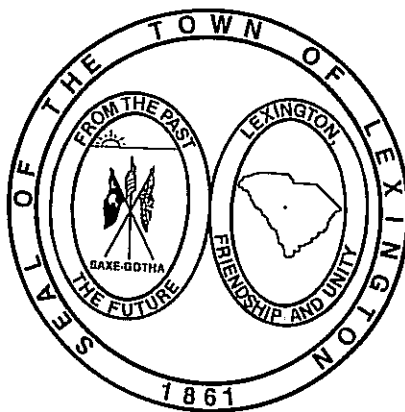


Town of Lexington

Annual Budget

Fiscal Year Ending

June 30, 2006



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

2005-13(A)
AN ORDINANCE

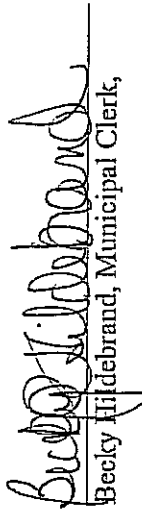
AN ORDINANCE ADOPTING A BUDGET PROPOSED BY THE TOWN COUNCIL, CONTAINING ESTIMATES OF PROPOSED REVENUES AND EXPENDITURES BY THE TOWN OF LEXINGTON FOR THE FISCAL YEAR BEGINNING JULY 1, 2005 AND ENDING JUNE 30, 2006, AND DECLARING THAT SAME SHALL CONSTITUTE THE BUDGET OF THE TOWN OF LEXINGTON FOR SUCH FISCAL YEAR.

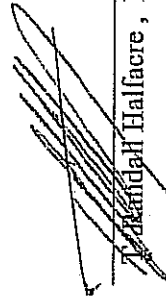
BE IT ORDERED AND ORDAINED BY TOWN COUNCIL OF THE TOWN OF LEXINGTON, SOUTH CAROLINA, IN COUNCIL ASSEMBLED AND BY THE AUTHORITY THEREOF:

- 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, 2005 and ending June 30, 2006, 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- SECTION 3: That all Ordinances or parts of Ordinances conflicting with provisions of the Ordinance are hereby repealed, insofar as the same affect this Ordinance.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, 2005.

Enacted this 20th day of June, 2005.

ATTEST


Becky Hildebrand, Municipal Clerk,


Randall Halfacre, Mayor of the Town of Lexington

INTRODUCED.....May 16, 2005
PUBLIC HEARING.....June 6, 2005
FINAL READING.....June 20, 2005
APPROVED.....June 20, 2005

I, BECKY HILDEBRAND, MUNICIPAL CLERK, CERTIFY THAT THIS ORDINANCE WAS ADVERTISED FOR PUBLIC HEARING IN MAY 2005.

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

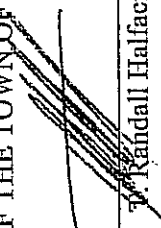
#2005-13(6)
AN ORDINANCE

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, 2005 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, 2005 and ending June 30, 2006 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, 2005.
- SECTION 6: All taxes and sums herein assessed and provided for shall be due and payable between October 1, 2005 and January 15, 2006. If not paid between January 16, 2006 and February 14, 2006, a penalty of 3% will be assessed, if not paid between February 15, 2006 and March 15, 2006, a 10% penalty will be assessed. If payment is made after March 16, 2006 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 AND APPROVED BY THE COUNCIL OF THE TOWN OF LEXINGTON ON THE 20th DAY OF JUNE, 2005.


Randall Halfacre, Mayor of the Town of Lexington

ATTEST

INTRODUCED.....May 16, 2005
PUBLIC HEARING.....June 6, 2005
FINAL READING.....June 20, 2005
APPROVED.....June 20, 2005


Becky Hildebrand, Municipal Clerk, CMC

I, BECKY HILDEBRAND, MUNICIPAL CLERK, CERTIFY THAT THIS ORDINANCE WAS ADVERTISED FOR PUBLIC HEARING IN MAY, 2005.

TOWN OF LEXINGTON

ANNUAL BUDGET

FISCAL YEAR ENDED JUNE 30, 2006

BUDGET OVERVIEW AND INCLUSIONS

- Balanced budget.
- General Fund revenue estimates are based on 11 months of actual data, and trend analysis.
- Property tax millage required to be rolled back in accordance with state law due to reassessment. The adjusted millage is estimated to be 36.238. A mill equates to approximately \$56,000 in net property tax revenue.
- Enterprise Fund revenue estimates are based on the Water and Sewer Rate Study and trend analysis.
- Scheduled rate increase for water and sewer for July 1, 2005, has been eliminated from the budget. Projected revenues meet minimum legal coverage requirements.
- General Fund 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 \$638,500. Also of note, \$235,000 has been designated for a special census and \$75,000 has been designated for vehicle replacement
- Salaries for Town employees include a 3.2% COLA for FY 2006.
- Salaries for Town employees include an annual merit increase per the compensation policy.
- Salaries include a Christmas bonus of \$100 (net) for each employee.
- Grant matching funds have been budgeted for \$90,000.
- Allocations of General and Administrative Expenditures from the General Fund to the Enterprise Fund total \$919,271. The General Fund's contribution of \$350,000 to cover a portion of debt service on the expanded Town Hall continues in 2006.

BUDGET OVERVIEW AND INCLUSIONS

(Continued)

- Enterprise Fund Capital Improvement Plan (CIP) for 2006 is fully funded through Capital Contribution Fees. Note: Bond proceeds are available to fund the Hendrix Street Storage Project and the Highway 6 Relocation and Extension Project; therefore, these projects are not included in the CIP.
- General Fund vehicles and capital outlay are funded by proposed capital lease financing. Proceeds from the lease purchase will reimburse the Town for budgeted costs incurred to acquire the vehicles and equipment.
- Enterprise Fund debt coverage ratio is estimated to be 1.33 in 2006. The minimum required ratio is 1.20. Our coverage ratio exclusive of Capital Contribution Fees ("operating coverage") is estimated to be in .83. Coverage ratios have declined due primarily to substantially higher cost of purchasing water and sewer from West Columbia and Cayce and higher debt service due to the issuance of Series 2004 Revenue Bonds.
- Debt Service for the acquisition of the Boozer and Steele properties is to be funded in part by the Alcohol Permits Fund. The General Fund will transfer \$6,990 to the Alcohol Permits Special Revenue Fund to cover the total for both properties of \$39,978.
- Funding discontinued for the positions of Special Projects Coordinator and Director of Economic Development.
- Municipal Judges compensation increased by \$3,500.

TOWN OF LEXINGTON

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GENERAL FUND

TOWN OF LEXINGTON

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

FY 2006

REVENUE

FY 2006

Property Taxes	\$ 2,152,000
Franchise Fees	730,000
Business Licenses	2,580,000
Permits	200,000
Service Fees	5,000
Fines and Forfeitures	225,000
Rental Income	40,000
Other Governments	290,000
Miscellaneous Income	24,500
	<hr/>
Total Revenue	6,246,500

OPERATING EXPENDITURES

Council and Town Hall Department	126,547
Administration Department	328,288
Finance Department	276,967
Information Technology Department	21,810
Building and Zoning Department	605,427
Police Department	2,396,794
Parks, Streets and Sanitation Department	1,497,274
	<hr/>
Total Operating Expenditures	5,253,107

OTHER SOURCES AND (USES)

Interest Income	50,000
Debt Service	(123,870)
Capital Outlay	(421,885)
Transfer to Enterprise Fund	(350,000)
Transfer to Debt Service Fund	(405,585)
Other Transfer Out - Alcohol Permits	(6,990)
Other Transfer In - Accommodation Tax	27,500
Budgeted Grant Matches	(90,000)
Other Financing Source-Capital Lease	421,885
Contingency Reserve (@1.5% of Revenue)	(94,448)
	<hr/>
Total Other Sources and (Uses)	(993,393)

Excess (Deficiency) of Revenue Over	<hr/> <hr/>
	\$ -

TOWN OF LEXINGTON
GENERAL FUND
SCHEDULE OF FUND BALANCE AND REQUIRED RESERVE
FY 2006

FUND BALANCE	<u>2006</u>
Estimated fund balance at June 30	\$ 1,918,706
Allocations:	
Contingency Reserve	(94,448)
Designated:	
SCE&G Streetscape Funds	(330,000)
Streets and Infrastructure	(638,500)
Vehicle Replacement	(75,000)
Historic Preservation Book & Inventory	(40,000)
Special Census	(235,000)
 Total allocations:	 <u>(1,412,948)</u>
 Working capital requirements	 <u>(438,466)</u>
 Estimated net available funds (Contingency) at June 30	 <u><u>\$ 67,292</u></u>
 REQUIRED RESERVE	
Estimated fund balance at June 30	\$ 1,918,706
Estimated long-term interfund payable at June 30	1,545,274
Estimated approximate cash balance at June 30	<u><u>\$ 3,463,980</u></u>
 25% Required Reserve	 <u><u>\$ 1,444,016</u></u>

TOWN OF LEXINGTON

GENERAL FUND BUDGETED REVENUE, EXPENDITURES AND OTHER SOURCES AND USES FY 2006

	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ESTIMATE	FY 2005 BUDGET	\$\$\$ VARIANCE	%% VARIANCE	FY 2005 BUDGET
REVENUE							
Property Taxes	\$ 1,823,451	\$ 1,842,182	\$ 2,015,000	\$ 1,992,000	\$ 160,000	8.0	\$ 2,152,000
Franchise Fees	537,135	618,417	690,000	665,430	64,570	8.7	730,000
Business Licenses	1,893,173	2,092,340	2,350,000	2,399,170	181,830	7.6	2,980,000
Permits	197,569	152,445	200,000	152,000	48,000	31.6	200,000
Service Fees	8,541	3,705	5,000	3,500	1,500	-	5,000
Fines and Forfeitures	251,469	251,414	200,000	275,000	(50,000)	(18.2)	225,000
Rental Income	27,567	23,856	15,000	36,100	3,900	10.6	40,000
Hospitality Tax Penalty Revenue	-	-	4,500	4,500	(4,500)	-	-
Other Governments	325,176	314,860	288,000	315,000	(25,000)	(7.9)	290,000
Miscellaneous Income	13,795	17,494	10,000	10,000	14,500	145.0	24,500
Total Revenue	5,077,898	5,416,815	5,775,500	5,851,700	394,800	6.7	6,245,500
OPERATING EXPENDITURES							
Council and Town Hall Department	214,641	223,042	121,421	114,534	12,012	10.5	125,547
Administration Department	271,789	293,706	318,576	330,686	(2,396)	(0.7)	328,288
Finance Department	176,184	223,652	249,466	260,466	16,480	6.3	276,967
Information Technology Department	16,500	16,531	16,555	19,165	2,645	13.8	21,610
Building and Zoning Department	324,642	349,237	534,541	547,730	57,697	10.5	605,427
Police Department	1,680,548	1,982,388	2,166,766	2,222,116	174,678	7.9	2,396,794
Parks, Streets and Sanitation Department	1,167,617	1,285,211	1,338,702	1,364,530	132,743	9.7	1,497,274
Total Operating Expenditures	3,863,921	4,373,067	4,746,031	4,859,247	393,860	6.1	5,253,107
OTHER SOURCES AND (USES)							
Interest Income	37,471	37,489	50,000	27,000	23,000	85.2	50,000
Debt Service	(42,356)	(39,076)	(38,318)	(38,318)	(85,552)	223.3	(123,870)
Capital Outlay	(184,558)	(246,860)	(203,286)	(203,286)	(218,599)	107.5	(421,885)
Transfer to Enterprise Fund	-	(106,128)	(350,000)	(350,000)	-	-	(350,000)
Transfer to Debt Service Fund	(422,697)	(412,634)	(411,653)	(411,653)	6,068	(1.5)	(405,585)
Other Transfer Out - Alcohol Permits	(14,561)	(1,300)	-	-	(6,990)	-	(6,990)
Other Transfer In - Accommodation Tax	26,406	26,393	27,000	-	27,500	-	27,500
Budgeted Grant Matches	-	-	(119,570)	(119,570)	29,570	(24.7)	(90,000)
Other Financing Source-Capital Lease	-	-	186,034	186,034	235,851	-	421,885
Contingency Reserve (@1.5% of Revenue)	(76,731)	(81,815)	(67,383)	(88,180)	(6,268)	7.1	(94,448)
Total Other Sources and (Uses)	(677,026)	(825,131)	(947,176)	(957,973)	4,579	(0.5)	(993,393)
Excess (Deficiency) of Revenue Over Expenditures and Other	\$ 148,480	\$ 218,617	\$ 82,294	\$ (5,520)	\$ 5,520	(100.0)	\$ 0

TOWN OF LEXINGTON
COUNCIL AND TOWN HALL DEPARTMENT

GENERAL FUND
BUDGETED EXPENDITURES
FY 2006

	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ESTIMATE	FY 2005 BUDGET	\$\$\$ VARIANCE	%%% VARIANCE	FY 2006 BUDGET
EXPENDITURES							
SALARIES & FRINGES							
Salaries	\$ 76,494	\$ 76,787	\$ 74,619	\$ 76,201	\$ -	-	\$ 76,201
Overtime	-	-	-	-	-	-	-
FICA Expense	5,843	5,872	5,569	5,829	-	-	5,829
SC Retirement Expense	2,762	2,214	2,815	5,220	648	12.4	5,867
Health Insurance - Employee	11,153	10,134	13,531	11,291	8,541	75.6	19,832
Workers Compensation Insurance	309	347	335	336	49	14.6	385
Unemployment	-	-	-	-	-	-	-
Wellness Program	868	836	834	840	-	-	840
Total Salaries & Fringes Before Allocation	97,429	96,194	97,703	99,717	9,237	9.3	108,954
General & Administrative Allocation	(48,714)	(48,097)	(48,852)	(49,858)	(4,618)	9.3	(54,477)
Total Salaries & Fringes	48,715	48,097	48,851	49,859	4,617	9.3	54,477
OPERATING EXPENDITURES							
Accreditation	-	-	-	-	-	-	-
Advertising	628	1,590	1,520	720	1,260	177.6	2,000
Advisory Boards & Commissions	1,309	5,802	9,560	6,380	720	11.3	7,100
Awards & Memorials	2,036	2,769	4,020	1,800	500	27.8	2,300
Building Maintenance Agreements	31,049	31,502	-	-	-	-	-
Contractual Services	20,859	6,749	13,120	12,890	9,160	71.1	22,050
Contractual Services - Motorola	-	-	-	-	-	-	-
Contractual Services - Muni Court	-	-	-	-	-	-	-
Contractual Services - Sludge Removal	-	-	-	-	-	-	-
Contributions	3,000	9,128	6,440	2,500	2,500	100.0	5,000
Council Expenses	18,379	13,288	18,500	18,840	(7,840)	(41.8)	11,000
Damages	-	-	-	-	-	-	-
Deeds & Easements	10	550	430	250	250	100.0	500
Dues & Subscriptions	6,930	15,368	15,070	12,900	110	0.9	13,010
Election Expense	6,231	450	14,880	14,900	(14,900)	(100.0)	-
Film Development	-	113	-	-	100	-	100
Fuels	-	420	-	-	-	-	-
Insurance - Building & Other	118,841	137,493	-	-	-	-	-
Lab Test	-	-	-	-	-	-	-
Meetings & Meals	4,473	8,692	10,100	9,350	1,640	17.5	10,990
Meters, Pipes & Fittings	-	-	-	-	-	-	-
Non-Capital - Computer Supplies	-	1,836	-	-	-	-	-
Non-Capital - Equipment	181	51	80	-	-	-	-
Non-Capital - Furniture & Fixtures	-	184	80	200	14,800	7,400.0	15,000
Non-Capital - Small Tools	-	-	-	-	-	-	-
Office Supplies	1,693	871	660	1,880	(880)	(46.8)	1,000
Office Supplies - Postage	2,696	1,399	1,500	2,150	(650)	(30.2)	1,500
Permits & Licenses	-	24	-	-	-	-	-
Printing & Publishing	-	-	170	-	1,500	-	1,500
Professional Services - Audit	-	-	-	-	-	-	-
Professional Services - Engineering	-	-	-	-	-	-	-
Professional Services - Legal	69,322	50,250	31,620	31,300	800	2.6	32,100
Professional Services - Other	-	-	-	-	-	-	-
Recruitment	-	-	-	-	-	-	-
Rental - Equipment	-	1,281	1,240	-	-	-	-
Repairs - Automobile	-	-	-	-	-	-	-
Repairs - Building & Facilities	1,150	1,040	-	-	-	-	-
Repairs - Computers	-	-	-	-	-	-	-
Repairs - Equipment	169	4,527	120	-	-	-	-
Screening & Shots	60	185	30	140	-	-	140
Strategic Plan	562	206	-	-	-	-	-
Supplies	700	866	2,000	1,120	(220)	(19.5)	900
Tax Bill Preparation Cost	-	-	-	-	-	-	-
Travel & Training	8,809	16,630	11,930	11,130	3,570	32.1	14,700
Uniforms	-	-	-	-	-	-	-
Uniforms - Clothing Allowance	-	-	-	-	-	-	-
Utilities - Electricity	31,141	35,976	-	-	-	-	-
Utilities - Tele-Communications	623	620	2,050	900	2,350	261.1	3,250
W/S - Sewer Treatment	-	-	-	-	-	-	-
W/S - Water Purchases	-	-	-	-	-	-	-
Total Operating Expenditures	331,851	349,892	145,140	129,350	14,790	11.4	144,140
General & Administrative Allocation	(165,926)	(174,946)	(72,570)	(64,675)	(7,395)	11.4	(72,070)
Total Expenditures	214,641	223,042	121,421	114,534	12,012	10.5	126,547
Capital Outlay Before Allocation	10,585	2,147,627	-	-	-	-	-
Capital Outlay Allocation	-	-	-	-	-	-	-
Total Expenditures and Capital Outlay	\$ 225,236	\$ 2,370,669	\$ 121,421	\$ 114,534	\$ 12,013	10.5	\$ 126,547

TOWN OF LEXINGTON
ADMINISTRATION DEPARTMENT

GENERAL FUND
BUDGETED EXPENDITURES
FY 2006

	<u>FY 2003</u> <u>ACTUAL</u>	<u>FY 2004</u> <u>ACTUAL</u>	<u>FY 2005</u> <u>ESTIMATE</u>	<u>FY 2005</u> <u>BUDGET</u>	<u>\$\$\$</u> <u>VARIANCE</u>	<u>%%</u> <u>VARIANCE</u>	<u>FY 2006</u> <u>BUDGET</u>
<u>EXPENDITURES</u>							
<u>SALARIES & FRINGES</u>							
Salaries	\$ 411,936	\$ 446,518	\$ 493,564	\$ 497,495	\$ (11,470)	(2.3)	\$ 486,025
Overtime	68	106	22	150	(100)	(66.7)	50
FICA Expense	31,092	33,187	36,411	38,559	(1,374)	(3.6)	37,185
SC Retirement Expense	26,332	29,472	32,360	33,720	2,699	8.0	36,419
Health Insurance - Employee	21,688	21,709	26,026	32,244	(1,482)	(4.6)	30,763
Workers Compensation Insurance	3,757	4,200	4,465	4,291	438	10.2	4,729
Unemployment	-	-	-	1,663	(59)	(3.5)	1,604
Wellness Program	760	734	844	849	132	15.5	981
Total Salaries & Fringes Before Allocation	495,633	535,926	593,692	608,971	(11,215)	(1.8)	597,756
General & Administrative Allocation	(247,816)	(267,963)	(296,846)	(304,485)	5,607	(1.8)	(298,878)
Total Salaries & Fringes	247,817	267,963	296,846	304,486	(5,606)	(1.8)	298,878
<u>OPERATING EXPENDITURES</u>							
Accreditation	-	-	-	-	-	-	-
Advertising	443	-	2,460	400	100	25.0	500
Advisory Boards & Commissions	-	-	-	-	-	-	-
Awards & Memorials	-	526	610	-	500	-	500
Building Maintenance Agreements	-	-	-	-	-	-	-
Contractual Services	2,643	3,171	5,630	5,010	1,250	25.0	6,260
Contractual Services - Motorola	-	-	-	-	-	-	-
Contractual Services - Muni Court	-	-	-	-	-	-	-
Contractual Services - Sludge Removal	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Council Expenses	-	-	-	-	-	-	-
Damages	-	-	-	-	-	-	-
Deeds & Easements	15	-	-	-	-	-	-
Dues & Subscriptions	2,918	1,540	2,450	3,030	260	6.8	4,090
Election Expense	-	-	-	-	-	-	-
Film Development	-	-	-	30	(30)	(100.0)	-
Fuels	1,139	2,583	3,710	4,000	1,000	25.0	5,000
Insurance - Building & Other	-	-	-	-	-	-	-
Lab Test	-	-	-	-	-	-	-
Meetings & Meals	722	6,686	830	1,670	(640)	(38.3)	1,030
Meters, Pipes & Fittings	-	-	-	-	-	-	-
Non-Capital - Computer Supplies	-	-	-	-	-	-	-
Non-Capital - Equipment	-	-	-	-	250	-	250
Non-Capital - Furniture & Fixtures	453	-	20	-	-	-	-
Non-Capital - Small Tools	-	-	-	-	-	-	-
Office Supplies	5,848	4,423	4,950	4,420	1,380	31.2	5,800
Office Supplies - Postage	3,259	1,335	1,220	2,150	(650)	(30.2)	1,500
Permits & Licenses	-	2	350	-	-	-	-
Printing & Publishing	-	-	-	-	8,400	-	8,400
Professional Services - Audit	-	-	-	-	-	-	-
Professional Services - Engineering	-	-	-	-	-	-	-
Professional Services - Legal	1,311	688	80	-	300	-	300
Professional Services - Other	-	-	-	-	-	-	-
Recruitment	-	-	-	-	-	-	-
Rental - Equipment	-	-	30	-	250	-	250
Repairs - Automobile	654	597	230	1,760	500	28.4	2,260
Repairs - Building & Facilities	-	-	350	-	-	-	-
Repairs - Computers	-	-	-	-	-	-	-
Repairs - Equipment	28	242	70	500	(100)	(20.0)	400
Screening & Shols	195	235	110	180	(70)	(38.9)	110
Strategic Plan	-	-	-	-	-	-	-
Supplies	910	936	680	1,550	(140)	(9.0)	1,410
Tax Bill Preparation Cost	-	-	-	-	-	-	-
Travel & Training	11,176	12,988	4,850	10,200	6,050	59.3	16,250
Uniforms	-	-	-	-	-	-	-
Uniforms - Clothing Allowance	-	-	-	-	-	-	-
Utilities - Electricity	-	-	-	-	-	-	-
Utilities - Tele-Communications	15,869	15,534	14,830	16,700	(12,190)	(73.0)	4,510
W/S - Sewer Treatment	-	-	-	-	-	-	-
W/S - Water Purchases	-	-	-	-	-	-	-
Total Operating Expenditures	47,945	51,488	43,460	52,400	6,420	12.3	58,820
General & Administrative Allocation	(23,972)	(25,744)	(21,730)	(26,200)	(3,210)	12.3	(29,410)
Total Expenditures	271,789	293,705	318,576	330,686	(2,396)	(0.7)	328,288
Capital Outlay Before Allocation	-	17,485	23,700	23,700	(25,700)	(100.0)	-
Capital Outlay Allocation	-	-	-	-	-	-	-
Total Expenditures and Capital Outlay	\$ 271,789	\$ 311,191	\$ 342,276	\$ 354,386	\$ (26,099)	(7.4)	\$ 328,287

TOWN OF LEXINGTON

FINANCE DEPARTMENT

GENERAL FUND
BUDGETED EXPENDITURES
FY 2006

	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ESTIMATE	FY 2005 BUDGET	\$\$\$ VARIANCE	% VARIANCE	FY 2006 BUDGET
EXPENDITURES							
SALARIES & FRINGES							
Salaries	\$ 239,933	\$ 311,902	\$ 345,704	\$ 357,627	\$ 33,600	9.4	\$ 391,227
Overtime	336	1,426	2,800	1,500	1,460	97.3	2,960
FICA Expense	18,126	23,355	25,766	27,576	2,577	9.3	30,155
SC Retirement Expense	16,112	21,064	23,440	24,231	5,343	22.0	29,574
Health Insurance - Employee	23,350	32,152	36,580	41,879	(1,816)	(4.3)	40,063
Workers Compensation Insurance	1,576	2,133	3,662	2,674	547	20.5	3,221
Unemployment	-	-	-	1,190	111	9.3	1,301
Wellness Program	651	734	844	849	23	2.7	872
Total Salaries & Fringes Before Allocation	300,090	392,766	438,796	457,528	41,845	9.1	499,373
General & Administrative Allocation	(150,045)	(196,383)	(219,388)	(226,764)	(20,922)	9.1	(249,686)
Total Salaries & Fringes	150,045	196,383	219,398	226,764	20,923	9.1	249,687
OPERATING EXPENDITURES							
Accreditation	-	-	-	-	-	-	-
Advertising	1,790	974	760	700	(100)	(14.3)	600
Advisory Boards & Commissions	-	-	-	-	-	-	-
Awards & Memorials	-	-	-	-	-	-	-
Building Maintenance Agreements	-	-	-	-	-	-	-
Contractual Services	2,617	3,439	3,970	4,260	(800)	(18.8)	3,460
Contractual Services - Motorola	-	-	-	-	-	-	-
Contractual Services - Muni Court	-	-	-	-	-	-	-
Contractual Services - Sludge Removal	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Council Expenses	-	-	-	-	-	-	-
Damages	-	-	-	-	-	-	-
Deeds & Easements	-	-	-	-	-	-	-
Dues & Subscriptions	1,339	693	710	1,200	30	2.5	1,230
Election Expense	-	-	-	-	-	-	-
Film Development	-	-	-	-	-	-	-
Fuels	-	-	-	-	-	-	-
Insurance - Building & Other	-	-	-	-	-	-	-
Lab Test	-	-	-	-	-	-	-
Meetings & Meals	221	150	100	-	280	-	280
Meters, Pipes & Fittings	-	-	-	-	-	-	-
Non-Capital - Computer Supplies	-	-	-	-	-	-	-
Non-Capital - Equipment	282	55	100	80	20	25.0	100
Non-Capital - Furniture & Fixtures	266	219	190	150	-	-	150
Non-Capital - Small Tools	-	-	-	-	-	-	-
Office Supplies	3,945	2,593	2,280	4,590	(930)	(20.3)	3,660
Office Supplies - Postage	1,359	562	650	1,300	(350)	(26.9)	950
Permits & Licenses	-	-	-	-	-	-	-
Printing & Publishing	-	788	770	1,000	(200)	(20.0)	800
Professional Services - Audit	15,993	16,915	22,430	22,430	(4,000)	(17.8)	18,430
Professional Services - Engineering	-	-	-	-	-	-	-
Professional Services - Legal	135	305	-	-	-	-	-
Professional Services - Other	-	-	-	-	-	-	-
Recruitment	-	-	-	-	-	-	-
Rental - Equipment	-	-	20	-	-	-	-
Repairs - Automotive	-	-	-	-	-	-	-
Repairs - Building & Facilities	-	-	-	-	-	-	-
Repairs - Computers	-	-	-	-	-	-	-
Repairs - Equipment	-	123	20	150	-	-	150
Screening & Shots	205	60	180	200	-	-	200
Strategic Plan	-	-	-	-	-	-	-
Supplies	540	499	350	660	(130)	(19.7)	530
Tax Bill Preparation Cost	15,322	16,312	17,670	17,864	(864)	(4.8)	17,000
Travel & Training	4,668	7,578	3,310	5,230	800	11.5	5,830
Uniforms	-	-	-	-	-	-	-
Uniforms - Clothing Allowance	-	-	-	-	-	-	-
Utilities - Electricity	-	-	-	-	-	-	-
Utilities - Tele-Communications	3,595	3,671	6,430	3,630	(2,440)	(67.2)	1,190
WS - Sewer Treatment	-	-	-	-	-	-	-
WS - Water Purchases	-	-	-	-	-	-	-
Total Operating Expenditures	52,277	55,136	60,140	63,444	(8,884)	(14.0)	54,560
General & Administrative Allocation	(26,139)	(27,569)	(30,070)	(31,722)	4,442	(14.0)	(27,280)
Total Expenditures	176,184	223,952	249,468	260,486	16,480	6.3	276,967
Capital Outlay Before Allocation	7,750	-	-	-	-	-	-
Capital Outlay Allocation	-	-	-	-	-	-	-
Total Expenditures and Capital Outlay	\$ 183,934	\$ 223,952	\$ 249,468	\$ 260,486	\$ 16,482	6.3	\$ 276,967

TOWN OF LEXINGTON
INFORMATION TECHNOLOGY DEPARTMENT

GENERAL FUND
BUDGETED EXPENDITURES
FY 2006

	<u>FY 2003</u> <u>ACTUAL</u>	<u>FY 2004</u> <u>ACTUAL</u>	<u>FY 2005</u> <u>ESTIMATE</u>	<u>FY 2005</u> <u>BUDGET</u>	<u>\$\$\$</u> <u>VARIANCE</u>	<u>%%</u> <u>VARIANCE</u>	<u>FY 2006</u> <u>BUDGET</u>
<u>EXPENDITURES</u>							
<u>SALARIES & FRINGES</u>							
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Overtime	-	-	-	-	-	-	-
FICA Expense	-	-	-	-	-	-	-
SC Retirement Expense	-	-	-	-	-	-	-
Health Insurance - Employee	-	-	-	-	-	-	-
Workers Compensation Insurance	-	-	-	-	-	-	-
Unemployment	-	-	-	-	-	-	-
Wellness Program	-	-	-	-	-	-	-
Total Salaries & Fringes Before Allocation	-	-	-	-	-	-	-
General & Administrative Allocation	-	-	-	-	-	-	-
Total Salaries & Fringes	-	-	-	-	-	-	-
<u>OPERATING EXPENDITURES</u>							
Accreditation	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Advisory Boards & Commissions	-	-	350	400	(400)	(100.0)	-
Awards & Memorials	-	-	-	-	-	-	-
Building Maintenance Agreements	-	-	-	-	-	-	-
Contractual Services	12,247	4,690	5,500	3,100	540	17.4	3,640
Contractual Services - Motorola	-	-	-	-	-	-	-
Contractual Services - Muni Court	-	-	-	-	-	-	-
Contractual Services - Sludge Removal	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Council Expenses	-	-	-	-	-	-	-
Damages	-	-	-	-	-	-	-
Deeds & Easements	-	-	-	-	-	-	-
Dues & Subscriptions	35	934	90	3,050	(2,830)	(92.6)	220
Election Expense	-	-	-	-	-	-	-
Film Development	-	-	-	-	-	-	-
Fuels	-	-	-	-	-	-	-
Insurance - Building & Other	-	-	-	-	-	-	-
Lab Test	-	-	-	-	-	-	-
Meetings & Meals	-	-	-	-	-	-	-
Meters, Pipes & Fittings	-	-	-	-	-	-	-
Non-Capital - Computer Supplies	9,348	8,023	10,620	12,160	(5,260)	(43.3)	5,900
Non-Capital - Equipment	-	239	1,110	840	4,760	566.7	5,600
Non-Capital - Furniture & Fixtures	-	-	90	-	200	-	200
Non-Capital - Small Tools	957	3,594	600	600	200	33.3	800
Office Supplies	149	26	200	100	160	160.0	260
Office Supplies - Postage	11	57	40	100	-	-	100
Permits & Licenses	-	-	-	-	-	-	-
Printing & Publishing	-	-	-	-	-	-	-
Professional Services - Audit	-	-	-	-	-	-	-
Professional Services - Engineering	-	-	-	-	-	-	-
Professional Services - Legal	-	-	-	-	-	-	-
Professional Services - Other	2,019	-	-	-	-	-	-
Recruitment	-	-	-	-	-	-	-
Rental - Equipment	-	-	-	-	-	-	-
Repairs - Automotive	-	-	-	-	-	-	-
Repairs - Building & Facilities	-	-	-	-	-	-	-
Repairs - Computers	5,300	1,296	2,970	4,150	(1,150)	(27.7)	3,000
Repairs - Equipment	-	-	-	-	-	-	-
Screening & Shots	-	-	90	140	(140)	(100.0)	-
Strategic Plan	-	-	-	-	-	-	-
Supplies	97	52	140	-	-	-	-
Tax Bill Preparation Cost	-	-	-	-	-	-	-
Travel & Training	5,486	3,910	2,250	3,420	2,270	66.4	5,690
Uniforms	-	-	-	-	-	-	-
Uniforms - Clothing Allowance	-	-	-	-	-	-	-
Utilities - Electricity	-	-	-	-	-	-	-
Utilities - Tele-Communications	1,350	8,240	9,060	10,270	6,940	67.6	17,210
WS - Sewer Treatment	-	-	-	-	-	-	-
WS - Water Purchases	-	-	-	-	-	-	-
Total Operating Expenditures	35,999	31,063	33,110	38,330	5,290	13.8	43,620
General & Administrative Allocation	(18,499)	(15,532)	(16,555)	(19,165)	(2,645)	13.8	(21,810)
Total Expenditures	18,500	15,531	16,555	19,165	2,645	13.8	21,810
Capital Outlay Before Allocation	51,760	36,444	53,130	53,130	157,150	295.8	210,280
Capital Outlay Allocation	-	-	(26,565)	(26,565)	(56,435)	-	(83,000)
Total Expenditures and Capital Outlay	\$ 70,260	\$ 51,975	\$ 43,120	\$ 45,730	\$ 103,360	226.0	\$ 149,090

TOWN OF LEXINGTON
BUILDING AND ZONING DEPARTMENT

GENERAL FUND
BUDGETED EXPENDITURES
FY 2006

	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ESTIMATE	FY 2005 BUDGET	\$\$\$ VARIANCE	%% VARIANCE	FY 2006 BUDGET
EXPENDITURES							
SALARIES & FRINGES							
Salaries	\$ 235,773	\$ 256,278	\$ 279,887	\$ 290,654	\$ 33,585	12.0	\$ 314,249
Overtime	615	164	1,209	500	500	100.0	1,000
FICA Expense	17,949	19,348	21,087	21,509	2,608	12.1	24,117
SC Retirement Expense	15,655	16,886	18,607	18,711	4,806	26.2	23,617
Health Insurance - Employee	24,046	26,498	30,033	33,351	1,862	5.6	35,214
Workers Compensation Insurance	2,640	3,120	3,048	2,998	373	12.4	3,371
Unemployment	-	-	-	928	112	12.1	1,040
Wellness Program	651	629	754	759	-	-	759
Total Salaries & Fringes Before Allocation	297,329	323,026	354,625	359,420	43,947	12.2	403,367
General & Administrative Allocation	-	-	-	-	-	-	-
Total Salaries & Fringes	297,329	323,026	354,625	359,420	43,947	12.2	403,367
OPERATING EXPENDITURES							
Accreditation	-	-	-	-	-	-	-
Advertising	735	821	620	1,400	(300)	(21.4)	1,100
Advisory Boards & Commissions	-	-	-	-	-	-	-
Awards & Memorials	-	-	-	-	-	-	-
Building Maintenance Agreements	-	-	71,460	72,000	10,400	14.4	82,400
Contractual Services	2,586	2,904	2,830	3,910	(1,490)	(38.1)	2,420
Contractual Services - Motorola	-	-	-	-	-	-	-
Contractual Services - Muni Court	-	-	-	-	-	-	-
Contractual Services - Sludge Removal	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Council Expenses	-	-	-	-	-	-	-
Damages	-	-	-	-	-	-	-
Deeds & Easements	-	-	-	-	-	-	-
Dues & Subscriptions	2,169	1,182	680	1,610	80	5.0	1,690
Election Expense	-	-	-	-	-	-	-
Film Development	-	-	-	50	50	100.0	100
Fuels	3,364	3,787	3,730	3,970	830	20.9	4,800
Insurance - Building & Other	-	-	155,710	154,560	3,840	2.5	189,500
Lab Test	-	-	-	-	-	-	-
Meetings & Meals	81	7	10	130	(30)	(23.1)	100
Meters, Pipes & Fittings	-	-	-	-	-	-	-
Non-Capital - Computer Supplies	-	-	-	-	-	-	-
Non-Capital - Equipment	63	63	320	530	(130)	(24.5)	400
Non-Capital - Furniture & Fixtures	105	-	140	-	1,340	-	1,340
Non-Capital - Small Tools	-	430	80	-	-	-	-
Office Supplies	2,503	1,652	770	2,100	(160)	(9.0)	1,910
Office Supplies - Postage	2,670	1,371	1,330	2,150	(650)	(30.2)	1,500
Permits & Licenses	12	-	-	-	-	-	-
Printing & Publishing	-	-	-	-	-	-	-
Professional Services - Audit	-	-	-	-	-	-	-
Professional Services - Engineering	-	-	-	-	-	-	-
Professional Services - Legal	587	35	-	-	-	-	-
Professional Services - Other	-	-	-	-	-	-	-
Recruitment	-	-	-	-	-	-	-
Rental - Equipment	-	-	30	-	-	-	-
Repairs - Automotive	2,436	4,539	4,880	3,000	700	23.3	3,700
Repairs - Building & Facilities	-	239	2,440	3,000	2,420	80.7	5,420
Repairs - Computers	-	-	-	-	-	-	-
Repairs - Equipment	28	323	40	500	(300)	(60.0)	200
Screening & Shots	75	125	130	200	(80)	(45.0)	110
Strategic Plan	-	-	-	-	-	-	-
Supplies	3,547	3,123	4,170	5,008	1,050	21.0	6,050
Tax Bill Preparation Cost	-	-	-	-	-	-	-
Travel & Training	669	852	-	1,000	500	50.0	1,500
Uniforms	1,876	1,083	1,630	1,740	840	48.3	2,580
Uniforms - Clothing Allowance	-	-	-	-	-	-	-
Utilities - Electricity	-	-	77,180	80,000	5,000	6.3	85,000
Utilities - Tele-Communications	3,797	3,478	5,130	6,240	660	10.6	6,900
W/S - Sewer Treatment	-	-	-	-	-	-	-
W/S - Water Purchases	-	-	-	-	-	-	-
Total Operating Expenditures	27,313	26,211	333,311	343,090	24,630	7.2	367,720
General & Administrative Allocation	-	-	(163,395)	(154,760)	(10,880)	7.0	(165,660)
Total Expenditures	324,642	348,237	534,641	647,730	57,897	10.5	605,427
Capital Outlay Before Allocation	14,962	882	14,460	14,460	(12,480)	(86.2)	2,000
Capital Outlay Allocation	-	-	-	-	-	-	-
Total Expenditures and Capital Outlay	\$ 339,604	\$ 356,218	\$ 549,001	\$ 662,190	\$ 45,237	8.0	\$ 607,427

TOWN OF LEXINGTON

POLICE DEPARTMENT

GENERAL FUND
BUDGETED EXPENDITURES
FY 2006

	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ESTIMATE	FY 2006 BUDGET	\$\$\$ VARIANCE	%%% VARIANCE	FY 2006 BUDGET
EXPENDITURES							
SALARIES & FRINGES							
Salaries	\$ 1,052,671	\$ 1,275,420	\$ 1,398,406	\$ 1,434,003	\$ 84,410	6.6	\$ 1,528,413
Overtime	23,736	18,145	27,646	25,000	(3,370)	(13.5)	21,630
FICA Expense	80,748	97,273	106,396	111,614	6,984	6.2	118,578
SC Retirement Expense	109,505	132,409	145,563	144,096	(12,128)	8.4	156,224
Health Insurance - Employee	118,874	140,197	166,656	167,021	11,678	7.0	178,700
Workers Compensation Insurance	19,298	32,057	63,646	44,327	(12,587)	(28.4)	56,914
Unemployment	(1,314)	(997)	-	4,815	300	6.2	5,115
Wellness Program	3,146	3,038	3,230	3,250	460	14.2	3,710
Total Salaries & Fringes Before Allocation	1,406,666	1,697,543	1,911,546	1,934,126	135,156	7.0	2,069,284
General & Administrative Allocation	-	-	-	-	-	-	-
Total Salaries & Fringes	1,406,666	1,697,543	1,911,546	1,934,126	135,156	7.0	2,069,284
OPERATING EXPENDITURES							
Accreditation	811	60	-	-	1,800	-	1,800
Advertising	652	1,418	990	1,700	800	47.1	2,500
Advisory Boards & Commissions	-	-	-	-	-	-	-
Awards & Memorials	-	913	800	700	400	57.1	1,100
Building Maintenance Agreements	4,430	9,041	200	-	-	-	-
Contractual Services	12,794	17,046	14,670	23,290	2,390	10.3	25,680
Contractual Services - Mobex	-	400	-	-	-	-	-
Contractual Services - Motorola	-	-	-	650	(650)	(100.0)	-
Contractual Services - Muni Court	34,528	39,450	39,270	47,910	9,550	18.9	57,460
Contractual Services - Sludge Removal	-	-	-	-	-	-	-
Contributions	-	-	1,750	1,500	(1,000)	(66.7)	500
Council Expenses	-	-	-	-	-	-	-
Damages	-	-	-	-	-	-	-
Deeds & Easements	-	-	-	-	-	-	-
Dues & Subscriptions	3,612	3,368	2,280	6,120	(1,470)	(24.0)	4,650
Election Expense	-	-	-	-	-	-	-
Film Development	67	121	-	250	60	20.0	300
Fuels	35,650	44,386	43,520	37,710	25,460	67.5	63,170
Insurance - Building & Other	-	-	-	-	-	-	-
Lab Test	-	-	-	-	-	-	-
Meetings & Meals	2,766	1,138	1,500	1,600	3,240	202.5	4,840
Meters, Pipes & Fittings	-	-	-	-	-	-	-
Non-Capital - Computer Supplies	410	77	170	350	50	14.3	400
Non-Capital - Equipment	15,941	5,360	8,760	14,130	(2,220)	(15.7)	11,910
Non-Capital - Furniture & Fixtures	21,018	3,738	4,000	3,750	(2,850)	(78.7)	800
Non-Capital - Small Tools	390	1,764	-	100	-	-	100
Office Supplies	10,895	7,502	5,390	6,500	(200)	(3.1)	6,300
Office Supplies - Postage	3,124	1,843	1,730	2,850	(550)	(19.3)	2,300
Permits & Licenses	40	102	110	230	-	-	230
Printing & Publishing	-	-	-	-	-	-	-
Professional Services - Audit	-	-	-	-	-	-	-
Professional Services - Engineering	-	-	-	-	-	-	-
Professional Services - Legal	2,514	5,129	-	-	-	-	-
Professional Services - Other	-	-	-	-	-	-	-
Recruitment	1,141	321	580	1,200	(200)	(16.7)	1,000
Rental - Equipment	-	-	-	-	-	-	-
Repairs - Automotive	30,584	27,878	33,640	28,000	(100)	(0.4)	27,900
Repairs - Building & Facilities	-	-	-	-	-	-	-
Repairs - Computers	-	-	-	-	-	-	-
Repairs - Equipment	6,315	8,989	6,200	6,900	100	1.4	7,000
Screening & Shots	1,391	1,445	470	1,700	550	32.4	2,250
Strategic Plan	-	-	-	-	-	-	-
Supplies	19,854	13,322	9,450	12,000	(710)	(5.9)	11,290
Tax Bill Preparation Cost	-	-	-	-	-	-	-
Travel & Training	29,092	18,577	8,330	15,540	2,410	15.5	17,950
Uniforms	19,971	21,211	14,480	13,380	5,620	42.0	19,000
Uniforms - Clothing Allowance	2,617	4,515	7,000	8,000	1,000	12.5	9,000
Utilities - Electricity	6,835	25,233	29,500	29,500	4,500	15.3	34,000
Utilities - Tele-Communications	16,274	20,548	20,530	22,430	(8,350)	(37.2)	14,080
W/S - Sewer Treatment	-	-	-	-	-	-	-
W/S - Water Purchases	-	-	-	-	-	-	-
Total Operating Expenditures	263,882	284,845	255,222	287,890	39,520	13.7	327,510
General & Administrative Allocation	-	-	-	-	-	-	-
Total Expenditures	1,690,548	1,982,388	2,166,768	2,222,116	174,678	7.9	2,396,794
Capital Outlay Before Allocation	2,737,208	84,878	115,280	115,260	(6,360)	(5.5)	108,900
Capital Outlay Allocation	-	-	-	-	-	-	-
Total Expenditures and Capital Outlay	\$ 4,427,756	\$ 2,067,267	\$ 2,282,028	\$ 2,337,376	\$ 188,318	7.2	\$ 2,505,694

TOWN OF LEXINGTON
PARKS, STREETS AND SANITATION DEPARTMENT

GENERAL FUND
BUDGETED EXPENDITURES
FY 2006

	FY 2003 <u>ACTUAL</u>	FY 2004 <u>ACTUAL</u>	FY 2005 <u>ESTIMATE</u>	FY 2005 <u>BUDGET</u>	\$\$\$ <u>VARIANCE</u>	%% <u>VARIANCE</u>	FY 2006 <u>BUDGET</u>
<u>EXPENDITURES</u>							
<u>SALARIES & FRINGES</u>							
Salaries	\$ 335,804	\$ 388,267	\$ 412,103	\$ 419,320	\$ 24,677	5.9	\$ 443,957
Overtime	2,463	2,876	4,595	3,000	1,670	55.7	4,670
FICA Expense	25,454	29,273	30,713	31,007	3,316	10.7	34,323
SC Retirement Expense	22,808	26,430	28,097	27,058	6,700	24.6	33,756
Health Insurance - Employee	47,417	50,705	57,797	55,765	8,366	11.4	62,131
Workers Compensation Insurance	3,102	3,459	10,554	7,342	1,774	24.2	9,116
Unemployment	-	-	-	1,338	143	10.7	1,481
Wellness Program	1,302	1,257	1,292	1,300	8	0.6	1,308
Total Salaries & Fringes Before Allocation	438,450	502,368	545,163	546,130	44,653	8.2	590,784
General & Administrative Allocation	-	-	-	-	-	-	-
Total Salaries & Fringes	438,450	502,368	545,163	546,130	44,653	8.2	590,784
<u>OPERATING EXPENDITURES</u>							
Accreditation	-	-	-	-	-	-	-
Advertising	1,937	6	140	600	300	50.0	900
Advisory Boards & Commissions	-	-	-	-	-	-	-
Awards & Memorials	-	-	-	-	-	-	-
Building Maintenance Agreements	-	-	-	-	-	-	-
Contractual Services	530,767	521,514	530,800	532,250	71,750	13.5	604,000
Contractual Services - Motorola	-	-	-	-	-	-	-
Contractual Services - Muni Court	-	-	-	-	-	-	-
Contractual Services - Sludge Removal	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Council Expenses	-	-	-	-	-	-	-
Damages	263	-	740	-	-	-	-
Deeds & Easements	-	-	-	-	-	-	-
Dues & Subscriptions	-	-	-	-	-	-	-
Election Expense	-	-	-	-	-	-	-
Film Development	-	-	-	-	-	-	-
Fuels	5,196	8,982	3,850	5,920	(60)	(100.0)	-
Insurance - Building & Other	-	-	-	-	2,080	35.1	8,000
Lab Test	-	-	-	-	-	-	-
Meetings & Meals	84	66	50	100	150	-	150
Meters, Pipes & Fittings	-	-	-	-	-	-	100
Non-Capital - Computer Supplies	-	-	-	-	-	-	-
Non-Capital - Equipment	2,882	1,918	700	2,470	410	18.6	2,880
Non-Capital - Furniture & Fixtures	321	220	130	-	310	-	310
Non-Capital - Small Tools	2,018	2,522	2,840	3,740	780	20.9	4,520
Office Supplies	2,814	1,197	1,460	1,140	(30)	(2.6)	1,110
Office Supplies - Postage	2,659	1,370	1,340	2,150	(650)	(30.2)	1,500
Permits & Licenses	18	484	60	20	-	-	20
Printing & Publishing	-	-	80	-	-	-	-
Professional Services - Audit	-	-	-	-	-	-	-
Professional Services - Engineering	-	-	-	-	-	-	-
Professional Services - Legal	507	280	-	-	-	-	-
Professional Services - Other	-	-	-	-	-	-	-
Recruitment	-	-	-	-	-	-	-
Rental - Equipment	1,838	897	1,400	1,480	(360)	(24.3)	1,120
Repairs - Automotive	9,363	11,026	8,320	10,850	6,990	64.4	17,840
Repairs - Building & Facilities	133	460	810	1,900	(1,000)	(52.6)	900
Repairs - Computers	-	-	-	-	-	-	-
Repairs - Equipment	11,313	17,685	19,350	17,750	(5,750)	(32.4)	12,000
Screening & Shots	590	483	70	840	-	-	840
Strategic Plan	-	-	-	-	-	-	-
Supplies	35,241	35,314	34,860	50,010	(1,510)	(3.0)	48,500
Tax Bill Preparation Cost	-	-	-	-	-	-	-
Travel & Training	1,505	1,550	140	1,720	-	-	1,720
Uniforms	2,783	3,322	3,090	4,500	-	-	4,500
Uniforms - Clothing Allowance	-	-	-	-	-	-	-
Utilities - Electricity	114,324	170,531	179,330	177,840	12,450	7.0	190,290
Utilities - Tele-Communications	2,719	3,006	4,180	3,060	2,230	72.9	5,290
W/S - Sewer Treatment	-	-	-	-	-	-	-
W/S - Water Purchases	-	-	-	-	-	-	-
Total Operating Expenditures	729,167	782,044	793,539	818,400	88,090	10.6	906,490
General & Administrative Allocation	-	-	-	-	-	-	-
Total Expenditures	1,167,817	1,285,211	1,338,702	1,384,530	132,743	9.7	1,497,274
Capital Outlay Before Allocation	25,104	78,235	23,301	23,301	160,404	688.4	183,705
Capital Outlay Allocation	-	-	-	-	-	-	-
Total Expenditures and Capital Outlay	\$ 1,192,721	\$ 1,363,446	\$ 1,362,003	\$ 1,387,831	\$ 293,147	21.1	\$ 1,680,979

TOWN OF LEXINGTON

ANNUAL BUDGET GENERAL FUND FY 2006

POSITIONS BY DEPARTMENT

	<u>Budgeted for FY 2006</u>
<u>Administration:</u>	
Town Administrator	1
Assistant Town Administrator	1
Town Attorney	1
Municipal Clerk	1
Marketing/Public Relations	1
Executive Secretary	1
Clerical Assistant	1
Total	<u>7</u>
<u>Finance:</u>	
Finance Director	1
Assistant Finance Director	1
Information Technology Manager	1
Help Desk/Junior Network Administrator	1
Grants Administrator	1
Accountant II	1
Accountant I	1
Accounting Clerk	1
Total	<u>8</u>
<u>Building:</u>	
Building Official	1
Chief Building Inspector	1
Building Inspector	2
Maintenance	2
Administrative Assistant	1
Total	<u>7</u>
<u>Police:</u>	
Chief of Police	1
Captain	1
Lieutenant/Criminal Invst	1
Lieutenant/Patrol	1
Sergeant	7
Corporal	7
Patrolman	11
School Resource Officer	1
Administrative Specialist	1
Clerical Assistant	2
Clerk of Court	1
COPS Grant	2
Traffic Enforcement	2
Total	<u>38</u>

TOWN OF LEXINGTON

ANNUAL BUDGET GENERAL FUND FY 2006

POSITIONS BY DEPARTMENT (Continued)

Budgeted
for FY 2006

	Budgeted for FY 2006
<u>Parks:</u>	
Director of Parks, Streets, Sanitation	1
Foreman	1
Landscape Technician	1
Assistant Landscape Technician	2
Street Supervisor	1
Street Technician	1
Assistant Street Technician	2
Grounds Maintenance Worker	2
Secretary	1
Total	<u>12</u>
Total General Fund	<u><u>72</u></u>

TOWN OF LEXINGTON

GENERAL FUND DEBT SERVICE FY 2006

FY 2006	<u>Council</u>	<u>Admin</u>	<u>Finance</u>	<u>IT</u>	<u>Building</u>	<u>Police</u>	<u>Parks</u>	<u>Totals</u>
Copier Lease	-	-	-	-	-	3,360	-	3,360
Capital Lease-Vehicles & Equipment	-	3,869	-	24,164	2,850	40,717	48,910	120,510
	<u>\$ -</u>	<u>\$3,869</u>	<u>\$ -</u>	<u>\$24,164</u>	<u>\$2,850</u>	<u>\$44,077</u>	<u>\$48,910</u>	<u>\$123,870</u>

TOWN OF LEXINGTON

GENERAL FUND CAPITAL OUTLAY FY 2006

	<u>#</u>	<u>FY 2006</u>
<u>Information Technology Department</u>		
New Systems to replace outdated PC's, and Systems for rotation (20 systems 2006)	20	30,680
4000 Class printers for replacement and additional needs (2 printers 2006)	2	2,600
File server for Technology expansion	1	6,000
Choral Microphones for the Conference Center	1	2,000
Voice Over Internet Protocol	1	166,000
Mini DV Camera For Channel 2	1	3,000
Total Information Technology		<u>210,280</u>
Allocation to Enterprise Fund (VOIP)		<u>(83,000)</u>
<u>Building/Zoning Department</u>		
Speaker Podium for Conference Center	1	2,000
Total Building/Zoning		<u>2,000</u>
<u>Police Department</u>		
Vehicles with Equipment	4	96,000
Ballistic Shield w/ Light System	1	2,450
Walkie Talkies @875	10	8,750
Lightbar @ 850	2	1,700
Total Police		<u>108,900</u>
<u>Parks, Streets and Sanitation Department</u>		
4X4 Pickup truck 1/2 ton	1	18,705
Sweeper Truck	1	165,000
Total Parks, Streets and Sanitation		<u>183,705</u>
Total Capital Outlay Requests		<u>\$ 421,885</u>

ENTERPRISE FUND

TOWN OF LEXINGTON

ENTERPRISE FUND

BUDGETED REVENUE, EXPENDITURES AND OTHER SOURCES AND USES SUMMARY FY 2006

REVENUE

FY 2006

Water Service	\$ 3,009,700
Sewer Service	4,388,000
Tap Fees	114,500
Service Fees	115,500
Late Fees	120,000
Miscellaneous Income	20,000
	<hr/>
Total Revenue	<u>7,767,700</u>

OPERATING EXPENDITURES

Council and Town Hall Department	126,547
Administration Department	328,288
Finance Department	656,467
Information Technology Department	21,810
Building and Zoning Department	165,660
Utilities Department	3,916,269
Engineering Department	365,277
	<hr/>
Total Operating Expenditures	<u>5,580,318</u>

OTHER SOURCES AND (USES)

Interest Income	180,000
Capital Contribution Fees	1,435,000
Debt Service	(2,866,713)
Capital Equipment	(210,950)
Capital Projects (Net) and Reserves	(955,504)
Transfer from General Fund	350,000
Contingency Reserve(@1.5% of Revenue)	(119,216)
	<hr/>
Total Other Sources and (Uses)	<u>(2,187,383)</u>

Excess (Deficiency) of Revenue Over
Expenditures and Other

\$ 0

TOWN OF LEXINGTON

ENTERPRISE FUND SUMMARY OF REVENUE AND EXPENSES (ACCRUAL BASIS)

	FY 2003 <u>(Actual)</u>	FY 2004 <u>(Actual)</u>	FY 2005 <u>(Estimate)</u>	FY 2006 <u>(Budget)</u>
Operating Revenue				
Water Service	\$ 2,506,809	\$ 2,798,195	\$ 2,949,003	\$ 3,009,700
Sewer Service	3,204,653	3,790,819	3,896,778	4,388,000
Tap Fees	97,778	92,627	99,500	114,500
Service Fees	118,816	139,821	93,800	115,500
Late Fees	115,837	103,865	106,000	120,000
Miscellaneous Income	30,781	17,568	20,000	20,000
Total operating revenue	<u>6,074,674</u>	<u>6,942,895</u>	<u>7,165,081</u>	<u>7,767,700</u>
Operating Expenses				
Council and Town Hall Department	214,641	223,043	121,421	126,547
Administration Department	271,789	293,708	318,576	328,288
Finance Department	413,926	487,988	569,450	656,467
Information Technology Department	18,499	15,532	16,555	21,810
Building and Zoning Department	-	-	153,395	165,660
Utilities Department	2,824,456	3,153,318	3,529,354	3,916,269
Engineering Department	306,355	318,227	341,894	365,277
Other Operating Expenses	1,334,482	1,356,553	1,507,532	1,630,512
Total operating expenses	<u>5,384,148</u>	<u>5,848,369</u>	<u>6,558,176</u>	<u>7,210,830</u>
Operating income	<u>690,526</u>	<u>1,094,526</u>	<u>606,905</u>	<u>556,870</u>
Non-Operating Revenue (Expenses)				
Interest income	165,249	199,511	200,000	180,000
Capital Contributions	2,968,691	3,248,045	3,000,000	1,435,000
Transfer from General Fund	-	106,128	350,000	350,000
Transfer to General Fund	(2,859,167)	(715,514)	(366,485)	-
Interest expense	(1,599,820)	(1,724,153)	(1,946,700)	(2,076,713)
Amortization of bond issuance costs	(44,159)	(44,159)	(44,160)	(50,000)
Total non-operating revenue (expenses)	<u>(1,369,206)</u>	<u>1,069,858</u>	<u>1,192,655</u>	<u>(161,713)</u>
Net Income (loss)	<u>\$ (678,680)</u>	<u>\$ 2,164,384</u>	<u>\$ 1,799,560</u>	<u>\$ 395,157</u>

TOWN OF LEXINGTON

DEBT COVERAGE

	FY 2003 <u>(Actual)</u>	FY 2004 <u>(Actual)</u>	FY 2005 <u>(Estimate)</u>	FY 2006 <u>(Budget)</u>
Net income	\$ (678,680)	\$ 2,164,384	\$1,799,554	\$ 395,155
Adjustments:				
Non-Cash Capital Contributions	(1,027,343)	(578,590)	-	-
Transfer to/from General Fund	2,859,167	609,386	16,485	(350,000)
Depreciation and amortization	1,378,641	1,400,712	1,551,692	1,680,512
Interest expense	1,599,820	1,724,153	1,946,700	2,076,713
Debt coverage adjustments	<u>4,810,285</u>	<u>3,155,661</u>	<u>3,514,877</u>	<u>3,407,225</u>
Debt coverage income	\$ 4,131,605	\$ 5,320,045	\$5,314,431	\$3,802,380
Debt service	2,215,808	2,177,358	2,791,468	2,866,713
Debt coverage ratio	1.86	2.44	1.90	1.33

TOWN OF LEXINGTON

ENTERPRISE FUND BUDGETED REVENUE, EXPENDITURES AND OTHER SOURCES AND USES FY 2006

	FY 2003 <u>ACTUAL</u>	FY 2004 <u>ACTUAL</u>	FY 2005 <u>ESTIMATE</u>	FY 2005 <u>BUDGET</u>	\$\$\$ <u>VARIANCE</u>	%% <u>VARIANCE</u>	FY 2005 <u>BUDGET</u>
<u>REVENUE</u>							
Water Service	\$ 2,506,809	\$ 2,768,195	\$ 2,949,003	\$ 2,949,003	\$ 60,697	2.1	\$ 3,089,700
Sewer Service	3,204,653	3,790,819	3,896,778	3,896,778	491,222	12.6	4,388,000
Tap Fees	97,778	92,627	99,500	99,500	15,000	15.1	114,500
Service Fees	118,816	139,821	93,800	93,800	21,700	23.1	115,500
Late Fees	115,837	103,865	106,000	106,000	14,000	13.2	120,000
Miscellaneous Income	30,781	17,568	20,000	20,000	-	-	20,000
Total Revenue	6,074,674	6,942,895	7,185,081	7,185,081	602,619	8.4	7,767,700
<u>OPERATING EXPENDITURES</u>							
Council and Town Hall Department	214,841	223,042	121,421	114,534	12,012	10.5	126,540
Administration Department	271,789	293,706	318,576	330,686	2,386	0.7	328,286
Finance Department	413,926	487,988	569,450	606,611	48,856	8.2	656,467
Information Technology Department	18,500	15,531	16,555	19,165	2,645	13.8	21,810
Building and Zoning Department	-	-	153,395	154,780	(10,880)	(7.0)	165,661
Utilities Department	2,824,457	3,153,318	3,529,354	3,616,360	297,886	8.2	3,916,246
Engineering Department	308,353	318,227	341,894	349,103	16,174	4.6	365,271
Total Operating Expenditures	4,049,666	4,491,812	5,050,644	5,193,258	387,061	7.5	5,580,318
<u>OTHER SOURCES AND (USES)</u>							
Interest Income	165,249	189,511	200,000	150,000	30,000	20.0	180,000
Capital Contribution Fees	1,941,348	2,669,455	3,000,000	1,325,000	110,000	8.3	1,435,000
Debt Service	(2,215,808)	(2,177,358)	(2,755,744)	(2,755,744)	(110,888)	4.0	(2,866,713)
Sale of Land	80,000	-	-	-	-	-	-
Capital Equipment	(155,864)	(353,512)	(107,345)	(107,345)	(103,805)	96.5	(210,950)
Capital Projects (Net) and Reserves	(2,859,167)	(2,139,295)	(825,447)	(825,447)	(130,057)	15.8	(955,504)
Transfer from General Fund	-	350,000	350,000	350,000	-	-	350,000
Contingency Reserve (@1.5% of Revenue)	(83,599)	(105,209)	(109,726)	(109,726)	(9,489)	8.6	(119,216)
Total Other Sources and (Uses)	(3,137,841)	(1,556,408)	(248,262)	(1,973,262)	(214,120)	10.9	(2,187,383)
Excess (Deficiency) of Revenue Over Expenditures and Other	\$ (1,112,035)	\$ 894,675	\$ 1,866,175	\$ 1,440	\$ 1,440	-	\$ 0

TOWN OF LEXINGTON

FINANCE DEPARTMENT

ENTERPRISE FUND
BUDGETED EXPENDITURES
FY 2006

	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ESTIMATE	FY 2005 BUDGET	\$\$\$ VARIANCE	%%% VARIANCE	FY 2006 BUDGET
EXPENDITURES							
SALARIES & FRINGES							
Salaries	\$ 143,528	\$ 152,168	\$ 178,313	\$ 197,470	\$ 17,814	9.0	\$ 215,284
Overtime	1,190	1,084	9,067	1,000	8,900	690.0	9,900
FICA Expense	10,946	11,514	14,081	15,566	1,661	10.7	17,227
SC Retirement Expense	9,821	10,352	12,027	12,522	4,599	36.7	17,122
Health Insurance - Employee	19,421	22,152	23,599	27,235	(2,139)	(7.9)	25,096
Workers Compensation Insurance	1,367	1,678	3,109	2,435	443	18.2	2,878
Unemployment	-	-	-	667	76	11.4	743
Wellness Program	543	524	637	540	223	41.3	763
Total Salaries & Fringes Before Allocation	186,816	199,472	240,732	257,435	31,577	12.3	289,013
General & Administrative Allocation	150,045	196,383	219,398	228,754	49,221	21.5	249,606
Total Salaries & Fringes	336,861	395,855	460,129	486,189	52,498	10.6	538,619
OPERATING EXPENDITURES							
Accreditation	-	-	-	-	-	-	-
Advertising	-	326	2,140	1,450	(600)	(41.4)	850
Advisory Boards & Commissions	-	-	-	-	-	-	-
Awards & Memorials	-	-	-	-	-	-	-
Building Maintenance Agreements	-	-	-	-	-	-	-
Contractual Services	9,493	17,934	22,910	27,800	(3,130)	(11.3)	24,670
Contractual Services - Motorola	-	-	-	-	-	-	-
Contractual Services - Muni Court	-	-	-	-	-	-	-
Contractual Services - Sludge Removal	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Council Expenses	-	-	-	-	-	-	-
Damages	-	-	-	-	-	-	-
Deeds & Easements	-	-	-	-	-	-	-
Dues & Subscriptions	130	85	90	130	40	30.8	170
Election Expense	-	-	-	-	-	-	-
Film Development	-	-	-	-	-	-	-
Fuels	2,728	3,772	4,050	2,860	9,140	319.6	12,000
Insurance - Building & Other	-	-	-	-	-	-	-
Lab Test	-	-	-	-	-	-	-
Meetings & Meals	160	42	70	280	(80)	(28.6)	200
Meters, Pipes & Fittings	-	-	-	-	-	-	-
Non-Capital - Computer Supplies	-	-	-	-	-	-	-
Non-Capital - Equipment	97	420	1,130	1,160	(680)	(58.8)	480
Non-Capital - Furniture & Fixtures	-	-	200	150	-	-	150
Non-Capital - Small Tools	114	41	160	200	150	75.0	350
Office Supplies	3,915	3,097	2,380	3,450	(1,230)	(35.7)	2,220
Office Supplies - Postage	18,850	26,314	27,840	27,800	1,950	7.0	29,750
Permits & Licenses	-	-	20	-	700	-	700
Printing & Publishing	-	-	250	-	-	-	-
Professional Services - Audit	7,000	4,500	7,000	7,000	-	-	7,000
Professional Services - Engineering	-	-	-	-	-	-	-
Professional Services - Legal	105	-	1,000	5,000	(5,000)	(100.0)	-
Professional Services - Other	-	-	-	-	-	-	-
Recruitment	-	-	-	-	-	-	-
Rental - Equipment	-	-	10	-	-	-	-
Repairs - Automotive	1,410	2,287	3,800	2,420	950	39.3	3,370
Repairs - Building & Facilities	-	-	-	-	-	-	-
Repairs - Computers	-	-	-	-	-	-	-
Repairs - Equipment	369	329	240	550	-	-	550
Screening & Shots	50	100	360	620	(210)	(33.9)	410
Supplies	510	537	380	860	(370)	(43.0)	490
Strategic Plan	-	-	-	-	-	-	-
Tax Bill Preparation Cost	-	-	-	-	-	-	-
Travel & Training	2,648	1,385	930	1,860	800	43.0	2,660
Uniforms	536	433	970	1,550	(150)	(9.7)	1,400
Uniforms - Clothing Allowance	-	-	-	-	-	-	-
Utilities - Electricity	-	-	-	-	-	-	-
Utilities - Tele-Communications	2,818	2,962	3,340	3,550	(480)	(13.5)	3,070
W/S - Sewer Treatment	-	-	-	-	-	-	-
W/S - Water Purchases	-	-	-	-	-	-	-
Total Operating Expenditures	50,924	64,564	79,249	88,690	1,800	2.0	90,490
General & Administrative Allocation	26,139	27,569	30,070	31,722	(4,442)	(14.0)	27,280
Total Expenditures	413,924	467,988	569,450	606,611	49,856	8.2	656,467
Capital Outlay Before Allocation	-	6,080	4,430	20,430	(5,430)	(26.6)	15,000
Capital Outlay Allocation	-	-	-	-	-	-	-
Total Expenditures and Capital Outlay	\$ 413,924	\$ 494,068	\$ 573,880	\$ 627,041	\$ 44,427	7.1	\$ 671,467

TOWN OF LEXINGTON

UTILITIES DEPARTMENT

ENTERPRISE FUND
BUDGETED EXPENDITURES
FY 2006

	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ESTIMATE	FY 2005 BUDGET	\$\$\$ VARIANCE	% VARIANCE	FY 2006 BUDGET
EXPENDITURES							
SALARIES & FRINGES							
Salaries	\$ 646,662	\$ 782,061	\$ 839,301	\$ 831,908	\$ 66,835	8.0	\$ 898,743
Overtime	42,065	42,866	32,062	43,000	(16,210)	(37.7)	26,790
FICA Expense	51,481	61,690	65,032	65,706	5,097	7.8	70,803
SC Retirement Expense	46,231	55,673	58,369	57,487	12,187	21.2	69,684
Health Insurance - Employee	95,584	106,736	116,841	118,209	8,260	7.0	126,469
Workers Compensation Insurance	11,291	17,030	22,305	18,126	4,644	25.6	22,770
Unemployment	-	-	-	2,834	220	7.8	3,054
Wellness Program	2,387	2,516	2,583	2,600	16	0.6	2,616
Total Salaries & Fringes Before Allocation	895,701	1,068,575	1,136,492	1,139,880	81,046	7.1	1,220,929
General & Administrative Allocation	-	-	-	-	-	-	-
Total Salaries & Fringes	895,701	1,068,575	1,136,492	1,139,880	81,046	7.1	1,220,929
OPERATING EXPENDITURES							
Accreditation	-	-	-	-	-	-	-
Advertising	1,955	1,246	-	1,500	-	-	1,500
Advisory Boards & Commissions	-	-	-	-	-	-	-
Awards & Memorials	-	-	-	-	-	-	-
Building Maintenance Agreements	-	-	-	-	-	-	-
Contractual Services	245,565	203,644	83,650	115,270	(29,620)	(25.7)	85,650
Contractual Services - Motorola	-	-	-	-	-	-	-
Contractual Services - Muni Court	-	-	-	-	-	-	-
Contractual Services - Sludge Removal	68,487	61,054	62,340	60,000	10,000	16.7	70,000
Contributions	-	-	-	-	-	-	-
Council Expenses	-	-	-	-	-	-	-
Damages	905	550	140	1,000	(600)	(60.0)	400
Deeds & Easements	392	10	-	500	(530)	(100.0)	-
Dues & Subscriptions	1,838	1,868	1,580	2,000	70	2.5	2,670
Election Expense	-	-	-	-	-	-	-
Film Development	-	-	-	-	-	-	-
Fuels	29,543	33,343	37,910	33,000	7,000	21.2	40,000
Insurance - Building & Other	-	-	-	-	-	-	-
Lab Test	30,899	38,995	27,000	37,600	(2,600)	(6.9)	35,000
Meetings & Meals	1,090	122	170	1,000	(500)	(50.0)	500
Meters, Pipes & Fittings	145,114	45,519	90,050	150,920	(45,920)	(30.4)	105,000
Non-Capital - Computer Supplies	826	1,902	350	3,000	500	16.7	3,500
Non-Capital - Equipment	4,262	4,141	3,760	1,500	500	33.3	2,000
Non-Capital - Furniture & Fixtures	26	65	180	500	-	-	500
Non-Capital - Small Tools	9,458	8,218	6,590	5,000	1,550	31.0	6,550
Office Supplies	2,801	2,298	2,570	2,500	630	25.2	3,130
Office Supplies - Postage	6,228	2,365	1,500	4,000	(2,000)	(50.0)	2,000
Permits & Licenses	11,993	13,296	15,270	14,000	500	3.6	14,580
Printing & Publishing	-	-	-	-	-	-	-
Professional Services - Audit	-	-	-	-	-	-	-
Professional Services - Engineering	-	2,195	-	-	-	-	-
Professional Services - Legal	7,226	3,811	1,080	-	1,500	-	1,500
Professional Services - Other	-	-	-	-	-	-	-
Recruitment	-	-	-	-	-	-	-
Rental - Equipment	9,094	22,757	1,280	1,000	800	80.0	1,800
Repairs - Automotive	21,459	22,567	14,810	14,000	4,500	32.1	18,500
Repairs - Building & Facilities	2,182	128	390	1,000	-	-	1,000
Repairs - Computers	-	-	-	-	-	-	-
Repairs - Equipment	35,157	53,458	90,280	36,000	61,500	170.8	97,500
Screening & Shots	1,586	1,631	520	3,220	-	-	3,220
Supplies	95,426	101,254	85,340	88,850	9,760	11.0	98,610
Strategic Plan	-	-	-	-	-	-	-
Tax Bill Preparation Cost	-	-	-	-	-	-	-
Travel & Training	7,737	13,915	9,670	10,740	(960)	(8.9)	9,780
Uniforms	10,764	10,182	10,330	12,330	670	5.4	13,000
Uniforms - Clothing Allowance	-	-	-	-	-	-	-
Utilities - Electricity	105,101	117,166	130,660	133,500	3,250	2.4	136,750
Utilities - Tele-Communications	32,743	36,020	39,080	38,660	(4,160)	(10.6)	34,500
W/S - Sewer Treatment	197,034	295,053	422,440	430,000	75,000	17.4	505,000
W/S - Water Purchases	841,855	985,808	1,253,920	1,275,000	126,000	9.9	1,401,000
Total Operating Expenditures	1,928,756	2,084,743	2,392,862	2,478,500	216,840	8.7	2,695,340
General & Administrative Allocation	-	-	-	-	-	-	-
Total Expenditures	2,824,457	3,153,318	3,529,354	3,618,380	297,886	8.2	3,916,269
Capital Outlay Before Allocation	229,657	383,487	58,300	58,300	49,550	85.0	107,850
Capital Outlay Allocation	-	-	-	-	-	-	-
Total Expenditures and Capital Outlay	\$ 3,054,114	\$ 3,536,805	\$ 3,587,654	\$ 3,676,680	\$ 347,439	9.4	\$ 4,024,119

**TOWN OF LEXINGTON
ENGINEERING DEPARTMENT**

**ENTERPRISE FUND
BUDGETED EXPENDITURES
FY 2006**

	<u>FY 2003 ACTUAL</u>	<u>FY 2004 ACTUAL</u>	<u>FY 2005 ESTIMATE</u>	<u>FY 2005 BUDGET</u>	<u>\$\$\$ VARIANCE</u>	<u>%% VARIANCE</u>	<u>FY 2006 BUDGET</u>
<u>EXPENDITURES</u>							
<u>SALARIES & FRINGES</u>							
Salaries	\$ 211,733	\$ 232,254	\$ 244,891	\$ 247,999	\$ 14,913	6.0	\$ 262,912
Overtime	57	-	476	200	(100)	(50.0)	100
FICA Expense	16,044	17,558	16,484	18,987	1,133	6.0	20,120
SC Retirement Expense	14,331	15,737	16,511	16,642	3,059	18.4	19,702
Health Insurance - Employee	21,014	22,706	24,489	25,715	(384)	(1.5)	25,331
Workers Compensation Insurance	3,035	2,787	2,530	2,671	528	19.8	3,199
Unemployment	-	-	-	819	49	6.0	868
Wellness Program	542	523	527	530	15	2.8	545
Total Salaries & Fringes Before Allocation	266,756	291,566	307,906	313,563	19,214	6.1	332,777
General & Administrative Allocation	-	-	-	-	-	-	-
Total Salaries & Fringes	266,756	291,566	307,906	313,563	19,214	6.1	332,777
<u>OPERATING EXPENDITURES</u>							
Accreditation	-	-	-	-	-	-	-
Advertising	1,174	255	-	1,500	(700)	(46.7)	800
Advisory Boards & Commissions	-	-	-	-	-	-	-
Awards & Memorials	-	-	-	-	-	-	-
Building Maintenance Agreements	-	-	-	-	-	-	-
Contractual Services	1,314	1,690	3,910	4,700	530	11.3	5,230
Contractual Services - Motorola	-	-	-	-	-	-	-
Contractual Services - Muni Court	-	-	-	-	-	-	-
Contractual Services - Sludge Removal	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Council Expenses	-	-	-	-	-	-	-
Damages	-	-	-	-	-	-	-
Deeds & Easements	-	-	-	-	-	-	-
Dues & Subscriptions	773	1,290	1,620	1,880	130	6.9	2,010
Election Expense	-	-	-	-	-	-	-
Film Development	-	-	-	-	-	-	-
Fuels	3,609	3,866	4,170	3,600	100	2.8	3,700
Insurance - Building & Other	-	-	-	-	-	-	-
Lab Test	-	-	-	-	-	-	-
Meetings & Meals	3	-	-	100	30	30.0	130
Meters, Pipes & Fittings	-	-	-	-	-	-	-
Non-Capital - Computer Supplies	-	62	-	-	-	-	-
Non-Capital - Equipment	-	210	160	270	30	11.1	300
Non-Capital - Furniture & Fixtures	-	-	20	-	-	-	-
Non-Capital - Small Tools	-	-	-	150	(150)	(100.0)	-
Office Supplies	2,700	1,352	1,130	1,100	130	11.8	1,230
Office Supplies - Postage	2,652	1,355	1,370	2,150	(650)	(30.2)	1,500
Permits & Licenses	500	-	80	300	250	83.3	550
Printing & Publishing	-	-	-	-	-	-	-
Professional Services - Audit	-	-	-	-	-	-	-
Professional Services - Engineering	8,682	8,218	5,240	5,000	(1,000)	(20.0)	4,000
Professional Services - Legal	4,010	-	-	-	-	-	-
Professional Services - Other	-	-	-	-	-	-	-
Recruitment	-	-	-	-	-	-	-
Rental - Equipment	-	-	30	-	-	-	-
Repairs - Automotive	5,637	1,849	10,670	5,000	(1,000)	(20.0)	4,000
Repairs - Building & Facilities	-	-	-	-	-	-	-
Repairs - Computers	-	-	-	-	-	-	-
Repairs - Equipment	355	425	420	600	(50)	(13.0)	600
Screening & Shots	85	30	-	150	-	-	150
Supplies	1,004	871	730	1,100	(200)	(18.2)	900
Strategic Plan	-	-	-	-	-	-	-
Tax Bill Preparation Cost	-	-	-	-	-	-	-
Travel & Training	3,205	1,349	110	3,200	(1,160)	(36.3)	2,040
Uniforms	628	528	550	950	(150)	(15.8)	800
Uniforms - Clothing Allowance	-	-	-	-	-	-	-
Utilities - Electricity	-	-	-	-	-	-	-
Utilities - Tele-Communications	3,246	3,310	3,780	3,700	860	23.2	4,560
W/S - Sewer Treatment	-	-	-	-	-	-	-
W/S - Water Purchases	-	-	-	-	-	-	-
Total Operating Expenditures	39,597	26,662	33,986	35,540	(3,040)	(8.6)	32,500
General & Administrative Allocation	-	-	-	-	-	-	-
Total Expenditures	306,353	318,227	341,894	349,103	16,174	4.6	365,277
Capital Outlay Before Allocation	12,688	19,077	3,800	3,800	1,300	34.2	5,100
Capital Outlay Allocation	-	-	-	-	-	-	-
Total Expenditures and Capital Outlay	\$ 319,041	\$ 337,304	\$ 345,694	\$ 352,903	\$ 17,474	5.0	\$ 370,377

TOWN OF LEXINGTON

ANNUAL BUDGET ENTERPRISE FUND FY 2006

POSITIONS BY DEPARTMENT

	<u>Budgeted for FY 2006</u>
<u>Finance:</u>	
Accounts Receivable Supervisor	1
Accounting Clerk/Customer Service	1
Accounting Clerk	1
Part-Time Accounting Clerk	1
Meter Technician	3
Total	<u>7</u>
<u>Engineering:</u>	
Director of Engineering	1
Engineer	1
Engineer Associate	1
Inspector	1
Secretary	1
Total	<u>5</u>
<u>Utilities:</u>	
Director of Utilities	1
Superintendent, Utilities	1
Water/Sewer Main Tech III	9
Water/Sewer Main Tech II	9
Environmental Sys Operator III	1
Environmental Sys Operator II	1
Administrative Assistant	1
Secretary	1
Total	<u>24</u>
Total Enterprise Fund	<u>36</u>

TOWN OF LEXINGTON

ENTERPRISE FUND DEBT SERVICE FY 2006

	<u>FY 2006</u>
Series 2001 A Revenue Bonds	\$1,750,590
Series 2001 B Revenue Bonds	204,158
Series 1993 Revenue Bonds	385,000
Series 2004 Revenue Bonds	<u>526,965</u>
Total Debt Service	<u><u>\$2,866,713</u></u>

TOWN OF LEXINGTON

ENTERPRISE FUND CAPITAL EQUIPMENT FY 2006

	#	<u>FY 2006</u>
<u>Finance Department</u>		
Truck	1	\$ 14,430
Tool Box	1	250
Mats	2	50
Decals	2	150
Tags	1	20
Light	1	100
Total Finance		<u>15,000</u>
<u>Information Technology</u>		
Allocation to Enterprise Fund	1	83,000
Total Information Technology		<u>83,000</u>
<u>Utilities Department</u>		
Emergency Pump or Generator From SC Surplus Property	1	5,000
Telemetry System for Old Mill Apartments	1	10,000
Telemetry System for Golden Hills	1	10,000
Telemetry System for Water Plant	1	10,000
3" Mud Pump	1	2,550
3" Centrifical Pumps	1	1,000
(3) GSA Used Trucks 3/4 Ton	3	20,000
1 Ton with Utility Body and Auto Crane to replace W30	1	49,300
Total Utilities	1	<u>107,850</u>
<u>Engineering Department</u>		
New 2004 flown Arial Digital Maps (One Time Fee)	1	4,050
New Digital Topographocal Map and Date (\$130 ea)	1	1,050
Total Engineering		<u>5,100</u>
Total Capital Equipment Requests		<u>\$ 210,950</u>

TOWN OF LEXINGTON

ENTERPRISE FUND CAPITAL IMPROVEMENT PLAN FY 2006

<u>SEWER CIP</u>	<u>FY 2005</u>
North Lake Drive – Slip Line Sewer	\$ 63,000
Third Avenue & Elm Street Sewer	27,200
Main Street – Slip Line Sewer	100,000
Tall Pines Subdivision	100,000
Westbrook Pump Station Abandonment	35,000
Cayce/LCJMWS Interconnection	<u>850,000</u>
Total Capital Improvement Projects - Sewer	<u>1,175,200</u>
 <u>WATER CIP</u>	
Industrial Drive & Wildlife Road (2,400' - 8" WM/Extension & Tie-In)	69,200
Dreher Street (1250' - 6" WM/Replacement)	25,600
Claudius Street (650' - 6" WM/Extension & Tie-In)	12,800
Round Knob (900' - 6" WM/Replacement)	22,100
Georgia Lane (1250' - 6" WM/Replacement)	25,600
Hamilton Street (1250' - 6" WM/Replacement)	33,400
Barre Street & Second Avenue (650' - Upgrade 2"-4")	10,500
Cleaning/Painting of Both Clear Wells	<u>15,000</u>
Total Capital Improvement Projects - Water	<u>214,200</u>
Funding from Capital Contribution Fees (Reserved)	<u>(433,896)</u>
Total Capital Improvement Projects (Net)	<u>\$ 955,504</u>



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

Rates Effective July 1, 2005

Water Rates

Monthly Customer Service Charges / Meter			
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

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

Sewer Rates

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

Volume Charges / Thousand Gallons			
		Inside Town	Outside Town
	\$	4.14	\$ 7.30

(Maximum of 10,000 gallon / mo. for residential customers)

Fire Protection Charges			
		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	\$	900.00	\$ 1,600.00
Sewer Capital Contribution Fee	\$	1,300.00	\$ 2,500.00

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 2006

<u>SOURCES</u>	<u>FY 2006</u>
Transfer From General Fund	<u>\$ 405,585</u>
Total Sources	<u>405,585</u>
 <u>USES</u>	
Debt Service	<u>405,585</u>
Total Uses	<u>405,585</u>
Excess (Deficiency) of Sources	<u><u>\$ -</u></u>

SPECIAL REVENUE FUND

TOWN OF LEXINGTON

VICTIMS ADVOCATE

SPECIAL REVENUE FUND
BUDGETED EXPENDITURES
FY 2006

	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ESTIMATE	FY 2005 BUDGET	FUND 210 FY 2005 BUDGET	FUND 218 FY 2005 BUDGET	\$\$\$ VARIANCE	%% VARIANCE	FY 2006 BUDGET
EXPENDITURES									
SALARIES & FRINGES									
Salaries	\$ 32,985	\$ 35,856	\$ 38,285	\$ 38,556	\$ 34,215	\$ 4,341	\$ 1,985	5.1	\$ 40,541
Overtime	2,189	1,540	688	2,000	2,000	-	(1,500)	(75.0)	500
FICA Expense	2,798	2,948	3,084	3,103	3,103	-	30	1.0	3,133
SC Retirement Expense	2,402	2,473	2,603	2,690	2,690	-	407	15.1	3,097
Health Insurance - Employee	177	106	36	39	39	-	(3)	(7.7)	36
Workers Compensation Insurance	429	448	312	353	353	-	64	18.1	417
Unemployment	-	-	-	134	134	-	7	5.2	141
Wellness Program	-	105	-	109	109	-	1	0.5	109
Total Salaries & Fringes Before Allocation	40,980	43,477	45,010	46,984	42,643	4,341	990	2.1	47,974
General & Administrative Allocation	-	-	-	-	-	-	-	-	-
Total Salaries & Fringes	40,980	43,477	45,010	46,984	42,643	4,341	990	2.1	47,974
OPERATING EXPENDITURES									
Accreditation	-	-	-	-	-	-	-	-	-
Advertising	153	-	-	-	-	-	-	-	-
Advisory Boards & Commissions	-	-	-	-	-	-	-	-	-
Awards & Memorials	-	-	-	-	-	-	-	-	-
Building Maintenance Agreements	-	-	-	-	-	-	-	-	-
Contractual Services	696	81	100	830	630	-	20	2.4	850
Contractual Services - Motorola	-	-	-	-	-	-	-	-	-
Contractual Services - Muni Court	-	-	-	-	-	-	-	-	-
Contractual Services - Sludge Removal	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-
Council Expenses	-	-	-	-	-	-	-	-	-
Damages	-	-	-	-	-	-	-	-	-
Deeds & Easements	-	-	-	-	-	-	-	-	-
Dues & Subscriptions	-	-	30	-	-	-	-	-	-
Election Expense	-	-	-	-	-	-	-	-	-
Film Development	-	-	-	-	-	-	-	-	-
Fuels	251	272	330	390	390	-	90	23.1	480
Insurance - Building & Other	-	-	-	-	-	-	-	-	-
Lab Test	-	-	-	-	-	-	-	-	-
Meetings & Meals	-	8	-	-	-	-	-	-	-
Meters, Pipes & Fittings	-	-	-	-	-	-	-	-	-
Non-Capital - Computer Supplies	575	262	310	-	-	-	-	-	-
Non-Capital - Equipment	868	104	840	220	220	-	(220)	(100.0)	-
Non-Capital - Furniture & Fixtures	642	-	650	-	-	-	-	-	-
Non-Capital - Small Tools	-	-	-	-	-	-	-	-	-
Office Supplies	4,199	1,115	3,840	5,300	2,750	2,550	(1,800)	(35.8)	3,400
Office Supplies - Postage	557	201	680	350	350	-	50	14.3	400
Permits & Licenses	-	-	-	-	-	-	-	-	-
Printing & Publishing	-	-	-	-	-	-	-	-	-
Professional Services - Audit	-	1,000	1,000	-	-	-	-	-	-
Professional Services - Engineering	-	-	-	-	-	-	-	-	-
Professional Services - Legal	-	-	-	-	-	-	-	-	-
Professional Services - Other	-	-	-	-	-	-	-	-	-
Recruitment	-	-	-	-	-	-	-	-	-
Rental - Equipment	-	-	-	-	-	-	-	-	-
Repairs - Automotive	-	-	660	420	420	-	230	54.8	650
Repairs - Building & Facilities	-	-	-	-	-	-	-	-	-
Repairs - Computers	-	-	-	-	-	-	-	-	-
Repairs - Equipment	-	-	-	-	-	-	-	-	-
Screening & Shots	-	-	-	-	-	-	-	-	-
Strategic Plan	-	-	-	-	-	-	-	-	-
Supplies	299	167	290	-	-	-	-	-	-
Tax Bill Preparation Cost	-	-	-	-	-	-	-	-	-
Travel & Training	1,137	-	510	2,150	-	2,150	(2,150)	(100.0)	-
Uniforms	-	7	20	-	-	-	-	-	-
Uniforms - Clothing Allowance	848	928	1,000	1,000	1,000	-	-	-	1,000
Utilities - Electricity	-	-	-	-	-	-	-	-	-
Utilities - Tele-Communications	577	1,072	970	1,010	1,010	-	(510)	(50.5)	500
W/S - Sewer Treatment	-	-	-	-	-	-	-	-	-
W/S - Water Purchases	-	-	-	-	-	-	-	-	-
Teddy Bear Fund Expenses	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	10,901	5,218	11,279	11,670	6,970	4,700	(4,390)	(37.6)	7,280
General & Administrative Allocation	-	-	-	-	-	-	-	-	-
Total Expenditures	51,881	48,695	56,289	58,654	49,613	9,041	(3,400)	(5.8)	55,254
Capital Outlay Before Allocation	4,686	3,775	742	-	-	-	-	-	-
Capital Outlay Allocation	-	-	-	-	-	-	-	-	-
Total Expenditures and Capital Outlay	\$ 56,567	\$ 52,470	\$ 57,031	\$ 58,654	\$ 49,613	\$ 9,041	\$ (3,400)	(5.8)	\$ 55,254