preparation Cost	-	-	-	0.00%	-	-	-
Travel & Training	1,860	-	1,860	0.00%	-	-	-
Uniforms	-	-	-	0.00%	-	-	-
Uniforms - Clothing Allowance	-	-	-	0.00%	-	-	-
Utilities - Electricity	-	-	-	0.00%	-	-	-
Utilities - Tele-Communications	-	-	-	0.00%	-	-	-
W/S - Sewer Treatment	-	-	-	0.00%	-	-	-
W/S - Water Purchases	-	-	-	0.00%	-	-	-
Drug Fund Expenses	-	-	-	0.00%	-	-	-
Total Operating Expenditures	4,540	-	4,540	0.00%	-	-	-
General & Administrative Allocation	(2,270)	-	(2,270)	0.00%	-	-	-
Total Department Expenditures	\$ 2,270	\$ -	\$ 2,270	0.00%	\$ -	\$ -	\$ -

TOWN OF LEXINGTON

INFORMATION TECHNOLOGY DEPARTMENT

GENERAL FUND BUDGETED EXPENDITURES FY 2003

	FY 2003 BUDGET	FY 2002 BUDGET	\$\$\$ VARIANCE	%% VARIANCE	FY 2002 ESTIMATE	FY 2001 AUDIT	FY 2001 BUDGET
<u>EXPENDITURES</u>							
<u>SALARIES & FRINGES</u>							
Salaries	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
Overtime	-	-	-	0.00%	-	-	-
FICA Expense	-	-	-	0.00%	-	-	-
SC Retirement Expense	-	-	-	0.00%	-	-	-
Health Insurance - Employee	-	-	-	0.00%	-	-	-
Health Insurance - Dependent	-	-	-	0.00%	-	-	-
Workers Compensation Insurance	-	-	-	0.00%	-	-	-
Unemployment	-	-	-	0.00%	-	-	-
Wellness Program	-	-	-	0.00%	-	-	-
Total Salaries & Fringes Before Allocation	-	-	-	0.00%	-	-	-
General & Administrative Allocation	-	-	-	0.00%	-	-	-
Total Salaries & Fringes	-	-	-	0.00%	-	-	-
<u>OPERATING EXPENDITURES</u>							
Accreditation	-	-	-	0.00%	-	-	-
Advertising	2,500	-	2,500	0.00%	-	-	-
Advisory Boards & Commissions	-	-	-	0.00%	-	-	-
Awards & Memorials	-	-	-	0.00%	-	-	-
Building Maintenance Agreements	-	-	-	0.00%	-	-	-
Contractual Services	10,570	-	10,570	0.00%	-	-	-
Contractual Services - Mobex	-	-	-	0.00%	-	-	-
Contractual Services - Muni Court	-	-	-	0.00%	-	-	-
Contractual Services - Sludge Removal	-	-	-	0.00%	-	-	-
Contributions	-	-	-	0.00%	-	-	-
Council Expenses	-	-	-	0.00%	-	-	-
Damages	-	-	-	0.00%	-	-	-
Deeds & Easements	-	-	-	0.00%	-	-	-
Dues & Subscriptions	2,900	-	2,900	0.00%	-	-	-
Election Expense	-	-	-	0.00%	-	-	-
Film Development	-	-	-	0.00%	-	-	-
Fuels	-	-	-	0.00%	-	-	-
Insurance - Building & Other	-	-	-	0.00%	-	-	-
Lab Test	-	-	-	0.00%	-	-	-
Meetings & Meals	-	-	-	0.00%	-	-	-
Meters, Pipes & Fittings	-	-	-	0.00%	-	-	-
Miscellaneous	-	-	-	0.00%	-	-	-
Non-Capital - Computer Supplies	18,000	-	18,000	0.00%	-	-	-
Non-Capital - Equipment	-	-	-	0.00%	-	-	-
Non-Capital - Furniture & Fixtures	-	-	-	0.00%	-	-	-
Non-Capital - Small Tools	1,300	-	1,300	0.00%	-	-	-
Office Supplies	1,000	-	1,000	0.00%	-	-	-
Office Supplies - Postage	300	-	300	0.00%	-	-	-
Permits & Licenses	-	-	-	0.00%	-	-	-
Professional Services - Audit	-	-	-	0.00%	-	-	-
Professional Services - Engineering	-	-	-	0.00%	-	-	-
Professional Services - Legal	-	-	-	0.00%	-	-	-
Professional Services - Other	9,000	-	9,000	0.00%	-	-	-
Recruitment	-	-	-	0.00%	-	-	-
Rental - Equipment	-	-	-	0.00%	-	-	-
Repairs - Automotive	-	-	-	0.00%	-	-	-
Repairs - Building & Facilities	-	-	-	0.00%	-	-	-
Repairs - Computers	7,350	-	7,350	0.00%	-	-	-
Repairs - Equipment	-	-	-	0.00%	-	-	-
Screening & Shots	-	-	-	0.00%	-	-	-
Strategic Plan	-	-	-	0.00%	-	-	-
Supplies	100	-	100	0.00%	-	-	-
Tax Bill Preparation Cost	-	-	-	0.00%	-	-	-
Travel & Training	7,000	-	7,000	0.00%	-	-	-
Uniforms	-	-	-	0.00%	-	-	-
Uniforms - Clothing Allowance	-	-	-	0.00%	-	-	-
Utilities - Electricity	-	-	-	0.00%	-	-	-
Utilities - Tele-Communications	-	-	-	0.00%	-	-	-
W/S - Sewer Treatment	-	-	-	0.00%	-	-	-
W/S - Water Purchases	-	-	-	0.00%	-	-	-
Drug Fund Expenses	-	-	-	0.00%	-	-	-
Total Operating Expenditures	60,020	-	60,020	0.00%	-	-	-
General & Administrative Allocation	(30,010)	-	(30,010)	0.00%	-	-	-
Total Department Expenditures	\$ 30,010	\$ -	\$ 30,010	0.00%	\$ -	\$ -	\$ -

TOWN OF LEXINGTON

FINANCE DEPARTMENT

**GENERAL FUND
BUDGETED EXPENDITURES
FY 2003**

	<u>FY 2003 BUDGET</u>	<u>FY 2002 BUDGET</u>	<u>\$\$\$ VARIANCE</u>	<u>%% VARIANCE</u>	<u>FY 2002 ESTIMATE</u>	<u>FY 2001 AUDIT</u>	<u>FY 2001 BUDGET</u>
<u>EXPENDITURES</u>							
<u>SALARIES & FRINGES</u>							
Salaries	\$ 255,513	\$ 231,135	\$ 24,378	10.55%	\$ 212,575	\$ 206,191	\$ 219,227
Overtime	600	800	(200)	-25.00%	480	1,245	600
FICA Expense	19,593	17,743	1,850	10.42%	16,299	15,722	16,817
SC Retirement Expense	17,278	15,774	1,504	9.54%	14,594	14,305	15,058
Health Insurance - Employee	21,438	21,661	(223)	-1.03%	21,300	22,059	20,876
Health Insurance - Dependent	-	-	-	0.00%	-	1,073	3,698
Workers Compensation Insurance	1,764	928	837	90.19%	1,871	812	1,649
Unemployment	1,000	1,000	-	0.00%	52	235	1,000
Wellness Program	660	720	(60)	-8.33%	659	120	360
Total Salaries & Fringes Before Allocation	317,846	289,760	28,086	9.69%	267,830	261,763	279,285
General & Administrative Allocation	(158,923)	-	(158,923)	0.00%	-	-	-
Total Salaries & Fringes	158,923	289,760	(130,837)	-45.15%	267,830	261,763	279,285
<u>OPERATING EXPENDITURES</u>							
Accreditation	-	-	-	0.00%	-	-	-
Advertising	300	340	(40)	-11.76%	1,260	1,376	900
Advisory Boards & Commissions	-	-	-	0.00%	-	-	-
Awards & Memorials	-	-	-	0.00%	-	-	-
Building Maintenance Agreements	-	-	-	0.00%	-	-	-
Contractual Services	2,730	2,380	350	14.71%	3,920	6,220	6,100
Contractual Services - Mobex	-	-	-	0.00%	-	-	-
Contractual Services - Muni Court	-	-	-	0.00%	-	-	-
Contractual Services - Sludge Removal	-	-	-	0.00%	-	-	-
Contributions	-	-	-	0.00%	-	-	-
Council Expenses	-	-	-	0.00%	-	-	-
Damages	-	-	-	0.00%	-	-	-
Deeds & Easements	-	-	-	0.00%	-	-	-
Dues & Subscriptions	1,010	950	60	6.32%	1,120	1,016	1,020
Election Expense	-	-	-	0.00%	-	-	-
Film Development	-	-	-	0.00%	-	-	-
Fuels	-	-	-	0.00%	-	-	-
Insurance - Building & Other	-	-	-	0.00%	-	-	-
Lab Test	-	-	-	0.00%	-	-	-
Meetings & Meals	360	320	40	12.50%	480	263	550
Meters, Pipes & Fittings	-	-	-	0.00%	-	-	-
Miscellaneous	-	-	-	0.00%	10	-	300
Non-Capital - Computer Supplies	-	1,013	(1,013)	-100.00%	660	3,873	2,500
Non-Capital - Equipment	620	200	420	210.00%	90	367	-
Non-Capital - Furniture & Fixtures	1,030	550	480	87.27%	570	2,312	750
Non-Capital - Small Tools	-	-	-	0.00%	-	-	-
Office Supplies	3,250	2,800	450	16.07%	3,490	2,977	6,500
Office Supplies - Postage	1,500	750	750	100.00%	2,100	1,416	1,200
Permits & Licenses	-	-	-	0.00%	-	-	-
Professional Services - Audit	26,500	17,000	9,500	55.88%	15,340	22,926	25,000
Professional Services - Engineering	-	-	-	0.00%	-	-	-
Professional Services - Legal	-	600	(600)	-100.00%	1,100	443	6,800
Professional Services - Other	-	-	-	0.00%	-	-	-
Recruitment	-	-	-	0.00%	-	-	-
Rental - Equipment	160	-	160	0.00%	-	-	-
Repairs - Automotive	-	-	-	0.00%	-	-	-
Repairs - Building & Facilities	-	-	-	0.00%	-	-	-
Repairs - Computers	-	800	(800)	-100.00%	170	570	3,000
Repairs - Equipment	-	300	(300)	-100.00%	-	60	300
Screening & Shots	180	140	40	28.57%	360	192	250
Strategic Plan	-	-	-	0.00%	-	-	-
Supplies	670	500	170	34.00%	850	785	1,000
Tax Bill Preparation Cost	15,250	15,000	250	1.67%	15,000	13,618	13,000
Travel & Training	8,710	4,375	4,335	99.09%	4,700	4,710	3,640
Uniforms	-	-	-	0.00%	-	408	-
Uniforms - Clothing Allowance	-	-	-	0.00%	-	-	-
Utilities - Electricity	-	-	-	0.00%	-	-	-
Utilities - Tele-Communications	3,580	3,600	(20)	-0.56%	3,480	3,612	3,600
W/S - Sewer Treatment	-	-	-	0.00%	-	-	-
W/S - Water Purchases	-	-	-	0.00%	-	-	-
Drug Fund Expenses	-	-	-	0.00%	-	-	-
Total Operating Expenditures	65,850	51,618	14,232	27.57%	54,700	67,144	76,410
General & Administrative Allocation	(32,925)	-	(32,925)	0.00%	-	-	-
Total Department Expenditures	\$ 191,848	\$ 341,378	\$ (149,530)	-43.80%	\$ 322,530	\$ 328,906	\$ 355,695

TOWN OF LEXINGTON

BUILDING/ZONING DEPARTMENT

GENERAL FUND
BUDGETED EXPENDITURES
FY 2003

	FY 2003 BUDGET	FY 2002 BUDGET	\$\$\$ VARIANCE	%% VARIANCE	FY 2002 ESTIMATE	FY 2001 AUDIT	FY 2001 BUDGET
EXPENDITURES							
SALARIES & FRINGES							
Salaries	\$ 235,691	\$ 220,877	\$ 14,814	6.71%	\$ 213,874	\$ 208,648	\$ 206,586
Overtime	-	980	(980)	-100.00%	-	83	980
FICA Expense	18,030	16,972	1,058	6.24%	16,361	16,124	15,879
SC Retirement Expense	15,705	14,903	802	5.38%	14,650	14,051	14,218
Health Insurance - Employee	23,903	20,489	3,414	16.66%	22,052	21,095	20,876
Health Insurance - Dependent	-	-	-	0.00%	-	378	1,311
Workers Compensation Insurance	2,950	2,995	(45)	-1.49%	2,062	2,946	5,893
Unemployment	1,000	1,000	-	0.00%	-	-	1,000
Wellness Program	660	720	(60)	-8.33%	659	60	360
Total Salaries & Fringes Before Allocation	297,939	278,936	19,003	6.81%	269,658	263,385	267,103
General & Administrative Allocation	-	-	-	0.00%	-	-	-
Total Salaries & Fringes	297,939	278,936	19,003	6.81%	269,658	263,385	267,103
OPERATING EXPENDITURES							
Accreditation	-	-	-	0.00%	-	-	-
Advertising	500	1,355	(855)	-63.10%	230	351	1,505
Advisory Boards & Commissions	-	-	-	0.00%	-	-	-
Awards & Memorials	-	-	-	0.00%	-	-	-
Building Maintenance Agreements	-	-	-	0.00%	-	-	-
Contractual Services	1,790	1,520	270	17.76%	2,640	5,053	18,190
Contractual Services - Mobex	-	-	-	0.00%	-	-	-
Contractual Services - Muni Court	-	-	-	0.00%	-	-	-
Contractual Services - Sludge Removal	-	-	-	0.00%	-	-	-
Contributions	-	-	-	0.00%	-	-	-
Council Expenses	-	-	-	0.00%	-	-	-
Damages	-	-	-	0.00%	-	-	-
Deeds & Easements	-	-	-	0.00%	-	-	-
Dues & Subscriptions	1,570	1,405	165	11.74%	1,260	1,153	1,215
Election Expense	-	-	-	0.00%	-	-	-
Film Development	-	100	(100)	-100.00%	140	-	100
Fuels	3,200	3,285	(85)	-2.59%	2,650	3,238	2,975
Insurance - Building & Other	-	-	-	0.00%	-	-	-
Lab Test	-	-	-	0.00%	-	-	-
Meetings & Meals	-	-	-	0.00%	-	-	-
Meters, Pipes & Fittings	-	-	-	0.00%	-	-	-
Miscellaneous	-	-	-	0.00%	10	-	-
Non-Capital - Computer Supplies	-	1,880	(1,880)	-100.00%	-	2,019	500
Non-Capital - Equipment	-	-	-	0.00%	120	293	400
Non-Capital - Furniture & Fixtures	150	540	(390)	-72.22%	640	634	905
Non-Capital - Small Tools	-	215	(215)	-100.00%	300	206	215
Office Supplies	2,300	2,075	225	10.84%	1,420	2,069	2,200
Office Supplies - Postage	2,600	1,500	1,100	73.33%	2,100	1,133	1,200
Permits & Licenses	-	-	-	0.00%	-	-	-
Professional Services - Audit	-	-	-	0.00%	-	-	-
Professional Services - Engineering	-	-	-	0.00%	-	-	-
Professional Services - Legal	-	750	(750)	-100.00%	-	-	1,500
Professional Services - Other	-	-	-	0.00%	-	-	-
Recruitment	-	-	-	0.00%	-	-	-
Rental - Equipment	-	-	-	0.00%	-	-	-
Repairs - Automotive	1,880	6,075	(4,195)	-69.05%	890	2,867	3,800
Repairs - Building & Facilities	-	-	-	0.00%	20	-	-
Repairs - Computers	-	900	(900)	-100.00%	110	564	985
Repairs - Equipment	200	500	(300)	-60.00%	-	2,157	1,000
Screening & Shots	90	90	-	0.00%	100	62	90
Strategic Plan	-	-	-	0.00%	-	-	-
Supplies	8,500	7,925	575	7.26%	2,530	4,736	5,325
Tax Bill Preparation Cost	-	-	-	0.00%	-	-	-
Travel & Training	1,500	1,000	500	50.00%	1,190	483	2,550
Uniforms	1,530	1,530	-	0.00%	1,720	1,375	1,489
Uniforms - Clothing Allowance	-	-	-	0.00%	-	-	-
Utilities - Electricity	-	-	-	0.00%	-	-	-
Utilities - Tele-Communications	3,400	3,000	400	13.33%	3,370	2,968	3,000
W/S - Sewer Treatment	-	-	-	0.00%	-	-	-
W/S - Water Purchases	-	-	-	0.00%	-	-	-
Drug Fund Expenses	-	-	-	0.00%	-	-	-
Total Operating Expenditures	29,210	35,645	(6,435)	-18.05%	21,440	31,361	49,144
General & Administrative Allocation	-	-	-	0.00%	-	-	-
Total Department Expenditures	\$ 327,149	\$ 314,581	\$ 12,568	4.00%	\$ 291,098	\$ 294,745	\$ 316,247

TOWN OF LEXINGTON

POLICE DEPARTMENT

GENERAL FUND BUDGETED EXPENDITURES FY 2003

	FY 2003 BUDGET	FY 2002 BUDGET	\$\$\$ VARIANCE	%%% VARIANCE	FY 2002 ESTIMATE	FY 2001 AUDIT	FY 2001 BUDGET
EXPENDITURES							
SALARIES & FRINGES							
Salaries	\$ 1,116,447	\$ 973,777	\$ 142,670	14.65%	\$ 879,857	\$ 793,765	\$ 817,189
Overtime	20,100	20,100	-	0.00%	25,096	21,735	20,100
FICA Expense	86,946	75,582	11,364	15.04%	69,229	63,528	61,856
SC Retirement Expense	114,334	100,702	13,632	13.54%	91,854	86,050	83,275
Health Insurance - Employee	125,023	101,920	23,103	22.67%	106,911	89,739	85,593
Health Insurance - Dependent	-	-	-	0.00%	-	1,078	4,082
Workers Compensation Insurance	20,443	18,557	1,886	10.16%	16,490	11,701	33,070
Unemployment	14,077	12,330	1,747	14.17%	314	(815)	10,107
Wellness Program	3,222	3,480	(258)	-7.41%	3,188	360	1,740
Total Salaries & Fringes Before Allocation	1,500,592	1,306,448	194,144	14.86%	1,192,939	1,067,139	1,117,012
General & Administrative Allocation	-	-	-	0.00%	-	-	-
Total Salaries & Fringes	1,500,592	1,306,448	194,144	14.86%	1,192,939	1,067,139	1,117,012
OPERATING EXPENDITURES							
Accreditation	1,500	-	1,500	0.00%	-	330	1,000
Advertising	1,000	1,000	-	0.00%	510	939	2,100
Advisory Boards & Commissions	-	-	-	0.00%	-	-	-
Awards & Memorials	300	75	225	300.00%	380	94	150
Building Maintenance Agreements	10,760	-	10,760	0.00%	-	-	-
Contractual Services	15,340	16,120	(780)	-4.84%	16,610	17,249	14,900
Contractual Services - Mobex	-	-	-	0.00%	-	160	-
Contractual Services - Muni Court	58,120	35,542	22,578	63.52%	30,120	24,406	38,000
Contractual Services - Sludge Removal	-	-	-	0.00%	-	-	-
Contributions	-	-	-	0.00%	-	-	-
Council Expenses	-	-	-	0.00%	-	-	-
Damages	-	-	-	0.00%	400	-	-
Deeds & Easements	-	-	-	0.00%	-	-	-
Dues & Subscriptions	3,500	2,520	980	38.89%	2,290	1,368	2,500
Election Expense	-	-	-	0.00%	-	-	-
Film Development	200	-	200	0.00%	10	521	1,000
Fuels	36,500	36,000	500	1.39%	21,720	31,512	27,000
Insurance - Building & Other	-	-	-	0.00%	-	-	-
Lab Test	-	-	-	0.00%	-	-	-
Meetings & Meals	600	200	400	200.00%	120	97	200
Meters, Pipes & Fittings	-	-	-	0.00%	-	-	-
Miscellaneous	-	687	(687)	-100.00%	3,110	290	1,000
Non-Capital - Computer Supplies	-	2,000	(2,000)	-100.00%	470	5,640	2,000
Non-Capital - Equipment	8,500	12,045	(3,545)	-29.43%	2,000	2,262	2,500
Non-Capital - Furniture & Fixtures	25,000	400	24,600	6150.00%	270	218	100
Non-Capital - Small Tools	80	50	30	60.00%	-	-	50
Office Supplies	9,040	6,340	2,700	42.59%	6,850	6,114	6,500
Office Supplies - Postage	3,600	1,500	2,100	140.00%	2,100	1,473	1,100
Permits & Licenses	200	-	200	0.00%	-	-	-
Professional Services - Audit	-	-	-	0.00%	-	-	-
Professional Services - Engineering	-	-	-	0.00%	-	-	-
Professional Services - Legal	2,000	4,000	(2,000)	-50.00%	1,200	2,287	3,500
Professional Services - Other	-	-	-	0.00%	-	-	-
Recruitment	1,000	1,600	(600)	-37.50%	670	-	-
Rental - Equipment	-	-	-	0.00%	-	-	-
Repairs - Automotive	21,000	25,000	(4,000)	-16.00%	13,820	19,537	20,000
Repairs - Building & Facilities	-	-	-	0.00%	-	-	-
Repairs - Computers	-	2,000	(2,000)	-100.00%	650	1,555	2,500
Repairs - Equipment	5,000	3,150	1,850	58.73%	6,560	4,794	4,400
Screening & Shots	2,550	2,000	550	27.50%	2,040	961	2,000
Strategic Plan	-	-	-	0.00%	-	-	-
Supplies	6,000	11,505	(5,505)	-47.85%	13,540	8,879	10,000
Tax Bill Preparation Cost	-	-	-	0.00%	-	-	-
Travel & Training	19,500	24,231	(4,731)	-19.52%	17,530	15,387	19,500
Uniforms	19,000	14,500	4,500	31.03%	18,660	11,731	12,500
Uniforms - Clothing Allowance	3,750	3,767	(17)	-0.45%	2,630	2,564	4,500
Utilities - Electricity	25,000	-	25,000	0.00%	-	-	-
Utilities - Tele-Communications	12,400	10,425	1,975	18.94%	10,090	9,758	8,800
W/S - Sewer Treatment	-	-	-	0.00%	-	-	-
W/S - Water Purchases	-	-	-	0.00%	-	-	-
Drug Fund Expenses	-	-	-	0.00%	7,000	7,768	5,000
Total Operating Expenditures	291,440	216,657	74,783	34.52%	181,350	177,894	192,800
General & Administrative Allocation	-	-	-	0.00%	-	-	-
Total Department Expenditures	\$ 1,792,032	\$ 1,523,105	\$ 268,927	17.66%	\$ 1,374,289	\$ 1,245,034	\$ 1,309,812

TOWN OF LEXINGTON

PARKS, STREETS AND SANITATION DEPARTMENT

**GENERAL FUND
BUDGETED EXPENDITURES
FY 2003**

	<u>FY 2003</u> <u>BUDGET</u>	<u>FY 2002</u> <u>BUDGET</u>	<u>\$\$\$</u> <u>VARIANCE</u>	<u>%%</u> <u>VARIANCE</u>	<u>FY 2002</u> <u>ESTIMATE</u>	<u>FY 2001</u> <u>AUDIT</u>	<u>FY 2001</u> <u>BUDGET</u>
<u>EXPENDITURES</u>							
<u>SALARIES & FRINGES</u>							
Salaries	\$ 358,544	\$ 306,560	\$ 51,984	16.96%	\$ 293,248	\$ 258,430	\$ 289,162
Overtime	1,500	1,500	-	0.00%	1,523	890	4,600
FICA Expense	27,543	23,567	3,977	16.87%	22,550	20,131	22,473
SC Retirement Expense	24,167	20,916	3,251	15.54%	20,192	17,929	20,123
Health Insurance - Employee	45,400	39,264	6,136	15.63%	45,072	36,552	38,273
Health Insurance - Dependent	-	-	-	0.00%	-	939	3,920
Workers Compensation Insurance	14,655	16,450	(1,795)	-10.91%	15,719	14,340	8,078
Unemployment	1,651	1,400	251	17.93%	-	-	1,400
Wellness Program	1,320	1,200	120	10.00%	1,099	240	660
Total Salaries & Fringes Before Allocation	474,780	410,857	63,923	15.56%	399,403	349,450	388,689
General & Administrative Allocation	-	-	-	0.00%	-	-	-
Total Salaries & Fringes	474,780	410,857	63,923	15.56%	399,403	349,450	388,689
<u>OPERATING EXPENDITURES</u>							
Accreditation	-	-	-	0.00%	-	-	-
Advertising	1,200	1,800	(600)	-33.33%	450	747	1,200
Advisory Boards & Commissions	-	-	-	0.00%	-	-	-
Awards & Memorials	-	-	-	0.00%	-	-	-
Building Maintenance Agreements	-	-	-	0.00%	-	-	-
Contractual Services	467,510	429,690	37,820	8.80%	434,980	411,300	390,000
Contractual Services - Mobex	-	-	-	0.00%	-	-	-
Contractual Services - Muni Court	-	-	-	0.00%	-	-	-
Contractual Services - Sludge Removal	-	-	-	0.00%	-	-	-
Contributions	-	-	-	0.00%	-	-	-
Council Expenses	-	-	-	0.00%	-	-	-
Damages	1,500	1,500	-	0.00%	560	-	2,500
Deeds & Easements	-	-	-	0.00%	-	-	-
Dues & Subscriptions	70	-	70	0.00%	50	149	1,000
Election Expense	-	-	-	0.00%	-	-	-
Film Development	60	150	(90)	-60.00%	150	35	200
Fuels	6,300	6,900	(600)	-8.70%	3,520	4,962	10,800
Insurance - Building & Other	-	-	-	0.00%	-	-	-
Lab Test	-	450	(450)	-100.00%	-	-	700
Meetings & Meals	100	-	100	0.00%	30	7	-
Meters, Pipes & Fittings	-	-	-	0.00%	-	-	-
Miscellaneous	-	-	-	0.00%	-	23	-
Non-Capital - Computer Supplies	-	-	-	0.00%	310	799	200
Non-Capital - Equipment	2,300	2,039	261	12.80%	1,430	4,161	3,350
Non-Capital - Furniture & Fixtures	90	160	(70)	-43.75%	140	60	150
Non-Capital - Small Tools	1,800	1,935	(135)	-6.96%	2,360	2,849	3,050
Office Supplies	2,640	2,930	(290)	-9.90%	1,350	3,549	3,900
Office Supplies - Postage	2,600	1,500	1,100	73.33%	2,100	1,153	1,000
Permits & Licenses	10	-	10	0.00%	10	5	-
Professional Services - Audit	-	-	-	0.00%	-	-	-
Professional Services - Engineering	-	-	-	0.00%	-	-	-
Professional Services - Legal	-	3,000	(3,000)	-100.00%	290	1,228	5,000
Professional Services - Other	-	-	-	0.00%	-	-	-
Recruitment	-	-	-	0.00%	-	-	-
Rental - Equipment	4,680	2,700	1,980	73.33%	2,760	2,427	5,450
Repairs - Automotive	7,140	5,500	1,640	29.82%	6,880	5,801	12,000
Repairs - Building & Facilities	500	500	-	0.00%	870	447	500
Repairs - Computers	-	250	(250)	-100.00%	-	-	1,000
Repairs - Equipment	7,550	7,160	390	5.45%	7,710	4,956	11,500
Screening & Shots	950	750	200	26.67%	270	493	810
Strategic Plan	-	-	-	0.00%	-	-	-
Supplies	38,780	53,085	(14,305)	-26.95%	24,820	45,321	62,350
Tax Bill Preparation Cost	-	-	-	0.00%	-	-	-
Travel & Training	1,500	1,000	500	50.00%	770	1,005	1,800
Uniforms	4,950	5,500	(550)	-10.00%	4,340	5,049	5,254
Uniforms - Clothing Allowance	-	-	-	0.00%	-	-	-
Utilities - Electricity	112,120	107,800	4,320	4.01%	97,610	104,474	107,800
Utilities - Tele-Communications	1,970	1,300	670	51.54%	2,360	1,383	1,600
W/S - Sewer Treatment	-	-	-	0.00%	-	-	-
W/S - Water Purchases	-	-	-	0.00%	-	-	-
Drug Fund Expenses	-	-	-	0.00%	-	-	-
Total Operating Expenditures	666,320	637,599	28,721	4.50%	596,120	602,383	633,114
General & Administrative Allocation	-	-	-	0.00%	-	-	-
Total Department Expenditures	\$ 1,141,100	\$ 1,048,456	\$ 92,644	8.84%	\$ 995,523	\$ 951,832	\$ 1,021,803

TOWN OF LEXINGTON

ANNUAL BUDGET GENERAL FUND FY 2002

POSITIONS BY DEPARTMENT

	Positions Approved	Positions Requested	Total
<u>Administration:</u>			
Town Administrator	1		1
Assistant Town Administrator	1		1
Municipal Clerk	1		1
Director of Economic Development	1		1
Information Technology	1		1
Executive Secretary	1		1
Clerk	1		1
Total	7	0	7
<u>Finance:</u>			
Finance Director	1		1
Assistant Finance Director	1		1
Grants Coordinator	1		1
Accountant II	1		1
Accountant I	1		1
Accounting Clerk	2		2
Total	7	0	7
<u>Building:</u>			
Building Administrator	1		1
Building Inspector	3		3
Maintenance	1		1
Administrative Assistant	1		1
Total	6	0	6
<u>Police:</u>			
Chief	1		1
Major	1		1
Lieutenant	2		2
Sergeant	6		6
Corporal	6		6
Patrolman	7		7
Police Corps-Patrolman	1		1
School Resource Officer	1		1
TEP Grant	3		3
CDV Grant	1		1
Administrative Specialist	1		1
Clerical Assistant	1		1
Clerical Assistant	0	1	1
Clerk of Court	1		1
Total	32	1	33
<u>Parks:</u>			
Director of Parks	1		1
Foreman	1		1
Landscape Technician	1		1
Assistant Landscape Technician	2		2
Laborer III	2		2
Laborer II	2		2
Laborer I	0	1	1
Land Laborer	1		1
Secretary	1		1
Total	11	1	12
Total General Fund	63	2	65

TOWN OF LEXINGTON

GENERAL FUND NEW PERSONNEL SUMMARY FY 2003

	<u>COUNCIL</u>	<u>ADMIN</u>	<u>FINANCE</u>	<u>BUILDING</u>	<u>POLICE</u>	<u>PARKS</u>	<u>TOTALS</u>
Salary	\$ -	\$ -	\$ -	\$ -	\$ 37,348	\$ 20,053	\$ 57,401
Overtime	-	-	-	-	-	-	-
FICA(7.65%)	-	-	-	-	2,857	1,534	4,391
SC Retirement(6.7%)	-	-	-	-	3,529	1,344	4,873
SC Group(.15%)	-	-	-	-	56	30	86
Health Insurance	-	-	-	-	9,312	6,201	15,513
Worker's Compensation Insurance	-	-	-	-	702	1,071	1,773
Unemployment	-	-	-	-	467	251	718
Wellness Program	-	-	-	-	220	110	330
Total New Personnel Costs	-	-	-	-	54,491	30,594	85,085
Advertisement	-	-	-	-	-	-	-
Non-Capital Equipment	-	-	-	-	-	-	-
Non-Capital Furn & Fixtures	-	-	-	-	-	-	-
Office Supplies	-	-	-	-	-	-	-
Screening & Shots	-	-	-	-	-	-	-
Uniforms	-	-	-	-	-	450	450
Total Other Expenditures	-	-	-	-	-	450	450
Totals	\$ -	\$ -	\$ -	\$ -	\$ 54,491	\$ 31,044	\$ 85,535

(1)

(2)

Notes:

(1) Clerical Assistant for 6 months
Police Corps position approved by Council with the Citadel

(2) Laborer I

TOWN OF LEXINGTON

GENERAL FUND DEBT SERVICE FY 2003

	<u>Council</u>	<u>Admin</u>	<u>Finance</u>	<u>Building</u>	<u>Police</u>	<u>Parks</u>	<u>Totals</u>
George Boozer Land Purchase	18,226	-	-	-	-	-	18,226
Copier Lease	-	-	-	-	2,424	-	2,424
Steele-Hendrix Street	21,750	-	-	-	-	-	21,750
	<u>\$ 39,976</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,424</u>	<u>\$ -</u>	<u>42,400</u>

TOWN OF LEXINGTON

GENERAL FUND CAPITAL OUTLAY REQUESTS FY 2003

Council Department

2	Touch Screen Voter Units Including Voting Booths	\$	4,500
2	Precinct Control Units		5,600
2	Info Packs		850
	Total Council		<u>10,950</u>

Information Technology Department

1	Firewall Hardware to protect Network		6,500
15	Office XP Licenses for legal compliancy		10,500
1	Photoediting software for Police, Adm, CID, and other depts		- 3,075
1	Adobe Premiere for Channel 2 and lexsc.com development		- 620
3	HP 4000 class printers for Pol., and Fin.,		6,000
3	Laserjet 2000 class printers for depts		1,500
1	Dot Matrix printer for Pol and Court Traffic Tkt distribution		- 500
16	TOL Workstations for Pol(2), Fin(1), Econ(1), Util(1), Adm(2), Bldg(4), or where needed		- - -
	Total of 16 @approx 1534 ea		<u>24,544</u>
	Total Information Technology		<u>53,239</u>

Finance Department

1	Copier		6,000
1	Desk (Payroll)		2,000
	Total Finance		<u>8,000</u>

Building/Zoning Department

1	1/2 Ton Pick-Up w/ Accessories		14,350
1	Car Phones		173
2	Magnetic Signs		123
	Total Building/Zoning		<u>14,646</u>

Police Department

2 Chevy Impalas	35,366
1 Installation of New Equipment	2,000
2 Light Bars @750 ea	1,500
2 Mobile Radios @650 ea	1,300
1 In-Car Video System	4,000
1 Set of Covert Lights	800
2 Bullet Proof Vests @ 550	1,100
1 Fellowes Strip Cut Paper Shredder	1,300
1 Refrigerator for Lab	800
1 Move Satellite to New Building	1,000
1 Matchings Funds for TEP Grant	350
Total Police	<u>49,516</u>

Parks, Streets and Sanitation Department

1 Radio-New Hire	500
1 Miller Floor saw 13 hp Honda, Dry Diamond Saw Blade, Concrete Diamond Blade Honda	- 2,390
1 Generator	850
1 Vehicle Mounted Snow Plows	2,000
1 Pressure Washer	550
1 30 X 70 Hoover Building for PS&S maintenance shed/office, Complete	- 74,500
Total Parks, Streets and Sanitation	<u>80,790</u>

Total Capital Outlay Requests **\$ 217,141**

ENTERPRISE FUND

TOWN OF LEXINGTON

ENTERPRISE FUND BUDGETED REVENUE, EXPENDITURES AND OTHER FY 2003

REVENUE

Water Service	\$ 2,615,000
Sewer Service	3,410,000
Tap Fees	90,000
Service Fees	85,000
Late Fees	110,000
Miscellaneous Income	31,700
	<hr/>
Total Revenue	6,341,700

OPERATING EXPENDITURES

Council and Town Hall Department	239,216
Administration Department	272,260
Economic Development Department	2,270
Information Technology Department	30,010
Finance Department	463,802
Utilities Department	2,886,262
Engineering Department	320,119
	<hr/>
Total Operating Expenditures	4,213,939

OTHER SOURCES AND (USES)

Interest Income	250,000
Capital Contribution Fees	1,400,000
*Debt Service	(2,273,315)
Gain on Sale of Assets	-
Capital Equipment	(225,570)
Capital Projects, Net	(1,180,000)
Capital Projects Prior Year Commitments	-
Contingency Reserve(@1.5% of Revenue)	(98,876)
	<hr/>
Total Other Sources and (Uses)	(2,127,761)
	<hr/>
Excess of Revenue Over Expenditures and Other	\$ 0

*NOTE: Debt coverage of 20% excluded

TOWN OF LEXINGTON

ENTERPRISE FUND SUMMARY OF REVENUE AND EXPENSES (ACCRUAL BASIS)

	FY 2003 <u>(Budget)</u>	FY 2002 <u>(Estimate)</u>	FY 2001 <u>(Audit)</u>	FY 2000 <u>(Audit)</u>
Operating Revenue				
Water Service	\$ 2,615,000	\$ 2,213,690	\$ 2,098,230	\$ 1,861,867
Sewer Service	3,410,000	2,702,480	2,412,105	2,111,457
Tap Fees	90,000	73,470	75,444	60,959
Service Fees	85,000	90,290	54,778	47,914
Late Fees	110,000	98,720	90,608	89,959
Miscellaneous Income	31,700	32,470	39,811	18,210
Total operating revenue	6,341,700	5,211,120	4,770,976	4,190,366
Operating Expenses				
Council and Town Hall Department	239,216	-	-	-
Administration Department	272,260	-	-	-
Economic Development Department	2,270	-	-	-
Information Technology Department	30,010	-	-	-
Finance Department	463,802	194,450	161,719	109,855
Utilities Department	2,886,262	2,465,660	2,488,492	2,477,134
Engineering Department	320,119	356,262	314,278	306,808
Other operating expenses	1,113,602	1,113,602	1,114,280	1,039,299
Total operating expenses	5,327,541	4,129,974	4,078,769	3,933,096
Operating income	1,014,159	1,081,146	692,207	257,270
Non-Operating Revenue (Expenses)				
Interest income	250,000	218,950	595,303	481,643
Interest expense	(1,764,824)	(1,685,600)	(1,761,302)	(1,714,287)
Amortization of bond issuance costs	(44,112)	(44,112)	(72,587)	(72,753)
Total non-operating revenue (expenses)	(1,558,936)	(1,510,762)	(1,238,586)	(1,305,397)
Net loss before operating transfer	(544,777)	(429,616)	(546,379)	(1,048,127)
Operating transfer out	-	-	-	(32,921)
Net loss	\$ (544,777)	\$ (429,616)	\$ (546,379)	\$(1,081,048)

TOWN OF LEXINGTON

DEBT COVERAGE

	FY 2003 <u>(Budget)</u>	FY 2002 <u>(Estimate)</u>	FY 2001 <u>(Audit)</u>	FY 2000 <u>(Audit)</u>
Net income (loss)	\$ (544,777)	\$ (429,616)	\$ (546,379)	\$(1,081,048)
Adjustments:				
Capital Contribution Fees	1,400,000	1,100,000	1,251,965	2,830,716
Depreciation and amortization	1,150,436	1,150,436	1,178,844	1,103,640
Interest expense	1,764,824	1,685,600	1,761,302	1,714,287
Operating transfer	-	-	-	32,921
Debt coverage adjustments	<u>4,315,260</u>	<u>3,936,036</u>	<u>4,192,111</u>	<u>5,681,564</u>
Debt coverage income	\$3,770,483	\$3,506,420	\$3,645,732	\$ 4,600,516
Debt service	2,273,315	2,371,833	2,248,701	1,688,962
Debt coverage ratio	1.66	1.48	1.62	2.72

TOWN OF LEXINGTON

ENTERPRISE FUND BUDGETED REVENUE, EXPENDITURES AND OTHER SUMMARY FY 2003

	FY 2003 <u>BUDGET</u>	FY 2002 <u>BUDGET</u>	\$\$\$ <u>VARIANCE</u>	%% <u>VARIANCE</u>	FY 2002 <u>ESTIMATE</u>	FY 2001 <u>AUDIT</u>	FY 2001 <u>BUDGET</u>
<u>REVENUE</u>							
Water Service	\$ 2,615,000	\$ 2,332,000	\$ 283,000	12.14%	\$ 2,213,690	\$ 2,098,230	\$ 2,307,200
Sewer Service	3,410,000	2,650,000	760,000	28.68%	2,702,480	2,412,105	2,800,000
Tap Fees	90,000	75,000	15,000	20.00%	73,470	75,444	50,000
Service Fees	85,000	67,000	18,000	26.87%	90,290	54,778	46,200
Late Fees	110,000	100,000	10,000	10.00%	98,720	90,608	91,350
Miscellaneous Income	31,700	26,000	5,700	21.92%	32,470	21,811	21,000
Total Revenue	6,341,700	5,250,000	1,091,700	20.79%	5,211,120	4,752,976	5,315,750
<u>OPERATING EXPENDITURES</u>							
Council and Town Hall Department	239,216	-	239,216	0.00%	-	-	-
Administration Department	272,260	-	272,260	0.00%	-	-	-
Economic Development Department	2,270	-	2,270	0.00%	-	-	-
Information Technology Department	30,010	-	30,010	0.00%	-	-	-
Finance Department	463,802	198,672	265,130	133.45%	194,450	161,719	177,221
Utilities Department	2,886,262	2,658,345	227,917	8.57%	2,465,660	2,488,492	2,962,925
Engineering Department	320,119	315,562	4,557	1.44%	356,262	314,278	303,861
Total Operating Expenditures	4,213,939	3,172,579	1,041,360	32.82%	3,016,372	2,964,489	3,444,007
<u>OTHER SOURCES AND (USES)</u>							
Interest Income	250,000	400,000	(150,000)	-37.50%	218,950	595,303	250,000
Capital Contribution Fees	1,400,000	1,500,000	(100,000)	-6.67%	1,100,000	1,251,965	1,300,000
Debt Service	(2,273,315)	(2,400,125)	126,810	-5.28%	(3,221,526)	(2,505,016)	(2,743,857)
Gain on Sale of Assets	-	-	-	0.00%	-	18,000	-
Capital Equipment	(225,570)	(12,392)	(213,178)	1720.29%	(96,000)	-	(139,665)
Capital Projects, Net	(1,180,000)	-	(1,180,000)	0.00%	(75,000)	(3,554,174)	(2,768,300)
Capital Projects Prior Year Commitments	-	(35,400)	35,400	-100.00%	-	-	(63,021)
Contingency Reserve(@1.5% of Revenue)	(98,876)	(84,750)	(14,126)	16.67%	(81,451)	(80,494)	(83,486)
Total Other Sources and (Uses)	(2,127,761)	(632,667)	(1,495,094)	236.32%	(2,155,027)	(4,274,416)	(4,248,329)
Excess (Deficiency) of Revenue Over Expenditures and Other	\$ 0	\$ 1,444,754	(1,444,754)	-100.00%	\$ 39,721	\$ (2,485,929)	\$ (2,376,586)

TOWN OF LEXINGTON

FINANCE DEPARTMENT

ENTERPRISE FUND
BUDGETED EXPENDITURES
FY 2003

	FY 2003 BUDGET	FY 2002 BUDGET	\$\$\$ VARIANCE	%% VARIANCE	FY 2002 ESTIMATE	FY 2001 AUDIT	FY 2001 BUDGET
EXPENDITURES							
SALARIES & FRINGES							
Salaries	\$ 152,377	\$ 117,238	\$ 35,139	29.97%	\$ 108,293	\$ 96,196	\$ 110,492
Overtime	980	500	480	96.00%	718	416	600
FICA Expense	11,732	9,007	2,725	30.25%	8,339	7,435	8,499
SC Retirement Expense	10,314	7,939	2,375	29.91%	7,467	6,573	7,610
Health Insurance - Employee	20,205	15,268	4,937	32.34%	14,556	10,902	13,918
Health Insurance - Dependent	-	-	-	0.00%	-	22	69
Workers Compensation Insurance	1,776	1,660	116	7.01%	1,937	1,490	833
Unemployment	1,200	1,200	-	0.00%	-	-	1,200
Wellness Program	550	480	70	14.58%	440	180	240
Total Salaries & Fringes Before Allocation	199,134	153,292	45,842	29.91%	141,750	123,214	143,461
General & Administrative Allocation	158,923	-	158,923	0.00%	-	-	-
Total Salaries & Fringes	358,057	153,292	204,765	133.58%	141,750	123,214	143,461
OPERATING EXPENDITURES							
Accreditation	-	-	-	0.00%	-	-	-
Advertising	250	250	-	0.00%	40	561	-
Advisory Boards & Commissions	-	-	-	0.00%	-	-	-
Awards & Memorials	-	-	-	0.00%	-	-	-
Building Maintenance Agreements	-	-	-	0.00%	-	-	-
Contractual Services	19,230	4,040	15,190	375.99%	12,030	8,005	5,050
Contractual Services - Mobex	-	-	-	0.00%	-	-	-
Contractual Services - Muni Court	-	-	-	0.00%	-	-	-
Contractual Services - Sludge Removal	-	-	-	0.00%	-	-	-
Contributions	-	-	-	0.00%	-	-	-
Council Expenses	-	-	-	0.00%	-	-	-
Damages	-	-	-	0.00%	-	-	-
Deeds & Easements	-	-	-	0.00%	-	-	-
Dues & Subscriptions	110	220	(110)	-50.00%	130	197	90
Election Expense	-	-	-	0.00%	-	-	-
Film Development	-	-	-	0.00%	-	-	-
Fuels	3,000	3,000	-	0.00%	2,140	1,141	6,240
Insurance - Building & Other	-	-	-	0.00%	-	-	-
Lab Test	-	-	-	0.00%	-	-	-
Meetings & Meals	250	130	120	92.31%	130	133	-
Meters, Pipes & Fittings	-	-	-	0.00%	-	-	-
Miscellaneous	-	-	-	0.00%	-	7	-
Non-Capital - Computer Supplies	-	400	(400)	-100.00%	200	301	760
Non-Capital - Equipment	700	100	600	600.00%	-	944	510
Non-Capital - Furniture & Fixtures	300	400	(100)	-25.00%	-	-	-
Non-Capital - Small Tools	300	300	-	0.00%	100	54	-
Office Supplies	7,480	2,800	4,680	167.14%	6,170	3,269	2,660
Office Supplies - Postage	17,350	19,000	(1,650)	-8.68%	18,480	13,506	13,050
Permits & Licenses	20	-	20	0.00%	-	-	-
Professional Services - Audit	15,000	7,000	8,000	114.29%	7,000	5,371	-
Professional Services - Engineering	-	-	-	0.00%	-	-	-
Professional Services - Legal	-	600	(600)	-100.00%	160	488	-
Professional Services - Other	-	-	-	0.00%	-	-	-
Recruitment	-	-	-	0.00%	-	-	-
Rental - Equipment	-	-	-	0.00%	-	-	-
Repairs - Automotive	1,720	1,580	140	8.86%	1,040	1,059	1,220
Repairs - Building & Facilities	-	-	-	0.00%	-	-	-
Repairs - Computers	-	500	(500)	-100.00%	160	618	-
Repairs - Equipment	560	300	260	86.67%	740	60	200
Screening & Shots	380	360	20	5.56%	40	(50)	350
Supplies	620	500	120	24.00%	500	160	500
Strategic Plan	-	-	-	0.00%	-	-	-
Tax Bill Preparation Cost	-	-	-	0.00%	-	-	-
Travel & Training	1,640	1,350	290	21.48%	1,360	1,169	1,120
Uniforms	1,100	1,360	(260)	-19.12%	480	750	700
Uniforms - Clothing Allowance	-	-	-	0.00%	-	-	-
Utilities - Electricity	-	-	-	0.00%	-	-	-
Utilities - Tele-Communications	2,810	1,190	1,620	136.13%	1,800	763	1,310
W/S - Sewer Treatment	-	-	-	0.00%	-	-	-
W/S - Water Purchases	-	-	-	0.00%	-	-	-
Drug Fund Expenses	-	-	-	0.00%	-	-	-
Total Operating Expenditures	72,820	45,380	27,440	60.47%	52,700	38,506	33,760
General & Administrative Allocation	32,925	-	32,925	0.00%	-	-	-
Total Department Expenditures	\$ 483,802	\$ 198,672	\$ 265,130	133.45%	\$ 194,450	\$ 161,719	\$ 177,221

TOWN OF LEXINGTON

UTILITIES DEPARTMENT

**ENTERPRISE FUND
BUDGETED EXPENDITURES
FY 2003**

	<u>FY 2003</u>	<u>FY 2002</u>	<u>\$\$\$</u>	<u>%%%</u>	<u>FY 2002</u>	<u>FY 2001</u>	<u>FY 2001</u>
	<u>BUDGET</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>VARIANCE</u>	<u>ESTIMATE</u>	<u>AUDIT</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>							
<u>SALARIES & FRINGES</u>							
Salaries	\$ 678,659	\$ 582,237	\$ 96,422	16.56%	\$ 548,765	\$ 477,657	\$ 468,023
Overtime	34,550	20,000	14,550	72.75%	29,840	19,218	27,055
FICA Expense	54,560	46,071	8,489	18.43%	44,263	36,868	37,873
SC Retirement Expense	47,903	40,736	7,167	17.59%	39,634	33,393	33,913
Health Insurance - Employee	105,210	73,382	31,828	43.37%	87,961	65,895	62,629
Health Insurance - Dependent	-	-	-	0.00%	-	1,493	5,150
Workers Compensation Insurance	10,600	11,864	(1,264)	-10.66%	9,449	7,256	24,086
Unemployment	4,250	3,600	650	18.06%	-	-	3,600
Wellness Program	2,420	2,400	20	0.83%	2,198	120	1,080
Total Salaries & Fringes Before Allocation	938,152	780,290	157,862	20.23%	762,110	641,899	663,409
General & Administrative Allocation	-	-	-	0.00%	-	-	-
Total Salaries & Fringes	938,152	780,290	157,862	20.23%	762,110	641,899	663,409
<u>OPERATING EXPENDITURES</u>							
Accreditation	-	-	-	0.00%	-	-	-
Advertising	1,600	1,500	100	6.67%	410	694	2,200
Advisory Boards & Commissions	-	-	-	0.00%	-	-	-
Awards & Memorials	-	-	-	0.00%	-	-	-
Building Maintenance Agreements	-	-	-	0.00%	-	-	-
Contractual Services	260,000	222,745	37,255	16.73%	306,800	386,998	320,000
Contractual Services - Mobex	-	-	-	0.00%	-	-	-
Contractual Services - Muni Court	-	-	-	0.00%	-	-	-
Contractual Services - Sludge Removal	51,000	64,000	(13,000)	-20.31%	58,700	58,827	95,000
Contributions	-	-	-	0.00%	-	-	-
Council Expenses	-	-	-	0.00%	-	-	-
Damages	1,000	1,000	-	0.00%	900	17,338	1,000
Deeds & Easements	800	500	300	60.00%	710	49	500
Dues & Subscriptions	2,560	2,500	60	2.40%	1,020	1,625	1,378
Election Expense	-	-	-	0.00%	-	-	-
Film Development	-	100	(100)	-100.00%	-	22	100
Fuels	22,600	29,000	(6,400)	-22.07%	19,700	26,413	32,000
Insurance - Building & Other	-	-	-	0.00%	-	-	-
Lab Test	25,180	25,500	(320)	-1.25%	28,330	11,038	6,800
Meetings & Meals	1,000	600	400	66.67%	590	1,260	600
Meters, Pipes & Fittings	60,000	57,410	2,590	4.51%	80,810	138,941	162,928
Miscellaneous	-	-	-	0.00%	-	-	-
Non-Capital - Computer Supplies	1,580	500	1,080	216.00%	-	2,289	3,000
Non-Capital - Equipment	970	2,500	(1,530)	-61.20%	3,030	2,891	2,000
Non-Capital - Furniture & Fixtures	500	1,000	(500)	-50.00%	-	2,733	4,500
Non-Capital - Small Tools	10,000	8,000	2,000	25.00%	8,360	13,350	13,800
Office Supplies	3,240	3,000	240	8.00%	3,240	3,906	6,100
Office Supplies - Postage	4,100	3,500	600	17.14%	2,100	1,252	4,400
Permits & Licenses	11,400	11,300	100	0.88%	13,120	14,983	21,300
Professional Services - Audit	-	-	-	0.00%	-	-	1,000
Professional Services - Engineering	-	-	-	0.00%	-	-	6,000
Professional Services - Legal	20,000	52,000	(32,000)	-61.54%	58,780	66,490	2,000
Professional Services - Other	-	-	-	0.00%	-	-	-
Recruitment	-	-	-	0.00%	-	-	-
Rental - Equipment	4,600	8,800	(4,200)	-47.73%	13,190	3,631	1,000
Repairs - Automotive	18,000	20,000	(2,000)	-10.00%	12,750	12,663	14,000
Repairs - Building & Facilities	2,500	2,500	-	0.00%	3,450	417	500
Repairs - Computers	-	2,500	(2,500)	-100.00%	30	1,718	1,000
Repairs - Equipment	20,000	27,500	(7,500)	-27.27%	19,090	22,713	50,000
Screening & Shots	3,820	3,000	820	27.33%	1,520	1,636	3,760
Supplies	53,000	56,000	(3,000)	-5.36%	75,420	66,308	40,400
Strategic Plan	-	-	-	0.00%	-	-	-
Tax Bill Preparation Cost	-	-	-	0.00%	-	-	-
Travel & Training	17,420	15,000	2,420	16.13%	9,600	12,950	14,050
Uniforms	12,750	10,500	2,250	21.43%	11,070	8,320	10,400
Uniforms - Clothing Allowance	-	-	-	0.00%	-	-	-
Utilities - Electricity	90,000	95,600	(5,600)	-5.86%	66,990	118,403	139,000
Utilities - Tele-Communications	28,490	25,000	3,490	13.96%	27,110	25,251	18,800
W/S - Sewer Treatment	270,000	225,000	45,000	20.00%	240,240	215,109	120,000
W/S - Water Purchases	950,000	900,000	50,000	5.56%	636,490	606,376	1,200,000
Drug Fund Expenses	-	-	-	0.00%	-	-	-
Total Operating Expenditures	1,948,110	1,878,055	70,055	3.73%	1,703,550	1,846,594	2,299,516
General & Administrative Allocation	-	-	-	0.00%	-	-	-
Total Department Expenditures	\$ 2,886,262	\$ 2,658,345	\$ 227,917	8.57%	\$ 2,465,660	\$ 2,488,492	\$ 2,962,925

TOWN OF LEXINGTON

ENGINEERING DEPARTMENT

**ENTERPRISE FUND
BUDGETED EXPENDITURES
FY 2003**

	FY 2003 BUDGET	FY 2002 BUDGET	\$\$\$ VARIANCE	%% VARIANCE	FY 2002 ESTIMATE	FY 2001 AUDIT	FY 2001 BUDGET
<u>EXPENDITURES</u>							
<u>SALARIES & FRINGES</u>							
Salaries	\$ 222,679	\$ 212,375	\$ 10,304	4.85%	\$ 205,214	\$ 205,261	\$ 201,363
Overtime	300	1,000	(700)	-70.00%	454	414	3,000
FICA Expense	17,058	16,323	735	4.50%	15,734	15,420	15,634
SC Retirement Expense	14,922	14,415	508	3.52%	14,088	13,846	13,999
Health Insurance - Employee	21,788	19,195	2,593	13.51%	22,411	19,064	17,397
Health Insurance - Dependent	-	-	-	0.00%	-	534	1,846
Workers Compensation Insurance	2,932	1,494	1,439	96.33%	2,712	723	5,927
Unemployment	1,000	1,000	-	0.00%	-	-	1,000
Wellness Program	550	600	(50)	-8.33%	549	-	300
Total Salaries & Fringes Before Allocation	281,229	266,402	14,827	5.57%	261,162	255,263	260,466
General & Administrative Allocation	-	-	-	0.00%	-	-	-
Total Salaries & Fringes	281,229	266,402	14,827	5.57%	261,162	255,263	260,466
<u>OPERATING EXPENDITURES</u>							
Accreditation	-	-	-	0.00%	-	-	-
Advertising	1,000	2,000	(1,000)	-50.00%	450	-	3,000
Advisory Boards & Commissions	-	-	-	0.00%	-	-	-
Awards & Memorials	-	-	-	0.00%	-	-	-
Building Maintenance Agreements	-	-	-	0.00%	-	-	-
Contractual Services	1,740	1,790	(50)	-2.79%	4,610	4,958	6,250
Contractual Services - Mobex	-	-	-	0.00%	-	-	-
Contractual Services - Muni Court	-	-	-	0.00%	-	-	-
Contractual Services - Sludge Removal	-	-	-	0.00%	-	-	-
Contributions	-	-	-	0.00%	-	-	-
Council Expenses	-	-	-	0.00%	-	-	-
Damages	-	-	-	0.00%	-	-	-
Deeds & Easements	-	-	-	0.00%	-	-	-
Dues & Subscriptions	350	400	(50)	-12.50%	270	238	400
Election Expense	-	-	-	0.00%	-	-	-
Film Development	100	100	-	0.00%	-	-	100
Fuels	2,200	2,550	(350)	-13.73%	2,750	3,023	2,550
Insurance - Building & Other	-	-	-	0.00%	-	-	-
Lab Test	-	-	-	0.00%	-	-	-
Meetings & Meals	80	75	5	6.67%	30	43	75
Meters, Pipes & Fittings	-	-	-	0.00%	-	-	-
Miscellaneous	-	100	(100)	-100.00%	-	-	100
Non-Capital - Computer Supplies	-	-	-	0.00%	1,050	2,092	-
Non-Capital - Equipment	150	250	(100)	-40.00%	-	68	250
Non-Capital - Furniture & Fixtures	300	400	(100)	-25.00%	-	83	400
Non-Capital - Small Tools	-	-	-	0.00%	-	-	-
Office Supplies	2,200	2,000	200	10.00%	2,360	2,310	2,300
Office Supplies - Postage	2,600	1,500	1,100	73.33%	2,100	1,139	1,100
Permits & Licenses	300	375	(75)	-20.00%	100	575	1,100
Professional Services - Audit	-	-	-	0.00%	-	-	-
Professional Services - Engineering	10,600	12,000	(1,400)	-11.67%	22,180	34,622	12,000
Professional Services - Legal	5,000	15,000	(10,000)	-66.67%	49,210	1,453	3,000
Professional Services - Other	-	-	-	0.00%	-	-	-
Recruitment	-	-	-	0.00%	-	-	-
Rental - Equipment	-	-	-	0.00%	-	-	-
Repairs - Automotive	2,000	2,000	-	0.00%	1,660	1,879	2,000
Repairs - Building & Facilities	-	-	-	0.00%	-	-	-
Repairs - Computers	-	500	(500)	-100.00%	560	390	500
Repairs - Equipment	650	500	150	30.00%	-	-	500
Screening & Shots	110	120	(10)	-8.33%	20	34	170
Supplies	750	800	(50)	-6.25%	790	677	1,000
Strategic Plan	-	-	-	0.00%	-	-	-
Tax Bill Preparation Cost	-	-	-	0.00%	-	-	-
Travel & Training	4,000	3,000	1,000	33.33%	3,420	2,070	4,000
Uniforms	900	900	-	0.00%	820	883	900
Uniforms - Clothing Allowance	-	-	-	0.00%	-	-	-
Utilities - Electricity	-	-	-	0.00%	-	-	-
Utilities - Tele-Communications	3,860	2,800	1,060	37.86%	2,720	2,478	1,700
W/S - Sewer Treatment	-	-	-	0.00%	-	-	-
W/S - Water Purchases	-	-	-	0.00%	-	-	-
Drug Fund Expenses	-	-	-	0.00%	-	-	-
Total Operating Expenditures	38,890	49,160	(10,270)	-20.89%	95,100	59,015	43,395
General & Administrative Allocation	-	-	-	0.00%	-	-	-
Total Department Expenditures	\$ 320,119	\$ 315,562	\$ 4,557	1.44%	\$ 356,262	\$ 314,278	\$ 303,861

TOWN OF LEXINGTON

ANNUAL BUDGET ENTERPRISE FUND FY 2003

POSITIONS BY DEPARTMENT

	<u>Positions Approved</u>	<u>Positions Requested</u>	<u>Total</u>
<u>Finance:</u>			
A/R Supervisor	1		1
Accounting Clerk	1		1
Meter Technician	2		2
Total	<u>4</u>	<u>0</u>	<u>4</u>
<u>Engineering:</u>			
Director	1		1
Engineer	1		1
Engineer Associate	1		1
Inspector	1		1
Secretary	1		1
Total	<u>5</u>	<u>0</u>	<u>5</u>
<u>Utilities:</u>			
Utilities Director	1		1
Superintendent	1		1
Laborer III	6		6
Laborer II	8		8
Environment Operator III	1		1
Environment Operator II	1		1
Maintenance Technician III	0	1	1
Maintenance Technician II	0	1	1
Administrative Assistant	1		1
Secretary	1		1
Total	<u>20</u>	<u>2</u>	<u>22</u>
Total Enterprise Fund	<u>29</u>	<u>2</u>	<u>31</u>

TOWN OF LEXINGTON

ENTERPRISE FUND NEW PERSONNEL SUMMARY FY 2003

	<u>FINANCE</u>	<u>UTILITIES</u>	<u>ENG</u>	<u>TOTALS</u>
Salary	\$ -	\$ 45,405	\$ -	\$ -
Overtime	-	6,550	-	-
FICA(7.65%)	-	3,975	-	-
SC Retirement(6.7%)	-	3,481	-	-
SC Group(.15%)	-	78	-	-
Health Insurance	-	12,402	-	-
Worker's Compensation Insurance	-	1,024	-	-
Unemployment	-	649	-	-
Wellness Program	-	220	-	-
Total New Personnel Costs	-	73,784	-	-
Advertisement	-	100	-	-
Dues & Subscriptions	-	170	-	-
Fuels	-	1,000	-	-
Meetings & Meals	-	-	-	-
Non-Capital - Equipment	-	-	-	-
Non-Capital - Small Tools	-	-	-	-
Office Supplies	-	-	-	-
Repairs-Automotive	-	-	-	-
Screening & Shots	-	690	-	-
Supplies	-	-	-	-
Travel & Training	-	2,420	-	-
Uniforms	-	1,260	-	-
Utilities-TeleCommunications	-	688	-	-
Total Other Expenditures	-	6,328	-	-
Totals	\$ -	\$ 80,112	\$ -	\$ -

(1)

Notes:

(1) Maintenance Technician II and III

TOWN OF LEXINGTON

ENTERPRISE FUND DEBT SERVICE FY 2003

Series 2001 A Revenue Bonds	\$ 1,821,415
Series 2001 B Revenue Bonds	<u>451,900</u>
Total Debt Service	<u>\$ 2,273,315</u>

TOWN OF LEXINGTON

ENTERPRISE FUND CAPITAL EQUIPMENT REQUESTS FY 2003

Engineering Department

1	Arcview Software for Eng. GIS program	\$ 5,600
1	CADD Workstation for Eng. GIS program	2,300
	Total Engineering	<u>7,900</u>

Utilities Department

1	D.O. Meter YSI Model 51B with YSI 55	800
1	DR 100 Coloimeter Hach with DR820	600
1	Composite Sampler Isco 2910	3,000
1	Adtran Modem for M R System	1,000
1	Truck to Replace W4	20,000
1	4x4 Extended Cab (Replacement)	25,000
1	3/4 Ton 4 x 4 Service Truck(Replacement)	25,000
1	Air Compressor	15,000
1	Portable Generator 3 Phase	23,000
1	Sewer Camera	6,000
4	Cut off Saws @ 900 each	3,600
2	Asphalt Breakers @ 1200 each	2,400
1	Flood Pump for Pump around(State Surplus)	4,000
6	SCADA Units for Pump Stations @ 2000 each	12,000
1	Communications System	16,270
1	Rebuild Wildlife Pond Dam	40,000
1	Service Truck-New Hire	20,000
	Total Utilities	<u>217,670</u>

Total Capital Equipment Requests

\$ 225,570

TOWN OF LEXINGTON

ENTERPRISE FUND CAPITAL IMPROVEMENT PROJECTS FY 2003

SEWER CIP

Coventry Woods Treatment Plant Improvements	\$	20,000
Bent Creek/Abandon Carriage Hill Pump Station		39,000
12-Mile Creek Sewer System-Mineral Springs Road to Cherokee Creek		450,000
Environmental & Survey work for 12/14 Mile Creek Force Main-from Old Dunbar to Dixianna Road		<u>21,000</u>
Total Capital Improvement Projects - Sewer		<u>530,000</u>

WATER CIP

Budget Partial Funds for Ground Storage Tank		200,000
Water Line (12") along Cherokee Rd., & Old Chapin Rd.		<u>450,000</u>
Total Capital Improvement Projects - Water		<u>650,000</u>
Net Total Capital Improvement Projects	\$	<u><u>1,180,000</u></u>



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

Rates Effective July 1, 2002

Water Rates

Monthly Customer Service Charges / Meter		
Meter size	Inside Town	Outside Town
3/4"	\$5.70	\$9.40
1"	\$10.50	\$17.25
1-1/2"	\$14.27	\$23.50
2"	\$28.53	\$46.99
3"	\$74.18	\$122.17
4"	\$136.96	\$225.55
6"	\$179.46	\$295.72

Volume Charges / Thousand Gallons		
	Inside Town	Outside Town
Residential	\$3.17	\$5.94
Commercial	\$2.96	\$5.57
Industrial	\$2.96	\$5.57

Sewer Rates

Monthly Customer Service Charges / Meter		
	Inside Town	Outside Town
FLAT RATE - 378 LINE	\$5.42	\$7.20 \$43.22

Volume Charges / Thousand Gallons		
	Inside Town	Outside Town
	\$3.75	\$6.62
(Maximum of 10,000 gallon / mo. for residential customers)		

Fire Protection Charges		
	Inside Town	Outside Town -
Sprinkler minimum (\$ / mo.)	\$3.71	\$7.41
Additional over 60 heads (\$ / head / mo.)	\$0.06	\$0.13
Commercial Fire Hydrant	\$7.72	\$15.44

Water and Sewer Connection Fees

Tap Fees	
Water Tap Fee	\$410
Sewer Tap Fee	\$324

Water Meter Fees (Fees vary by meter size)	
3/4"	\$225
1"	\$270
1-1/2"	\$400
2"	\$500
3"	\$1,200
4"	\$1,500
6"	\$2,200

Capital Contribution Fees (per ERU)		
	Inside Town	Outside Town
Water Capital Contribution Fee	\$900	\$1,600
Sewer Capital Contribution Fee	\$1,300	\$2,500

Ancillary Charges Related to Water, Sewer, and Stormwater

New Account Charge	\$20				
Plan Review and Inspection Fee (1% of utility construction cost)	<table style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding: 2px 10px;">Minimum</td> <td style="text-align: right; padding: 2px 10px;">\$74</td> </tr> <tr> <td style="padding: 2px 10px;">Maximum</td> <td style="text-align: right; padding: 2px 10px;">\$1,150</td> </tr> </table>	Minimum	\$74	Maximum	\$1,150
Minimum	\$74				
Maximum	\$1,150				
Stormwater Plan & Inspection Fee (3% of stormwater construction cost)	<table style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding: 2px 10px;">Minimum</td> <td style="text-align: right; padding: 2px 10px;">\$74</td> </tr> <tr> <td style="padding: 2px 10px;">Maximum</td> <td style="text-align: right; padding: 2px 10px;">\$1,150</td> </tr> </table>	Minimum	\$74	Maximum	\$1,150
Minimum	\$74				
Maximum	\$1,150				
Sewer Inspection Fee	\$75				
Sewer Re-inspection Fee	\$50				

Water Service for Irrigation Purposes

	Inside Town	Outside Town
Existing 3/4"	\$350	\$550
New Tap 3/4"	\$400	\$650
New Tap 1"	\$500	\$850
New Tap 1 1/2"	\$800	\$1,450
New Tap 2"	\$1,200	\$2,250

DEBT SERVICE FUND

TOWN OF LEXINGTON

DEBT SERVICE FUND BUDGET FY 2003

SOURCES

Transfer From General Fund	\$ 420,074
Total Sources	<u>420,074</u>

USES

Debt Service	<u>420,074</u>
Total Uses	<u>420,074</u>
Excess (Deficiency) of Sources	<u>\$ -</u>

SPECIAL REVENUE FUND

TOWN OF LEXINGTON

VICTIM ADVOCATE

GENERAL FUND
BUDGETED EXPENDITURES
FY 2003

	FUND 210	FUND 218							
	FY 2003	FY 2003	FY 2003	FY 2002	\$\$\$	%%%	FY 2002	FY 2001	FY 2001
	BUDGET	BUDGET	BUDGET	BUDGET	VARIANCE	VARIANCE	ESTIMATE	AUDIT	BUDGET
EXPENDITURES									
SALARIES & FRINGES									
Salaries	\$ 32,046	\$ 24,329	\$ 7,717	\$ 29,375	\$ 2,671	9.09%	\$ 23,546	\$ 18,020	\$ 15,600
Overtime	-	-	-	-	-	0.00%	931	398	-
FICA Expense	2,452	2,452	-	2,247	204	9.09%	1,873	1,924	1,193
SC Retirement Expense	2,195	2,195	-	2,012	183	9.09%	1,677	1,644	-
Health Insurance - Employee	177	177	-	177	-	0.00%	177	712	-
Health Insurance - Dependent	-	-	-	-	-	0.00%	-	-	-
Workers Compensation Insurance	298	298	-	118	181	153.62%	193	91	343
Unemployment	401	401	-	367	34	9.37%	-	-	195
Wellness Program	110	110	-	120	(10)	-8.33%	110	-	-
Total Salaries & Fringes Before Allocation	37,679	29,962	7,717	34,416	3,263	9.48%	28,507	22,789	17,331
General & Administrative Allocation	-	-	-	-	-	0.00%	-	-	-
Total Salaries & Fringes	37,679	29,962	7,717	34,416	3,263	9.48%	28,507	22,789	17,332
OPERATING EXPENDITURES									
Accreditation	-	-	-	-	-	0.00%	-	-	-
Advertising	-	-	-	-	-	0.00%	-	-	-
Advisory Boards & Commissions	-	-	-	-	-	0.00%	-	-	-
Awards & Memorials	-	-	-	-	-	0.00%	-	-	-
Building Maintenance Agreements	-	-	-	-	-	0.00%	-	-	-
Contractual Services	950	650	300	998	(48)	-4.81%	530	885	-
Contractual Services - Mobex	-	-	-	-	-	0.00%	-	-	-
Contractual Services - Muni Court	-	-	-	-	-	0.00%	-	(20)	-
Contractual Services - Sludge Removal	-	-	-	-	-	0.00%	-	-	-
Contributions	-	-	-	-	-	0.00%	-	-	-
Council Expenses	-	-	-	-	-	0.00%	-	-	-
Damages	-	-	-	-	-	0.00%	-	-	-
Deeds & Easements	-	-	-	-	-	0.00%	-	-	-
Dues & Subscriptions	-	-	-	210	(210)	-100.00%	-	-	50
Election Expense	-	-	-	-	-	0.00%	-	-	-
Film Development	-	-	-	-	-	0.00%	-	-	-
Fuels	350	350	-	450	(100)	-22.22%	280	267	-
Insurance - Building & Other	-	-	-	-	-	0.00%	-	-	-
Lab Test	-	-	-	-	-	0.00%	-	-	-
Meetings & Meals	-	-	-	-	-	0.00%	-	-	-
Meters, Pipes & Fittings	-	-	-	-	-	0.00%	-	-	-
Miscellaneous	-	-	-	5	(5)	-100.00%	-	24	-
Non-Capital - Computer Supplies	-	-	-	3,000	(3,000)	-100.00%	40	1,827	-
Non-Capital - Equipment	-	-	-	-	-	0.00%	1,170	583	2,050
Non-Capital - Furniture & Fixtures	-	-	-	-	-	0.00%	-	42	1,000
Non-Capital - Small Tools	-	-	-	-	-	0.00%	-	-	-
Office Supplies	3,880	360	3,520	600	3,280	546.67%	1,370	2,356	600
Office Supplies - Postage	230	230	-	250	(20)	-8.00%	150	176	150
Permits & Licenses	-	-	-	-	-	0.00%	-	-	-
Professional Services - Audit	1,000	1,000	-	1,000	-	0.00%	1,000	1,000	-
Professional Services - Engineering	-	-	-	-	-	0.00%	-	-	-
Professional Services - Legal	-	-	-	-	-	0.00%	-	-	-
Professional Services - Other	-	-	-	-	-	0.00%	-	-	-
Recruitment	-	-	-	-	-	0.00%	-	-	-
Rental - Equipment	-	-	-	-	-	0.00%	-	-	-
Repairs - Automotive	60	60	-	250	(190)	-76.00%	-	13	-
Repairs - Building & Facilities	-	-	-	-	-	0.00%	-	-	-
Repairs - Computers	-	-	-	1,000	(1,000)	-100.00%	-	444	-
Repairs - Equipment	-	-	-	-	-	0.00%	-	-	-
Screening & Shots	-	-	-	-	-	0.00%	-	-	-
Strategic Plan	-	-	-	-	-	0.00%	-	-	-
Supplies	-	-	-	1,050	(1,050)	-100.00%	190	2,963	1,550
Tax Bill Preparation Cost	-	-	-	-	-	0.00%	-	-	-
Travel & Training	1,920	-	1,920	2,450	(530)	-21.63%	60	71	2,350
Uniforms	600	600	-	-	600	0.00%	-	251	-
Uniforms - Clothing Allowance	900	900	-	900	-	0.00%	410	- 277	-
Utilities - Electricity	-	-	-	-	-	0.00%	-	-	-
Utilities - Tele-Communications	240	240	-	700	(460)	-65.71%	230	237	-
W/S - Sewer Treatment	-	-	-	-	-	0.00%	-	-	-
W/S - Water Purchases	-	-	-	-	-	0.00%	-	-	-
Drug Fund Expenses	-	-	-	-	-	0.00%	-	-	-
Teddy Bear Fund Expenses	-	-	-	-	-	0.00%	-	1,050	-
Total Operating Expenditures	10,130	4,390	5,740	12,863	(2,733)	-21.25%	5,430	12,446	7,750
General & Administrative Allocation	-	-	-	-	-	0.00%	-	-	-
Total Department Expenditures	\$ 47,809	\$ 34,352	\$ 13,457	\$ 47,279	\$ 530	1.12%	\$ 33,937	\$ 35,235	\$ 25,082