

TOWN OF LEXINGTON, MASSACHUSETTS

Lexington



“The Birthplace of American Liberty”

FY 2008 Appropriated Budget - October 10, 2007

Addendum Packet

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FY 2008 Appropriated Budget

Budget Changes: Appropriated Budget to Today

STM Article 3: Amend Operating Budget (Amendments to Article 21: Operating Budget, 2007 ATM)

	FY08 Budget as Adopted	Proposed Revisions	Difference	Reason
Revenues				
Overlay Surplus	\$ -	\$ 100,000	\$ 100,000	Surplus should have been voted at ATM - technical correction necessary for tax rate setting
State Aid	\$ 8,994,407	\$ 9,064,275	\$ 69,868	Final State Aid amount

	FY08 Budget as Adopted	Proposed Revisions	Difference	Reason
Expenses				
2310 Reserve Fund	\$ 450,000	\$ 469,868	\$ 19,868	Balance of New State Aid allotment necessary to balance budget for tax rate setting.
8500 Town Clerk Personal Services	\$ 246,101	\$ 271,101	\$ 25,000	Costs for two special elections for Sen. Havern's Seat
8500 Town Clerk Expenses	\$ 90,759	\$ 115,759	\$ 25,000	Costs for two special elections for Sen. Havern's Seat

STM Article 4: Amend Enterprise Budget (Amendments to Article 22: Enterprise Budget, 2007 ATM)

	FY08 Budget as Adopted	Proposed Revisions	Difference	Reason
Expenses				
Water MWRA	\$ 4,435,739	\$ 4,117,775	\$ (317,964)	Final Assessment lower than budgeted
Water Debt	\$ 490,833	\$ 504,246	\$ 13,413	Increases needed for additional interest & issuance costs
Wastewater MWRA	\$ 6,197,216	\$ 5,630,863	\$ (566,353)	Final Assessment lower than budgeted
Wastewater Debt	\$ 473,256	\$ 482,424	\$ 9,168	Increases needed for additional interest & issuance costs

And further to approve the use of \$362,570 of Water Enterprise Retained Earnings for support of operations of the fund.

Summary of Revenues & Expenditures

This summary is inclusive of all actions taken by Town Meeting and the June 5, 2007 Override vote.

Revenue Summary	FY 2006	FY 2007	FY 2008	FY 2008	FY 2007-2008	FY 2007-2008
	Actual	Actual ¹	Budget as Adopted	Proposed Revisions	Change (\$)	Change (%)
Tax Levy	\$ 89,868,589	\$ 95,306,611	\$ 103,992,380	\$ 103,992,380	\$ 8,685,769	8.31%
State Aid	8,603,524	8,304,953	8,994,407	9,064,275	759,322	8.30%
Local Receipts	13,321,875	12,910,181	9,707,463	9,707,463	-3,202,718	-7.09%
Available Funds	2,188,182	4,923,000	4,115,347	4,215,347	-707,653	-16.41%
Revenue Offsets	-3,145,438	-1,530,137	-1,640,063	-1,640,063	-109,926	7.18%
Enterprise Funds (Indirect)	1,789,916	1,772,313	1,752,885	1,752,885	-19,428	-1.10%
Total General Fund	\$ 112,626,648	\$ 121,686,920	\$ 126,922,418	\$ 127,092,286	\$ 5,405,366	5.83%
Other Revenues						
Revolving Funds	542,343	635,992	966,234	966,234	330,242	21.78%
Grants	173,390	173,390	173,390	173,390	0	0.00%
Enterprise Funds (Direct)	13,393,865	15,445,321	15,076,798	14,215,032	-1,230,289	5.91%
Total Other Revenues	14,109,599	16,254,703	16,216,422	15,354,656	-900,047	6.67%
Total Revenues	\$ 126,736,246	\$ 137,941,624	\$ 143,138,840	\$ 142,446,942	\$ 4,505,319	5.93%
Expense Summary	FY 2006	FY 2007	FY 2008	FY 2008	FY 2007-2008	FY 2007-2008
	Actual	Actual ¹	Budget as Adopted	Proposed Revisions	Change (\$)	Change (%)
Education						
Lexington Public Schools	60,652,760	62,411,611	68,295,983	68,295,983	5,884,372	7.69%
Minuteman Reg. School	830,234	1,024,817	1,200,438	1,200,438	175,621	17.14%
<i>sub-total Education</i>	<i>61,482,994</i>	<i>63,436,428</i>	<i>69,496,421</i>	<i>69,496,421</i>	<i>6,059,993</i>	<i>7.84%</i>
Municipal	22,624,947	23,804,280	26,214,557	26,264,557	2,460,277	5.30%
Shared Expenses						
Benefits & Insurance	19,015,811	21,720,931	24,668,304	24,668,304	2,947,373	9.45%
Debt (within-levy)	3,417,301	3,760,126	3,798,137	3,798,137	38,011	2.10%
Reserve Fund	0	0	450,000	469,868	469,868	12.50%
<i>sub-total Shared Expenses</i>	<i>22,433,112</i>	<i>25,481,058</i>	<i>28,916,441</i>	<i>28,936,309</i>	<i>3,455,251</i>	<i>8.47%</i>
Capital						
Cash Capital	1,153,000	1,195,000	1,355,000	1,355,000	160,000	13.39%
<i>sub-total Capital</i>	<i>1,153,000</i>	<i>1,195,000</i>	<i>1,355,000</i>	<i>1,355,000</i>	<i>160,000</i>	<i>13.39%</i>
Other						
Stabilization Fund	603,647	2,650,000	1,000,000	1,000,000	-1,650,000	-62.26%
Other		86,000	40,000	40,000	-46,000	-53.49%
<i>sub-total Other</i>	<i>603,647</i>	<i>2,736,000</i>	<i>1,040,000</i>	<i>1,040,000</i>	<i>-1,696,000</i>	<i>-61.99%</i>
Total General Fund	\$ 108,297,700	\$ 116,652,766	\$ 127,022,418	\$ 127,092,286	\$ 10,439,520	5.91%
Other Expenses						
Revolving Funds	542,343	635,992	966,234	966,234	330,242	21.78%
Grants	173,390	173,390	173,390	173,390	0	0.00%
Enterprise Funds (Direct)						
Water	5,408,102	5,628,900	6,078,058	5,773,477	144,577	6.10%
Wastewater (Sewer)	6,279,508	6,681,282	7,346,035	6,788,850	107,568	9.55%
Recreation	1,481,913	1,503,079	1,627,705	1,627,705	124,626	-5.72%
Cash Capital	80,000	75,000	25,000	25,000	-50,000	-66.67%
<i>sub-total Enterprise Funds</i>	<i>13,249,523</i>	<i>13,888,261</i>	<i>15,076,798</i>	<i>14,215,032</i>	<i>326,771</i>	<i>5.91%</i>
Total Other Expenses	13,965,256	14,697,643	16,216,422	15,354,656	657,013	6.67%
Total Expenses	\$ 122,262,956	\$ 131,350,409	\$ 143,238,840	\$ 142,446,942	\$ 11,096,534	6.00%
Surplus/(Deficit)	\$ 4,473,290	\$ 6,591,215	\$ (100,000)	\$ 0		

Notes:

¹ FY 2007 amounts are unaudited. Amounts shown represent initial reconciliations.

Does not include Exempt Debt

Program Summary

This spreadsheet presents the recommended budget and financing plan by subprogram.

A	B	C	D	E	F	G	H	I
ELEMENT	DESCRIPTION	2006 Actual	2007 Actual	Department 2008 Request	All Adjustments	Appropriated Total	Appropriated to FY 08 Change \$	Chg. %
Operating Budget - General Fund Expenses - Article 21								
<u>Program 1000: Education</u>								
1100	Lexington Public Schools	\$ 60,652,760	\$ 62,411,611	\$ 70,027,605	\$ (1,731,622)	\$ 68,295,983	\$ 5,884,372	7.69%
1200	Regional Schools	\$ 830,234	\$ 1,024,817	\$ 1,000,000	\$ 200,438	\$ 1,200,438	\$ 175,621	17.14%
Total Education		\$ 61,482,994	\$ 63,436,428	\$ 71,027,605	\$ (1,531,184)	\$ 69,496,421	\$ 6,059,993	7.84%
<u>Program 2000: Shared Expenses</u>								
2110	Contributory Retirement	\$ 3,214,947	\$ 3,279,170	\$ 3,449,284	\$ -	\$ 3,449,284	\$ 170,114	3.20%
2120	Non-Contributory Retirement	\$ 61,439	\$ 46,758	\$ 41,000	\$ -	\$ 41,000	\$ (5,758)	-33.87%
2130	Health Insurance	\$ 14,874,738	\$ 17,293,354	\$ 19,862,000	\$ 7,487	\$ 19,869,487	\$ 2,576,133	9.41%
2140	Unemployment	\$ 139,819	\$ 74,263	\$ 76,500	\$ 298,945	\$ 375,445	\$ 301,182	205.74%
2150	Workers Compensation*	\$ 195,465	\$ 250,649	\$ 300,235	\$ -	\$ 300,235	\$ 49,586	58.02%
2160	Property & Liability Insurance	\$ 529,404	\$ 726,486	\$ 582,853	\$ -	\$ 582,853	\$ (143,633)	-6.79%
2170	Uninsured Losses*	\$ -	\$ 50,251	\$ 50,000	\$ -	\$ 50,000	\$ (251)	42.86%
<i>sub-total 2100 Benefits</i>		<i>\$ 19,015,811</i>	<i>\$ 21,720,931</i>	<i>\$ 24,361,872</i>	<i>\$ 306,432</i>	<i>\$ 24,668,304</i>	<i>\$ 2,947,373</i>	<i>9.45%</i>
2210	Payment on Funded Debt	\$ 2,760,000	\$ 2,875,000	\$ 2,833,980	\$ -	\$ 2,833,980	\$ (41,020)	-0.11%
2220	Interest on Funded Debt	\$ 450,750	\$ 533,428	\$ 703,832	\$ -	\$ 703,832	\$ 170,404	11.00%
2230	Temporary Borrowing	\$ 206,551	\$ 351,698	\$ 204,336	\$ 55,989	\$ 260,325	\$ (91,373)	4.57%
<i>sub-total 2200 Debt Service</i>		<i>\$ 3,417,301</i>	<i>\$ 3,760,126</i>	<i>\$ 3,742,148</i>	<i>\$ 55,989</i>	<i>\$ 3,798,137</i>	<i>\$ 38,011</i>	<i>2.10%</i>
2310	Reserve Fund	\$ -	\$ -	\$ 400,000	\$ 19,868	\$ 469,868	\$ 469,868	17.47%
<i>sub-total 2300 Operating Articles</i>		<i>\$ -</i>	<i>\$ -</i>	<i>\$ 400,000</i>	<i>\$ 19,868</i>	<i>\$ 469,868</i>	<i>\$ 469,868</i>	<i>17.47%</i>
Total Shared Expenses		\$ 22,433,112	\$ 25,481,058	\$ 28,504,020	\$ 382,289	\$ 28,936,309	\$ 3,455,251	8.55%
<u>Program 3000: Community Services</u>								
3100-3500	DPW Personal Services	\$ 3,208,832	\$ 3,399,606	\$ 3,339,971	\$ (23,750)	\$ 3,316,221	\$ (83,385)	1.11%
3100-3500	DPW Expenses	\$ 4,897,551	\$ 4,867,504	\$ 5,494,594	\$ (383,579)	\$ 5,126,015	\$ 258,511	-0.76%
Total Community Services		\$ 8,106,383	\$ 8,267,110	\$ 8,834,565	\$ (407,329)	\$ 8,442,236	\$ 175,126	-0.04%
<u>Program 4000: Public Safety</u>								
4100	Law Enforcement Personal Services	\$ 3,942,601	\$ 4,165,092	\$ 4,205,699	\$ (14,500)	\$ 4,214,699	\$ 49,607	0.99%
4100	Law Enforcement Expenses	\$ 436,958	\$ 448,984	\$ 478,923	\$ (10,416)	\$ 468,507	\$ 19,522	1.19%
<i>sub-total 4100 Law Enforcement</i>		<i>\$ 4,379,559</i>	<i>\$ 4,614,076</i>	<i>\$ 4,684,622</i>	<i>\$ (24,916)</i>	<i>\$ 4,683,206</i>	<i>\$ 69,130</i>	<i>1.01%</i>
4200	Fire Personal Services	\$ 3,976,087	\$ 4,057,339	\$ 4,256,423	\$ (12,500)	\$ 4,261,226	\$ 203,887	4.17%
4200	Fire Expenses	\$ 442,658	\$ 467,657	\$ 505,284	\$ (25,222)	\$ 485,062	\$ 17,405	8.24%
<i>sub-total 4200 EMS/Fire</i>		<i>\$ 4,418,744</i>	<i>\$ 4,524,996</i>	<i>\$ 4,761,707</i>	<i>\$ (37,722)</i>	<i>\$ 4,746,288</i>	<i>\$ 221,292</i>	<i>4.57%</i>
Total Public Safety		\$ 8,798,303	\$ 9,139,072	\$ 9,446,329	\$ (62,638)	\$ 9,429,494	\$ 290,422	2.77%
<u>Program 5000: Culture & Recreation</u>								
5100	Library Personal Services	\$ 1,406,782	\$ 1,463,666	\$ 1,643,200	\$ (6,500)	\$ 1,636,700	\$ 173,034	4.69%
5100	Library Expenses	\$ 347,692	\$ 442,506	\$ 473,384	\$ (36,230)	\$ 452,154	\$ 9,648	-3.18%
Total Culture & Recreation		\$ 1,754,474	\$ 1,906,172	\$ 2,116,584	\$ (42,730)	\$ 2,088,854	\$ 182,682	2.88%
<u>Program 6000: Social Services</u>								
6000	Social Services Personal Services	\$ 226,490	\$ 349,737	\$ 403,722	\$ -	\$ 403,722	\$ 53,985	3.89%
6000	Social Services Expenses	\$ 172,623	\$ 231,165	\$ 283,390	\$ (208)	\$ 283,182	\$ 52,017	1.16%
Total Social Services		\$ 399,114	\$ 580,902	\$ 687,112	\$ (208)	\$ 686,904	\$ 106,002	2.75%

Note: Line-Items marked with an asterisk (*) will be presented at Town Meeting as continuing balance accounts.

Program Summary

This spreadsheet presents the recommended budget and financing plan by subprogram.

A	B	C	D	E	F	G	H	I
ELEMENT	DESCRIPTION	2006 Actual	2007 Actual	Department 2008 Request	All Adjustments	Appropriated Total	Appropriated to FY 08 Change \$	Chg. %
Program 7000: Community Development								
7100	Comm. Devel. Personal Services	\$ 568,057	\$ 666,201	\$ 756,424	\$ (6,800)	\$ 771,687	\$ 105,486	4.46%
7100	Comm. Devel. Expenses	\$ 74,484	\$ 77,176	\$ 66,644	\$ 4,545	\$ 71,689	\$ (5,487)	19.44%
<i>sub-total 7100 Comm. Dev.</i>		<i>\$ 642,541</i>	<i>\$ 743,377</i>	<i>\$ 823,068</i>	<i>\$ (2,255)</i>	<i>\$ 843,377</i>	<i>\$ 99,999</i>	<i>5.59%</i>
7200	Planning Personal Services	\$ 195,945	\$ 188,981	\$ 205,987	\$ (9,000)	\$ 198,987	\$ 10,007	-2.47%
7200	Planning Expenses	\$ 8,345	\$ 8,517	\$ 8,450	\$ (91)	\$ 8,359	\$ (158)	-1.08%
<i>sub-total 7200 Planning</i>		<i>\$ 204,290</i>	<i>\$ 197,497</i>	<i>\$ 214,437</i>	<i>\$ (9,091)</i>	<i>\$ 207,346</i>	<i>\$ 9,849</i>	<i>-2.42%</i>
7300	Economic Devel. Personal Services	\$ 33,001	\$ 40,023	\$ 120,572	\$ 225	\$ 120,797	\$ 80,774	26.89%
7300	Economic Devel. Expenses	\$ 51,454	\$ 63,384	\$ 98,830	\$ 4,906	\$ 103,736	\$ 40,352	48.95%
<i>sub-total 7300 Eco. Devo.</i>		<i>\$ 84,455</i>	<i>\$ 103,407</i>	<i>\$ 219,402</i>	<i>\$ 5,131</i>	<i>\$ 224,533</i>	<i>\$ 121,126</i>	<i>36.21%</i>
Total Community Development		\$ 931,287	\$ 1,044,281	\$ 1,256,907	\$ (6,215)	\$ 1,275,256	\$ 230,975	8.43%
Program 8000: General Government								
8110	Selectmen Personal Services	\$ 53,176	\$ 65,952	\$ 65,180	\$ -	\$ 71,246	\$ 5,294	13.66%
8110	Selectmen Expenses	\$ 60,871	\$ 63,558	\$ 71,150	\$ -	\$ 71,150	\$ 7,592	2.89%
8120	Legal	\$ 356,229	\$ 278,455	\$ 350,000	\$ -	\$ 350,000	\$ 71,545	0.00%
8130	Town Report	\$ 2,200	\$ 6,495	\$ 6,500	\$ -	\$ 6,500	\$ 5	0.00%
<i>sub-total 8100 Board of Selectmen</i>		<i>\$ 472,475</i>	<i>\$ 414,460</i>	<i>\$ 492,830</i>	<i>\$ -</i>	<i>\$ 498,896</i>	<i>\$ 84,436</i>	<i>2.16%</i>
8210-8220	Town Manager Personal Services	\$ 386,558	\$ 415,741	\$ 479,797	\$ -	\$ 479,797	\$ 64,056	1.97%
8210-8220	Town Manager Expenses	\$ 101,768	\$ 197,805	\$ 144,125	\$ (1,000)	\$ 143,125	\$ (54,680)	-8.29%
8230	Salary Transfer Account*	\$ -	\$ -	\$ 471,500	\$ 558,393	\$ 1,029,893	\$ 1,029,893	445.32%
<i>sub-total 8200 Town Manager</i>		<i>\$ 488,326</i>	<i>\$ 613,546</i>	<i>\$ 1,095,422</i>	<i>\$ 557,393</i>	<i>\$ 1,652,815</i>	<i>\$ 1,039,269</i>	<i>102.68%</i>
8310	Appropriations Committee	\$ 848	\$ 126	\$ 1,500	\$ -	\$ 1,500	\$ 1,374	0.00%
8320	Misc. Towns and Committees	\$ 8,300	\$ 6,342	\$ 8,755	\$ (4,050)	\$ 4,705	\$ (1,637)	-46.26%
8330	Public Celebrations Committee	\$ 25,000	\$ 7,240	\$ 28,500	\$ -	\$ 29,000	\$ 21,760	1.75%
<i>sub-total 8300 Town Committees</i>		<i>\$ 34,148</i>	<i>\$ 13,708</i>	<i>\$ 38,755</i>	<i>\$ (4,050)</i>	<i>\$ 35,205</i>	<i>\$ 21,497</i>	<i>-9.16%</i>
8400	Finance Personal Services	\$ 789,702	\$ 936,661	\$ 1,004,615	\$ -	\$ 1,004,615	\$ 67,954	3.80%
8400	Finance Expenses	\$ 227,012	\$ 191,556	\$ 267,695	\$ (6,301)	\$ 283,894	\$ 92,338	7.25%
<i>sub-total 8400 Finance</i>		<i>\$ 1,016,715</i>	<i>\$ 1,128,217</i>	<i>\$ 1,272,310</i>	<i>\$ (6,301)</i>	<i>\$ 1,288,509</i>	<i>\$ 160,292</i>	<i>4.54%</i>
8500	Town Clerk Personal Services	\$ 214,886	\$ 269,592	\$ 246,101	\$ 25,000	\$ 271,101	\$ 1,509	-7.09%
8500	Town Clerk Expenses	\$ 71,149	\$ 73,957	\$ 83,175	\$ 25,584	\$ 115,759	\$ 41,801	57.23%
<i>sub-total 8500 Town Clerk</i>		<i>\$ 286,035</i>	<i>\$ 343,549</i>	<i>\$ 329,276</i>	<i>\$ 50,584</i>	<i>\$ 386,860</i>	<i>\$ 43,311</i>	<i>5.87%</i>
8600	MIS Personal Services	\$ 144,206	\$ 99,245	\$ 187,941	\$ -	\$ 187,941	\$ 88,696	4.14%
8600	MIS Expenses	\$ 193,481	\$ 254,018	\$ 289,169	\$ (982)	\$ 291,587	\$ 37,570	4.49%
<i>sub-total 8600 MIS</i>		<i>\$ 337,687</i>	<i>\$ 353,263</i>	<i>\$ 477,110</i>	<i>\$ (982)</i>	<i>\$ 479,528</i>	<i>\$ 126,266</i>	<i>4.35%</i>
Total General Government		\$ 2,635,386	\$ 2,866,743	\$ 3,705,703	\$ 596,644	\$ 4,341,813	\$ 1,475,070	27.70%
Total Municipal		\$ 22,624,947	\$ 23,804,280	\$ 26,047,201	\$ 77,524	\$ 26,264,557	\$ 2,460,277	5.50%
Capital* - Articles 26, 29, 31 & 34								
	Capital Requests (Cash - GF)	\$ 653,000	\$ 235,000	\$ 830,000	\$ (25,000)	\$ 805,000	\$ 570,000	242.55%
	Capital Requests (Cash - Other)	\$ -	\$ 460,000	\$ 50,000	\$ -	\$ 50,000	\$ (410,000)	-89.13%
	Streets Set Aside	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	\$ 500,000	\$ -	0.00%
<i>*Does NOT include CPA funded projects</i>								
Total Capital		\$ 1,153,000	\$ 1,195,000	\$ 1,380,000	\$ (25,000)	\$ 1,355,000	\$ 160,000	13.39%
Other								
	Stabilization Fund Article 40	\$ 603,647	\$ 2,650,000	\$ 1,000,000	\$ -	\$ 1,000,000	\$ (1,650,000)	-62.26%
	Senior Tax Work-Off Program Article 24	\$ -	\$ 36,000	\$ 40,000	\$ -	\$ 40,000	\$ 4,000	11.11%
	Brookhaven	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ (50,000)	-100.00%
	Post-Employment Benefits (OPEB) Article 37	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Other Articles		\$ 603,647	\$ 2,736,000	\$ 1,040,000	\$ -	\$ 1,040,000	\$ (1,696,000)	-61.99%
General Fund Total		\$108,297,700	\$116,652,766	\$ 128,198,826	\$ (1,036,371)	\$127,092,286	\$ 10,439,520	5.97%

Note: Line-Items marked with an asterisk (*) have been voted as continuing balance accounts.

Program Summary

This spreadsheet presents the recommended budget and financing plan by subprogram.

A	B	C	D	E	F	G	H	I
ELEMENT	DESCRIPTION	2006 Actual	2007 Actual	Department 2008 Request	All Adjustments	Appropriated Total	Appropriated to FY 08 Change \$	Chg. %
Enterprise Articles - Article 22								
3700	Water Enterprise	\$ 5,408,102	5,628,900	\$ 6,078,058	\$ (304,581)	\$ 5,773,477	\$ 144,577	0.78%
3800	Sewer Enterprise	\$ 6,279,508	6,681,282	\$ 7,346,035	\$ (557,185)	\$ 6,788,850	\$ 107,568	1.24%
5200	Recreation Enterprise	\$ 1,481,913	1,503,079	\$ 1,608,788	\$ -	\$ 1,627,705	\$ 124,626	-5.72%
	Capital (Operating)	\$ 80,000	75,000	\$ 25,000	\$ -	\$ 25,000	\$ (50,000)	-66.67%
Total Recreation Funds (Oper. Exp. ONLY)		\$ 13,249,523	\$ 13,888,261	\$ 15,057,881	\$ (861,766)	\$ 14,215,032	\$ 326,771	-0.15%
Revolving Funds - Article 25								
3320	Tree (DPW-Forestry)	\$ 4,056	\$ 9,042	\$ 75,000	\$ -	\$ 20,000	\$ 10,958	-73.33%
3330	Burial Container (DPW-Cemetery)	\$ 18,920	\$ 24,280	\$ 33,000	\$ 2,000	\$ 35,000	\$ 10,720	6.06%
3420	Compost Operations (DPW-Rec.)	\$ 193,132	\$ 216,121	\$ 229,234	\$ -	\$ 229,234	\$ 13,113	14.62%
3420	MHHP Operations	\$ 34,686	\$ 85,431	\$ 85,000	\$ 90,000	\$ 175,000	\$ 89,569	104.84%
6120	Council on Aging Programs	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	100.00%
7140	Health Programs	\$ -	\$ -	\$ -	\$ 7,000	\$ 7,000	\$ 7,000	100.00%
8140	Lexington Community Television	\$ 291,550	\$ 301,118	\$ 400,000	\$ -	\$ 400,000	\$ 98,882	0.00%
Total Revolving Funds		\$ 542,343	\$ 635,992	\$ 822,234	\$ 199,000	\$ 966,234	\$ 330,242	21.78%
Grants								
Grants & Subsidies		\$ 173,390	\$ 173,390	\$ 173,390	\$ -	\$ 173,390	\$ -	0.00%
Total Grants		\$ 173,390	\$ 173,390	\$ 173,390	\$ -	\$ 173,390	\$ -	0.00%
Reconciliation								
Education		\$ 61,482,994	\$ 63,436,428	\$ 71,027,605	\$ (1,531,184)	\$ 69,496,421	\$ 6,059,993	7.84%
Shared Expenses		\$ 22,433,112	\$ 25,481,058	\$ 28,504,020	\$ 382,289	\$ 28,936,309	\$ 3,455,251	8.55%
Municipal		\$ 22,624,947	\$ 23,804,280	\$ 26,047,201	\$ 77,524	\$ 26,264,557	\$ 2,460,277	5.50%
Capital		\$ 1,153,000	\$ 1,195,000	\$ 1,380,000	\$ (25,000)	\$ 1,355,000	\$ 160,000	13.39%
Enterprise		\$ 13,249,523	\$ 13,888,261	\$ 15,057,881	\$ (861,766)	\$ 14,215,032	\$ 326,771	-0.15%
Revolving Funds & Grants		\$ 715,733	\$ 809,382	\$ 995,624	\$ 199,000	\$ 1,139,624	\$ 330,242	17.87%
Other		\$ 603,647	\$ 2,736,000	\$ 1,040,000	\$ -	\$ 1,040,000	\$ (1,696,000)	-61.99%
Totals		\$122,262,956	\$131,350,409	\$ 144,052,331	\$ (1,759,137)	\$142,446,942	\$ 11,096,534	5.41%