

# **TOWN OF LEXINGTON**

## **ANNUAL BUDGET**

**FISCAL YEAR ENDED**

**JUNE 30, 2004**

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

# 2003-30  
AN ORDINANCE

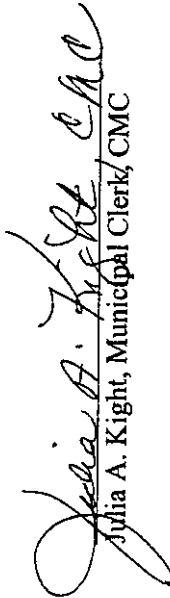
AN ORDINANCE ADOPTING A BUDGET PROPOSED BY THE TOWN COUNCIL, CONTAINING ESTIMATES OF PROPOSED REVENUES AND EXPENDITURES BY THE TOWN OF LEXINGTON FOR THE FISCAL YEAR BEGINNING JULY 1, 2003 AND ENDING JUNE 30, 2004, AND DECLARING THAT SAME SHALL CONSTITUTE THE BUDGET OF THE TOWN OF LEXINGTON FOR SUCH FISCAL YEAR.

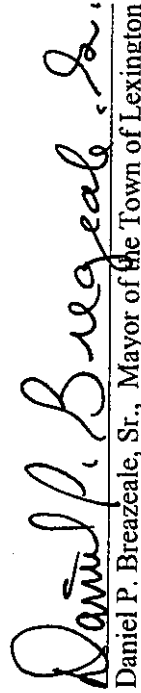
BE IT ORDERED AND ORDAINED BY TOWN COUNCIL OF THE TOWN OF LEXINGTON, SOUTH CAROLINA, IN COUNCIL ASSEMBLED AND BY THE AUTHORITY THEREOF:

- 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, 2003 and ending June 30, 2004, 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- SECTION 3: That all Ordinances or parts of Ordinances conflicting with provisions of the Ordinance are hereby repealed, insofar as the same affect this Ordinance.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, 2003.

Enacted this 16<sup>th</sup> day of June, 2003.

ATTEST

  
Julia A. Kight, Municipal Clerk, CMC

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

INTRODUCED.....May 19, 2003  
PUBLIC HEARING.....June 2, 2003  
FINAL READING.....June 16, 2003  
APPROVED.....June 16, 2003

I, JULIA A. KIGHT, MUNICIPAL CLERK, CMC, CERTIFY THAT THIS ORDINANCE WAS ADVERTISED FOR PUBLIC HEARING ON May, 2003.

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

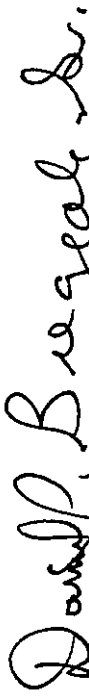
# 2003-31  
AN ORDINANCE

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, 2003 AND TO PROVIDE FOR THE EXPENDITURES THEREOF.

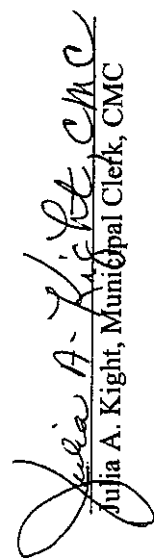
THE COUNCIL OF THE TOWN OF LEXINGTON HEREBY ORDAINS:

- 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, 2003 and ending June 30, 2004 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, 2003.
- SECTION 6: All taxes and sums herein assessed and provided for shall be due and payable between October 1, 2003 and January 15, 2004. If not paid between January 16, 2004 and February 14, 2004, a penalty of 3% will be assessed, if not paid between February 15, 2004 and March 15, 2004, a 10% penalty will be assessed. If payment is made after March 16, 2004 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 16<sup>th</sup> DAY OF JUNE, 2003.

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

ATTEST

  
Julia A. Kight, Municipal Clerk, CMC

INTRODUCED .....	May 19, 2003
PUBLIC HEARING .....	June 2, 2003
FINAL READING .....	June 16, 2003
APPROVED .....	June 16, 2003

I, JULIA A. KIGHT, MUNICIPAL CLERK, CMC, CERTIFY THAT THIS ORDINANCE WAS ADVERTISED FOR PUBLIC HEARING ON MAY, 2003.

# TOWN OF LEXINGTON

## ANNUAL BUDGET

FISCAL YEARS ENDED JUNE 30, 2004 and 2005

### 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 \$40,500 in net property tax revenue.
- Enterprise Fund revenue estimates are based on the Water and Sewer Rate Study and trend analysis.
- Scheduled water and sewer rate increases of 5% become effective July 1, 2003 and July 1, 2004.
- General Fund Reserve equals 30% of budgeted expenditures excluding capital outlay.
- Projected General Fund--Fund Balance designated for street and infrastructure maintenance for \$500,000 and \$200,000 at June 30, 2004 and 2005, respectively. \$75,000 each year designated for vehicle replacement.
- Personnel costs are estimated using the updated Wage and Compensation Plan implemented by Council on January 1, 2003. The overall structural increase in personnel cost attributable to the new plan is approximately 8% and is being phased in during fiscal years 2003 – 2005.
- Salaries for Town employees include a 3.2% and 3.6% COLA for FY 2004 and 2005, respectively.
- Salaries for Town employees include an annual merit increase per the compensation policy.
- Salaries include a Christmas bonus of \$100 (net) for each employee.
- Due to substantial increases in pending and potential grant awards, matching funds have been budgeted in each fiscal year totaling approximately \$154,175 and \$ 131,320 in 2004 and 2005, respectively.

## BUDGET OVERVIEW AND INCLUSIONS

(Continued)

- The Infill building is anticipated to be occupied in early fiscal 2005 and will require additional operating expenditures for electricity, cleaning, and insurance totaling approximately \$75,000 in 2005.
- Allocations of General and Administrative Expenditures from the General Fund to the Enterprise Fund total approximately \$776,000 in 2004 and \$842,500 in 2005. Additionally, the General Fund's contribution of \$350,000 to cover a portion of debt service on the expanded Town Hall begins in 2004.
- \$4,000 budgeted for Council Retreat in FY 2004 and 2005.
- Enterprise Fund Capital Improvement Budgets for 2004 and 2005 are fully funded through Capital Contribution Fees (including approximately \$564,000 collected in 2003) and \$2,300,000 anticipated to be borrowed for specific water projects.
- Enterprise Fund debt coverage ratio is estimated to be 1.82 and 1.80 in 2004 and 2005, respectively. The minimum required ratio is 1.20. Our coverage ratio exclusive of Capital Contribution Fees is estimated to be 1.12 in 2004 and 1.17 in 2005.
- The Public Utilities budget includes the addition of a Maintenance Technician II and III to perform lift station maintenance, paid for by an offsetting reduction in contractual repair services.

# TOWN OF LEXINGTON

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# GENERAL FUND

# TOWN OF LEXINGTON

## GENERAL FUND BUDGETED REVENUE, EXPENDITURES AND OTHER FY 2004 & 2005

<u>REVENUE</u>	<u>FY 2004</u>	<u>FY 2005</u>
Property Taxes	\$ 1,846,000	\$ 1,980,000
Franchise Fees	582,000	630,000
Business Licenses	2,150,000	2,370,000
Permits	184,000	193,000
Service Fees	9,500	9,600
Fines and Forfeitures	289,000	303,000
Rental Income	28,900	36,100
Other Governments	310,000	320,000
Miscellaneous Income	10,000	10,000
Total Revenue	<u>5,409,400</u>	<u>5,851,700</u>

### OPERATING EXPENDITURES

Council Department	233,345	273,613
Administration Department	287,768	299,917
Economic Development Department	2,520	2,910
Information Technology Department	18,500	18,355
Finance Department	234,008	247,651
Building/Zoning Department	364,418	382,198
Police Department	1,911,615	2,170,165
Parks, Streets and Sanitation Department	1,249,530	1,355,558
Total Operating Expenditures	<u>4,301,704</u>	<u>4,750,367</u>

### OTHER SOURCES AND (USES)

Interest Income	26,000	27,000
Debt Service	(44,400)	(44,400)
Capital Outlay, Net	(93,070)	(102,780)
Transfer to Enterprise Fund	(350,000)	(350,000)
Transfer to Debt Service Fund	(410,520)	(411,653)
Budgeted Grant Matches	(154,175)	(131,320)
Contingency Reserve (@1.5% of Revenue)	(81,531)	(88,180)
Total Other Sources and (Uses)	<u>(1,107,696)</u>	<u>(1,101,333)</u>
Excess (Deficiency) of Revenue Over Expenditures and Other	<u>\$ 0</u>	<u>\$ 0</u>



# TOWN OF LEXINGTON

## GENERAL FUND SCHEDULE OF FUND BALANCE FY 2004 & 2005

### FUND BALANCE

**FY 2004**

Fund Balance 6/30/02		\$ 3,302,662
Excess of Revenue Over Expenditures and Other		<u>352,887</u>
Fund Balance 6/30/03(Est.)		<u>3,655,549</u>
Excess of Revenue Over Expenditures and Other (Est. FY 04)		<u>0</u>
Fund Balance 6/30/04(Est.)		<u>3,655,549</u>
Excess of Revenue Over Expenditures and Other (Est. FY 05)		-0
Transfer to Streets and Infrastructure Fund		<u>(500,000)</u>
Fund Balance 6/30/05(Est.)		<u><u>\$ 3,155,549</u></u>

### FUND BALANCE ALLOCATION

	<b><u>FY 2004</u></b>	<b><u>FY 2005</u></b>
Fund Balance End of Year	\$ 3,655,549	\$ 3,155,549
Allocations:		
Contingency Reserve (@1.5% of Revenue)	(81,531)	(88,180)
30% Reserve	(1,402,528)	(1,535,472)
Designated - SCE & G Streetscape Funds	(285,000)	(321,000)
Designated - Vehicle Replacement Fund	(75,000)	(75,000)
Designated - Street and Infrastructure Maintenance	<u>(500,000)</u>	<u>(200,000)</u>
Total Allocations	<u>(2,344,059)</u>	<u>(2,219,652)</u>
Working Capital Requirements	<u>(389,591)</u>	<u>(426,520)</u>
Net Available Funds (Est.)	<u><u>\$ 921,899</u></u>	<u><u>\$ 509,377</u></u>

# TOWN OF LEXINGTON

## GENERAL FUND BUDGETED REVENUE, EXPENDITURES AND OTHER SUMMARY FY 2004 & 2005

	FY 2003 ESTIMATE	FY 2003 BUDGET	\$\$\$ VARIANCE	%% VARIANCE	FY 2004 BUDGET	\$\$\$ VARIANCE	%% VARIANCE	FY 2005 BUDGET	FY 2002 AUDIT	FY 2002 BUDGET
<b>REVENUE</b>										
Property Taxes	\$ 1,725,000	\$ 1,670,000	\$ 176,000	10.5	\$ 1,846,000	\$ 134,000	7.3	\$ 1,980,000	\$ 1,627,363	\$ 1,578,000
Franchise Fees	538,650	493,500	88,500	17.9	582,000	48,000	8.2	630,000	496,406	407,600
Business Licenses	1,954,000	1,730,000	420,000	24.3	2,150,000	220,000	10.2	2,370,000	1,773,253	1,573,000
Permits	175,000	175,000	9,000	5.1	184,000	9,000	4.9	193,000	212,774	175,000
Service Fees	9,500	3,000	6,500	216.7	9,500	100	1.1	9,600	2,958	3,000
Fines and Forfeitures	275,000	275,000	14,000	5.1	289,000	14,000	4.8	303,000	286,465	262,500
Rental Income	27,500	27,500	1,400	5.1	28,900	7,200	24.9	36,100	41,429	48,500
Other Governments	310,000	310,000	-	-	310,000	10,000	3.2	320,000	345,102	330,000
Miscellaneous Income	11,000	7,700	2,300	29.9	10,000	-	-	10,000	17,774	15,000
<b>Total Revenue</b>	<b>5,025,650</b>	<b>4,691,700</b>	<b>717,700</b>	<b>15.3</b>	<b>5,409,400</b>	<b>442,300</b>	<b>8.2</b>	<b>5,851,700</b>	<b>4,783,524</b>	<b>4,392,600</b>
<b>OPERATING EXPENDITURES</b>										
Council and Town Hall Department	219,113	239,215	(5,870)	(2.5)	233,345	40,268	17.3	273,613	422,248	453,217
Administration Department	264,571	272,260	15,508	5.7	287,768	12,149	4.2	299,917	448,205	454,258
Economic Development Department	770	2,270	250	11.0	2,520	390	15.5	2,910	-	-
Information Technology Department	16,560	30,010	(11,510)	(38.4)	18,500	(145)	(0.8)	18,355	-	-
Finance Department	175,939	191,848	42,160	22.0	234,008	13,643	5.8	247,651	337,156	341,379
Building/Zoning Department	312,295	327,149	37,269	11.4	364,418	17,780	4.9	382,198	301,621	314,581
Police Department	1,626,541	1,792,032	119,583	6.7	1,911,615	258,550	13.5	2,170,165	1,373,068	1,532,692
Parks, Streets and Sanitation Department	1,156,599	1,141,100	108,430	9.5	1,249,530	106,028	8.5	1,355,558	1,019,931	1,048,456
<b>Total Operating Expenditures</b>	<b>3,772,388</b>	<b>3,995,884</b>	<b>305,820</b>	<b>7.7</b>	<b>4,301,704</b>	<b>448,663</b>	<b>10.4</b>	<b>4,750,367</b>	<b>3,902,229</b>	<b>4,144,583</b>
<b>OTHER SOURCES AND (USES)</b>										
Interest Income	25,000	55,000	(29,000)	(52.7)	25,000	1,000	3.8	27,000	52,964	130,000
Debt Service	(42,400)	(42,400)	(2,000)	4.7	(44,400)	-	-	(44,400)	(18,226)	(18,228)
Capital Outlay, Net	(387,141)	(217,141)	124,071	(57.1)	(93,070)	(9,710)	10.4	(102,780)	(376,625)	(105,652)
Transfer to Enterprise Fund	-	-	(350,000)	-	(350,000)	-	-	(350,000)	-	-
Transfer to Debt Service Fund	(420,074)	(420,074)	9,554	(2.3)	(410,520)	(1,133)	0.3	(411,653)	(153,574)	(192,430)
Budgeted Grant Matches	-	-	-	-	(154,175)	22,855	(14.8)	(131,320)	-	-
Contingency Reserve (@1.5% of Revenue)	(75,760)	(71,201)	(10,330)	14.5	(81,531)	(6,649)	8.2	(88,180)	(72,547)	(67,839)
<b>Total Other Sources and (Uses)</b>	<b>(900,375)</b>	<b>(695,816)</b>	<b>(411,880)</b>	<b>59.2</b>	<b>(1,107,696)</b>	<b>6,363</b>	<b>(0.6)</b>	<b>(1,101,333)</b>	<b>(568,008)</b>	<b>(254,147)</b>
Excess (Deficiency) of Revenue Over Expenditures and Other	\$ 352,887	\$ 0	\$ 0	-	\$ 0	\$ 0	-	\$ 0	\$ 313,287	\$ (6,130)

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

**GENERAL FUND**  
**BUDGETED EXPENDITURES**  
**FY 2004 & 2005**

	FY 2003 ESTIMATE	FY 2003 BUDGET	\$\$\$ VARIANCE	%%% VARIANCE	FY 2004 BUDGET	\$\$\$ VARIANCE	%%% VARIANCE	FY 2005 BUDGET	FY 2002 AUDIT	FY 2002 BUDGET
<b>EXPENDITURES</b>										
<b>SALARIES &amp; FRINGES</b>										
Salaries	\$ 73,742	\$ 76,201	\$ -	-	\$ 76,201	\$ -	-	\$ 76,201	\$ 71,259	\$ 71,260
Overtime	-	-	-	-	-	-	-	-	-	-
FICA Expense	5,641	5,829	-	-	5,829	-	-	5,829	5,435	5,451
SC Retirement Expense	5,051	5,220	-	-	5,220	-	-	5,220	2,377	4,881
Health Insurance - Employee	11,441	12,593	(2,147)	(17.0)	10,446	1,623	15.5	12,069	12,269	11,948
Workers Compensation Insurance	312	298	88	29.5	386	24	6.2	410	10	264
Unemployment	-	1,000	(1,000)	(100.0)	-	-	-	-	-	1,000
Wellness Program	868	890	(12)	(1.4)	868	-	-	868	879	960
<b>Total Salaries &amp; Fringes Before Allocation</b>	<b>97,055</b>	<b>102,021</b>	<b>(3,071)</b>	<b>(3.0)</b>	<b>98,950</b>	<b>1,647</b>	<b>1.7</b>	<b>100,597</b>	<b>92,230</b>	<b>95,764</b>
General & Administrative Allocation	(48,527)	(51,011)	1,536	(3.0)	(49,475)	(824)	1.7	(50,299)	-	-
<b>Total Salaries &amp; Fringes</b>	<b>48,528</b>	<b>51,010</b>	<b>(1,535)</b>	<b>(3.0)</b>	<b>49,475</b>	<b>823</b>	<b>1.7</b>	<b>50,298</b>	<b>92,230</b>	<b>95,764</b>
<b>OPERATING EXPENDITURES</b>										
Accreditation	-	-	-	-	-	-	-	-	47	-
Advertising	270	650	70	10.8	720	-	-	720	488	900
Advisory Boards & Commissions	1,100	2,400	3,650	152.1	6,050	200	3.3	6,250	1,372	2,280
Awards & Memorials	2,320	1,920	(720)	(37.5)	1,200	200	16.7	1,400	1,219	1,300
Building Maintenance Agreements	31,550	29,250	14,450	49.4	43,700	33,460	76.6	77,160	28,383	28,020
Contractual Services	12,900	35,000	(4,020)	(11.5)	30,980	(3,380)	(10.9)	27,600	16,767	47,083
Contractual Services - Mobex	-	-	-	-	-	-	-	-	-	-
Contractual Services - Muni Court	-	-	-	-	-	-	-	-	-	-
Contractual Services - Sludge Removal	-	-	-	-	-	-	-	-	-	-
Contributions	4,000	-	2,500	-	2,500	-	-	2,500	6,700	-
Council Expenses	23,660	18,500	(3,500)	(18.9)	15,000	1,320	8.8	16,320	15,230	18,750
Damages	-	-	-	-	-	-	-	-	-	-
Deeds & Easements	20	50	-	-	50	-	-	50	31	50
Dues & Subscriptions	9,180	7,000	4,860	69.4	11,860	(40)	(0.3)	11,820	7,238	8,820
Election Expense	8,310	6,200	(6,200)	(100.0)	-	8,000	-	8,000	18	-
Film Development	-	200	100	50.0	300	-	-	300	222	150
Fuels	-	-	-	-	-	-	-	-	-	-
Insurance - Building & Other	121,000	120,700	1,010	0.8	121,710	4,000	3.3	125,710	112,049	108,000
Lab Test	-	-	-	-	-	-	-	-	-	-
Meetings & Meals	3,360	8,340	(2,000)	(24.0)	6,340	1,000	15.8	7,340	3,766	8,300
Meters, Pipes & Fittings	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	14	-
Non-Capital - Computer Supplies	-	-	-	-	-	-	-	-	115	-
Non-Capital - Equipment	240	-	-	-	-	-	-	-	219	-
Non-Capital - Furniture & Fixtures	-	-	-	-	-	-	-	-	-	-
Non-Capital - Small Tools	-	-	-	-	-	-	-	-	-	-
Office Supplies	1,880	1,660	300	18.1	1,960	10	0.5	1,970	1,248	1,500
Office Supplies - Postage	3,120	2,600	400	15.4	3,000	150	5.0	3,150	2,064	1,500
Permits & Licenses	-	-	-	-	-	-	-	-	-	-
Printing & Publishing	-	-	-	-	-	500	-	500	-	-
Professional Services - Audit	-	-	-	-	-	-	-	-	-	-
Professional Services - Engineering	-	-	-	-	-	-	-	-	-	-
Professional Services - Legal	74,300	85,000	(20,000)	(23.5)	65,000	-	-	65,000	67,110	30,000
Professional Services - Other	-	-	-	-	-	-	-	-	-	-
Recruitment	-	-	-	-	-	-	-	-	-	-
Rental - Equipment	-	-	-	-	-	-	-	-	-	-
Repairs - Automotive	-	-	-	-	-	-	-	-	-	-
Repairs - Building & Facilities	840	14,100	(4,700)	(33.3)	9,400	2,400	25.5	11,800	17,815	35,450
Repairs - Computers	-	-	-	-	-	-	-	-	-	-
Repairs - Equipment	230	500	(500)	(100.0)	-	-	-	-	86	900
Screening & Shots	80	140	-	-	140	-	-	140	30	140
Strategic Plan	750	500	500	100.0	1,000	-	-	1,000	6,919	20,000
Supplies	730	600	250	41.7	850	1,040	122.4	1,890	815	1,000
Tax Bill Preparation Cost	-	-	-	-	-	-	-	-	-	-
Travel & Training	9,680	10,000	5,600	56.0	15,600	10	0.1	15,610	7,665	7,610
Uniforms	-	-	-	-	-	-	-	-	-	-
Uniforms - Clothing Allowance	-	-	-	-	-	-	-	-	-	-
Utilities - Electricity	31,050	30,000	-	-	30,000	30,000	100.0	60,000	31,908	35,000
Utilities - Tele-Communications	600	1,100	(720)	(65.5)	380	20	5.3	400	480	700
W/S - Sewer Treatment	-	-	-	-	-	-	-	-	-	-
W/S - Water Purchases	-	-	-	-	-	-	-	-	-	-
Drug Fund Expenses	-	-	-	-	-	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>341,170</b>	<b>376,410</b>	<b>(8,670)</b>	<b>(2.3)</b>	<b>367,740</b>	<b>78,890</b>	<b>21.5</b>	<b>446,630</b>	<b>330,018</b>	<b>357,453</b>
General & Administrative Allocation	(170,585)	(188,205)	4,335	(2.3)	(183,870)	(39,445)	21.5	(223,315)	-	-
<b>Total Department Expenditures</b>	<b>\$ 219,113</b>	<b>\$ 239,215</b>	<b>\$ (5,870)</b>	<b>(2.5)</b>	<b>\$ 233,345</b>	<b>\$ 40,268</b>	<b>17.3</b>	<b>\$ 273,613</b>	<b>\$ 422,248</b>	<b>\$ 453,217</b>

# TOWN OF LEXINGTON

## ADMINISTRATION DEPARTMENT

### GENERAL FUND BUDGETED EXPENDITURES FY 2004 & 2005

	FY 2003 ESTIMATE	FY 2003 BUDGET	\$\$\$ VARIANCE	%%% VARIANCE	FY 2004 BUDGET	\$\$\$ VARIANCE	%%% VARIANCE	FY 2005 BUDGET	FY 2002 AUDIT	FY 2002 BUDGET
<b>EXPENDITURES</b>										
<b>SALARIES &amp; FRINGES</b>										
Salaries	\$ 400,258	\$ 408,674	\$ 20,040	4.9	\$ 428,714	\$ 14,837	3.5	\$ 443,551	\$ 331,981	\$ 325,208
Overtime	6	-	120	-	120	-	-	120	-	250
FICA Expense	30,620	31,264	1,542	4.9	32,806	1,135	3.5	33,941	24,694	24,898
SC Retirement Expense	25,502	26,507	1,268	4.8	27,776	1,599	5.8	29,375	21,297	20,870
Health insurance - Employee	22,243	24,181	(3,837)	(15.9)	20,344	3,190	15.7	23,534	16,722	17,423
Workers Compensation Insurance	3,613	3,574	912	25.5	4,486	286	6.4	4,772	3,331	2,734
Unemployment	300	1,200	(900)	(75.0)	300	-	-	300	-	1,200
Wellness Program	760	770	(10)	(1.3)	760	-	-	760	769	840
<b>Total Salaries &amp; Fringes Before Allocation</b>	<b>483,302</b>	<b>496,170</b>	<b>19,136</b>	<b>3.9</b>	<b>515,306</b>	<b>21,047</b>	<b>4.1</b>	<b>536,353</b>	<b>398,793</b>	<b>393,423</b>
General & Administrative Allocation	(241,851)	(248,085)	(9,568)	3.9	(257,653)	(10,523)	4.1	(268,176)	-	-
<b>Total Salaries &amp; Fringes</b>	<b>241,851</b>	<b>248,085</b>	<b>9,568</b>	<b>3.9</b>	<b>257,653</b>	<b>10,524</b>	<b>4.1</b>	<b>268,177</b>	<b>398,793</b>	<b>393,423</b>
<b>OPERATING EXPENDITURES</b>										
Accreditation	-	-	-	-	-	-	-	-	-	-
Advertising	590	100	400	400.0	500	30	6.0	530	62	300
Advisory Boards & Commissions	-	-	-	-	-	-	-	-	-	-
Awards & Memorials	-	-	500	-	500	500	100.0	1,000	-	-
Building Maintenance Agreements	-	180	(180)	(100.0)	-	-	-	-	-	180
Contractual Services	2,040	2,690	3,940	146.5	6,630	(790)	(11.9)	5,840	2,854	2,235
Contractual Services - Mobex	-	-	-	-	-	-	-	-	-	-
Contractual Services - Muni Court	-	-	-	-	-	-	-	-	-	-
Contractual Services - Sludge Removal	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-
Council Expenses	-	-	-	-	-	-	-	-	-	-
Damages	-	-	-	-	-	-	-	-	-	-
Deeds & Easements	20	-	-	-	-	-	-	-	-	-
Dues & Subscriptions	1,960	2,160	1,030	47.7	3,190	50	1.6	3,240	1,643	1,300
Election Expense	-	-	-	-	-	-	-	-	-	-
Film Development	-	-	-	-	-	-	-	-	-	50
Fuels	1,060	1,500	500	33.3	2,000	1,000	50.0	3,000	804	1,500
Insurance - Building & Other	-	-	-	-	-	-	-	-	-	-
Lab Test	-	-	-	-	-	-	-	-	-	-
Meetings & Meals	520	1,080	150	13.9	1,230	100	8.1	1,330	1,108	900
Meters, Pipes & Fittings	-	-	-	-	-	-	-	-	-	-
Miscellaneous	490	-	-	-	-	-	-	-	234	-
Non-Capital - Computer Supplies	-	-	-	-	-	-	-	-	10,458	11,170
Non-Capital - Equipment	-	500	-	-	500	(500)	(100.0)	-	110	1,200
Non-Capital - Furniture & Fixtures	610	-	-	-	-	-	-	-	-	-
Non-Capital - Small Tools	-	-	-	-	-	-	-	-	569	-
Office Supplies	6,210	4,500	840	18.7	5,340	210	3.9	5,550	3,899	4,500
Office Supplies - Postage	3,870	2,600	400	15.4	3,000	150	5.0	3,150	2,108	1,500
Permits & Licenses	-	-	-	-	-	-	-	-	-	-
Printing & Publishing	-	-	-	-	-	-	-	-	-	-
Professional Services - Audit	-	-	-	-	-	-	-	-	-	-
Professional Services - Engineering	-	-	-	-	-	-	-	-	-	-
Professional Services - Legal	820	-	3,500	-	3,500	500	14.3	4,000	4,529	2,000
Professional Services - Other	-	-	-	-	-	-	-	-	-	-
Recruitment	-	-	-	-	-	-	-	-	-	-
Rental - Equipment	-	-	-	-	-	-	-	-	-	-
Repairs - Automotive	280	1,200	-	-	1,200	60	5.0	1,260	743	1,000
Repairs - Building & Facilities	-	-	-	-	-	-	-	-	-	-
Repairs - Computers	-	-	-	-	-	-	-	-	-	1,500
Repairs - Equipment	40	600	(100)	(16.7)	500	200	40.0	700	-	1,600
Screening & Shots	190	240	(150)	(62.5)	90	-	-	90	125	200
Strategic Plan	-	-	-	-	-	-	-	-	-	-
Supplies	1,010	1,200	-	-	1,200	100	8.3	1,300	1,317	1,500
Tax Bill Preparation Cost	-	-	-	-	-	-	-	-	-	-
Travel & Training	9,980	12,800	2,130	16.6	14,930	720	4.8	15,650	4,289	11,200
Uniforms	-	-	-	-	-	-	-	-	-	-
Uniforms - Clothing Allowance	-	-	-	-	-	-	-	-	-	-
Utilities - Electricity	-	-	-	-	-	-	-	-	-	-
Utilities - Tele-Communications	16,150	17,000	(1,080)	(6.4)	15,920	920	5.8	16,840	14,560	17,000
W/S - Sewer Treatment	-	-	-	-	-	-	-	-	-	-
W/S - Water Purchases	-	-	-	-	-	-	-	-	-	-
Drug Fund Expenses	-	-	-	-	-	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>45,840</b>	<b>48,350</b>	<b>11,880</b>	<b>24.6</b>	<b>60,230</b>	<b>3,250</b>	<b>5.4</b>	<b>63,480</b>	<b>49,412</b>	<b>60,835</b>
General & Administrative Allocation	(22,920)	(24,175)	(5,940)	24.6	(30,115)	(1,625)	5.4	(31,740)	-	-
<b>Total Department Expenditures</b>	<b>\$ 264,571</b>	<b>\$ 272,260</b>	<b>\$ 15,508</b>	<b>5.7</b>	<b>\$ 287,768</b>	<b>\$ 12,149</b>	<b>4.2</b>	<b>\$ 299,917</b>	<b>\$ 448,205</b>	<b>\$ 454,258</b>

**TOWN OF LEXINGTON**

**ECONOMIC DEVELOPMENT DEPARTMENT**

**GENERAL FUND  
BUDGETED EXPENDITURES  
FY 2004 & 2005**

FY 2003	FY 2003	\$\$\$	%%%	FY 2004	\$\$\$	%%%	FY 2005	FY 2002	FY 2002
ESTIMATE	BUDGET	VARIANCE	VARIANCE	BUDGET	VARIANCE	VARIANCE	BUDGET	AUDIT	BUDGET

**EXPENDITURES**

**SALARIES & FRINGES**

	\$	\$	\$	-	\$	\$	-	\$	\$	\$
Salaries	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-	-
FICA Expense	-	-	-	-	-	-	-	-	-	-
SC Retirement Expense	-	-	-	-	-	-	-	-	-	-
Health Insurance - Employee	-	-	-	-	-	-	-	-	-	-
Workers Compensation Insurance	-	-	-	-	-	-	-	-	-	-
Unemployment	-	-	-	-	-	-	-	-	-	-
Wellness Program	-	-	-	-	-	-	-	-	-	-
<b>Total Salaries &amp; Fringes Before Allocation</b>	-	-	-	-	-	-	-	-	-	-
<b>General &amp; Administrative Allocation</b>	-	-	-	-	-	-	-	-	-	-
<b>Total Salaries &amp; Fringes</b>	-	-	-	-	-	-	-	-	-	-

**OPERATING EXPENDITURES**

Accreditation	-	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-	-
Advisory Boards & Commissions	-	-	-	-	-	-	-	-	-	-
Awards & Memorials	-	-	-	-	-	-	-	-	-	-
Building Maintenance Agreements	-	-	-	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-	-	-	-
Contractual Services - Mobex	-	-	-	-	-	-	-	-	-	-
Contractual Services - Muni Court	-	-	-	-	-	-	-	-	-	-
Contractual Services - Sludge Removal	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-
Council Expenses	-	-	-	-	-	-	-	-	-	-
Damages	-	-	-	-	-	-	-	-	-	-
Deeds & Easements	-	-	-	-	-	-	-	-	-	-
Dues & Subscriptions	1,000	1,260	-	-	1,260	90	7.1	1,350	-	-
Election Expense	-	-	-	-	-	-	-	-	-	-
Film Development	-	50	(20)	(40.0)	30	20	66.7	50	-	-
Fuels	-	-	-	-	-	-	-	-	-	-
Insurance - Building & Other	-	-	-	-	-	-	-	-	-	-
Lab Test	-	-	-	-	-	-	-	-	-	-
Meetings & Meals	-	270	50	18.5	320	70	21.9	390	-	-
Meters, Pipes & Fittings	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Non-Capital - Computer Supplies	-	-	-	-	-	-	-	-	-	-
Non-Capital - Equipment	-	-	-	-	-	-	-	-	-	-
Non-Capital - Furniture & Fixtures	-	-	-	-	-	-	-	-	-	-
Non-Capital - Small Tools	-	-	-	-	-	-	-	-	-	-
Office Supplies	180	600	50	8.3	650	50	7.7	700	-	-
Office Supplies - Postage	-	-	-	-	-	-	-	-	-	-
Permits & Licenses	-	-	-	-	-	-	-	-	-	-
Printing & Publishing	-	-	-	-	-	-	-	-	-	-
Professional Services - Audit	-	-	-	-	-	-	-	-	-	-
Professional Services - Engineering	-	-	-	-	-	-	-	-	-	-
Professional Services - Legal	-	-	-	-	-	-	-	-	-	-
Professional Services - Other	-	-	-	-	-	-	-	-	-	-
Recruitment	-	-	-	-	-	-	-	-	-	-
Rental - Equipment	-	-	-	-	-	-	-	-	-	-
Repairs - Automotive	-	-	-	-	-	-	-	-	-	-
Repairs - Building & Facilities	-	-	-	-	-	-	-	-	-	-
Repairs - Computers	-	-	-	-	-	-	-	-	-	-
Repairs - Equipment	-	-	-	-	-	-	-	-	-	-
Screening & Shots	-	-	-	-	-	-	-	-	-	-
Strategic Plan	-	-	-	-	-	-	-	-	-	-
Supplies	-	500	(100)	(20.0)	400	100	25.0	500	-	-
Tax Bill Preparation Cost	-	-	-	-	-	-	-	-	-	-
Travel & Training	360	1,860	520	28.0	2,380	450	18.9	2,830	-	-
Uniforms	-	-	-	-	-	-	-	-	-	-
Uniforms - Clothing Allowance	-	-	-	-	-	-	-	-	-	-
Utilities - Electricity	-	-	-	-	-	-	-	-	-	-
Utilities - Tete-Communications	-	-	-	-	-	-	-	-	-	-
W/S - Sewer Treatment	-	-	-	-	-	-	-	-	-	-
W/S - Water Purchases	-	-	-	-	-	-	-	-	-	-
Drug Fund Expenses	-	-	-	-	-	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>1,540</b>	<b>4,540</b>	<b>500</b>	<b>11.0</b>	<b>5,040</b>	<b>780</b>	<b>15.5</b>	<b>5,820</b>	-	-
<b>General &amp; Administrative Allocation</b>	<b>(770)</b>	<b>(2,270)</b>	<b>(250)</b>	<b>11.0</b>	<b>(2,520)</b>	<b>(390)</b>	<b>15.5</b>	<b>(2,910)</b>	-	-
<b>Total Department Expenditures</b>	<b>\$ 770</b>	<b>\$ 2,270</b>	<b>\$ 250</b>	<b>11.0</b>	<b>\$ 2,520</b>	<b>\$ 390</b>	<b>15.5</b>	<b>\$ 2,910</b>	<b>\$ -</b>	<b>\$ -</b>

**TOWN OF LEXINGTON**  
**INFORMATION TECHNOLOGY DEPARTMENT**

**GENERAL FUND**  
**BUDGETED EXPENDITURES**  
**FY 2004 & 2005**

	FY 2003 ESTIMATE	FY 2003 BUDGET	\$\$\$ VARIANCE	%% VARIANCE	FY 2004 BUDGET	\$\$\$ VARIANCE	%% VARIANCE	FY 2005 BUDGET	FY 2002 AUDIT	FY 2002 BUDGET
<b>EXPENDITURES</b>										
<b>SALARIES &amp; FRINGES</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>OPERATING EXPENDITURES</b>										
Accreditation	-	-	-	-	-	-	-	-	-	-
Advertising	-	2,500	(2,500)	(100.0)	-	-	-	-	-	-
Advisory Boards & Commissions	-	-	-	-	-	-	-	-	-	-
Awards & Memorials	-	-	-	-	-	-	-	-	-	-
Building Maintenance Agreements	-	-	-	-	-	-	-	-	-	-
Contractual Services	12,610	10,570	(8,100)	(76.6)	2,470	-	-	2,470	-	-
Contractual Services - Mobex	-	-	-	-	-	-	-	-	-	-
Contractual Services - Muni Court	-	-	500	-	500	200	40.0	700	-	-
Contractual Services - Sludge Removal	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-
Council Expenses	-	-	-	-	-	-	-	-	-	-
Damages	-	-	-	-	-	-	-	-	-	-
Deeds & Easements	-	-	-	-	-	-	-	-	-	-
Dues & Subscriptions	50	2,900	1,750	60.3	4,650	(900)	(19.4)	3,750	-	-
Election Expense	-	-	-	-	-	-	-	-	-	-
Film Development	-	-	-	-	-	-	-	-	-	-
Fuels	-	-	-	-	-	-	-	-	-	-
Insurance - Building & Other	-	-	-	-	-	-	-	-	-	-
Lab Test	-	-	-	-	-	-	-	-	-	-
Meetings & Meals	-	-	-	-	-	-	-	-	-	-
Meters, Pipes & Fittings	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Non-Capital - Computer Supplies	9,900	18,000	(8,000)	(44.4)	10,000	190	1.9	10,190	-	-
Non-Capital - Equipment	-	-	280	-	280	(280)	(100.0)	-	-	-
Non-Capital - Furniture & Fixtures	-	-	-	-	-	-	-	-	-	-
Non-Capital - Small Tools	-	1,300	(500)	(38.5)	800	-	-	800	-	-
Office Supplies	140	1,000	(750)	(75.0)	250	-	-	250	-	-
Office Supplies - Postage	-	300	(100)	(33.3)	200	-	-	200	-	-
Permits & Licenses	-	-	-	-	-	-	-	-	-	-
Printing & Publishing	-	-	-	-	-	-	-	-	-	-
Professional Services - Audit	-	-	-	-	-	-	-	-	-	-
Professional Services - Engineering	-	-	-	-	-	-	-	-	-	-
Professional Services - Legal	-	-	-	-	-	-	-	-	-	-
Professional Services - Other	-	9,000	(9,000)	(100.0)	-	-	-	-	-	-
Recruitment	-	-	-	-	-	-	-	-	-	-
Rental - Equipment	-	-	-	-	-	-	-	-	-	-
Repairs - Automotive	-	-	-	-	-	-	-	-	-	-
Repairs - Building & Facilities	-	-	-	-	-	-	-	-	-	-
Repairs - Computers	5,940	7,350	(350)	(4.8)	7,000	-	-	7,000	-	-
Repairs - Equipment	-	-	-	-	-	-	-	-	-	-
Screening & Shots	-	-	-	-	-	-	-	-	-	-
Strategic Plan	-	-	-	-	-	-	-	-	-	-
Supplies	110	100	(100)	(100.0)	-	-	-	-	-	-
Tax Bill Preparation Cost	-	-	-	-	-	-	-	-	-	-
Travel & Training	2,800	7,000	(4,500)	(64.3)	2,500	500	20.0	3,000	-	-
Uniforms	-	-	-	-	-	-	-	-	-	-
Uniforms - Clothing Allowance	-	-	-	-	-	-	-	-	-	-
Utilities - Electricity	-	-	-	-	-	-	-	-	-	-
Utilities - Tele-Communications	1,570	-	8,350	-	8,350	-	-	8,350	-	-
W/S - Sewer Treatment	-	-	-	-	-	-	-	-	-	-
W/S - Water Purchases	-	-	-	-	-	-	-	-	-	-
Drug Fund Expenses	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	33,120	60,020	(23,020)	(38.4)	37,000	(290)	(0.8)	36,710	-	-
General & Administrative Allocation	(16,560)	(30,010)	11,510	(38.4)	(18,500)	145	(0.8)	(18,355)	-	-
Total Department Expenditures	\$ 16,560	\$ 30,010	\$ (11,510)	(38.4)	\$ 18,500	\$ (145)	(0.8)	\$ 18,355	\$ -	\$ -

TOWN OF LEXINGTON

FINANCE DEPARTMENT

GENERAL FUND  
BUDGETED EXPENDITURES  
FY 2004 & 2005

	FY 2003 ESTIMATE	FY 2003 BUDGET	\$\$\$ VARIANCE	%%% VARIANCE	FY 2004 BUDGET	\$\$\$ VARIANCE	%%% VARIANCE	FY 2005 BUDGET	FY 2002 AUDIT	FY 2002 BUDGET
<b>EXPENDITURES</b>										
<b>SALARIES &amp; FRINGES</b>										
Salaries	\$ 228,527	\$ 255,513	\$ 63,931	25.0	\$ 319,444	\$ 18,476	5.8	\$ 337,920	\$ 228,799	\$ 231,135
Overtime	406	600	(150)	(25.0)	450	50	11.1	500	418	800
FICA Expense	17,513	19,593	4,879	24.9	24,472	1,417	5.8	25,889	17,371	17,743
SC Retirement Expense	15,403	17,278	4,192	24.3	21,469	1,255	5.8	22,724	15,651	15,774
Health Insurance - Employee	23,206	21,438	10,794	50.3	32,232	5,132	15.9	37,364	21,852	21,661
Workers Compensation Insurance	1,451	1,764	36	2.0	1,800	116	6.4	1,916	1,559	928
Unemployment	250	1,000	(750)	(75.0)	250	-	-	250	43	1,000
Wellness Program	651	660	100	15.2	760	-	-	760	659	720
Total Salaries & Fringes Before Allocation	287,407	317,846	83,033	26.1	400,877	26,446	6.6	427,323	286,352	289,761
General & Administrative Allocation	(143,703)	(158,923)	(41,516)	26.1	(200,439)	(13,223)	6.6	(213,662)	-	-
Total Salaries & Fringes	143,704	158,923	41,516	26.1	200,438	13,223	6.6	213,661	286,352	289,761
<b>OPERATING EXPENDITURES</b>										
Accreditation	-	-	-	-	-	-	-	-	-	-
Advertising	2,390	300	700	233.3	1,000	-	-	1,000	942	340
Advisory Boards & Commissions	-	-	-	-	-	-	-	-	-	-
Awards & Memorials	-	-	-	-	-	-	-	-	-	-
Building Maintenance Agreements	-	-	-	-	-	-	-	-	-	-
Contractual Services	3,150	2,730	470	17.2	3,200	240	7.5	3,440	3,073	2,380
Contractual Services - Mobex	-	-	-	-	-	-	-	-	-	-
Contractual Services - Muni Court	-	-	-	-	-	-	-	-	-	-
Contractual Services - Sludge Removal	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-
Council Expenses	-	-	-	-	-	-	-	-	-	-
Damages	-	-	-	-	-	-	-	-	-	-
Deeds & Easements	-	-	-	-	-	-	-	-	-	-
Dues & Subscriptions	1,380	1,010	510	50.5	1,520	10	0.7	1,530	841	950
Election Expense	-	-	-	-	-	-	-	-	-	-
Film Development	-	-	-	-	-	-	-	-	-	-
Fuels	-	-	-	-	-	-	-	-	-	-
Insurance - Building & Other	-	-	-	-	-	-	-	-	-	-
Lab Test	-	-	-	-	-	-	-	-	-	-
Meetings & Meals	260	360	(110)	(30.6)	250	30	12.0	280	440	320
Meters, Pipes & Fittings	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	8	-
Non-Capital - Computer Supplies	-	-	-	-	-	-	-	-	525	1,013
Non-Capital - Equipment	120	620	(460)	(74.2)	160	-	-	160	68	200
Non-Capital - Furniture & Fixtures	360	1,030	(730)	(70.9)	300	-	-	300	426	550
Non-Capital - Small Tools	-	-	-	-	-	-	-	-	-	-
Office Supplies	4,430	3,250	370	11.4	3,620	990	27.3	4,610	2,897	2,800
Office Supplies - Postage	1,530	1,500	200	13.3	1,700	100	5.9	1,800	1,094	750
Permits & Licenses	-	-	-	-	-	-	-	-	-	-
Printing & Publishing	-	-	1,150	-	1,150	50	4.3	1,200	-	-
Professional Services - Audit	28,000	26,500	(1,070)	(4.0)	25,430	(3,000)	(11.8)	22,430	15,337	17,000
Professional Services - Engineering	-	-	-	-	-	-	-	-	-	-
Professional Services - Legal	40	-	200	-	200	-	-	200	1,379	600
Professional Services - Other	-	-	-	-	-	-	-	-	-	-
Recruitment	-	-	-	-	-	-	-	-	-	-
Rental - Equipment	-	-	-	-	-	-	-	-	-	-
Repairs - Automotive	-	-	-	-	-	-	-	-	-	-
Repairs - Building & Facilities	-	-	-	-	-	-	-	-	-	-
Repairs - Computers	-	-	-	-	-	-	-	-	123	800
Repairs - Equipment	-	160	(10)	(6.3)	150	-	-	150	-	300
Screening & Shots	280	180	(10)	(5.6)	170	20	11.8	190	270	140
Strategic Plan	-	-	-	-	-	-	-	-	-	-
Supplies	580	670	(220)	(32.8)	450	(80)	(17.8)	370	824	500
Tax Bill Preparation Cost	15,250	15,250	500	3.3	15,750	500	3.2	16,250	14,669	15,000
Travel & Training	2,750	8,710	(270)	(3.1)	8,440	1,850	21.9	10,290	4,870	4,375
Uniforms	-	-	-	-	-	-	-	-	-	-
Uniforms - Clothing Allowance	-	-	-	-	-	-	-	-	-	-
Utilities - Electricity	-	-	-	-	-	-	-	-	-	-
Utilities - Tele-Communications	3,950	3,580	70	2.0	3,650	130	3.6	3,780	3,019	3,600
W/S - Sewer Treatment	-	-	-	-	-	-	-	-	-	-
W/S - Water Purchases	-	-	-	-	-	-	-	-	-	-
Drug Fund Expenses	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	64,470	65,850	1,290	2.0	67,140	840	1.3	67,980	50,804	51,618
General & Administrative Allocation	(32,235)	(32,925)	(645)	2.0	(33,570)	(420)	1.3	(33,990)	-	-
Total Department Expenditures	\$ 175,939	\$ 191,848	\$ 42,160	22.0	\$ 234,008	\$ 13,643	5.8	\$ 247,651	\$ 337,156	\$ 341,379

**TOWN OF LEXINGTON**  
**BUILDING/ZONING DEPARTMENT**

**GENERAL FUND**  
**BUDGETED EXPENDITURES**  
**FY 2004 & 2005**

	<u>FY 2003</u>	<u>FY 2003</u>	<u>\$\$\$</u>	<u>%%%</u>	<u>FY 2004</u>	<u>\$\$\$</u>	<u>%%%</u>	<u>FY 2005</u>	<u>FY 2002</u>	<u>FY 2002</u>
	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>VARIANCE</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>VARIANCE</u>	<u>BUDGET</u>	<u>AUDIT</u>	<u>BUDGET</u>
<b><u>EXPENDITURES</u></b>										
<b><u>SALARIES &amp; FRINGES</u></b>										
Salaries	\$ 225,538	\$ 235,691	\$ 20,116	8.5	\$ 255,807	\$ 14,153	5.5	\$ 269,960	\$ 221,961	\$ 220,877
Overtime	707	-	880	-	880	20	2.3	900	-	980
FICA Expense	17,308	18,030	1,607	8.9	19,637	1,084	5.5	20,721	16,917	16,972
SC Retirement Expense	15,043	15,705	1,345	8.6	17,050	953	5.6	18,003	14,867	14,903
Health Insurance - Employee	24,016	23,903	2,214	9.3	26,117	4,166	16.0	30,283	22,211	20,489
Workers Compensation Insurance	2,712	2,950	416	14.1	3,366	214	6.4	3,580	1,718	2,995
Unemployment	250	1,000	(750)	(75.0)	250	-	-	250	-	1,000
Wellness Program	651	660	(9)	(1.4)	651	-	-	651	659	720
<b>Total Salaries &amp; Fringes Before Allocation</b>	<b>286,225</b>	<b>297,939</b>	<b>25,819</b>	<b>8.7</b>	<b>323,758</b>	<b>20,590</b>	<b>6.4</b>	<b>344,348</b>	<b>278,333</b>	<b>278,936</b>
General & Administrative Allocation	-	-	-	-	-	-	-	-	-	-
<b>Total Salaries &amp; Fringes</b>	<b>286,225</b>	<b>297,939</b>	<b>25,819</b>	<b>8.7</b>	<b>323,758</b>	<b>20,590</b>	<b>6.4</b>	<b>344,348</b>	<b>278,333</b>	<b>278,936</b>
<b><u>OPERATING EXPENDITURES</u></b>										
Accreditation	-	-	-	-	-	-	-	-	-	-
Advertising	880	500	1,000	200.0	1,500	-	-	1,500	271	1,355
Advisory Boards & Commissions	-	-	-	-	-	-	-	-	-	-
Awards & Memorials	-	-	-	-	-	-	-	-	-	-
Building Maintenance Agreements	-	-	-	-	-	-	-	-	-	-
Contractual Services	3,190	1,790	1,310	73.2	3,100	160	5.2	3,260	2,048	1,520
Contractual Services - Mobex	-	-	-	-	-	-	-	-	-	-
Contractual Services - Muni Court	-	-	-	-	-	-	-	-	-	-
Contractual Services - Sludge Removal	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-
Council Expenses	-	-	-	-	-	-	-	-	-	-
Damages	-	-	-	-	-	-	-	-	-	-
Deeds & Easements	-	-	-	-	-	-	-	-	-	-
Dues & Subscriptions	1,310	1,570	270	17.2	1,840	(150)	(8.2)	1,690	1,058	1,405
Election Expense	-	-	-	-	-	-	-	-	-	-
Film Development	-	-	750	-	750	(700)	(93.3)	50	100	100
Fuels	2,870	3,200	200	6.3	3,400	-	-	3,400	2,511	3,285
Insurance - Building & Other	-	-	-	-	-	-	-	-	-	-
Lab Test	-	-	-	-	-	-	-	-	-	-
Meetings & Meals	110	-	130	-	130	-	-	130	37	-
Meters, Pipes & Fittings	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	8	-
Non-Capital - Computer Supplies	-	-	-	-	-	-	-	-	59	1,880
Non-Capital - Equipment	90	-	-	-	-	-	-	-	182	-
Non-Capital - Furniture & Fixtures	140	150	(150)	(100.0)	-	-	-	-	475	540
Non-Capital - Small Tools	-	-	400	-	400	(200)	(50.0)	200	227	215
Office Supplies	1,680	2,300	100	4.3	2,400	200	8.3	2,600	1,411	2,075
Office Supplies - Postage	3,080	2,600	400	15.4	3,000	150	5.0	3,150	2,087	1,500
Permits & Licenses	20	-	-	-	-	-	-	-	-	-
Printing & Publishing	-	-	-	-	-	-	-	-	-	-
Professional Services - Audit	-	-	-	-	-	-	-	-	-	-
Professional Services - Engineering	-	-	-	-	-	-	-	-	-	-
Professional Services - Legal	500	-	-	-	-	-	-	-	16	750
Professional Services - Other	-	-	4,000	-	4,000	(4,000)	(100.0)	-	-	-
Recruitment	-	-	-	-	-	-	-	-	-	-
Rental - Equipment	-	-	-	-	-	-	-	-	-	-
Repairs - Automotive	2,150	1,880	1,120	59.6	3,000	(710)	(23.7)	2,290	3,670	6,075
Repairs - Building & Facilities	-	-	-	-	-	-	-	-	12	-
Repairs - Computers	-	-	-	-	-	-	-	-	939	900
Repairs - Equipment	40	200	300	150.0	500	-	-	500	-	500
Screening & Shots	100	90	170	188.9	260	(150)	(57.7)	110	75	90
Strategic Plan	-	-	-	-	-	-	-	-	-	-
Supplies	3,730	8,500	1,500	17.6	10,000	2,000	20.0	12,000	2,623	7,925
Tax Bill Preparation Cost	-	-	-	-	-	-	-	-	-	-
Travel & Training	610	1,500	(500)	(33.3)	1,000	-	-	1,000	889	1,000
Uniforms	1,460	1,530	180	11.8	1,710	570	33.3	2,280	1,291	1,530
Uniforms - Clothing Allowance	-	-	-	-	-	-	-	-	-	-
Utilities - Electricity	-	-	-	-	-	-	-	-	-	-
Utilities - Tele-Communications	4,110	3,400	270	7.9	3,670	20	0.5	3,690	3,298	3,000
W/S - Sewer Treatment	-	-	-	-	-	-	-	-	-	-
W/S - Water Purchases	-	-	-	-	-	-	-	-	-	-
Drug Fund Expenses	-	-	-	-	-	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>26,070</b>	<b>29,210</b>	<b>11,450</b>	<b>39.2</b>	<b>40,660</b>	<b>(2,810)</b>	<b>(6.9)</b>	<b>37,850</b>	<b>23,288</b>	<b>35,645</b>
General & Administrative Allocation	-	-	-	-	-	-	-	-	-	-
<b>Total Department Expenditures</b>	<b>\$ 312,295</b>	<b>\$ 327,149</b>	<b>\$ 37,269</b>	<b>11.4</b>	<b>\$ 364,418</b>	<b>\$ 17,780</b>	<b>4.9</b>	<b>\$ 382,198</b>	<b>\$ 301,621</b>	<b>\$ 314,581</b>



TOWN OF LEXINGTON

POLICE DEPARTMENT

GENERAL FUND  
BUDGETED EXPENDITURES  
FY 2004 & 2005

	FY 2003 ESTIMATE	FY 2003 BUDGET	\$\$\$ VARIANCE	%% VARIANCE	FY 2004 BUDGET	\$\$\$ VARIANCE	%% VARIANCE	FY 2005 BUDGET	FY 2002 AUDIT	FY 2002 BUDGET
<b>EXPENDITURES</b>										
<b>SALARIES &amp; FRINGES</b>										
Salaries	\$ 1,002,474	\$ 1,116,447	\$ 104,774	9.4	\$ 1,221,221	\$ 175,519	14.4	\$ 1,396,740	\$ 888,098	\$ 1,001,160
Overtime	22,235	20,100	4,400	21.9	24,500	500	2.0	25,000	27,738	20,100
FICA Expense	78,390	86,946	8,352	9.6	95,298	13,465	14.1	108,763	68,498	75,582
SC Retirement Expense	103,891	114,334	14,017	12.3	128,351	18,522	14.4	146,873	92,591	100,702
Health Insurance - Employee	117,666	125,023	17,351	13.9	142,374	22,677	15.9	165,051	102,302	101,920
Workers Compensation Insurance	20,489	20,443	4,992	24.4	25,435	1,617	6.4	27,052	12,866	18,557
Unemployment	4,000	14,077	(10,047)	(71.4)	4,030	570	14.1	4,600	(320)	12,330
Wellness Program	3,146	3,222	(76)	(2.4)	3,146	-	-	3,146	3,188	3,480
<b>Total Salaries &amp; Fringes Before Allocation</b>	<b>1,352,291</b>	<b>1,500,592</b>	<b>143,763</b>	<b>9.6</b>	<b>1,644,355</b>	<b>232,870</b>	<b>14.2</b>	<b>1,877,225</b>	<b>1,194,961</b>	<b>1,333,831</b>
General & Administrative Allocation	-	-	-	-	-	-	-	-	-	-
<b>Total Salaries &amp; Fringes</b>	<b>1,352,291</b>	<b>1,500,592</b>	<b>143,763</b>	<b>9.6</b>	<b>1,644,355</b>	<b>232,870</b>	<b>14.2</b>	<b>1,877,225</b>	<b>1,194,961</b>	<b>1,333,831</b>
<b>OPERATING EXPENDITURES</b>										
Accreditation	820	1,500	(1,500)	(100.0)	-	-	-	-	-	-
Advertising	870	1,000	-	-	1,000	200	20.0	1,200	639	1,000
Advisory Boards & Commissions	-	-	-	-	-	-	-	-	-	-
Awards & Memorials	-	300	-	-	300	100	33.3	400	280	75
Building Maintenance Agreements	1,300	10,760	(10,760)	(100.0)	-	-	-	-	-	-
Contractual Services	11,560	15,340	12,400	80.8	27,740	3,570	12.9	31,310	16,346	16,120
Contractual Services - Mobex	-	-	5,500	-	5,500	1,500	27.3	7,000	-	-
Contractual Services - Muni Court	36,270	58,120	(8,460)	(14.6)	49,660	1,540	3.1	51,200	28,373	35,542
Contractual Services - Sludge Removal	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-
Council Expenses	-	-	-	-	-	-	-	-	-	-
Damages	-	-	-	-	-	-	-	-	294	-
Deeds & Easements	-	-	-	-	-	-	-	-	-	-
Dues & Subscriptions	3,720	3,500	1,000	28.6	4,500	200	4.4	4,700	2,218	2,520
Election Expense	-	-	-	-	-	-	-	-	-	-
Film Development	120	200	100	50.0	300	100	33.3	400	7	-
Fuels	31,910	36,500	1,370	3.8	37,870	8,090	21.4	45,960	21,226	31,000
Insurance - Building & Other	-	-	-	-	-	-	-	-	-	-
Lab Test	-	-	-	-	-	-	-	-	-	-
Meetings & Meals	2,060	600	200	33.3	800	150	18.8	950	104	200
Meters, Pipes & Fittings	-	-	-	-	-	-	-	-	-	-
Miscellaneous	700	-	-	-	-	-	-	-	2,599	687
Non-Capital - Computer Supplies	550	-	-	-	-	-	-	-	656	2,000
Non-Capital - Equipment	10,400	8,500	(3,500)	(41.2)	5,000	1,000	20.0	6,000	4,712	3,535
Non-Capital - Furniture & Fixtures	24,790	25,000	(23,500)	(94.0)	1,500	(1,500)	(100.0)	-	197	400
Non-Capital - Small Tools	140	80	20	25.0	100	50	50.0	150	93	50
Office Supplies	7,980	9,040	(1,540)	(17.0)	7,500	1,000	13.3	8,500	5,907	6,340
Office Supplies - Postage	3,580	3,600	900	25.0	4,500	350	7.8	4,850	2,514	1,500
Permits & Licenses	60	200	-	-	200	-	-	200	-	-
Printing & Publishing	-	-	-	-	-	-	-	-	-	-
Professional Services - Audit	-	-	-	-	-	-	-	-	-	-
Professional Services - Engineering	-	-	-	-	-	-	-	-	-	-
Professional Services - Legal	2,890	2,000	(2,000)	(100.0)	-	-	-	-	1,303	4,000
Professional Services - Other	-	-	-	-	-	-	-	-	-	-
Recruitment	880	1,000	-	-	1,000	200	20.0	1,200	498	1,600
Rental - Equipment	-	-	-	-	-	-	-	-	-	-
Repairs - Automotive	25,920	21,000	2,300	11.0	23,300	3,000	12.9	26,300	13,090	21,500
Repairs - Building & Facilities	-	-	-	-	-	-	-	-	-	-
Repairs - Computers	-	-	-	-	-	-	-	-	482	2,000
Repairs - Equipment	6,300	5,000	1,500	30.0	6,500	1,000	15.4	7,500	6,524	3,150
Screening & Shots	1,640	2,550	(50)	(2.0)	2,500	300	12.0	2,800	1,921	2,000
Strategic Plan	-	-	-	-	-	-	-	-	-	-
Supplies	14,290	6,000	5,000	83.3	11,000	500	4.5	11,500	13,824	11,505
Tax Bill Preparation Cost	-	-	-	-	-	-	-	-	-	-
Travel & Training	28,660	19,500	(4,500)	(23.1)	15,000	1,000	6.7	16,000	19,004	28,945
Uniforms	14,770	19,000	(5,000)	(26.3)	14,000	1,000	7.1	15,000	16,815	14,500
Uniforms - Clothing Allowance	2,850	3,750	750	20.0	4,500	900	20.0	5,400	2,486	3,767
Utilities - Electricity	12,000	25,000	5,000	20.0	30,000	-	-	30,000	-	-
Utilities - Tele-Communications	16,620	12,400	590	4.8	12,990	1,430	11.0	14,420	9,606	4,925
W/S - Sewer Treatment	-	-	-	-	-	-	-	-	-	-
W/S - Water Purchases	-	-	-	-	-	-	-	-	-	-
Drug Fund Expenses	10,600	-	-	-	-	-	-	-	6,390	-
<b>Total Operating Expenditures</b>	<b>274,250</b>	<b>291,440</b>	<b>(24,180)</b>	<b>(8.3)</b>	<b>267,260</b>	<b>25,680</b>	<b>9.6</b>	<b>292,940</b>	<b>178,107</b>	<b>198,861</b>
General & Administrative Allocation	-	-	-	-	-	-	-	-	-	-
<b>Total Department Expenditures</b>	<b>\$ 1,626,541</b>	<b>\$ 1,792,032</b>	<b>\$ 119,583</b>	<b>6.7</b>	<b>\$ 1,911,615</b>	<b>\$ 258,550</b>	<b>13.5</b>	<b>\$ 2,170,165</b>	<b>\$ 1,373,068</b>	<b>\$ 1,532,692</b>

TOWN OF LEXINGTON

PARKS, STREETS AND SANITATION DEPARTMENT

GENERAL FUND  
BUDGETED EXPENDITURES  
FY 2004 & 2005

	FY 2003 ESTIMATE	FY 2003 BUDGET	\$\$\$ VARIANCE	%%% VARIANCE	FY 2004 BUDGET	\$\$\$ VARIANCE	%%% VARIANCE	FY 2005 BUDGET	FY 2002 AUDIT	FY 2002 BUDGET
<b>EXPENDITURES</b>										
<b>SALARIES &amp; FRINGES</b>										
Salaries	\$ 317,482	\$ 358,544	\$ 24,683	6.9	\$ 383,227	\$ 24,586	6.4	\$ 407,813	\$ 299,097	\$ 306,560
Overtime	2,536	1,500	1,200	80.0	2,700	200	7.4	2,900	1,285	1,500
FICA Expense	24,481	27,543	1,980	7.2	29,523	1,896	6.4	31,420	22,835	23,567
SC Retirement Expense	21,508	24,167	1,581	6.5	25,748	1,619	6.3	27,366	20,675	20,916
Health Insurance - Employee	46,843	45,400	8,894	19.6	54,294	8,674	16.0	62,968	41,702	39,264
Workers Compensation Insurance	3,847	14,655	(9,879)	(67.4)	4,776	303	6.3	5,079	13,099	16,450
Unemployment	420	1,651	(1,231)	(74.6)	420	-	-	420	2,221	1,400
Wellness Program	1,302	1,320	(18)	(1.4)	1,302	-	-	1,302	1,099	1,200
<b>Total Salaries &amp; Fringes Before Allocation</b>	<b>418,419</b>	<b>474,780</b>	<b>27,210</b>	<b>5.7</b>	<b>501,990</b>	<b>37,278</b>	<b>7.4</b>	<b>539,268</b>	<b>402,013</b>	<b>410,857</b>
General & Administrative Allocation	-	-	-	-	-	-	-	-	-	-
<b>Total Salaries &amp; Fringes</b>	<b>418,419</b>	<b>474,780</b>	<b>27,210</b>	<b>5.7</b>	<b>501,990</b>	<b>37,278</b>	<b>7.4</b>	<b>539,268</b>	<b>402,013</b>	<b>410,857</b>
<b>OPERATING EXPENDITURES</b>										
Accreditation	-	-	-	-	-	-	-	-	-	-
Advertising	1,790	1,200	-	-	1,200	-	-	1,200	626	1,800
Advisory Boards & Commissions	-	-	-	-	-	-	-	-	-	-
Awards & Memorials	-	-	-	-	-	-	-	-	-	-
Building Maintenance Agreements	-	-	-	-	-	-	-	-	-	-
Contractual Services	544,250	467,510	51,430	11.0	518,940	49,550	9.5	568,490	439,693	429,690
Contractual Services - Mobex	-	-	-	-	-	-	-	-	-	-
Contractual Services - Muni Court	-	-	-	-	-	-	-	-	-	-
Contractual Services - Sludge Removal	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-
Council Expenses	-	-	-	-	-	-	-	-	-	-
Damages	350	1,500	(500)	(33.3)	1,000	-	-	1,000	418	1,500
Deeds & Easements	-	-	-	-	-	-	-	-	-	-
Dues & Subscriptions	-	70	(70)	(100.0)	-	-	-	-	35	-
Election Expense	-	-	-	-	-	-	-	-	-	-
Film Development	-	60	-	-	60	-	-	60	111	150
Fuels	4,720	6,300	1,200	19.0	7,500	500	6.7	8,000	3,394	6,900
Insurance - Building & Other	-	-	-	-	-	-	-	-	-	-
Lab Test	-	-	-	-	-	-	-	-	-	450
Meetings & Meals	40	100	-	-	100	-	-	100	75	-
Meters, Pipes & Fittings	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Non-Capital - Computer Supplies	-	-	-	-	-	-	-	-	233	-
Non-Capital - Equipment	3,950	2,300	1,200	52.2	3,500	1,000	28.6	4,500	1,825	2,039
Non-Capital - Furniture & Fixtures	430	90	(90)	(100.0)	-	-	-	-	103	160
Non-Capital - Small Tools	2,350	1,900	1,200	66.7	3,000	910	30.3	3,910	2,035	1,935
Office Supplies	2,740	2,640	(1,290)	(48.9)	1,350	70	5.2	1,420	1,319	2,930
Office Supplies - Postage	3,080	2,600	400	15.4	3,000	150	5.0	3,150	2,056	1,500
Permits & Licenses	20	10	-	-	10	-	-	10	12	-
Printing & Publishing	-	-	-	-	-	-	-	-	-	-
Professional Services - Audit	-	-	-	-	-	-	-	-	-	-
Professional Services - Engineering	-	-	-	-	-	-	-	-	-	-
Professional Services - Legal	310	-	-	-	-	-	-	-	583	3,000
Professional Services - Other	-	-	-	-	-	-	-	-	-	-
Recruitment	-	-	-	-	-	-	-	-	-	-
Rental - Equipment	2,450	4,680	(1,750)	(37.4)	2,930	150	5.1	3,080	2,191	2,700
Repairs - Automotive	12,120	7,140	1,450	20.3	8,590	40	0.5	8,530	5,922	5,500
Repairs - Building & Facilities	180	500	1,050	210.0	1,550	(440)	(28.4)	1,110	674	500
Repairs - Computers	-	-	-	-	-	-	-	-	-	250
Repairs - Equipment	9,280	7,550	3,900	51.7	11,450	570	5.0	12,020	6,667	7,160
Screening & Shots	680	950	250	26.3	1,200	40	3.3	1,240	320	750
Strategic Plan	-	-	-	-	-	-	-	-	-	-
Supplies	36,160	38,780	14,220	36.7	53,000	10,000	18.9	63,000	30,766	53,085
Tax Bill Preparation Cost	-	-	-	-	-	-	-	-	-	-
Travel & Training	1,690	1,500	100	6.7	1,600	160	10.0	1,760	577	1,000
Uniforms	2,840	4,950	50	1.0	5,000	-	-	5,000	3,960	5,500
Uniforms - Clothing Allowance	-	-	-	-	-	-	-	-	-	-
Utilities - Electricity	106,030	112,120	7,880	7.0	120,000	6,000	5.0	126,000	112,081	107,800
Utilities - Tele-Communications	2,720	1,970	590	29.9	2,560	50	2.0	2,610	2,241	1,300
W/S - Sewer Treatment	-	-	-	-	-	-	-	-	-	-
W/S - Water Purchases	-	-	-	-	-	-	-	-	-	-
Drug Fund Expenses	-	-	-	-	-	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>738,180</b>	<b>666,320</b>	<b>81,220</b>	<b>12.2</b>	<b>747,540</b>	<b>68,750</b>	<b>9.2</b>	<b>816,290</b>	<b>617,917</b>	<b>637,599</b>
General & Administrative Allocation	-	-	-	-	-	-	-	-	-	-
<b>Total Department Expenditures</b>	<b>\$ 1,156,599</b>	<b>\$ 1,141,100</b>	<b>\$ 108,430</b>	<b>9.5</b>	<b>\$ 1,249,530</b>	<b>\$ 106,028</b>	<b>8.5</b>	<b>\$ 1,355,558</b>	<b>\$ 1,019,931</b>	<b>\$ 1,048,456</b>

# TOWN OF LEXINGTON

## GENERAL FUND NEW PERSONNEL SUMMARY FY 2004 & 2005

	<u>COUNCIL</u>	<u>ADMIN</u>	<u>ADMIN</u>	<u>FINANCE</u>	<u>BUILDING</u>	<u>POLICE</u>	<u>PARKS</u>	<u>TOTALS</u>	<u>TOTALS</u>
		<u>FY 2004</u>	<u>FY 2005</u>					<u>FY 2004</u>	<u>FY 2005</u>
Salary	\$ -	\$ 12,540	\$ 14,643	\$ -	\$ -	\$ -	\$ -	\$ 12,540	14,643
Overtime	-	-	-	-	-	-	-	-	-
FICA(7.65%)	-	959	1,120	-	-	-	-	959	1,120
SC Retirement(6.7%)	-	840	981	-	-	-	-	840	981
SC Group(.15%)	-	19	22	-	-	-	-	19	22
Health Insurance	-	6,975	6,975	-	-	-	-	6,975	6,975
Worker's Compensation Insurance	-	561	561	-	-	-	-	561	561
Unemployment	-	157	183	-	-	-	-	157	183
Wellness Program	-	109	109	-	-	-	-	109	109
<b>Total New Personnel Costs</b>	<b>-</b>	<b>22,160</b>	<b>24,593</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,160</b>	<b>24,593</b>
Advertisement	-	-	-	-	-	-	-	-	-
Non-Capital Equipment	-	-	-	-	-	-	-	-	-
Non-Capital Furn & Fixtures	-	-	-	-	-	-	-	-	-
Office Supplies	-	-	-	-	-	-	-	-	-
Screening & Shots	-	-	-	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-	-	-	-
<b>Total Other Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Totals</b>	<b>\$ -</b>	<b>\$ 22,160</b>	<b>\$ 24,593</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,160</b>	<b>\$ 24,593</b>
		(1)	(1)						

Notes:

(1) Part-Time to Full Time Clerical Assistant position

# TOWN OF LEXINGTON

## ANNUAL BUDGET GENERAL FUND FY 2004 & 2005

### POSITIONS BY DEPARTMENT

	<u>Budgeted for FY 2004</u>	<u>Budgeted for FY 2005</u>
<b><u>Administration:</u></b>		
Town Administrator	1	1
Assistant Town Administrator	1	1
Town Attorney	1	1
Municipal Clerk	1	1
Director of Economic Development	1	1
Executive Secretary	1	1
Clerical Assistant	1	1
<b>Total</b>	<u>7</u>	<u>7</u>
<b><u>Finance:</u></b>		
Finance Director	1	1
Assistant Finance Director	1	1
Information Technology Manager	1	1
Grants Administrator	1	1
Accountant II	1	1
Accountant I	1	1
Accounting Clerk	1	1
<b>Total</b>	<u>7</u>	<u>7</u>
<b><u>Building:</u></b>		
Building Official	1	1
Chief Building Inspector	1	1
Building Inspector	2	2
Maintenance	1	1
Administrative Assistant	1	1
<b>Total</b>	<u>6</u>	<u>6</u>
<b><u>Police:</u></b>		
Chief of Police	1	1
Major	1	1
Lieutenant/Criminal Invst	1	1
Lieutenant/Patrol	1	1
First Sergeant	1	1
Sergeant	4	4
Corporal	6	6
Patrolman	9	9
School Resource Officer	1	1
Administrative Specialist	1	1
Clerical Assistant	2	2
Clerk of Court	1	1
TEP Grant	3	3
CDV Grant	1	1
<b>Total</b>	<u>33</u>	<u>33</u>
<b><u>Parks:</u></b>		
Director of Parks, Streets, Sanitation	1	1
Foreman	1	1
Landscape Technician	1	1
Assistant Landscape Technician	2	2
Street Supervisor	1	1
Street Technician	1	1
Assistant Street Technician	2	2
Grounds Maintenance Worker	2	2
Secretary	1	1
<b>Total</b>	<u>12</u>	<u>12</u>
<b>Total General Fund</b>	<u>65</u>	<u>65</u>

# TOWN OF LEXINGTON

## GENERAL FUND DEBT SERVICE FY 2004 & 2005

	<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
Heavy Duty Copier	2,000	-	-	-	-	-	2,000
Steele-Hendrix Street	21,750	-	-	-	-	-	21,750
	<u>\$41,976</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$2,424</u>	<u>\$ -</u>	<u>\$44,400</u>

# TOWN OF LEXINGTON

## GENERAL FUND CAPITAL OUTLAY REQUESTS FY 2004 & 2005

<u>Council Department</u>	#	<u>FY 2004</u>	#	<u>FY 2005</u>
Touch Screen Voter Units	-	\$ -	2	\$ 5,000
Precinct Control Units	-	-	2	6,000
<b>Total Council</b>		<u>-</u>		<u>11,000</u>
<u>Information Technology Department</u>				
New Systems to replace outdated PC's, and Systems for new personnel (\$1634 each)	16	26,150	16	26,150
4000 Class printers for replacement and additional needs (\$1300 each) (Including placement in new building)	-	-	8	10,400
2000 Class printers for replacement and additional needs	-	-	5	3,500
Adobe Photoshop	2	1,218	3	1,827
PDA units for Police	2	1,200	2	1,200
Office XP Volume Licenses for Compliancy Requirements	10	5,790	15	8,685
Jury selection software to replace outdated jury lists	1	832	1	832
File server for Technology expansion and data backups	-	-	1	2,926
<b>Total Information Technology</b>		<u>35,190</u>		<u>55,520</u>
<u>Building/Zoning Department</u>				
Engine Replacement	1	4,200	-	-
1/2 Ton Pickup	-	-	1	14,317
Floor Mats	-	-	2	21
Signs	-	-	2	122
<b>Total Building/Zoning</b>		<u>4,200</u>		<u>14,460</u>
<u>Police Department</u>				
Replacement Lightbars	1	800	5	4,000
In-Car Video Systems	2	8,400	-	8,400
Stalker DSL Radar @ \$2000	2	4,000	3	6,000
Walkie Talkies @ \$850	2	1,700	-	1,700
Mobile Radios @ \$850	2	1,700	-	1,700
<b>Total Police</b>		<u>16,600</u>		<u>21,800</u>
<u>Parks, Streets and Sanitation Department</u>				
Small Trailer	1	1,000	-	-
Convert recycle truck to flat bed dump	1	8,500	-	-
Refurbish bucket truck	1	25,000	-	-
Wacker Rammer Tamp (Jumping Jack)	1	2,580	-	-
<b>Total Parks, Streets and Sanitation</b>		<u>37,080</u>		<u>-</u>
<b>Total Capital Outlay Requests</b>		<u>\$ 93,070</u>		<u>\$ 102,780</u>

# **ENTERPRISE FUND**

# TOWN OF LEXINGTON

## ENTERPRISE FUND BUDGETED REVENUE, EXPENDITURES AND OTHER FY 2004 & 2005

<b><u>REVENUE</u></b>	<b><u>FY 2004</u></b>	<b><u>FY 2005</u></b>
Water Service	\$ 2,880,000	\$ 3,144,000
Sewer Service	3,568,020	3,916,360
Tap Fees	94,500	99,500
Service Fees	89,250	93,800
Late Fees	115,500	121,300
Miscellaneous Income	41,689	48,044
Total Revenue	<u>6,788,959</u>	<u>7,423,004</u>
 <b><u>OPERATING EXPENDITURES</u></b>		
Council and Town Hall Department	233,345	273,613
Administration Department	287,768	299,917
Economic Development Department	2,520	2,910
Information Technology Department	18,500	18,355
Finance Department	530,531	570,121
Utilities Department	2,874,165	3,016,492
Engineering Department	340,380	366,011
Total Operating Expenditures	<u>4,287,209</u>	<u>4,547,419</u>
 <b><u>OTHER SOURCES AND (USES)</u></b>		
Interest Income	225,000	225,000
Capital Contribution Fees	1,350,000	1,300,000
Debt Service	(2,438,241)	(2,644,868)
Capital Equipment	(415,400)	(160,000)
Capital Projects, Net	(1,467,900)	(1,831,000)
Transfer from General Fund	350,000	350,000
Contingency Reserve(@1.5% of Revenue)	(105,209)	(114,717)
Total Other Sources and (Uses)	<u>(2,501,750)</u>	<u>(2,875,585)</u>
Excess of Revenue Over Expenditures and Other	<u>\$ 0</u>	<u>\$ 0</u>



# TOWN OF LEXINGTON

## ENTERPRISE FUND SUMMARY OF REVENUE AND EXPENSES (ACCRUAL BASIS - GENERALLY ACCEPTED ACCOUNTING PRINCIPLES)

	FY 2001 <u>(Audit)</u>	FY 2002 <u>(Audit)</u>	FY 2003 <u>(Estimate)</u>	FY 2004 <u>(Budget)</u>	FY 2005 <u>(Budget)</u>
<b>Operating Revenue</b>					
Water Service	\$2,098,230	\$2,370,027	\$2,615,000	\$2,880,000	\$3,144,000
Sewer Service	2,412,105	2,841,639	3,215,900	3,568,020	3,916,360
Tap Fees	75,444	76,165	90,000	94,500	99,500
Service Fees	54,778	106,889	85,000	89,250	93,800
Late Fees	90,608	100,642	110,000	115,500	121,300
Miscellaneous Income	21,811	30,250	31,700	41,689	48,044
Total operating revenue	<u>4,752,976</u>	<u>5,525,612</u>	<u>6,147,600</u>	<u>6,788,959</u>	<u>7,423,004</u>
<b>Operating Expenses</b>					
Council and Town Hall Department	-	-	219,113	233,345	273,613
Administration Department	-	-	264,571	287,768	299,917
Economic Development Department	-	-	770	2,520	2,910
Information Technology Department	-	-	16,560	18,500	18,355
Finance Department	161,719	195,522	407,714	530,531	570,121
Utilities Department	2,496,509	2,662,221	2,710,658	2,874,165	3,016,492
Engineering Department	314,278	353,735	306,593	340,380	366,011
Other operating expenses	1,134,805	1,196,263	1,113,602	1,170,000	1,228,500
Total operating expenses	<u>4,107,311</u>	<u>4,407,741</u>	<u>5,039,581</u>	<u>5,457,209</u>	<u>5,775,919</u>
Operating income	<u>645,665</u>	<u>1,117,871</u>	<u>1,108,019</u>	<u>1,331,750</u>	<u>1,647,085</u>
<b>Non-Operating Revenue (Expenses)</b>					
Interest income	595,303	211,252	130,000	225,000	225,000
Capital Contributions	1,814,291	3,091,977	1,750,000	1,350,000	1,300,000
Transfer from General Fund	-	-	-	350,000	350,000
Sale of fixed assets	18,000	-	-	-	-
Interest expense	(1,761,302)	(1,557,984)	(1,764,824)	(1,890,100)	(1,996,100)
Amortization of bond issuance costs	(72,587)	(53,635)	(53,635)	(53,635)	(53,635)
Total non-operating revenue (expenses)	<u>593,705</u>	<u>1,691,610</u>	<u>61,541</u>	<u>(18,735)</u>	<u>(174,735)</u>
Net Income	<u>\$1,239,370</u>	<u>\$2,809,481</u>	<u>\$1,169,560</u>	<u>\$1,313,015</u>	<u>\$1,472,350</u>

# TOWN OF LEXINGTON

## DEBT COVERAGE

	FY 2001 <u>(Audit)</u>	FY 2002 <u>(Audit)</u>	FY 2003 <u>(Estimate)</u>	FY 2004 <u>(Budget)</u>	FY 2005 <u>(Budget)</u>
Net income	\$1,239,370	\$2,809,481	\$1,169,560	\$1,313,015	\$1,472,350
Adjustments:					
Non Cash Capital Contributions	(562,326)	(1,563,902)	-	-	-
Depreciation and amortization	1,207,392	1,249,898	1,157,714	1,223,635	1,282,135
Interest expense	1,761,302	1,557,984	1,764,824	1,890,100	1,996,100
Debt coverage adjustments	<u>2,406,368</u>	<u>1,243,980</u>	<u>2,922,538</u>	<u>3,113,735</u>	<u>3,278,235</u>
Debt coverage income	\$3,645,738	\$4,053,461	\$4,092,098	\$4,426,750	\$4,750,585
Debt service	2,514,326	2,631,483	2,371,833	2,438,241	2,644,868
Debt coverage ratio	1.45	1.54	1.73	1.82	1.80

TOWN OF LEXINGTON

ENTERPRISE FUND  
BUDGETED REVENUE, EXPENDITURES AND OTHER  
SUMMARY  
FY 2004 & 2005

	FY 2003 ESTIMATE	FY 2003 BUDGET	\$\$\$ VARIANCE	%% VARIANCE	FY 2004 BUDGET	\$\$\$ VARIANCE	%% VARIANCE	FY 2005 BUDGET	FY 2002 AUDIT	FY 2002 BUDGET
<b>REVENUE</b>										
Water Service	\$ 2,615,000	\$ 2,615,000	\$ 265,000	10.1	\$ 2,880,000	\$ 264,000	9.2	\$ 3,144,000	\$ 2,370,027	\$ 2,332,000
Sewer Service	3,215,900	3,410,000	158,020	4.6	3,568,020	348,340	9.8	3,916,360	2,841,639	2,650,000
Tap Fees	90,000	90,000	4,500	5.0	94,500	5,000	5.3	99,500	76,165	75,000
Service Fees	85,000	85,000	4,250	5.0	89,250	4,550	5.1	93,800	106,889	67,000
Late Fees	110,000	110,000	5,500	5.0	115,500	5,800	5.0	121,300	100,642	100,000
Miscellaneous Income	31,700	31,700	9,989	31.5	41,689	6,355	15.2	48,044	30,250	26,000
<b>Total Revenue</b>	<b>6,147,600</b>	<b>6,341,700</b>	<b>447,259</b>	<b>7.1</b>	<b>6,788,959</b>	<b>634,045</b>	<b>9.3</b>	<b>7,423,004</b>	<b>5,525,612</b>	<b>5,250,000</b>
<b>OPERATING EXPENDITURES</b>										
Council and Town Hall Department	219,113	239,215	(5,870)	(2.5)	233,345	40,268	17.3	273,613	422,248	453,217
Administration Department	264,571	272,260	15,508	5.7	287,768	12,149	4.2	299,917	448,205	454,258
Economic Development Department	770	2,270	250	11.0	2,520	390	15.5	2,910	-	-
Information Technology Department	16,560	30,010	(11,510)	(38.4)	18,500	(145)	(0.8)	18,355	-	-
Finance Department	407,714	463,802	66,729	14.4	530,531	39,590	7.5	570,121	195,522	198,672
Utilities Department	2,710,658	2,886,262	(12,097)	(0.4)	2,874,165	142,327	5.0	3,016,492	2,662,221	2,658,345
Engineering Department	306,593	320,119	20,261	6.3	340,380	25,631	7.5	366,011	353,735	315,562
<b>Total Operating Expenditures</b>	<b>3,925,979</b>	<b>4,213,938</b>	<b>73,271</b>	<b>1.7</b>	<b>4,287,209</b>	<b>260,210</b>	<b>6.1</b>	<b>4,547,419</b>	<b>4,081,931</b>	<b>4,080,055</b>
<b>OTHER SOURCES AND (USES)</b>										
Interest Income	130,000	250,000	(25,000)	(10.0)	225,000	-	-	225,000	211,252	400,000
Capital Contribution Fees	1,750,000	1,400,000	(50,000)	(3.6)	1,350,000	(50,000)	(3.7)	1,300,000	1,528,075	1,500,000
Debt Service	(2,450,000)	(2,273,315)	(164,926)	7.3	(2,438,241)	(206,627)	8.5	(2,644,868)	(4,620,343)	(2,400,125)
Refund on Capacity	-	-	-	-	-	-	-	-	(84,146)	-
Capital Equipment	(225,570)	(225,570)	(189,830)	84.2	(415,400)	255,400	(61.5)	(160,000)	(49,911)	(12,392)
Capital Projects, Net	-	(1,180,000)	(287,900)	24.4	(1,467,900)	(363,100)	24.7	(1,831,000)	(54,500)	(35,400)
Transfer from General Fund	-	-	350,000	-	350,000	-	-	350,000	-	-
Contingency Reserve(@1.5% of Revenue)	(94,164)	(98,877)	(6,332)	6.4	(105,209)	(9,508)	9.0	(114,717)	(86,053)	(84,750)
<b>Total Other Sources and (Uses)</b>	<b>(889,734)</b>	<b>(2,127,762)</b>	<b>(373,988)</b>	<b>17.6</b>	<b>(2,501,750)</b>	<b>(373,835)</b>	<b>14.9</b>	<b>(2,875,585)</b>	<b>(3,155,626)</b>	<b>(632,667)</b>
Excess (Deficiency) of Revenue Over Expenditures and Other	\$ 1,331,887	\$ 0	\$ 0	-	\$ 0	\$ 0	-	\$ 0	\$ (1,711,945)	\$ 537,278

# TOWN OF LEXINGTON

## FINANCE DEPARTMENT

### ENTERPRISE FUND BUDGETED EXPENDITURES FY 2004 & 2005

	FY 2003 ESTIMATE	FY 2003 BUDGET	\$\$\$ VARIANCE	%%% VARIANCE	FY 2004 BUDGET	\$\$\$ VARIANCE	%%% VARIANCE	FY 2005 BUDGET	FY 2002 AUDIT	FY 2002 BUDGET
<b>EXPENDITURES</b>										
<b>SALARIES &amp; FRINGES</b>										
Salaries	\$ 136,386	\$ 152,377	\$ 9,360	6.1	\$ 161,737	\$ 11,664	7.2	\$ 173,401	\$ 112,526	\$ 117,238
Overtime	1,433	980	320	32.7	1,300	100	7.7	1,400	598	500
FICA Expense	10,543	11,732	740	6.3	12,472	900	7.2	13,372	8,695	9,007
SC Retirement Expense	9,329	10,314	614	6.0	10,928	735	6.7	11,663	7,654	7,939
Health Insurance - Employee	18,838	20,205	3,902	19.3	24,107	3,840	15.9	27,947	13,296	15,268
Workers Compensation Insurance	1,374	1,776	(71)	(4.0)	1,705	108	6.3	1,813	1,614	1,660
Unemployment	300	1,200	(900)	(75.0)	300	-	-	300	-	1,200
Wellness Program	543	550	(7)	(1.3)	543	-	-	543	440	480
<b>Total Salaries &amp; Fringes Before Allocation</b>	<b>178,746</b>	<b>199,134</b>	<b>13,958</b>	<b>7.0</b>	<b>213,092</b>	<b>17,347</b>	<b>8.1</b>	<b>230,439</b>	<b>144,823</b>	<b>153,292</b>
General & Administrative Allocation	143,703	158,923	41,516	28.1	200,439	13,223	6.6	213,662	-	-
<b>Total Salaries &amp; Fringes</b>	<b>322,450</b>	<b>358,057</b>	<b>55,474</b>	<b>15.5</b>	<b>413,531</b>	<b>30,570</b>	<b>7.4</b>	<b>444,101</b>	<b>144,823</b>	<b>153,292</b>
<b>OPERATING EXPENDITURES</b>										
Accreditation	-	-	-	-	-	-	-	-	-	-
Advertising	-	250	1,420	568.0	1,670	30	1.8	1,700	31	250
Advisory Boards & Commissions	-	-	-	-	-	-	-	-	-	-
Awards & Memorials	-	-	-	-	-	-	-	-	-	-
Building Maintenance Agreements	-	-	-	-	-	-	-	-	-	-
Contractual Services	10,160	19,230	7,460	38.8	26,690	300	1.1	26,990	12,108	4,040
Contractual Services - Mobex	-	-	-	-	-	-	-	-	-	-
Contractual Services - Muni Court	-	-	-	-	-	-	-	-	-	-
Contractual Services - Sludge Removal	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-
Council Expenses	-	-	-	-	-	-	-	-	-	-
Damages	-	-	-	-	-	-	-	-	-	-
Deeds & Easements	-	-	-	-	-	-	-	-	-	-
Dues & Subscriptions	160	110	10	9.1	120	10	8.3	130	110	220
Election Expense	-	-	-	-	-	-	-	-	-	-
Film Development	-	-	-	-	-	-	-	-	-	-
Fuels	2,390	3,000	-	-	3,000	-	-	3,000	2,031	3,000
Insurance - Building & Other	-	-	-	-	-	-	-	-	-	-
Lab Test	-	-	-	-	-	-	-	-	-	-
Meetings & Meals	220	250	-	-	250	30	12.0	280	98	130
Meters, Pipes & Fittings	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Non-Capital - Computer Supplies	-	-	-	-	-	-	-	-	180	400
Non-Capital - Equipment	120	700	30	4.3	730	130	17.8	860	-	100
Non-Capital - Furniture & Fixtures	-	300	500	166.7	800	(300)	(37.5)	500	-	400
Non-Capital - Small Tools	160	300	200	66.7	500	100	20.0	600	76	300
Office Supplies	3,930	7,480	(2,150)	(28.7)	5,330	500	9.4	5,830	5,752	2,800
Office Supplies - Postage	21,020	17,350	6,850	39.5	24,200	6,900	28.5	31,100	15,834	19,000
Permits & Licenses	-	20	-	-	20	-	-	20	-	-
Printing & Publishing	-	-	-	-	-	-	-	-	-	-
Professional Services - Audit	7,000	15,000	(5,000)	(33.3)	10,000	-	-	10,000	7,000	7,000
Professional Services - Engineering	-	-	-	-	-	-	-	-	-	-
Professional Services - Legal	-	-	-	-	-	-	-	-	853	600
Professional Services - Other	-	-	-	-	-	-	-	-	-	-
Recruitment	-	-	-	-	-	-	-	-	-	-
Rental - Equipment	-	-	-	-	-	-	-	-	-	-
Repairs - Automotive	1,460	1,720	360	20.9	2,080	290	13.9	2,370	1,261	1,580
Repairs - Building & Facilities	-	-	-	-	-	-	-	-	-	-
Repairs - Computers	-	-	-	-	-	-	-	-	120	500
Repairs - Equipment	90	560	(10)	(1.8)	550	-	-	550	872	300
Screening & Shots	70	380	20	5.3	400	10	2.5	410	65	360
Supplies	580	620	(20)	(3.2)	600	60	10.0	660	496	500
Strategic Plan	-	-	-	-	-	-	-	-	-	-
Tax Bill Preparation Cost	-	-	-	-	-	-	-	-	-	-
Travel & Training	2,020	1,640	460	28.0	2,100	210	10.0	2,310	1,375	1,350
Uniforms	690	1,100	-	-	1,100	100	9.1	1,200	607	1,360
Uniforms - Clothing Allowance	-	-	-	-	-	-	-	-	-	-
Utilities - Electricity	-	-	-	-	-	-	-	-	-	-
Utilities - Tele-Communications	2,960	2,810	480	17.1	3,290	230	7.0	3,520	1,830	1,190
W/S - Sewer Treatment	-	-	-	-	-	-	-	-	-	-
W/S - Water Purchases	-	-	-	-	-	-	-	-	-	-
Drug Fund Expenses	-	-	-	-	-	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>53,090</b>	<b>72,820</b>	<b>10,610</b>	<b>14.6</b>	<b>83,430</b>	<b>8,600</b>	<b>10.3</b>	<b>92,030</b>	<b>50,699</b>	<b>45,380</b>
General & Administrative Allocation	32,235	32,925	645	2.0	33,570	420	1.3	33,990	-	-
<b>Total Department Expenditures</b>	<b>\$ 407,714</b>	<b>\$ 463,802</b>	<b>\$ 66,729</b>	<b>14.4</b>	<b>\$ 530,531</b>	<b>\$ 39,590</b>	<b>7.5</b>	<b>\$ 570,121</b>	<b>\$ 195,522</b>	<b>\$ 198,672</b>

TOWN OF LEXINGTON

UTILITIES DEPARTMENT

ENTERPRISE FUND  
BUDGETED EXPENDITURES  
FY 2004 & 2005

	FY 2003 ESTIMATE	FY 2003 BUDGET	\$\$\$ VARIANCE	%% VARIANCE	FY 2004 BUDGET	\$\$\$ VARIANCE	%% VARIANCE	FY 2005 BUDGET	FY 2002 AUDIT	FY 2002 BUDGET
<b>EXPENDITURES</b>										
<b>SALARIES &amp; FRINGES</b>										
Salaries	\$ 604,526	\$ 678,659	\$ 83,360	12.3	\$ 762,019	\$ 49,755	6.5	\$ 811,774	\$ 573,623	\$ 582,237
Overtime	42,472	34,550	5,450	15.8	40,000	4,000	10.0	44,000	30,629	20,000
FICA Expense	49,495	54,560	6,794	12.5	61,354	4,112	6.7	65,467	45,156	46,071
SC Retirement Expense	43,315	47,903	5,802	12.1	53,704	3,522	6.6	57,226	40,772	40,736
Health Insurance - Employee	94,354	105,210	27,245	25.9	132,455	19,189	14.5	151,644	80,622	73,382
Workers Compensation Insurance	11,489	10,600	6,764	63.8	17,364	1,213	7.0	18,577	7,874	11,864
Unemployment	1,060	4,250	(2,536)	(59.7)	1,714	65	3.8	1,779	-	3,600
Wellness Program	2,387	2,420	185	7.6	2,605	-	-	2,605	2,198	2,400
<b>Total Salaries &amp; Fringes Before Allocation</b>	<b>849,098</b>	<b>938,152</b>	<b>133,063</b>	<b>14.2</b>	<b>1,071,215</b>	<b>81,857</b>	<b>7.6</b>	<b>1,153,072</b>	<b>780,874</b>	<b>780,290</b>
General & Administrative Allocation	-	-	-	-	-	-	-	-	-	-
<b>Total Salaries &amp; Fringes</b>	<b>849,098</b>	<b>938,152</b>	<b>133,063</b>	<b>14.2</b>	<b>1,071,215</b>	<b>81,857</b>	<b>7.6</b>	<b>1,153,072</b>	<b>780,874</b>	<b>780,290</b>
<b>OPERATING EXPENDITURES</b>										
Accreditation	-	-	-	-	-	-	-	-	-	-
Advertising	2,200	1,600	-	-	1,600	(100)	(6.3)	1,500	1,326	1,500
Advisory Boards & Commissions	-	-	-	-	-	-	-	-	-	-
Awards & Memorials	-	-	-	-	-	-	-	-	-	-
Building Maintenance Agreements	-	-	-	-	-	-	-	-	-	-
Contractual Services	269,590	260,000	(60,000)	(23.1)	200,000	(50,000)	(25.0)	150,000	306,047	222,745
Contractual Services - Mobex	-	-	-	-	-	-	-	-	-	-
Contractual Services - Muni Court	-	-	-	-	-	-	-	-	-	-
Contractual Services - Sludge Removal	61,670	51,000	2,000	3.9	53,000	3,000	5.7	56,000	61,671	64,000
Contributions	-	-	-	-	-	-	-	-	-	-
Council Expenses	-	-	-	-	-	-	-	-	-	-
Damages	1,120	1,000	-	-	1,000	-	-	1,000	1,085	1,000
Deeds & Easements	500	800	(300)	(37.5)	500	30	6.0	530	568	500
Dues & Subscriptions	1,490	2,560	80	3.1	2,640	-	-	2,640	1,464	2,500
Election Expense	-	-	-	-	-	-	-	-	-	-
Film Development	-	-	-	-	-	-	-	-	5	100
Fuels	27,450	22,600	1,400	6.2	24,000	1,000	4.2	25,000	18,311	29,000
Insurance - Building & Other	-	-	-	-	-	-	-	-	-	-
Lab Test	28,710	25,180	10,620	42.2	35,800	1,800	5.0	37,600	25,916	25,500
Meetings & Meals	1,460	1,000	-	-	1,000	1,000	100.0	2,000	473	600
Meters, Pipes & Fittings	59,460	60,000	-	-	60,000	-	-	60,000	126,588	57,410
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Non-Capital - Computer Supplies	50	1,580	2,200	139.2	3,780	220	5.8	4,000	396	500
Non-Capital - Equipment	5,180	970	(470)	(48.5)	500	-	-	500	2,669	2,500
Non-Capital - Furniture & Fixtures	40	500	-	-	500	-	-	500	126	1,000
Non-Capital - Small Tools	9,180	10,000	-	-	10,000	1,000	10.0	11,000	7,808	8,000
Office Supplies	2,920	3,240	-	-	3,240	10	0.3	3,250	3,441	3,000
Office Supplies - Postage	6,260	4,100	900	22.0	5,000	1,000	20.0	6,000	2,127	3,500
Permits & Licenses	15,990	11,400	1,720	15.1	13,120	130	1.0	13,250	22,288	11,300
Printing & Publishing	-	-	-	-	-	-	-	-	-	-
Professional Services - Audit	-	-	-	-	-	-	-	-	-	-
Professional Services - Engineering	-	-	-	-	-	-	-	-	-	-
Professional Services - Legal	8,320	20,000	(13,000)	(65.0)	7,000	1,000	14.3	8,000	55,256	52,000
Professional Services - Other	-	-	-	-	-	-	-	-	-	-
Recruitment	-	-	-	-	-	-	-	-	-	-
Rental - Equipment	10,490	4,600	(2,600)	(56.5)	2,000	-	-	2,000	11,720	8,800
Repairs - Automotive	26,020	18,000	5,280	29.3	23,280	-	-	23,280	16,088	20,000
Repairs - Building & Facilities	620	2,500	-	-	2,500	-	-	2,500	2,677	2,500
Repairs - Computers	-	-	-	-	-	-	-	-	22	2,500
Repairs - Equipment	36,740	20,000	10,000	50.0	30,000	3,000	10.0	33,000	16,034	27,500
Screening & Shots	1,820	3,820	40	1.0	3,860	-	-	3,860	1,265	3,000
Supplies	95,970	93,000	27,200	51.3	80,200	10,000	12.5	90,200	73,955	56,000
Strategic Plan	-	-	-	-	-	-	-	-	-	-
Tax Bill Preparation Cost	-	-	-	-	-	-	-	-	-	-
Travel & Training	6,270	17,420	1,680	9.6	19,100	-	-	19,100	8,887	15,000
Uniforms	13,810	12,750	(110)	(0.9)	12,640	620	4.9	13,260	8,379	10,500
Uniforms - Clothing Allowance	-	-	-	-	-	-	-	-	-	-
Utilities - Electricity	97,300	90,000	18,000	20.0	108,000	5,500	5.1	113,500	83,740	95,600
Utilities - Tele-Communications	34,470	28,490	200	0.7	28,690	1,260	4.4	29,950	26,218	25,000
W/S - Sewer Treatment	204,530	270,000	(50,000)	(18.5)	220,000	30,000	13.6	250,000	247,814	225,000
W/S - Water Purchases	831,930	950,000	(100,000)	(10.5)	850,000	50,000	5.9	900,000	746,985	900,000
Drug Fund Expenses	-	-	-	-	-	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>1,861,560</b>	<b>1,948,110</b>	<b>(145,160)</b>	<b>(7.5)</b>	<b>1,802,950</b>	<b>60,470</b>	<b>3.4</b>	<b>1,863,420</b>	<b>1,881,347</b>	<b>1,878,055</b>
General & Administrative Allocation	-	-	-	-	-	-	-	-	-	-
<b>Total Department Expenditures</b>	<b>\$ 2,710,658</b>	<b>\$ 2,886,262</b>	<b>\$ (12,097)</b>	<b>(0.4)</b>	<b>\$ 2,874,165</b>	<b>\$ 142,327</b>	<b>5.0</b>	<b>\$ 3,016,492</b>	<b>\$ 2,662,221</b>	<b>\$ 2,658,345</b>

# TOWN OF LEXINGTON

## ENGINEERING DEPARTMENT

### ENTERPRISE FUND BUDGETED EXPENDITURES FY 2004 & 2005

	FY 2003 ESTIMATE	FY 2003 BUDGET	\$\$\$ VARIANCE	%%% VARIANCE	FY 2004 BUDGET	\$\$\$ VARIANCE	%%% VARIANCE	FY 2005 BUDGET	FY 2002 AUDIT	FY 2002 BUDGET
<b>EXPENDITURES</b>										
<b>SALARIES &amp; FRINGES</b>										
Salaries	\$ 208,204	\$ 222,679	\$ 10,321	4.6	\$ 233,000	\$ 16,198	7.0	\$ 249,198	\$ 217,153	\$ 212,375
Overtime	34	300	(100)	(33.3)	200	100	50.0	300	378	1,000
FICA Expense	15,930	17,058	782	4.6	17,840	1,247	7.0	19,087	16,506	16,323
SC Retirement Expense	14,052	14,922	803	5.4	15,725	1,004	6.4	16,729	14,632	14,415
Health Insurance - Employee	20,941	21,788	1,287	5.9	23,075	3,679	15.9	26,754	20,762	19,195
Workers Compensation Insurance	2,820	2,932	566	19.3	3,498	223	6.4	3,721	2,260	1,494
Unemployment	250	1,000	(750)	(75.0)	250	-	-	250	-	1,000
Wellness Program	542	550	(8)	(1.5)	542	-	-	542	549	600
<b>Total Salaries &amp; Fringes Before Allocation</b>	<b>262,773</b>	<b>281,229</b>	<b>12,901</b>	<b>4.6</b>	<b>294,130</b>	<b>22,451</b>	<b>7.6</b>	<b>316,581</b>	<b>272,240</b>	<b>266,402</b>
General & Administrative Allocation	-	-	-	-	-	-	-	-	-	-
<b>Total Salaries &amp; Fringes</b>	<b>262,773</b>	<b>281,229</b>	<b>12,901</b>	<b>4.6</b>	<b>294,130</b>	<b>22,451</b>	<b>7.6</b>	<b>316,581</b>	<b>272,240</b>	<b>266,402</b>
<b>OPERATING EXPENDITURES</b>										
Accreditation	-	-	-	-	-	-	-	-	-	-
Advertising	1,570	1,000	1,000	100.0	2,000	-	-	2,000	334	2,000
Advisory Boards & Commissions	-	-	-	-	-	-	-	-	-	-
Awards & Memorials	-	-	-	-	-	-	-	-	-	-
Building Maintenance Agreements	-	-	-	-	-	-	-	-	-	-
Contractual Services	1,490	1,740	3,380	194.3	5,120	250	4.9	5,370	7,089	1,790
Contractual Services - Mobex	-	-	-	-	-	-	-	-	-	-
Contractual Services - Muni Court	-	-	-	-	-	-	-	-	-	-
Contractual Services - Sludge Removal	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-
Council Expenses	-	-	-	-	-	-	-	-	-	-
Damages	-	-	-	-	-	-	-	-	-	-
Deeds & Easements	-	-	-	-	-	-	-	-	-	-
Dues & Subscriptions	1,030	350	1,620	462.9	1,970	100	5.1	2,070	357	400
Election Expense	-	-	-	-	-	-	-	-	-	-
Film Development	-	100	-	-	100	-	-	100	-	100
Fuels	3,050	2,200	600	27.3	2,800	1,000	35.7	3,800	2,531	2,550
Insurance - Building & Other	-	-	-	-	-	-	-	-	-	-
Lab Test	-	-	-	-	-	-	-	-	-	-
Meetings & Meals	10	80	10	12.5	90	10	11.1	100	64	75
Meters, Pipes & Fittings	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	100
Non-Capital - Computer Supplies	-	-	-	-	-	-	-	-	843	-
Non-Capital - Equipment	-	150	320	213.3	470	30	6.4	500	407	250
Non-Capital - Furniture & Fixtures	-	300	(300)	(100.0)	-	-	-	-	-	400
Non-Capital - Small Tools	-	-	150	-	150	-	-	150	-	-
Office Supplies	2,870	2,200	440	20.0	2,640	130	4.9	2,770	2,205	2,000
Office Supplies - Postage	3,070	2,600	400	15.4	3,000	150	5.0	3,150	2,046	1,500
Permits & Licenses	670	300	400	123.3	700	100	14.3	800	75	375
Printing & Publishing	-	-	-	-	-	-	-	-	-	-
Professional Services - Audit	-	-	-	-	-	-	-	-	-	-
Professional Services - Engineering	8,540	10,600	(600)	(5.7)	10,000	-	-	10,000	18,705	12,000
Professional Services - Legal	5,070	5,000	(3,000)	(60.0)	2,000	500	25.0	2,500	37,774	15,000
Professional Services - Other	-	-	-	-	-	-	-	-	-	-
Recruitment	-	-	-	-	-	-	-	-	-	-
Rental - Equipment	-	-	-	-	-	-	-	-	-	-
Repairs - Automotive	7,000	2,000	1,000	50.0	3,000	1,000	33.3	4,000	1,739	2,000
Repairs - Building & Facilities	-	-	-	-	-	-	-	-	-	-
Repairs - Computers	-	-	-	-	-	-	-	-	416	500
Repairs - Equipment	480	650	-	-	650	40	6.2	690	-	500
Screening & Shots	130	110	-	-	110	40	36.4	150	95	120
Supplies	1,140	750	400	53.3	1,150	50	4.3	1,200	820	800
Strategic Plan	-	-	-	-	-	-	-	-	-	-
Tax Bill Preparation Cost	-	-	-	-	-	-	-	-	-	-
Travel & Training	3,930	4,000	1,000	25.0	5,000	(500)	(10.0)	4,500	2,568	3,000
Uniforms	460	900	-	-	900	50	5.6	950	796	900
Uniforms - Clothing Allowance	-	-	-	-	-	-	-	-	-	-
Utilities - Electricity	-	-	-	-	-	-	-	-	-	-
Utilities - Tele-Communications	3,310	3,860	540	14.0	4,400	230	5.2	4,630	2,631	2,800
W/S - Sewer Treatment	-	-	-	-	-	-	-	-	-	-
W/S - Water Purchases	-	-	-	-	-	-	-	-	-	-
Drug Fund Expenses	-	-	-	-	-	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>43,820</b>	<b>38,890</b>	<b>7,360</b>	<b>18.9</b>	<b>46,250</b>	<b>3,180</b>	<b>6.9</b>	<b>49,430</b>	<b>81,494</b>	<b>49,180</b>
General & Administrative Allocation	-	-	-	-	-	-	-	-	-	-
<b>Total Department Expenditures</b>	<b>\$ 306,593</b>	<b>\$ 320,119</b>	<b>\$ 20,261</b>	<b>6.3</b>	<b>\$ 340,380</b>	<b>\$ 25,631</b>	<b>7.5</b>	<b>\$ 366,011</b>	<b>\$ 353,735</b>	<b>\$ 315,562</b>

# TOWN OF LEXINGTON

## ANNUAL BUDGET ENTERPRISE FUND FY 2004 & 2005

### POSITIONS BY DEPARTMENT

	<u>Positions Requested</u>	<u>Budgeted for FY 2004</u>	<u>Budgeted for FY 2005</u>
<b><u>Finance:</u></b>			
Accounts Receivable Supervisor	1		1
Accounting Clerk/Customer Service	1		1
Accounting Clerk	1		1
Meter Technician	2		2
Total	<u>5</u>		<u>5</u>
<b><u>Engineering:</u></b>			
Director of Engineering	1		1
Engineer	1		1
Engineer Associate	1		1
Inspector	1		1
Secretary	1		1
Total	<u>5</u>		<u>5</u>
<b><u>Utilities:</u></b>			
Director of Utilities	1		1
Superintendent, Utilities	1		1
Water/Sewer Main Tech III	9		9
Water/Sewer Main Tech II	9		9
Environmental Sys Operator III	1		1
Environmental Sys Operator II	1		1
Administrative Assistant	1		1
Secretary	1		1
Total	<u>24</u>		<u>24</u>
<b>Total Enterprise Fund</b>	<u><u>34</u></u>		<u><u>34</u></u>

# TOWN OF LEXINGTON

## ENTERPRISE FUND NEW PERSONNEL SUMMARY FY 2004 & 2005

	<u>FINANCE</u>	<u>UTILITIES</u>	<u>UTILITIES</u>	<u>ENG</u>	<u>TOTALS</u>	<u>TOTALS</u>
		<u>FY 2004</u>	<u>FY 2005</u>		<u>FY 2004</u>	<u>FY 2005</u>
Salary	\$ -	\$ 50,318	\$ 55,515	\$ -	\$ 50,318	\$ 55,515
Overtime	-	2,000	2,000	-	2,000	2,000
FICA(7.65%)	-	4,002	4,400	-	4,002	4,400
SC Retirement(6.7%)	-	3,506	3,854	-	3,506	3,854
SC Group(.15%)	-	78	86	-	78	86
Health Insurance	-	13,950	13,950	-	13,950	13,950
Worker's Compensation Insurance	-	3,098	3,406	-	3,098	3,406
Unemployment	-	654	719	-	654	719
Wellness Program	-	218	218	-	218	218
<b>Total New Personnel Costs</b>	-	<b>77,825</b>	<b>84,148</b>	-	<b>77,825</b>	<b>84,148</b>
Advertising	-	100	-	-	100	-
Dues & Subscriptions	-	170	170	-	170	170
Fuels	-	1,000	1,000	-	1,000	1,000
Repairs - Automotive	-	1,280	1,280	-	1,280	1,280
Screening & Shots	-	700	700	-	700	700
Supplies	-	200	200	-	200	200
Travel & Training	-	1,200	1,200	-	1,200	1,200
Uniforms	-	1,260	1,260	-	1,260	1,260
Utilities - Tele-Communications	-	1,230	730	-	1,230	730
Supplies	-	-	-	-	-	-
Travel & Training	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-
Utilities-TeleCommunications	-	-	-	-	-	-
<b>Total Other Expenditures</b>	-	<b>7,140</b>	<b>6,540</b>	-	<b>7,140</b>	<b>6,540</b>
<b>Totals</b>	<b>\$ -</b>	<b>\$ 84,965</b>	<b>\$ 90,688</b>	<b>\$ -</b>	<b>\$ 84,965</b>	<b>\$ 90,688</b>
		(1)	(1)			

Notes:

(1) Water/Sewer Maint Tech II and III



# TOWN OF LEXINGTON

## ENTERPRISE FUND DEBT SERVICE FY 2004 & 2005

	<u>FY 2004</u>	<u>FY 2005</u>
Series 2001 A Revenue Bonds	\$1,827,690	\$1,748,090
Series 2001 B Revenue Bonds	469,551	194,378
Series 2003 Bond Anticipation Note	141,000	-
Series 2003 A Bond Anticipation Note	-	104,000
Series 1993 Revenue Bonds	-	385,000
SC Revolving Loan Fund or Other Long-Term Financing	-	213,400
	<hr/>	<hr/>
Total Debt Service	<u>\$2,438,241</u>	<u>\$2,644,868</u>

# TOWN OF LEXINGTON

## ENTERPRISE FUND CAPITAL EQUIPMENT REQUESTS FY 2004 & 2005

<u>Utilities Department</u>	<u>#</u>	<u>FY 2004</u>	<u>#</u>	<u>FY 2005</u>
Decant Pump, 5 HP. 115 Volt (For WWTP)	1	\$ 1,500	-	\$ -
Replace Chlorimeter at Wastewater Treatment Plant	1	4,000	-	-
Combination Truck (Lease Price)	1	216,000	-	-
Flat Bed Dump Truck	1	45,000	-	-
Generator	1	28,000	-	-
Upgrade Pump Station at Water Plant	1	35,000	-	-
Camera Truck for Sewer Maintenance Inspection	-	-	1	160,000
Service Truck with Pump Hoist for Lift Station Crew	1	65,000	-	-
Radio's	4	2,000	-	-
<b>Total Utilities</b>		<u>396,500</u>		<u>160,000</u>
<u>Engineering Department</u>				
OCE 7050 Wide Format Analog Engineering Copier	-	-	-	-
(Includes Delivery, Installation & Training)	1	5,890	-	-
Large format Deskjet Printer for Engineer	1	830	-	-
Laptop for Engineering Field Use	1	3,280	-	-
1 Ft Accuracy GPS unit for Engineering	1	8,900	-	-
<b>Total Engineering</b>		<u>18,900</u>		<u>-</u>
<b>Total Capital Equipment Requests</b>		<u>\$ 415,400</u>		<u>\$ 160,000</u>

# TOWN OF LEXINGTON

## ENTERPRISE FUND CAPITAL IMPROVEMENT PROJECTS FY 2004 & 2005

<u>SEWER CIP</u>	<u>FY 2004</u>
Funding for construction of Ground Storage Tank and New Water Lines	\$ 985,400
North Lake Drive – Slip Line Sewer	63,000
Third Avenue & Elm Street Sewer	27,200
Main Street – Slip Line Sewers	126,000
Old Dunbar Environmental	21,000
Spring Hill Road & Calks Ferry Road	392,000
Tall Pines Subdivision	192,600
<b>Total Capital Improvement Projects - Sewer</b>	<b>\$ 1,807,200</b>
 <u>WATER CIP</u>	
Funding for construction of Ground Storage Tank and New Water Lines	\$ 2,300,000
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
Hampton Street (1250' - 6" WM/Replacement)	33,400
Barre Street & Second Avenue (650' - 4" WM/Replacement)	10,500
Mackey Lane (750' - 4" WM/Replacement)	14,400
Springs Street (new 6" water line)	11,000
<b>Total Capital Improvement Projects - Water</b>	<b>\$ 2,524,600</b>
<b>Total Capital Improvement Projects</b>	<b>4,331,800</b>
State Revolving Loan Funding or Other Long-Term Financing	(2,300,000)
Capital Contribution Fees Collected in 2003	(563,900)
<b>Net Total Capital Improvement Projects</b>	<b>\$ 1,467,900</b>

# TOWN OF LEXINGTON

## ENTERPRISE FUND CAPITAL IMPROVEMENT PROJECTS FY 2004 & 2005

<b><u>SEWER CIP</u></b>	<b><u>FY 2005</u></b>
Northwood Subdivision Sewer System	\$ 936,000
Spool Wheel Road & Lewie Road	<u>372,000</u>
<b>Total Capital Improvement Projects - Sewer</b>	<b><u>\$1,308,000</u></b>
<b><u>WATER CIP</u></b>	
Bickley Road (2,840' - 6" WM/Replacement & Tie-In)	\$ 58,700
Clark Street (750' - 4" WM/Replacement)	12,100
Allen Street (500' - 4" WM/Replacement)	13,500
Jessie Street (750' - 6" WM/Replacement & Tie-In)	26,600
West Main Street – Church Street to Columbia Avenue (3,600' - 8" WM/Replacement)	178,200
Church Street (3,750' - 6" WM/Replacement)	100,200
Main Street Water Line – South Lake Dr. to Old Mill (2,700' - 8" WM/Replacement)	<u>133,700</u>
<b>Total Capital Improvement Projects - Water</b>	<b><u>\$ 523,000</u></b>
<b>Net Total Capital Improvement Projects</b>	<b><u><u>\$1,831,000</u></u></b>



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

Rates Effective July 1, 2003

**Water Rates**

<b>Monthly Customer Service Charges / Meter</b>		
<b>Meter size</b>	<b>Inside Town</b>	<b>Outside Town</b>
3/4"	\$5.99	\$9.87
1"	\$11.03	\$18.11
1-1/2"	\$14.98	\$24.68
2"	\$29.96	\$49.34
3"	\$77.89	\$128.28
4"	\$143.81	\$236.83
6"	\$188.43	\$310.51

<b>Volume Charges / Thousand Gallons</b>		
	<b>Inside Town</b>	<b>Outside Town</b>
Residential	\$3.33	\$6.24
Commercial	\$3.11	\$5.85
Industrial	\$3.11	\$5.85

**Sewer Rates**

<b>Monthly Customer Service Charges / Meter</b>		
	<b>Inside Town</b>	<b>Outside Town</b>
	\$5.69	\$7.56
FLAT RATE - 378 LINE		\$45.38

<b>Volume Charges / Thousand Gallons</b>		
	<b>Inside Town</b>	<b>Outside Town</b>
	\$3.94	\$6.95
(Maximum of 10,000 gallon / mo. for residential customers)		

<b>Fire Protection Charges</b>		
	<b>Inside Town</b>	<b>Outside Town</b>
Sprinkler minimum (\$ / mo.)	\$3.90	\$7.78
Additional over 60 heads (\$ / head / mo.)	\$0.07	\$0.14
Commercial Fire Hydrant	\$8.11	\$16.21

## Water and Sewer Connection Fees

<b>Tap Fees</b>	
Water Tap Fee	\$410
Sewer Tap Fee	\$324

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

<b>Capital Contribution Fees (per ERU)</b>		
	<b>Inside Town</b>	<b>Outside Town</b>
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)	
Minimum	\$74
Maximum	\$1,150
Stormwater Plan & Inspection Fee (3% of stormwater construction cost)	
Minimum	\$74
Maximum	\$1,150
Sewer Inspection Fee	\$75
Sewer Re-inspection Fee	\$50

## Water Service for Irrigation Purposes

	<b>Inside Town</b>	<b>Outside Town</b>
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



— South Carolina —  
*Town of Lexington*  
—

Rates Effective July 1, 2004

**Water Rates**

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

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

**Sewer Rates**

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

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

<b>Fire Protection Charges</b>		
	<b>Inside Town</b>	<b>Outside Town</b>
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

<b>Tap Fees</b>	
Water Tap Fee	\$410
Sewer Tap Fee	\$324

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

<b>Capital Contribution Fees (per ERU)</b>		
	<b>Inside Town</b>	<b>Outside Town</b>
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)	
Minimum	\$74
Maximum	\$1,150
Stormwater Plan & Inspection Fee (3% of stormwater construction cost)	
Minimum	\$74
Maximum	\$1,150
Sewer Inspection Fee	\$75
Sewer Re-inspection Fee	\$50

## Water Service for Irrigation Purposes

	<b>Inside Town</b>	<b>Outside Town</b>
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 2004 & 2005

<u>SOURCES</u>	<u>FY 2004</u>	<u>FY 2005</u>
Transfer From General Fund	<u>\$410,520</u>	<u>\$411,653</u>
Total Sources	<u>410,520</u>	<u>411,653</u>
<u>USES</u>		
Debt Service	<u>410,520</u>	<u>411,653</u>
Total Uses	<u>410,520</u>	<u>411,653</u>
Excess (Deficiency) of Sources	<u>\$ -</u>	<u>\$ -</u>

# **SPECIAL REVENUE FUND**

