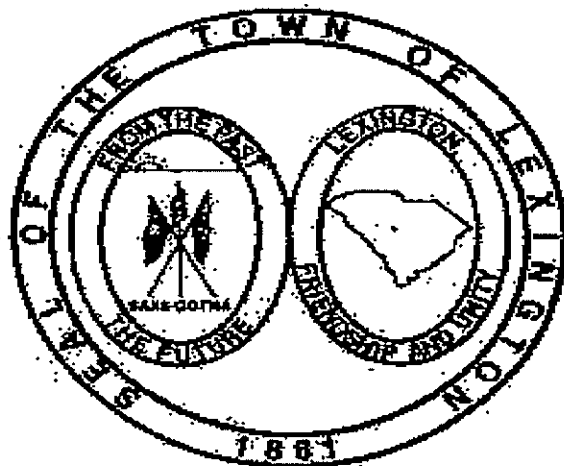


TOWN OF LEXINGTON

ANNUAL BUDGET

FISCAL YEAR ENDING

JUNE 30, 2008



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

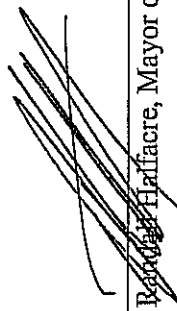
AN ORDINANCE # 2007. 24

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, 2007 AND ENDING JUNE 30, 2008, AND DECLARING THAT SAME SHALL CONSTITUTE THE BUDGET OF THE TOWN OF LEXINGTON FOR SUCH FISCAL YEAR.

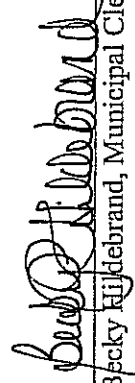
BE IT ORDERED AND ORDAINED BY TOWN COUNCIL OF THE TOWN OF LEXINGTON, SOUTH CAROLINA, IN COUNCIL ASSEMBLED AND BY THE AUTHORITY THEREOF:

- 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, 2007 and ending June 30, 2008, and that the same shall constitute the official annual budget of the Town of Lexington for said fiscal year.
- SECTION 2: That funds obtained from any sources may be used for any of the appropriations named in said budget, except funds specifically restricted by Town Ordinance or by State Law.
- SECTION 3: That all Ordinances or parts of Ordinances conflicting with provisions of the Ordinance are hereby repealed, insofar as the same affect this ordinance.
- SECTION 4: The Department Director and either the Finance Director or Town Administrator will be authorized to transfer funds from one line item to another, with the exception of salaries, benefits and capital improvements throughout the fiscal year.
- SECTION 5: That all purchasing for all Town departments and activities will be made by the designated purchasing agent.
- SECTION 6: That requests for goods and services needed by Town departments will be made by requisition to the purchasing agent.
- SECTION 7: That this Ordinance shall take effect and be in force from and after July 1, 2007.

Enacted this 18th day of June, 2007


 T. Raymond Hatfield, Mayor of the Town of Lexington

ATTEST


 Becky Hildebrand, Municipal Clerk

INTRODUCED..... May 21, 2007
 PUBLIC HEARING June 4, 2007
 FINAL READING June 18, 2007
 APPROVED June 18, 2007

I, BECKY HILDEBRAND, MUNICIPAL CLERK, CERTIFY THAT THIS ORDINANCE WAS ADVERTISED FOR PUBLIC HEARING ON MAY 17, 2007.

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

AN ORDINANCE # 2007-25

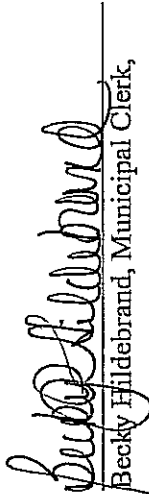
AN ORDINANCE TO PROVIDE FOR THE LEVY OF TAXES FOR ORDINARY TOWN PURPOSES IN THE TOWN OF LEXINGTON FOR THE FISCAL YEAR BEGINNING JULY 1, 2007 AND TO PROVIDE FOR THE EXPENDITURES THEREOF:

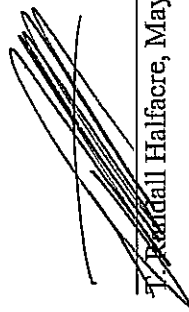
THE COUNCIL OF THE TOWN OF LEXINGTON HEREBY ORDAINS:

- 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, 2007 and ending June 30, 2008, 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, 2007.
- SECTION 6: All taxes and sums herein assessed and provided for shall be due and payable between October 1, 2007 and January 15, 2008. If paid after January 15, 2008 but before February 2, 2008, a 3 % penalty will be assessed. If paid after February 1, 2008 and before March 17, 2008, a 10% penalty will be assessed. If paid after March 16, 2008 a penalty of 15% plus a \$5 collection fee will be assessed and shall be collected by distress or otherwise, as is provided by law, together with all legal costs and legal penalties.

ADOPTED AND APPROVED BY THE COUNCIL OF THE TOWN OF LEXINGTON ON THE 18TH DAY OF JUNE, 2007.

ATTEST


Becky Hildebrand, Municipal Clerk,


Randall Halfacre, Mayor of the Town of Lexington

INTRODUCED..... May 21, 2007
PUBLIC HEARING June 4, 2007
FINAL READING June 18, 2007
APPROVED June 18, 2007

I, BECKY HILDEBRAND, MUNICIPAL CLERK, CERTIFY THAT THIS ORDINANCE WAS ADVERTISED FOR PUBLIC HEARING ON MAY 17, 2007.

TOWN OF LEXINGTON

ANNUAL BUDGET

FISCAL YEAR ENDING JUNE 30, 2008

BUDGET OVERVIEW AND INCLUSIONS

- Balanced budget with no tax or rate increase.
- General Fund revenue estimates are based on 10 months of actual data, and trend analysis.
- Enterprise Fund revenue estimates are based on the Water and Sewer Rate Study and trend analysis.
- Projected net revenues of the Enterprise Fund meet minimum legal coverage requirements without a rate increase.
- General Fund Required Reserve equals 25% of budgeted expenditures excluding capital outlay in accordance with policy.
- Projected General Fund--Fund Balance designated for street and infrastructure maintenance equals \$600,000. Also of note, \$75,000 has been designated for vehicle replacement
- Salaries for Town employees include a 3.1% COLA for FY 2008, to be implemented the first full pay period of the fiscal year.
- Salaries for Town employees include an annual merit increase per the compensation policy.
- Salaries include a bonus for each employee per the compensation plan.
- Allocations of General and Administrative Expenditures from the General Fund to the Enterprise Fund total \$1,295,802. The General Fund's contribution of \$350,000 to cover a portion of debt service on the expanded Town Hall continues in 2008. The transfer is scheduled to run through June 30, 2011.
- The Enterprise Fund Capital Improvement Plan (CIP) for 2008 is fully funded.

BUDGET OVERVIEW AND INCLUSIONS

(Continued)

- Enterprise Fund debt coverage ratio is estimated to be 2.37 in 2008. The minimum required ratio is 1.20. Our coverage ratio exclusive of Capital Contribution Fees ("operating coverage") is estimated to be 1.33.
- The General Obligation Bonds of 2002 require a debt service payment in FY 2008 of \$198,935. Annual requirements average approximately \$197,000 through March 2021. Annual payments of \$210,000 on the remaining Certificates of Participation ("COPs") run through December 2018.
- Debt Service on the equipment capital lease totals \$192,233 for FY 2008. No additional lease purchase financing is used in 2008.
- The cost of property and liability insurance increased from \$158,500 in FY 2007 to \$174,100 for FY 2008.
- The cost of employee insurance increased from \$684,380 in FY 2007 to \$755,696 in FY 2008.

TOWN OF LEXINGTON

ANNUAL BUDGET TABLE OF CONTENTS FY 2008

	<u>PAGE</u>
<u>GENERAL FUND</u>	
Budgeted Revenue, Expenditures and Other Sources and Uses (Summary)	1
Schedule of Fund Balance and Required Reserve	2
Budgeted Revenue, Expenditures and Other Sources and Uses.	3
Budgeted Expenditures	
Council and Town Hall Department.	4
Administration Department	5
Finance Department	6
Planning, Building and Technology	7
Police Department.	8
Parks, Streets and Sanitation Department	9
New Personnel Summary	10
Positions By Department	11
Debt Service	13
Capital Outlay	14
<u>ENTERPRISE FUND</u>	
Budgeted Revenue, Expenditures and Other Sources and Uses (Summary).	15
Summary of Revenue and Expenses (Accrual Basis)	16
Debt Coverage	17
Budgeted Revenue, Expenditures and Other Sources and Uses.	18
Budgeted Expenditures	
Finance Department	19
Utilities Department.	20
New Personnel Summary	21
Positions By Department	22
Debt Service	23
Capital Equipment	24
Capital Improvement Plan	25
Rates and Charges	26
<u>DEBT SERVICE FUND</u>	
Schedule of Sources and Uses	28
<u>SPECIAL REVENUE FUND</u>	
Victims Advocate	29

GENERAL FUND

TOWN OF LEXINGTON

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

FY 2008

REVENUE

FY 2008

Property Taxes	\$ 2,486,851
Franchise Fees	852,000
Business Licenses	3,430,254
Permits	350,000
Service Fees	5,000
Fines and Forfeitures	225,000
Rental Income	40,000
Other Governments	380,000
Miscellaneous Income	60,669
	<hr/>
Total Revenue	<u>7,829,774</u>

OPERATING EXPENDITURES

Council and Town Hall Department	150,176
Administration Department	487,176
Finance Department	230,636
Planning, Building and Technology	605,279
Police Department	3,062,276
Parks, Streets and Sanitation Department	1,697,695
	<hr/>
Total Operating Expenditures	<u>6,233,238</u>

OTHER SOURCES AND (USES)

Interest Income	150,000
Debt Service	(192,233)
Capital Outlay	(457,671)
2007 Lease Purchase Carryover	55,000
(Vehicle not deliverable until August)	-
Transfer to Enterprise Fund	(350,000)
Transfer to Debt Service Fund	(408,935)
Other Transfer In - Accommodation Tax	27,000
Budgeted Grant Matches	(300,000)
Contingency Reserve (@1.5% of Revenue)	(119,697)
	<hr/>
Total Other Sources and (Uses)	<u>(1,596,536)</u>

Excess (Deficiency) of Revenue Over Expenditures and Other	<u>\$ 0</u>
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TOWN OF LEXINGTON
GENERAL FUND
SCHEDULE OF FUND BALANCE AND REQUIRED RESERVE
FY 2008

2008

FUND BALANCE AND REQUIRED RESERVE

Estimated fund balance at June 30, 2007 and 2008	\$ 4,218,764
Estimated long-term interfund payable at June 30, 2008	774,894
Estimated approximate cash balance at June 30, 2008	<u>\$ 4,993,658</u>
 25% Required Reserve	 <u>(1,843,026)</u>
Allocations:	
Operating Contingency Reserve	(119,697)
Designated:	
SCANA	(330,000)
Streets and Infrastructure	(600,000)
Historic Preservation Book & Inventory	(35,000)
Vehicle Replacement	(75,000)
Total allocations:	<u>(1,159,697)</u>
 Working capital requirements	 <u>(519,437)</u>
 Budgeted net reserved contingent funds through June 30, 2008	 <u><u>\$ 1,471,498</u></u>
 Required Reserve as a % of estimated cash balance	 37%
Required Reserve as a % of fund balance	44%

TOWN OF LEXINGTON

GENERAL FUND BUDGETED REVENUE, EXPENDITURES AND OTHER SOURCES AND USES FY 2008

	FY 2006 <u>ACTUAL</u>	FY 2007 <u>ESTIMATE</u>	FY 2007 <u>AMENDED BUDGET</u>	FY 2007 <u>ORIGINAL BUDGET</u>	SS\$ <u>VARIANCE</u>	%% <u>VARIANCE</u>	FY 2008 <u>BUDGET</u>
<u>REVENUE</u>							
Property Taxes	\$ 2,146,307	\$ 2,486,851	\$ 2,324,160	\$ 2,324,160	\$ 162,691	7.0	\$ 2,486,851
Franchise Fees	754,757	846,400	788,400	788,400	63,600	8.1	852,000
Business Licenses	2,744,734	3,065,040	2,786,400	2,786,400	643,854	23.1	3,430,254
Permits	276,260	270,000	200,000	200,000	150,000	75.0	350,000
Service Fees	930	5,000	5,000	5,000	-	-	5,000
Fines and Forfeitures	245,426	225,000	225,000	225,000	-	-	225,000
Rental Income	26,263	40,000	40,000	40,000	-	-	40,000
Hospitality Tax Penalty Revenue	846	-	-	-	-	-	-
Other Governments	362,426	340,000	417,000	417,000	(37,000)	(8.9)	380,000
Miscellaneous Income	24,995	18,000	18,000	18,000	42,669	237.1	60,669
Total Revenue	6,582,943	7,296,291	6,803,960	6,803,960	1,025,814	15.1	7,829,774
<u>OPERATING EXPENDITURES</u>							
Council and Town Hall Department	126,284	123,305	133,340	133,665	16,511	12.4	150,176
Administration Department	503,463	274,490	295,480	321,221	165,955	51.7	487,176
Finance Department	282,558	211,121	239,374	228,448	2,188	1.0	230,636
Planning, Building and Technology	604,203	559,973	805,628	790,283	(185,004)	(23.4)	605,279
Police Department	2,298,504	2,700,543	2,779,618	2,768,116	284,159	10.6	3,062,276
Parks, Streets and Sanitation Department	1,456,411	1,462,829	1,555,798	1,560,005	137,690	8.8	1,697,695
Total Operating Expenditures	5,271,423	5,332,261	5,809,238	5,801,738	431,501	7.4	6,233,238
<u>OTHER SOURCES AND (USES)</u>							
Interest Income	150,000	160,000	80,000	80,000	70,000	87.5	150,000
Debt Service	(112,341)	(123,763)	(139,483)	(139,483)	(52,750)	37.8	(182,233)
Capital Outlay	(353,374)	(395,000)	(548,521)	(395,771)	(81,900)	15.6	(457,671)
2007 Lease Purchase Carryover (Vehicle not deliverable until August)	-	-	-	-	55,000	-	55,000
Transfer to Enterprise Fund	(350,000)	(291,660)	(350,000)	(350,000)	-	-	(350,000)
Transfer to Debt Service Fund	(421,885)	(300,329)	(300,329)	(300,329)	(108,606)	36.2	(408,935)
Transfer to Other Fund - Victims	-	(12,000)	(12,000)	(12,000)	12,000	(100.0)	-
Other Transfer In - Accommodation Tax	27,500	25,809	25,840	25,840	1,160	4.5	27,000
Budgeted Grant Matches	(90,733)	(84,584)	-	-	(300,000)	-	(300,000)
Contingency Reserve (@1.5% of Revenue)	(100,994)	(111,844)	(103,260)	(103,259)	(16,437)	15.9	(119,697)
Total Other Sources and (Uses)	(1,251,827)	(1,133,271)	(1,347,753)	(1,195,002)	(401,533)	33.6	(1,596,536)
Excess (Deficiency) of Revenue Over Expenditures and Other	\$ 59,693	\$ 830,758	\$ (353,031)	\$ (192,780)	\$ (192,780)	-	\$ 0

TOWN OF LEXINGTON
COUNCIL AND TOWN HALL DEPARTMENT

GENERAL FUND
BUDGETED EXPENDITURES
FY 2008

	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2007 AMENDED BUDGET	FY 2007 ORIGINAL BUDGET	\$\$\$ VARIANCE	%% VARIANCE	FY 2008 BUDGET
EXPENDITURES							
SALARIES & FRINGES							
Salaries	\$ 76,494	\$ 85,634	\$ 88,505	\$ 88,685	\$ 11,816	13.3	\$ 100,501
Overtime	-	-	-	-	-	-	-
FICA Expense	5,583	6,551	7,723	7,739	(51)	(0.7)	7,688
SC Retirement Expense	5,518	6,691	8,544	8,544	713	8.3	9,256
Health Insurance - Employee	20,200	23,750	21,190	21,190	9,324	44.0	30,514
Workers Compensation Insurance	593	666	483	612	60	9.8	672
Unemployment	-	-	-	-	-	-	-
Wellness Program	691	721	840	840	(40)	(4.8)	800
Total Salaries & Fringes Before Allocation	109,079	124,013	127,285	127,610	21,821	17.1	149,431
General & Administrative Allocation	(54,540)	(62,007)	(63,805)	(63,805)	(10,910)	17.1	(74,715)
Total Salaries & Fringes	54,539	62,006	63,480	63,805	10,911	17.1	74,716
OPERATING EXPENDITURES							
Accreditation	-	-	-	-	-	-	-
Advertising	1,134	566	2,200	2,200	-	-	2,200
Advisory Boards & Commissions	9,558	12,231	5,400	5,400	-	-	5,400
Awards & Memorials	4,463	2,911	2,600	2,600	-	-	2,600
Building Maintenance Agreements	-	-	-	-	-	-	-
Contractual Services	10,746	4,866	19,130	19,130	110	0.6	19,240
Contractual Services - Motorola	-	-	-	-	-	-	-
Contractual Services - Muni Court	-	-	-	-	-	-	-
Contractual Services - Sludge Removal	-	-	-	-	-	-	-
Contributions	10,000	4,009	4,500	4,500	-	-	4,500
Council Expenses	10,868	11,146	7,500	7,500	-	-	7,500
Damages	-	-	-	-	-	-	-
Deeds & Easements	612	619	1,500	1,500	-	-	1,500
Downtown Beautification	-	-	-	-	-	-	-
Dues & Subscriptions	19,299	17,879	13,160	13,160	1,000	7.6	14,160
Election Expense	-	1,386	1,000	1,000	-	-	1,000
Film Development	-	-	100	100	-	-	100
Fuels	-	-	-	-	-	-	-
Insurance - Building & Other	(322)	-	-	-	-	-	-
Lab Test	-	-	-	-	-	-	-
Meetings & Meals	13,750	11,093	10,090	10,090	-	-	10,090
Meters, Pipes & Fittings	-	-	-	-	-	-	-
Non-Capital - Computer Supplies	-	-	-	-	-	-	-
Non-Capital - Equipment	489	-	-	-	-	-	-
Non-Capital - Furniture & Fixtures	6,186	2,539	8,500	8,500	-	-	8,500
Non-Capital - Small Tools	-	-	-	-	-	-	-
Office Supplies	322	891	1,100	1,100	20	1.8	1,120
Office Supplies - Postage	1,313	1,989	1,500	1,500	220	14.7	1,720
Permits & Licenses	-	-	-	-	-	-	-
Printing & Publishing	558	242	600	600	-	-	600
Professional Services - Audit	-	-	-	-	-	-	-
Professional Services - Engineering	-	-	-	-	-	-	-
Professional Services - Legal	36,646	30,861	44,400	44,400	-	-	44,400
Professional Services - Other	450	-	-	-	-	-	-
Recruitment	-	-	-	-	-	-	-
Rental - Equipment	168	-	-	-	-	-	-
Repairs - Automotive	-	-	-	-	-	-	-
Repairs - Building & Facilities	-	-	-	-	-	-	-
Repairs - Computers	-	-	-	-	-	-	-
Repairs - Equipment	42	-	-	-	-	-	-
Screening & Shots	30	135	140	140	-	-	140
Strategic Plan	-	-	500	500	-	-	500
Supplies	406	837	900	900	(150)	(16.7)	750
Tax Bill Preparation Cost	-	-	-	-	-	-	-
Travel & Training	15,607	16,710	14,150	14,150	10,000	70.7	24,150
Uniforms	-	-	-	-	-	-	-
Uniforms - Clothing Allowance	-	-	-	-	-	-	-
Utilities - Electricity	-	-	-	-	-	-	-
Utilities - Tele-Communications	1,167	1,687	750	750	-	-	750
W/S - Sewer Treatment	-	-	-	-	-	-	-
W/S - Water Purchases	-	-	-	-	-	-	-
Total Operating Expenditures	143,491	122,597	139,720	139,720	11,200	8.0	150,920
General & Administrative Allocation	(71,745)	(61,299)	(69,960)	(69,960)	(5,600)	8.0	(75,460)
Total Expenditures	126,284	123,305	133,340	133,665	16,511	12.4	150,176
Capital Outlay Before Allocation	-	-	-	-	-	-	-
Capital Outlay Allocation	-	-	-	-	-	-	-
Total Expenditures and Capital Outlay	\$ 126,284	\$ 123,305	\$ 133,340	\$ 133,665	\$ 16,511	12.4	\$ 150,176

TOWN OF LEXINGTON
ADMINISTRATION DEPARTMENT

GENERAL FUND
BUDGETED EXPENDITURES
FY 2008

	FY 2006 <u>ACTUAL</u>	FY 2007 <u>ESTIMATE</u>	FY 2007 <u>AMENDED BUDGET</u>	FY 2007 <u>ORIGINAL BUDGET</u>	\$\$\$ <u>VARIANCE</u>	%% <u>VARIANCE</u>	FY 2008 <u>BUDGET</u>
<u>EXPENDITURES</u>							
<u>SALARIES & FRINGES</u>							
Salaries	\$ 401,184	\$ 397,775	\$ 448,320	\$ 466,424	\$ 93,437	20.0	\$ 559,861
Overtime	30	-	50	50	(50)	(100.0)	-
FICA Expense	30,578	30,430	34,290	35,685	7,144	20.0	42,829
SC Retirement Expense	28,540	30,157	36,821	38,410	10,014	26.1	48,424
Health Insurance - Employee	34,332	27,266	34,798	37,014	(2,943)	(8.0)	34,071
Workers Compensation Insurance	7,757	8,155	5,771	8,110	874	8.3	8,784
Unemployment	-	-	1,486	1,539	308	20.0	1,848
Wellness Program	691	721	936	981	119	12.1	1,100
Total Salaries & Fringes Before Allocation	503,112	494,504	562,472	588,213	108,704	18.5	696,917
General & Administrative Allocation	(251,558)	(247,252)	(294,107)	(294,107)	(54,351)	18.5	(282,596)
Total Salaries & Fringes	251,555	247,252	268,365	294,106	120,214	40.9	414,321
<u>OPERATING EXPENDITURES</u>							
Accreditation	-	-	-	-	-	-	-
Advertising	2,801	55	1,100	1,100	-	-	1,100
Advisory Boards & Commissions	-	-	-	-	-	-	-
Awards & Memorials	455	-	1,700	1,700	-	-	1,700
Building Maintenance Agreements	-	-	-	-	-	-	-
Contractual Services	5,991	6,325	5,400	5,400	(530)	(9.8)	4,870
Contractual Services - Motorola	-	-	-	-	-	-	-
Contractual Services - Muni Court	-	-	-	-	45,740	-	45,740
Contractual Services - Sludge Removal	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Council Expenses	-	-	-	-	-	-	-
Damages	-	-	-	-	-	-	-
Deeds & Easements	15	-	-	-	-	-	-
Downtown Beautification	-	-	-	-	-	-	-
Dues & Subscriptions	2,061	1,385	5,590	5,590	-	-	5,590
Election Expense	-	-	-	-	-	-	-
Film Development	-	-	-	-	-	-	-
Fuels	1,157	381	-	-	-	-	-
Insurance - Building & Other	-	-	-	-	-	-	-
Lab Test	-	-	-	-	-	-	-
Meetings & Meals	666	369	1,550	1,550	420	27.1	1,970
Meters, Pipes & Fittings	-	-	-	-	-	-	-
Non-Capital - Computer Supplies	-	-	-	-	-	-	-
Non-Capital - Equipment	325	-	-	-	-	-	-
Non-Capital - Furniture & Fixtures	-	-	-	-	-	-	-
Non-Capital - Small Tools	-	-	-	-	-	-	-
Office Supplies	4,903	2,985	7,530	7,530	10	0.1	7,540
Office Supplies - Postage	1,258	2,293	1,500	1,500	220	14.7	1,720
Permits & Licenses	30	-	-	-	-	-	-
Printing & Publishing	5,632	1,991	6,900	6,900	-	-	6,900
Professional Services - Audit	-	-	-	-	-	-	-
Professional Services - Engineering	-	-	-	-	-	-	-
Professional Services - Legal	384	686	300	300	-	-	300
Professional Services - Other	-	-	-	-	-	-	-
Recruitment	-	-	-	-	-	-	-
Rental - Equipment	-	-	-	-	-	-	-
Repairs - Automotive	61	-	-	-	-	-	-
Repairs - Building & Facilities	-	-	-	-	-	-	-
Repairs - Computers	-	-	-	-	-	-	-
Repairs - Equipment	42	-	400	400	-	-	400
Screening & Shols	140	295	400	400	-	-	400
Strategic Plan	-	-	-	-	-	-	-
Supplies	1,022	513	1,400	1,400	(150)	(10.7)	1,250
Tax Bill Preparation Cost	-	-	-	-	-	-	-
Travel & Training	11,887	8,889	14,550	14,550	-	-	14,550
Uniforms	-	55	800	800	-	-	800
Uniforms - Clothing Allowance	-	-	-	-	-	-	-
Utilities - Electricity	-	-	-	-	-	-	-
Utilities - Tele-Communications	25,430	28,254	5,110	5,110	30	0.6	5,140
W/S - Sewer Treatment	-	-	-	-	-	-	-
W/S - Water Purchases	-	-	-	-	-	-	-
Total Operating Expenditures	64,360	54,476	54,230	54,230	45,740	84.3	99,970
General & Administrative Allocation	(32,180)	(27,238)	(27,115)	(27,115)	-	54.8	(27,115)
Total Expenditures	283,735	274,490	295,480	321,221	165,955	51.7	487,176
Capital Outlay Before Allocation	-	-	-	-	-	-	-
Capital Outlay Allocation	-	-	-	-	-	-	-
Total Expenditures and Capital Outlay	\$ 283,735	\$ 274,490	\$ 295,480	\$ 321,221	\$ 165,955	51.7	\$ 487,176

TOWN OF LEXINGTON

FINANCE DEPARTMENT

GENERAL FUND BUDGETED EXPENDITURES FY 2008

	FY 2006 <u>ACTUAL</u>	FY 2007 <u>ESTIMATE</u>	FY 2007 AMENDED <u>BUDGET</u>	FY 2007 ORIGINAL <u>BUDGET</u>	\$\$\$ <u>VARIANCE</u>	%% <u>VARIANCE</u>	FY 2008 <u>BUDGET</u>
<u>EXPENDITURES</u>							
<u>SALARIES & FRINGES</u>							
Salaries	\$ 399,608	\$ 271,213	\$ 303,737	\$ 314,542	\$ (6,101)	(1.9)	\$ 308,441
Overtime	856	602	750	750	(250)	(33.3)	500
FICA Expense	29,593	20,794	23,289	24,120	(466)	(2.0)	23,634
SC Retirement Expense	30,168	21,938	25,439	26,272	1,614	6.1	27,886
Health Insurance - Employee	42,586	23,543	30,859	30,859	880	2.9	31,739
Workers Compensation Insurance	5,186	6,845	4,221	5,351	(1,207)	(22.6)	4,144
Unemployment	-	-	1,040	1,040	(21)	(2.0)	1,020
Wellness Program	789	631	654	654	(54)	(8.3)	600
Total Salaries & Fringes Before Allocation	508,786	345,566	389,989	403,588	(6,624)	(1.4)	397,964
General & Administrative Allocation	(254,393)	(172,783)	(201,794)	(201,794)	2,812	(1.4)	(198,982)
Total Salaries & Fringes	254,393	172,783	188,194	201,794	(2,812)	(1.4)	198,982
<u>OPERATING EXPENDITURES</u>							
Accreditation	-	-	-	-	-	-	-
Advertising	1,031	1,229	700	700	20	2.9	720
Advisory Boards & Commissions	-	-	-	-	-	-	-
Awards & Memorials	-	-	-	-	-	-	-
Building Maintenance Agreements	-	-	-	-	-	-	-
Contractual Services	6,927	28,910	27,946	3,420	10,125	296.1	13,545
Contractual Services - Motorola	-	-	-	-	-	-	-
Contractual Services - Muni Court	-	-	-	-	-	-	-
Contractual Services - Sludge Removal	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Council Expenses	-	-	-	-	-	-	-
Damages	-	-	-	-	-	-	-
Deeds & Easements	-	-	-	-	-	-	-
Downtown Beautification	-	-	-	-	-	-	-
Dues & Subscriptions	755	1,185	785	785	795	101.3	1,580
Election Expense	-	-	-	-	-	-	-
Film Development	-	-	-	-	-	-	-
Fuels	-	-	-	-	-	-	-
Insurance - Building & Other	-	-	-	-	-	-	-
Lab Test	-	-	-	-	-	-	-
Meetings & Meals	23	38	180	180	(10)	(5.6)	170
Meters, Pipes & Fittings	-	-	-	-	-	-	-
Non-Capital - Computer Supplies	-	-	-	-	-	-	-
Non-Capital - Equipment	127	87	100	100	(100)	(100.0)	-
Non-Capital - Furniture & Fixtures	-	-	-	-	-	-	-
Non-Capital - Small Tools	-	-	-	-	-	-	-
Office Supplies	2,710	3,014	2,130	2,130	870	40.8	3,000
Office Supplies - Postage	720	946	950	950	150	15.8	1,100
Permits & Licenses	-	-	-	-	-	-	-
Printing & Publishing	980	1,518	1,000	1,000	-	-	1,000
Professional Services - Audit	18,430	18,415	18,416	18,415	-	-	18,415
Professional Services - Engineering	-	-	-	-	-	-	-
Professional Services - Legal	-	-	-	-	-	-	-
Professional Services - Other	-	-	-	-	-	-	-
Recruitment	-	-	-	-	-	-	-
Rental - Equipment	-	-	-	-	-	-	-
Repairs - Automotive	-	-	-	-	-	-	-
Repairs - Building & Facilities	-	-	-	-	-	-	-
Repairs - Computers	-	-	-	-	-	-	-
Repairs - Equipment	-	-	100	100	-	-	100
Screening & Shots	300	289	250	250	(50)	(20.0)	200
Strategic Plan	-	-	-	-	-	-	-
Supplies	275	475	530	530	(30)	(5.7)	500
Tax Bill Preparation Cost	18,751	18,500	18,500	18,500	-	-	18,500
Travel & Training	2,576	1,970	5,627	5,627	(1,387)	(24.6)	4,240
Uniforms	-	-	-	-	-	-	-
Uniforms - Clothing Allowance	-	-	-	-	-	-	-
Utilities - Electricity	-	-	-	-	-	-	-
Utilities - Tele-Communications	2,722	99	620	620	(383)	(61.8)	237
W/S - Sewer Treatment	-	-	-	-	-	-	-
W/S - Water Purchases	-	-	-	-	-	-	-
Total Operating Expenditures	56,327	76,675	77,834	53,307	10,000	18.8	63,307
General & Administrative Allocation	(28,163)	(38,338)	(26,654)	(26,654)	(5,000)	18.8	(31,654)
Total Expenditures	28,164	38,337	51,180	26,653	5,000	1.0	31,653
Capital Outlay Before Allocation	-	4,130	5,000	5,000	(5,000)	(100.0)	-
Capital Outlay Allocation	-	-	-	-	-	-	-
Total Expenditures and Capital Outlay	\$ 28,164	\$ 38,337	\$ 51,180	\$ 26,653	\$ 5,000	(1.2)	\$ 31,653

TOWN OF LEXINGTON
PLANNING, BUILDING AND TECHNOLOGY

GENERAL FUND
BUDGETED EXPENDITURES
FY 2008

	FY 2006 <u>ACTUAL</u>	FY 2007 <u>ESTIMATE</u>	FY 2007 <u>AMENDED BUDGET</u>	FY 2007 <u>ORIGINAL BUDGET</u>	\$\$\$ <u>VARIANCE</u>	%%% <u>VARIANCE</u>	FY 2008 <u>BUDGET</u>
<u>EXPENDITURES</u>							
<u>SALARIES & FRINGES</u>							
Salaries	\$ 314,785	\$ 549,661	\$ 542,764	\$ 540,134	\$ 50,845	9.4	\$ 590,979
Overtime	280	149	550	550	(350)	(63.6)	200
FICA Expense	23,584	42,060	41,557	41,362	3,863	9.3	45,225
SC Retirement Expense	23,425	44,290	45,444	45,099	8,386	18.6	53,485
Health Insurance - Employee	35,922	58,183	67,093	66,611	4,727	7.1	71,338
Workers Compensation Insurance	5,882	11,365	9,334	11,662	(58)	(0.5)	11,604
Unemployment	-	-	1,795	1,784	167	9.3	1,951
Wellness Program	691	991	1,209	1,199	1	0.1	1,200
Total Salaries & Fringes Before Allocation	404,568	706,699	709,746	708,401	67,581	9.5	775,982
General & Administrative Allocation	-	(353,350)	(138,731)	(138,731)	(249,260)	159.5	(387,991)
Total Salaries & Fringes	404,568	353,349	571,015	569,670	(181,679)	(31.9)	387,991
<u>OPERATING EXPENDITURES</u>							
Accreditation	-	-	-	-	-	-	-
Advertising	1,754	1,526	2,500	2,500	1,100	44.0	3,600
Advisory Boards & Commissions	-	-	-	-	-	-	-
Awards & Memorials	-	-	-	-	-	-	-
Building Maintenance Agreements	75,095	80,378	87,366	87,366	2,210	2.5	89,576
Contractual Services	5,847	11,266	14,810	14,810	(335)	(2.3)	14,475
Contractual Services - Motorola	-	-	-	-	-	-	-
Contractual Services - Muni Court	-	-	-	-	-	-	-
Contractual Services - Sludge Removal	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Council Expenses	-	-	-	-	-	-	-
Damages	-	-	-	-	-	-	-
Deeds & Easements	-	-	-	-	-	-	-
Downtown Beautification	-	-	-	-	-	-	-
Dues & Subscriptions	1,445	814	2,110	2,110	20	0.9	2,130
Election Expense	-	-	-	-	-	-	-
Film Development	-	-	50	50	(50)	(100.0)	-
Fuels	6,747	6,679	8,965	8,965	(505)	(5.6)	8,460
Insurance - Building & Other	155,615	167,000	158,500	158,500	15,600	9.8	174,100
Lab Test	-	-	-	-	-	-	-
Meetings & Meals	26	198	100	100	1,400	1,400.0	1,500
Meters, Pipes & Fittings	-	-	-	-	-	-	-
Non-Capital - Computer Supplies	5,012	4,726	250	250	950	380.0	1,200
Non-Capital - Equipment	3,772	1,899	500	500	(250)	(50.0)	250
Non-Capital - Furniture & Fixtures	133	-	-	-	-	-	-
Non-Capital - Small Tools	1,043	534	940	940	-	-	940
Office Supplies	1,378	3,770	1,639	1,639	1,016	62.0	2,655
Office Supplies - Postage	1,388	4,089	3,000	3,000	(1,280)	(42.7)	1,720
Permits & Licenses	-	74	-	-	400	-	400
Printing & Publishing	37	-	-	-	-	-	-
Professional Services - Audit	-	-	-	-	-	-	-
Professional Services - Engineering	-	15,026	14,000	-	-	-	-
Professional Services - Legal	-	-	-	-	-	-	-
Professional Services - Other	-	81	-	-	-	-	-
Recruitment	-	-	-	-	-	-	-
Rental - Equipment	50	-	400	400	200	50.0	600
Repairs - Automotive	3,536	1,903	3,507	3,507	1,008	28.7	4,515
Repairs - Building & Facilities	7,733	2,525	1,850	1,850	150	8.1	2,000
Repairs - Computers	2,269	2,593	3,423	3,423	437	12.8	3,860
Repairs - Equipment	1,764	-	300	300	-	-	300
Screening & Shots	90	315	110	110	90	81.8	200
Strategic Plan	-	-	-	-	-	-	-
Supplies	3,335	6,050	4,100	4,100	(150)	(3.7)	3,950
Tax Bill Preparation Cost	-	-	-	-	-	-	-
Travel & Training	6,362	1,870	6,760	6,760	(682)	(10.1)	6,078
Uniforms	1,644	1,650	2,288	2,288	271	11.8	2,559
Uniforms - Clothing Allowance	-	-	-	-	-	-	-
Utilities - Electricity	67,771	81,917	85,000	85,000	-	-	85,000
Utilities - Tele-Communications	17,424	16,365	23,495	23,494	1,015	4.3	24,509
W/S - Sewer Treatment	-	-	-	-	-	-	-
W/S - Water Purchases	-	-	-	-	-	-	-
Total Operating Expenditures	371,251	413,249	425,963	411,962	22,615	(5.5)	434,577
General & Administrative Allocation	(171,615)	(206,625)	(154,431)	(191,350)	(25,939)	13.6	(217,289)
Total Expenditures	604,203	559,973	805,628	790,283	(185,004)	(23.4)	605,279
Capital Outlay Before Allocation	119,520	121,320	121,320	123,570	(21,970)	(17.8)	101,600
Capital Outlay Allocation	(58,627)	-	-	-	-	-	-
Total Expenditures and Capital Outlay	\$ 665,096	\$ 681,293	\$ 926,948	\$ 913,853	\$ (206,974)	(22.6)	\$ 706,879

TOWN OF LEXINGTON

POLICE DEPARTMENT

**GENERAL FUND
BUDGETED EXPENDITURES
FY 2008**

	<u>FY 2008 ACTUAL</u>	<u>FY 2007 ESTIMATE</u>	<u>FY 2007 AMENDED BUDGET</u>	<u>FY 2007 ORIGINAL BUDGET</u>	<u>\$\$\$ VARIANCE</u>	<u>%%% VARIANCE</u>	<u>FY 2008 BUDGET</u>
<u>EXPENDITURES</u>							
<u>SALARIES & FRINGES</u>							
Salaries	\$ 1,440,054	\$ 1,717,413	\$ 1,760,017	\$ 1,733,788	\$ 235,079	13.6	\$ 1,968,867
Overtime	29,211	35,993	30,022	30,000	3,250	10.8	33,250
FICA Expense	108,892	134,136	136,261	134,929	18,233	13.5	153,162
SC Retirement Expense	150,349	171,230	180,465	180,465	27,783	15.4	208,248
Health Insurance - Employee	185,095	205,359	243,161	242,665	8,568	3.5	251,233
Workers Compensation Insurance	58,783	98,637	73,543	93,133	(10,997)	(11.8)	82,136
Unemployment	(1,480)	-	5,286	5,279	1,328	25.2	6,607
Wellness Program	3,749	3,765	4,584	4,578	(128)	(2.8)	4,450
Total Salaries & Fringes Before Allocation	1,974,752	2,364,553	2,433,339	2,424,837	283,115	11.7	2,707,953
General & Administrative Allocation	-	-	-	-	-	-	-
Total Salaries & Fringes	1,974,752	2,364,553	2,433,339	2,424,837	283,115	11.7	2,707,953
<u>OPERATING EXPENDITURES</u>							
Accreditation	50	193	-	-	4,390	-	4,390
Advertising	601	257	3,700	3,700	400	10.8	4,100
Advisory Boards & Commissions	-	-	-	-	-	-	-
Awards & Memorials	720	707	1,100	1,100	100	9.1	1,200
Building Maintenance Agreements	-	-	-	-	-	-	-
Contractual Services	26,096	27,239	26,250	26,250	10,975	41.8	37,225
Contractual Services - Mobex	-	-	-	-	-	-	-
Contractual Services - Motorola	-	-	-	-	-	-	-
Contractual Services - Muni Court	57,270	63,989	74,360	68,360	(47,020)	(68.8)	21,340
Contractual Services - Sludge Removal	-	-	-	-	-	-	-
Contributions	500	669	500	500	500	100.0	1,000
Council Expenses	-	-	-	-	-	-	-
Damages	170	-	-	-	-	-	-
Deeds & Easements	-	-	-	-	-	-	-
Downtown Beautification	-	-	-	-	-	-	-
Dues & Subscriptions	2,137	2,409	4,710	4,710	1,350	29.7	6,060
Election Expense	-	-	-	-	-	-	-
Film Development	81	19	300	300	-	-	300
Fuels	77,083	70,854	66,770	66,770	17,480	26.2	84,250
Insurance - Building & Other	-	-	-	-	-	-	-
Lab Test	-	-	-	-	-	-	-
Meetings & Meals	4,608	3,731	4,737	4,737	163	3.4	4,900
Meters, Pipes & Fittings	-	-	-	-	-	-	-
Non-Capital - Computer Supplies	160	215	400	400	710	177.5	1,110
Non-Capital - Equipment	26,695	8,734	12,525	12,525	(3,775)	(30.1)	8,750
Non-Capital - Furniture & Fixtures	241	767	800	800	77	9.6	877
Non-Capital - Small Tools	-	-	100	100	-	-	100
Office Supplies	7,971	7,921	8,310	6,310	1,985	31.5	8,295
Office Supplies - Postage	1,553	2,497	2,300	2,300	370	16.1	2,670
Permits & Licenses	117	45	230	230	(5)	(2.2)	225
Printing & Publishing	-	-	-	-	-	-	-
Professional Services - Audit	-	-	-	-	500	-	500
Professional Services - Engineering	-	-	-	-	-	-	-
Professional Services - Legal	-	-	-	-	-	-	-
Professional Services - Other	-	-	-	-	-	-	-
Recruitment	413	1,127	1,000	1,000	-	-	1,000
Rental - Equipment	-	-	4,200	4,200	-	-	4,200
Repairs - Automotive	21,371	34,234	26,900	26,900	3,000	11.2	29,900
Repairs - Building & Facilities	-	-	-	-	-	-	-
Repairs - Computers	-	-	-	-	-	-	-
Repairs - Equipment	5,884	5,310	7,000	7,000	500	7.1	7,500
Screening & Shots	1,441	1,968	2,280	2,290	2,480	108.3	4,770
Strategic Plan	-	-	-	-	-	-	-
Supplies	9,134	13,131	9,790	9,790	4,735	48.4	14,525
Tax Bill Preparation Cost	-	-	-	-	-	-	-
Travel & Training	8,632	11,743	14,450	14,450	(2,785)	(19.3)	11,665
Uniforms	11,511	21,015	18,477	21,477	4,265	19.9	25,742
Uniforms - Clothing Allowance	7,822	9,000	9,000	9,000	1,500	16.7	10,500
Utilities - Electricity	34,000	34,000	34,000	34,000	4,000	11.8	38,000
Utilities - Tele-Communications	17,884	14,217	14,080	14,080	5,150	36.6	19,230
W/S - Sewer Treatment	-	-	-	-	-	-	-
W/S - Water Purchases	-	-	-	-	-	-	-
Total Operating Expenditures	323,752	335,989	346,279	343,279	11,045	3.2	354,324
General & Administrative Allocation	-	-	-	-	-	-	-
Total Expenditures	2,298,504	2,700,543	2,779,618	2,768,116	294,159	10.6	3,082,276
Capital Outlay Before Allocation	140,105	26,924	221,201	221,201	58,870	26.6	280,071
Capital Outlay Allocation	-	-	-	-	-	-	-
Total Expenditures and Capital Outlay	\$ 2,438,609	\$ 2,727,467	\$ 3,000,819	\$ 2,989,317	\$ 353,029	11.8	\$ 3,342,348

TOWN OF LEXINGTON
PARKS, STREETS AND SANITATION DEPARTMENT

GENERAL FUND
BUDGETED EXPENDITURES
FY 2008

	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2007 AMENDED BUDGET	FY 2007 ORIGINAL BUDGET	\$\$\$ VARIANCE	%%% VARIANCE	FY 2006 BUDGET
EXPENDITURES							
SALARIES & FRINGES							
Salaries	\$ 437,125	\$ 470,361	\$ 482,157	\$ 483,141	\$ 43,476	9.0	\$ 526,617
Overtime	7,290	4,898	5,000	5,000	(500)	(10.0)	4,500
FICA Expense	32,348	36,357	37,262	37,343	3,288	8.8	40,630
SC Retirement Expense	33,531	36,318	40,534	40,534	7,420	18.3	47,954
Health Insurance - Employee	71,893	67,485	74,946	74,946	7,767	10.4	82,713
Workers Compensation Insurance	11,743	15,718	11,732	14,874	(1,581)	(10.5)	13,313
Unemployment	-	-	1,611	1,611	142	8.8	1,753
Wellness Program	1,184	1,172	1,417	1,417	(17)	(1.2)	1,400
Total Salaries & Fringes Before Allocation	595,114	634,309	654,659	650,866	60,014	9.1	718,880
General & Administrative Allocation	-	-	-	-	-	-	-
Total Salaries & Fringes	595,114	634,309	654,659	650,866	60,014	9.1	718,880
OPERATING EXPENDITURES							
Accreditation	-	-	-	-	-	-	-
Advertising	361	1,265	-	-	1,100	-	1,100
Advisory Boards & Commissions	-	-	-	-	-	-	-
Awards & Memorials	-	-	-	-	-	-	-
Building Maintenance Agreements	-	-	-	-	-	-	-
Contractual Services	574,276	537,573	630,240	630,240	21,983	3.5	652,223
Contractual Services - Motorola	-	-	-	-	-	-	-
Contractual Services - Muni Court	-	-	-	-	-	-	-
Contractual Services - Sludge Removal	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Council Expenses	-	-	-	-	-	-	-
Damages	195	-	-	-	-	-	-
Deeds & Easements	-	-	-	-	-	-	-
Downtown Beautification	-	-	-	-	20,000	-	20,000
Dues & Subscriptions	-	-	-	-	-	-	-
Election Expense	-	-	-	-	-	-	-
Film Development	-	-	-	-	-	-	-
Fuels	7,134	7,441	6,000	6,000	6,850	114.2	12,850
Insurance - Building & Other	-	-	-	-	-	-	-
Lab Test	-	-	-	-	-	-	-
Meetings & Meals	-	-	-	-	100	-	100
Meters, Pipes & Fittings	-	-	-	-	-	-	-
Non-Capital - Computer Supplies	-	-	-	-	-	-	-
Non-Capital - Equipment	2,791	2,879	1,095	1,095	1,795	163.9	2,890
Non-Capital - Furniture & Fixtures	739	-	-	-	-	-	-
Non-Capital - Small Tools	3,640	1,237	1,709	1,709	784	45.9	2,493
Office Supplies	1,408	849	992	992	(3)	(0.3)	989
Office Supplies - Postage	1,203	2,007	1,500	1,500	220	14.7	1,720
Permits & Licenses	52	15	20	20	10	50.0	30
Printing & Publishing	-	-	-	-	-	-	-
Professional Services - Audit	-	-	-	-	-	-	-
Professional Services - Engineering	-	-	-	-	-	-	-
Professional Services - Legal	-	-	-	-	-	-	-
Professional Services - Other	-	-	-	-	-	-	-
Recruitment	-	-	-	-	-	-	-
Rental - Equipment	858	1,037	-	-	-	-	-
Repairs - Automotive	5,020	8,165	1,166	1,166	274	23.5	1,440
Repairs - Building & Facilities	7,214	1,214	400	400	100	25.0	500
Repairs - Computers	-	-	-	-	-	-	-
Repairs - Equipment	5,104	11,005	6,214	6,214	5,323	85.6	11,537
Screening & Shots	375	948	560	560	340	60.7	900
Strategic Plan	-	-	-	-	-	-	-
Supplies	40,689	38,122	36,229	36,229	13,514	37.3	49,743
Tax Bill Preparation Cost	-	-	-	-	-	-	-
Travel & Training	1,195	545	1,090	1,090	(200)	(18.3)	690
Uniforms	4,824	1,693	5,550	5,550	300	5.405	5,850
Uniforms - Clothing Allowance	-	-	-	-	-	-	-
Utilities - Electricity	200,682	208,146	203,734	203,734	6,266	3.1	210,000
Utilities - Tele-Communications	3,361	3,378	4,640	4,640	(1,080)	(23.3)	3,560
W/S - Sewer Treatment	-	-	-	-	-	-	-
W/S - Water Purchases	-	-	-	-	-	-	-
Total Operating Expenditures	861,297	828,520	901,139	901,139	77,676	8.6	978,815
General & Administrative Allocation	-	-	-	-	-	-	-
Total Expenditures	1,456,411	1,462,829	1,555,798	1,560,005	137,690	8.8	1,697,695
Capital Outlay Before Allocation	242,579	201,000	201,000	46,000	(25,000)	(54.3)	21,000
Capital Outlay Allocation	-	-	-	-	-	-	-
Total Expenditures and Capital Outlay	\$ 1,698,990	\$ 1,663,829	\$ 1,756,798	\$ 1,606,005	\$ 112,690	7.0	\$ 1,718,695

TOWN OF LEXINGTON

GENERAL FUND NEW PERSONNEL SUMMARY FY 2008

	<u>P B & T</u> <u>FY 2008</u>	<u>POLICE</u> <u>FY 2008</u>	<u>POLICE</u> <u>FY 2008</u>	<u>POLICE</u> <u>FY 2008</u>	<u>PARKS</u> <u>FY 2008</u>	<u>TOTALS</u> <u>FY 2008</u>
Salary	\$ 39,199	\$ 26,087	\$ 16,831	\$ 8,415	\$ 12,557	\$ 103,089
Overtime	-	-	-	-	-	-
FICA(7.65%)	2,999	1,996	1,288	644	961	7,888
SC Retirement	3,551	2,687	1,734	867	1,138	9,977
SC Group	59	104	67	34	19	283
Health Insurance	8,840	6,494	4,420	2,210	4,420	26,384
Worker's Compensation Insurance	980	1,529	986	493	433	4,421
Unemployment	129	86	56	28	41	340
Wellness Program	100	100	100	100	100	500
Total New Personnel Costs	55,857	39,083	25,482	12,791	19,669	152,882
Advertisement	600	400	400	400	200	2,000
Dues & Subscriptions	-	20	20	20	-	60
Fuels	-	1,500	1,500	1,500	-	4,500
Non-Capital Equipment	-	690	690	690	250	2,320
Screening & Shots	90	250	250	250	90	930
Supplies	-	75	75	75	-	225
Uniforms	-	1,489	1,489	1,489	300	4,767
Total Other Expenditures	690	4,424	4,424	4,424	840	14,802
Computer	1,700	-	-	-	-	1,700
Vehicles	-	33,750	33,750	33,750	-	101,250
Rifle	-	1,000	1,000	1,000	-	3,000
Walkie Talkie	-	850	850	850	-	2,550
Bulletproof Vests	-	550	550	550	-	1,650
Respirator/protective Equipment	-	532	532	532	-	1,596
Taser	-	800	800	800	-	2,400
Total Capital	1,700	37,482	37,482	37,482	-	114,146
Totals	\$ 58,247	\$ 80,989	\$ 67,388	\$ 54,697	\$ 20,509	\$ 281,830
	(1)	(2)	(3)	(4)	(5)	

Notes:

- (1) Plan Reviewer
- (2) Patrolman (October 2007)
- (3) Patrolman (January 2008)
- (4) Patrolman (April 2008)
- (5) Assistant Street Technician (January 2008)

TOWN OF LEXINGTON

ANNUAL BUDGET GENERAL FUND FY 2008

POSITIONS BY DEPARTMENT

	<u>Budgeted for FY 2008</u>
<u>Administration:</u>	
Town Administrator	1
Town Attorney	1
Community/Corporate Coordinator	1
Municipal Clerk	1
Events & Media Coordinator	1
Grants Administrator	1
Clerk of Court	1
Clerical Assistant	2
Total	<u>9</u>
<u>Finance:</u>	
Finance Director	1
Assistant Finance Director	1
Accountant II	1
Accountant I	2
Accounting Clerk	1
Total	<u>6</u>
<u>Planning, Building and Technology</u>	
Director of Building, Planning and Technology	1
Zoning Administrator	1
Administrative Assistant	1
Building Inspector	2
Chief Building Inspector	1
Plan Reviewer	1
Engineer Associate	1
Help Desk/Junior Network Administrator	1
Maintenance	2
Network Administrator	1
Total	<u>12</u>
<u>Police:</u>	
Chief of Police	1
Major	1
Lieutenant/Criminal Invst	1
Lieutenant/Patrol	1
Sergeant	6
Corporal	7
Detective	2
Patrolman	18
Comstat Part-Time	1
School Resource Officer	1
Administrative Specialist	1
Clerical Assistant	1
Narcotics Task Force Grant	1
Traffic Enforcement	2
Victims Advocate	1
Total	<u>45</u>

TOWN OF LEXINGTON

ANNUAL BUDGET GENERAL FUND FY 2008

POSITIONS BY DEPARTMENT (Continued)

	<u>Budgeted for FY 2008</u>
<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	3
Grounds Maintenance Worker	3
Secretary	1
Total	<u>14</u>
Total General Fund	<u><u>86</u></u>

TOWN OF LEXINGTON

GENERAL FUND DEBT SERVICE FY 2008

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2005 Lease	\$ 61,209	\$ 1,404	\$ 62,612
2006 Lease	82,846	9,590	92,436
2007 Lease	<u>31,528</u>	<u>5,656</u>	<u>37,185</u>
Total Debt Service	<u>\$ 175,583</u>	<u>\$ 16,650</u>	<u>\$ 192,233</u>

TOWN OF LEXINGTON

GENERAL FUND CAPITAL OUTLAY FY 2008

	#	<u>FY 2008</u>
<u>Planning, Building and Technology</u>		
Plan Files/ Plan Desk		\$ 5,200
SQL Server and Software		16,800
Backup Hardware and Software		15,500
11 x 17 Color Printer/Copier		5,500
Wireless Access Point (2)		1,200
Switches		14,200
Desktop Computers		29,000
Channel 2 Upgrades		12,500
Computer New Hire		1,700
Total Planning, Building and Technology		101,600
 <u>Police Department</u>		
Vehicles With Equipment	4	135,000
Mobilevision Replacements @ \$2800	3	8,400
Walkie Talkies @\$875	5	4,375
Tasers @ \$800	11	8,800
Radar Units @ \$2500	2	5,000
Bullet-Proof Vests @ \$550	11	6,050
Vehicles With Equipment for New Hire	3	101,250
Rifle for New Hire	3	3,000
Walkie Talkie for New Hire	3	2,550
Bullet-Proof Vests @ \$550 for New Hire	3	1,650
Respirator/protective equipment for New Hire	1	1,596
Taser for New Hire	3	2,400
Capital Lease (2007 equipment carryover lease purchase)	2	55,000
Total Police		335,071
 <u>Parks, Streets and Sanitation Department</u>		
JD Gator HPX- 4X4	2	18,600
Sliding board @ Corley Street Park	1	2,400
Total Parks, Streets and Sanitation		21,000
 Total Capital Outlay Requests		 \$ 457,671

ENTERPRISE FUND

TOWN OF LEXINGTON

ENTERPRISE FUND

BUDGETED REVENUE, EXPENDITURES AND OTHER SOURCES AND USES SUMMARY FY 2008

REVENUE

FY 2008

Water Service	\$ 3,563,467
Sewer Service	5,393,524
Tap Fees	170,000
Service Fees	258,703
Generator Fees	20,000
Late Fees	170,000
Miscellaneous Income	34,955
	<hr/>
Total Revenue	9,610,649

OPERATING EXPENDITURES

Council and Town Hall Department	150,176
Administration Department	309,711
Finance Department	677,436
Planning, Building and Technology	605,279
Utilities Department	4,698,193
	<hr/>
Total Operating Expenditures	6,440,795

OTHER SOURCES AND (USES)

Interest Income	600,000
Capital Contribution Fees	2,933,169
Debt Service	(2,823,863)
Capital Equipment	(185,000)
Capital Projects (Net) and Reserves	(3,891,000)
Transfer from General Fund	350,000
Contingency Reserve(@1.5% of Revenue)	(153,160)
	<hr/>
Total Other Sources and (Uses)	(3,169,854)

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

TOWN OF LEXINGTON

ENTERPRISE FUND SUMMARY OF REVENUE AND EXPENSES (ACCRUAL BASIS)

	FY 2006 <u>(Actual)</u>	2007 <u>Budget</u>	FY 2007 <u>(Estimate)</u>	FY 2008 <u>(Budget)</u>
Operating Revenue				
Water Service	\$ 3,248,247	\$ 3,122,263	\$ 3,009,700	\$ 3,563,467
Sewer Service	4,778,994	4,717,012	4,388,000	5,393,524
Tap Fees	101,729	119,000	114,500	170,000
Service Fees	172,739	120,000	115,500	258,703
Late Fees	160,060	125,000	115,500	170,000
Generator Fees	18,000	-	120,000	20,000
Miscellaneous Income	26,776	20,000	20,000	34,955
Total operating revenue	<u>8,506,545</u>	<u>8,223,275</u>	<u>7,883,200</u>	<u>9,610,649</u>
Operating Expenses				
Council and Town Hall Department	126,286	133,665	123,305	150,176
Administration Department	283,736	321,221	274,490	309,711
Economic Development Department	-	-	-	-
Information Technology Department	18,507	163,722	206,625	605,279
Finance Department	645,553	624,649	593,817	677,436
Building	153,108	166,358	-	-
Utilities Department	3,962,012	4,306,785	4,373,635	4,698,193
Engineering Department	265,316	-	-	-
Other operating expenses	1,778,644	1,611,728	1,548,107	1,593,728
Total operating expenses	<u>7,233,162</u>	<u>7,328,128</u>	<u>7,119,979</u>	<u>8,034,523</u>
Operating income	<u>1,273,383</u>	<u>895,147</u>	<u>763,221</u>	<u>1,576,126</u>
Non-Operating Revenue (Expenses)				
Interest income	463,061	180,000	720,551	600,000
Capital Contributions	10,425,149	1,435,000	6,709,711	2,933,169
Transfer from General Fund	349,992	350,000	350,000	350,000
Transfer to General Fund	-	-	-	-
Loss on Impairment of Fixed Asset	(314,960)	-	-	-
Interest expense	(1,902,986)	(1,719,953)	(1,719,953)	(1,673,863)
Amortization of bond issuance costs	(58,523)	(58,524)	(58,524)	(58,524)
Total non-operating revenue (expenses)	<u>8,961,733</u>	<u>186,523</u>	<u>6,001,784</u>	<u>2,150,782</u>
Net Income (loss)	<u>\$10,235,116</u>	<u>\$ 1,081,670</u>	<u>\$ 6,765,005</u>	<u>\$ 3,726,908</u>

TOWN OF LEXINGTON

DEBT COVERAGE

	FY 2005 <u>(Actual)</u>	FY 2006 <u>(Actual)</u>	FY 2007 <u>(Estimate)</u>	FY 2008 <u>(Budget)</u>
Net income	\$ 3,885,252	\$ 10,235,116	\$ 6,765,005	\$ 3,726,908
Adjustments:				
Non Cash Capital Contributions	(1,207,014)	(500,000)	-	-
Transfer to/from General Fund	272,562	(349,992)	(350,000)	(350,000)
Depreciation and amortization	1,445,910	1,837,167	1,606,631	1,652,252
Interest expense	1,900,862	1,902,986	1,719,953	1,673,863
Debt coverage adjustments	<u>2,412,320</u>	<u>2,890,161</u>	<u>2,976,584</u>	<u>2,976,115</u>
Debt coverage income	\$ 6,297,572	\$ 13,125,277	\$ 9,741,589	\$ 6,703,023
Debt service	2,441,839	2,866,713	2,844,953	2,823,863
Debt coverage ratio	2.58	4.58	3.42	2.37

TOWN OF LEXINGTON

ENTERPRISE FUND BUDGETED REVENUE, EXPENDITURES AND OTHER SOURCES AND USES FY 2008

	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2007 AMENDED BUDGET	FY 2007 ORIGINAL BUDGET	SSS VARIANCE	%% VARIANCE	FY 2008 BUDGET
REVENUE							
Water Service	\$ 3,248,247	\$ 3,009,700	\$ 3,122,263	\$ 3,122,263	\$ 441,204	14.1	\$ 3,563,467
Sewer Service	4,778,894	4,388,000	4,717,012	4,717,012	678,512	14.3	5,393,524
Tap Fees	101,729	114,500	119,000	119,000	51,000	42.9	170,000
Service Fees	172,739	115,500	120,000	120,000	138,703	115.6	258,703
Generator Fees	18,000	115,500	-	-	20,000	-	20,000
Late Fees	180,060	120,000	125,000	125,000	45,000	38.0	170,000
Miscellaneous Income	26,776	20,000	20,000	20,000	14,955	-	34,955
Total Revenue	8,506,545	7,883,200	8,223,275	8,223,275	1,387,374	16.9	9,610,649
OPERATING EXPENDITURES							
Council and Town Hall Department	126,286	123,305	133,340	133,665	16,511	12.4	150,176
Administration Department	283,736	274,490	295,480	321,221	185,955	51.7	309,711
Finance Department	845,553	593,817	624,649	624,649	52,787	8.5	677,436
Planning, Building and Technology	171,615	208,625	154,431	330,080	25,939	13.6	605,279
Utilities Department	4,227,328	4,373,635	4,321,785	4,306,785	391,408	9.1	4,698,193
Total Operating Expenditures	5,454,518	5,571,872	5,529,684	5,716,400	652,600	11.4	6,440,785
OTHER SOURCES AND (USES)							
Interest Income	463,061	720,551	180,000	180,000	420,000	90.7	600,000
Capital Contribution Fees	10,425,149	6,709,711	1,435,000	1,435,000	1,498,189	14.4	2,933,169
Debt Service	(2,419,092)	(1,542,300)	(2,844,953)	(2,844,953)	21,090	(0.9)	(2,823,863)
Capital Equipment	(195,144)	(164,806)	(173,200)	(173,200)	(11,800)	6.0	(185,000)
Capital Projects (Net) and Reserves	(2,515,486)	(2,366,079)	(2,860,673)	(1,327,673)	(2,583,327)	101.9	(3,891,000)
Transfer from General Fund	349,992	350,000	350,000	350,000	-	-	350,000
Contingency Reserve(@1.5% of Revenue)	(134,544)	(119,218)	(125,049)	(125,049)	(27,110)	20.1	(153,160)
Total Other Sources and (Uses)	5,973,926	3,587,281	(4,039,875)	(2,506,875)	(682,978)	14.7	(3,169,854)
Excess (Deficiency) of Revenue Over Expenditures and Other	\$ 9,025,954	\$ 5,888,589	\$ (1,346,285)	\$ 0	\$ 71,788	-	\$ 0

TOWN OF LEXINGTON

FINANCE DEPARTMENT

**ENTERPRISE FUND
BUDGETED EXPENDITURES
FY 2008**

	<u>FY 2006 ACTUAL</u>	<u>FY 2007 ESTIMATE</u>	<u>FY 2007 AMENDED BUDGET</u>	<u>FY 2007 ORIGINAL BUDGET</u>	<u>\$\$\$ VARIANCE</u>	<u>%%% VARIANCE</u>	<u>FY 2008 BUDGET</u>
<u>EXPENDITURES</u>							
<u>SALARIES & FRINGES</u>							
Salaries	\$ 215,673	\$ 232,907	\$ 236,627	\$ 236,627	\$ 23,749	10.0	\$ 260,376
Overtime	887	903	1,300	1,300	(500)	(38.5)	800
FICA Expense	16,417	17,887	18,201	18,201	1,779	9.8	19,980
SC Retirement Expense	16,210	18,875	20,086	20,086	3,401	16.9	23,487
Health Insurance - Employee	25,380	29,633	26,555	26,555	13,257	49.9	39,812
Workers Compensation Insurance	5,672	4,963	4,573	4,573	2,211	48.3	6,784
Unemployment	-	-	785	785	77	9.8	862
Wellness Program	691	631	654	654	46	7.0	700
Total Salaries & Fringes Before Allocation	280,930	305,799	308,781	308,781	44,020	14.3	352,801
General & Administrative Allocation	254,393	172,783	201,794	201,794	(2,812)	(1.4)	198,982
Total Salaries & Fringes	535,321	478,582	510,575	510,575	41,208	8.1	551,783
<u>OPERATING EXPENDITURES</u>							
Accreditation	-	-	-	-	-	-	-
Advertising	140	-	400	400	-	-	400
Advisory Boards & Commissions	-	-	-	-	-	-	-
Awards & Memorials	-	-	-	-	-	-	-
Building Maintenance Agreements	-	-	-	-	-	-	-
Contractual Services	24,028	21,822	25,540	25,540	3,280	12.8	28,820
Contractual Services - Motorola	-	-	-	-	-	-	-
Contractual Services - Muni Court	-	-	-	-	-	-	-
Contractual Services - Sludge Removal	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Council Expenses	-	-	-	-	-	-	-
Damages	-	381	-	-	-	-	-
Deeds & Easements	-	-	-	-	-	-	-
Downtown Beautification	-	-	-	-	-	-	-
Dues & Subscriptions	50	62	145	145	(85)	(58.6)	60
Election Expense	-	-	-	-	-	-	-
Film Development	-	-	-	-	-	-	-
Fuels	8,223	6,821	9,000	9,000	(1,000)	(11.1)	8,000
Insurance - Building & Other	-	-	-	-	-	-	-
Lab Test	-	-	-	-	-	-	-
Meetings & Meals	71	168	200	200	(100)	(50.0)	100
Meters, Pipes & Fittings	-	-	-	-	-	-	-
Non-Capital - Computer Supplies	-	-	-	-	-	-	-
Non-Capital - Equipment	508	-	280	280	-	-	280
Non-Capital - Furniture & Fixtures	-	-	150	150	(150)	(100.0)	-
Non-Capital - Small Tools	357	399	500	500	-	-	500
Office Supplies	1,981	2,118	2,100	2,100	(40)	(1.9)	2,060
Office Supplies - Postage	31,590	31,135	31,400	31,400	6,970	22.2	38,370
Permits & Licenses	17	-	-	-	-	-	-
Printing & Publishing	-	-	450	450	(450)	(100.0)	-
Professional Services - Audit	6,485	7,000	7,000	7,000	-	-	7,000
Professional Services - Engineering	-	-	-	-	-	-	-
Professional Services - Legal	-	-	-	-	-	-	-
Professional Services - Other	-	-	-	-	-	-	-
Recruitment	-	-	-	-	-	-	-
Rental - Equipment	-	-	-	-	-	-	-
Repairs - Automotive	2,469	3,287	2,265	2,265	165	7.3	2,430
Repairs - Building & Facilities	-	-	-	-	-	-	-
Repairs - Computers	-	-	-	-	-	-	-
Repairs - Equipment	257	-	150	150	-	-	150
Screening & Shots	70	-	410	410	-	-	410
Supplies	758	401	480	480	(110)	(22.4)	380
Strategic Plan	-	-	-	-	-	-	-
Tax Bill Preparation Cost	-	-	-	-	-	-	-
Travel & Training	1,601	769	1,760	1,760	-	-	1,760
Uniforms	859	514	1,160	1,160	-	-	1,160
Uniforms - Clothing Allowance	-	-	-	-	-	-	-
Utilities - Electricity	-	-	-	-	-	-	-
Utilities - Tele-Communications	2,603	2,030	4,020	4,020	(1,900)	(47.3)	2,120
W/S - Sewer Treatment	-	-	-	-	-	-	-
W/S - Water Purchases	-	-	-	-	-	-	-
Total Operating Expenditures	82,067	76,897	87,420	87,420	6,580	7.5	94,000
General & Administrative Allocation	28,163	38,338	26,654	26,654	5,000	18.8	31,654
Total Expenditures	645,553	593,817	624,649	624,648	52,787	8.5	677,436
Capital Outlay Before Allocation	-	2,992	4,000	4,000	(4,000)	(100.0)	-
Capital Outlay Allocation	-	-	-	-	-	-	-
Total Expenditures and Capital Outlay	\$ 645,553	\$ 596,809	\$ 628,649	\$ 628,648	\$ 48,787	7.8	\$ 677,436

TOWN OF LEXINGTON

UTILITIES DEPARTMENT

**ENTERPRISE FUND
BUDGETED EXPENDITURES
FY 2008**

	<u>FY 2006 ACTUAL</u>	<u>FY 2007 ESTIMATE</u>	<u>FY 2007 AMENDED BUDGET</u>	<u>FY 2007 ORIGINAL BUDGET</u>	<u>\$\$\$ VARIANCE</u>	<u>%% VARIANCE</u>	<u>FY 2008 BUDGET</u>
<u>EXPENDITURES</u>							
<u>SALARIES & FRINGES</u>							
Salaries	\$ 1,091,352	\$ 1,106,154	\$ 1,165,055	\$ 1,165,055	\$ 115,484	9.9	\$ 1,280,539
Overtime	41,060	61,055	40,000	40,000	20,000	50.0	60,000
FICA Expense	84,176	89,292	92,187	92,187	10,365	11.2	102,551
SC Retirement Expense	85,384	92,966	100,477	100,477	20,717	20.6	121,194
Health Insurance - Employee	147,577	154,530	180,577	180,577	31,336	17.4	211,913
Workers Compensation Insurance	34,271	44,769	43,386	43,386	(4,293)	(9.9)	39,093
Unemployment	-	-	3,977	3,977	447	11.2	4,424
Wellness Program	2,861	2,704	3,270	3,270	(70)	(2.1)	3,200
Total Salaries & Fringes Before Allocation	1,486,681	1,551,470	1,628,929	1,628,929	193,985	11.9	1,822,914
General & Administrative Allocation	-	-	-	-	-	-	-
Total Salaries & Fringes	1,486,681	1,551,470	1,628,929	1,628,929	193,985	11.9	1,822,914
<u>OPERATING EXPENDITURES</u>							
Accreditation	-	-	-	-	-	-	-
Advertising	1,235	3,489	700	700	6,500	928.6	7,200
Advisory Boards & Commissions	-	-	-	-	-	-	-
Awards & Memorials	-	-	-	-	-	-	-
Building Maintenance Agreements	-	-	-	-	-	-	-
Contractual Services	172,542	249,998	100,410	100,410	197,533	196.7	297,943
Contractual Services - Motorola	-	-	-	-	-	-	-
Contractual Services - Muni Court	-	-	-	-	-	-	-
Contractual Services - Sludge Removal	69,769	61,859	62,000	62,000	(1,000)	(1.6)	61,000
Contributions	-	-	-	-	-	-	-
Council Expenses	-	-	-	-	-	-	-
Damages	17,571	355	500	500	-	-	500
Deeds & Easements	-	1,335	-	-	500	-	500
Downtown Beautification	-	-	-	-	-	-	-
Dues & Subscriptions	3,918	2,282	3,541	3,541	(341)	(9.6)	3,200
Election Expense	-	-	-	-	-	-	-
Film Development	-	-	-	-	-	-	-
Fuels	69,782	71,167	47,700	47,700	5,000	10.5	52,700
Insurance - Building & Other	-	-	-	-	-	-	-
Lab Test	34,394	34,279	35,000	35,000	-	-	35,000
Meetings & Meals	253	535	500	500	-	-	500
Meters, Pipes & Fittings	83,702	84,614	75,000	75,000	(25,000)	(33.3)	50,000
Non-Capital - Computer Supplies	976	-	3,000	3,000	(3,000)	(100.0)	-
Non-Capital - Equipment	21,239	1,699	1,000	1,000	-	-	1,000
Non-Capital - Furniture & Fixtures	1,139	-	500	500	(500)	(100.0)	-
Non-Capital - Small Tools	7,285	5,119	7,200	7,200	(2,000)	(27.8)	5,200
Office Supplies	4,374	2,867	2,570	2,570	(490)	(19.1)	2,080
Office Supplies - Postage	2,413	2,314	2,000	2,000	220	11.0	2,220
Permits & Licenses	16,057	22,330	16,268	16,268	732	4.5	17,000
Printing & Publishing	-	-	-	-	-	-	-
Professional Services - Audit	-	-	-	-	-	-	-
Professional Services - Engineering	10,430	88,469	4,000	4,000	1,000	25.0	5,000
Professional Services - Legal	5,220	-	3,000	3,000	(2,000)	(66.7)	1,000
Professional Services - Other	-	-	-	-	-	-	-
Recruitment	-	-	-	-	-	-	-
Rental - Equipment	51,800	33,850	1,000	1,000	2,280	228.0	3,280
Repairs - Automotive	31,710	21,090	22,520	22,520	(7,520)	(33.4)	15,000
Repairs - Building & Facilities	-	-	-	-	-	-	-
Repairs - Computers	-	-	-	-	-	-	-
Repairs - Equipment	77,107	64,495	40,000	40,000	-	-	40,000
Screening & Shots	1,670	1,506	2,080	2,080	(500)	(24.0)	1,580
Supplies	128,296	143,485	136,257	121,257	(69,537)	(57.3)	51,720
Strategic Plan	-	-	-	-	-	-	-
Tax Bill Preparation Cost	-	-	-	-	-	-	-
Travel & Training	12,649	12,138	11,800	11,800	(1,600)	(13.6)	10,200
Uniforms	10,643	14,599	13,630	13,630	(2,500)	(18.3)	11,130
Uniforms - Clothing Allowance	-	-	-	-	-	-	-
Utilities - Electricity	152,585	159,588	171,750	171,750	-	-	171,750
Utilities - Tele-Communications	52,576	54,831	57,930	57,930	(2,354)	(4.1)	55,576
W/S - Sewer Treatment	468,827	509,149	525,000	525,000	55,000	10.5	580,000
W/S - Water Purchases	1,230,485	1,174,713	1,346,000	1,346,000	47,000	3.5	1,393,000
Total Operating Expenditures	2,740,648	2,822,165	2,692,856	2,677,856	197,423	7.4	2,875,279
General & Administrative Allocation	-	-	-	-	-	-	-
Total Expenditures	4,227,328	4,373,635	4,321,785	4,306,785	391,408	9.1	4,698,193
Capital Outlay Before Allocation	-	119,124	185,000	169,200	15,800	9.3	185,000
Capital Outlay Allocation	-	-	-	-	-	-	-
Total Expenditures and Capital Outlay	\$ 4,227,328	\$ 4,492,759	\$ 4,506,785	\$ 4,475,985	\$ 407,208	9.1	\$ 4,883,193

TOWN OF LEXINGTON

ENTERPRISE FUND NEW PERSONNEL SUMMARY FY 2008

	<u>UTILITIES</u> <u>FY 2008</u>	<u>UTILITIES</u> <u>FY 2008</u>	<u>TOTALS</u> <u>FY 2008</u>
Salary	\$ 28,895	\$ 30,368	\$ 59,263
Overtime	-	-	-
FICA(7.65%)	2,210	2,323	4,533
SC Retirement	2,618	2,751	5,369
SC Group	43	46	89
Health Insurance	8,567	8,567	17,134
Worker's Compensation Insurance	1,219	1,282	2,501
Unemployment	95	100	195
Wellness Program	100	100	200
Total New Personnel Costs	43,747	45,537	89,284
Advertising	100	100	200
Dues & Subscriptions	50	50	100
Fuels	2,700	-	2,700
Non-Capital Small Tools	600	600	1,200
Screening & Shots	290	290	580
Travel & Training	600	600	1,200
Uniforms	565	565	1,130
Utilities - Tele-Communications	840	840	1,680
Total Other Expenditures	5,745	3,045	8,790
2006 Service Truck	25,000	-	25,000
Total Fixed Assets	25,000	-	25,000
Totals	\$ 74,492	\$ 48,582	\$ 123,074
	(1)	(2)	

Notes:

(1) Maintenance Tech II

(2) Maintenance Tech III

TOWN OF LEXINGTON

ANNUAL BUDGET ENTERPRISE FUND FY 2008

POSITIONS BY DEPARTMENT

	<u>Budgeted for FY 2008</u>
<u>Finance:</u>	
Accounts Receivable Supervisor	1
Accounting Clerk/Customer Service	2
Accounting Clerk	1
Meter Technician	3
Total	<u>7</u>
<u>Utilities:</u>	
Director of Utilities	1
Superintendent, Utilities	1
Water/Sewer Main Tech III	12
Water/Sewer Main Tech II	12
Engineer	1
Environmental Sys Operator III	1
Environmental Sys Operator II	1
Inspector	1
Administrative Assistant	1
Secretary	1
Total	<u>32</u>
Total Enterprise Fund	<u>39</u>

TOWN OF LEXINGTON

ENTERPRISE FUND DEBT SERVICE FY 2008

	<u>FY 2008</u>
Series 2001 A Revenue Bonds	\$1,750,790
Series 2001 B Revenue Bonds	164,108
Series 1993 Revenue Bonds	385,000
Series 2004 Revenue Bonds	<u>523,965</u>
Total Debt Service	<u><u>\$2,823,863</u></u>

TOWN OF LEXINGTON

ENTERPRISE FUND CAPITAL EQUIPMENT FY 2008

	<u>#</u>	<u>FY 2008</u>
<u>Utilities Department</u>		
Ford F250 4x4-Replace 2003 Dodge W16	1	\$ 24,000
Ford F250 4x4-Replace 1997 Chevrolet W40	1	30,000
Ford F150 4x4-Replace 2001 Ford F150 4x4 W27	1	20,000
Ford F140 1/2 Ton 4x26 Bed	1	13,000
Ford F140 1/2 Ton 4x26 Bed	1	8,000
Portable Generator for Shore Road	1	30,000
John Deere 5325 Tractor-Replace John Deere 5210	1	30,000
Cross Connection Software/ADG	1	4,000
Cross Connection Software/ADG	1	1,000
New Hire Service Truck	1	25,000
Total Utilities		<u>185,000</u>
Total Capital Equipment Requests		<u>\$ 185,000</u>

TOWN OF LEXINGTON

ENTERPRISE FUND CAPITAL IMPROVEMENT PLAN FY 2008

<u>SEWER CIP</u>	<u>FY 2008</u>
John Hardee Expressway Line Relocation	\$1,100,000
Medical Services Sewer	101,500
Saxe Gotha to Taylor Street Sewer Replacement	120,000
Coventry Woods Treatment Plant Removal/Diversion	1,500,000
Property Purchase for I-20 Pump Station	25,000
Telementary System Change out to Radio System	<u>350,000</u>
Total Capital Improvement Projects - Sewer	<u>3,196,500</u>
<u>WATER CIP</u>	
Demolition of Old Water Treatment Plant at 503 S. Lake Drive	152,000
Industrial Drive & Wildlife Road (2,400' - 8" WM/Extension & Tie-In)	69,200
Claudius Street (650' - 6" WM/Extension & Tie-In)	12,800
Barre Street & Second Avenue (650' - Upgrade 2"-4")	10,500
New Storage Building at Utilities	<u>450,000</u>
Total Capital Improvement Projects - Water	<u>694,500</u>
Total Capital Improvement Projects (Net)	<u><u>\$3,891,000</u></u>



South Carolina
Town of Lexington

Rates Effective July 1, 2007

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
	\$	5.97	\$ 7.94
FLAT RATE - 378 LINE			\$ 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 2008

<u>SOURCES</u>	<u>FY 2008</u>
Transfer From General Fund	<u>\$ 408,935</u>
Total Sources	<u>408,935</u>
<u>USES</u>	
Debt Service (COP & GO Bond)	<u>408,935</u>
Total Uses	<u>408,935</u>
Excess (Deficiency) of Sources	<u>\$ -</u>

SPECIAL REVENUE FUND

TOWN OF LEXINGTON

VICTIMS ADVOCATE

SPECIAL REVENUE FUND
BUDGETED EXPENDITURES
FY 2008

	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2007 AMENDED BUDGET	FY 2007 BUDGET	\$\$\$ VARIANCE	%%% VARIANCE	FY 2008 BUDGET
EXPENDITURES							
SALARIES & FRINGES							
Salaries	\$ 40,124	\$ 43,667	\$ 47,702	\$ 42,902	\$ (21,090)	(48.2)	\$ 21,813
Overlime	1,267	501	2,048	2,000	(1,750)	(87.5)	250
FICA Expense	3,246	3,519	3,800	3,428	(1,740)	(50.8)	1,688
SC Retirement Expense	3,082	3,543	4,171	3,722	(1,690)	(45.4)	2,032
Health Insurance - Employee	2,271	4,539	5,201	4,575	(2,212)	(48.3)	2,363
Workers Compensation Insurance	715	722	840	663	(271)	(40.9)	392
Unemployment	-	-	156	141	(88)	(48.4)	73
Wellness Program	89	90	122	109	(59)	(54.1)	50
Total Salaries & Fringes Before Allocation	50,824	56,881	64,040	57,540	(28,879)	(50.2)	28,661
General & Administrative Allocation	-	-	-	-	-	-	-
Total Salaries & Fringes	50,824	56,881	64,040	57,540	(28,879)	(50.2)	28,661
OPERATING EXPENDITURES							
Accreditation	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Advisory Boards & Commissions	-	-	-	-	-	-	-
Awards & Memorials	-	-	-	-	-	-	-
Building Maintenance Agreements	-	-	-	-	-	-	100
Contractual Services	95	87	100	100	-	-	-
Contractual Services - Motorola	-	-	-	-	-	-	-
Contractual Services - Muni Court	-	-	-	-	-	-	-
Contractual Services - Sludge Removal	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Council Expenses	-	-	-	-	-	-	-
Damages	-	-	-	-	-	-	-
Deeds & Easements	-	-	-	-	-	-	-
Dues & Subscriptions	-	-	-	-	-	-	-
Election Expense	-	-	-	-	-	-	-
Film Development	-	-	-	-	-	-	-
Fuels	419	395	750	750	(350)	(46.7)	400
Insurance - Building & Other	-	-	-	-	-	-	-
Lab Test	-	-	-	-	-	-	-
Meetings & Meals	-	-	-	-	-	-	-
Meters, Pipes & Fittings	-	-	-	-	-	-	-
Non-Capital - Computer Supplies	-	-	-	-	-	-	-
Non-Capital - Equipment	288	-	-	-	-	-	-
Non-Capital - Furniture & Fixtures	-	-	-	-	-	-	-
Non-Capital - Small Tools	-	-	-	-	-	-	-
Office Supplies	1,059	-	2,850	2,850	(2,160)	(76.8)	660
Office Supplies - Postage	373	250	315	315	(165)	(52.4)	150
Permits & Licenses	-	-	-	-	-	-	-
Printing & Publishing	-	-	-	-	-	-	-
Professional Services - Audit	1,000	1,000	1,000	1,000	(500)	(50.0)	500
Professional Services - Engineering	-	-	-	-	-	-	-
Professional Services - Legal	-	-	-	-	-	-	-
Professional Services - Other	-	-	-	-	-	-	-
Recruitment	-	-	-	-	-	-	-
Rental - Equipment	-	-	450	450	(250)	(55.6)	200
Repairs - Automotive	-	-	-	-	-	-	-
Repairs - Building & Facilities	-	-	-	-	-	-	-
Repairs - Computers	-	-	-	-	-	-	-
Repairs - Equipment	-	-	-	-	-	-	-
Screening & Shots	-	-	-	-	-	-	-
Strategic Plan	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Tax Bill Preparation Cost	-	-	-	-	-	-	-
Travel & Training	-	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-	-
Uniforms - Clothing Allowance	1,000	1,000	1,000	1,000	(500)	(50.0)	500
Utilities - Electricity	-	-	-	-	-	-	-
Utilities - Tele-Communications	674	263	480	480	(230)	(47.9)	250
W/S - Sewer Treatment	-	-	-	-	-	-	-
W/S - Water Purchases	-	-	-	-	-	-	-
Teddy Bear Fund Expenses	-	-	-	-	-	-	-
Total Operating Expenditures	4,909	3,005	6,945	6,945	(4,185)	(60.3)	2,760
General & Administrative Allocation	-	-	-	-	-	-	-
Total Expenditures	55,732	59,886	70,985	64,485	(33,084)	(51.3)	31,421
Capital Outlay Before Allocation	-	-	-	-	-	-	-
Capital Outlay Allocation	-	-	-	-	-	-	-
Total Expenditures and Capital Outlay	\$ 55,732	\$ 59,886	\$ 70,985	\$ 64,485	\$ (33,084)	(51.3)	\$ 31,421