

ELECTRIC DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2008-2009

LINE	ACCOUNT DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATE	FY 08-09 BUDGET
1	Operating Revenues					
2	Sales of Electricity					
3	Basic Residential	1,784,282	1,885,241	1,803,738	1,847,632	1,949,252
4	All Electric	1,127,330	1,251,032	1,274,919	1,333,913	1,407,278
5	Commercial Small	955,829	989,666	1,018,067	1,052,036	1,109,898
6	Commercial Large	1,076,903	1,102,916	1,135,136	1,152,783	1,216,186
7	Commercial Heat	104,950	113,846	115,127	123,842	130,653
8	Industrial	4,393,945	5,017,347	5,180,983	5,067,259	5,345,958
9	Yard Lights	10,564	11,186	11,910	11,200	11,816
10	Irrigation Usage	29,651	19,441	28,600	22,273	23,498
11	Municipal	171,003	170,187	183,325	182,770	192,822
12	Street Lights	63,586	61,744	66,623	67,450	71,160
13	Production Adder		84,345	125,000	110,885	
14						
15	Total Sales of Electricity	9,718,043	10,706,950	10,943,428	10,972,043	11,458,522
16						
17	Other Sales					
18	Facility Charges	15,918	10,925	30,000		10,000
19	Reconnect Fees	20,203	17,121	20,000	19,700	20,000
20	Other / Misc Sales	2,518	10,155	8,000	26,000	30,000
21	Sale of Merch/Labor	83,739	82,719	25,000	18,400	20,000
22	Sales Tax Billed Coll Fee	900	900	900	900	900
23	DCCPD Lease	71,144	52,420	57,200	57,200	59,000
24						
25	Total Other Sales	194,421	174,241	141,100	122,200	139,900
26						
27	Total Income from Sales	9,912,463	10,881,191	11,084,528	11,094,243	11,598,422
28						
29	Operating Expenses					
30	Power Purchased	6,965,050	7,972,921	8,259,555	8,184,700	8,757,629
31						
32	Dist O & M Expense					
33	Supervision / Engineering	37,477	16,789			
34	Station Expense	94,156	66,856			
35	Overhead Lines	87,773	67,733			
36	Underground Lines	14,101	16,963			
37	Line Transformers	16,430	8,977			
38	Street/Signal Lights	39,075	33,564			
39	Meter Expense	523	2,790			
40	General Operating	124,680	78,847			
41	Conferences/Schools	197	1,620			
42	Equipment Expense	39,910	28,758			
43	Load Monitoring					
44	Customer Install	3,529	17,594			
45	NPPD O & M		676,782	875,000	800,000	800,000
46						
47	Total Dist O & M Expense	457,850	1,017,272	875,000	800,000	800,000
48						
49	Admin Expense					
50	Meter Reading	38,273	36,057	43,000	43,678	45,000
51	Customer Service	124,910	101,425	134,000	135,788	138,670
52	Advertising	15,844	21,408	35,000	33,000	35,000
53	Electric Rebate/Incentive	55,900	45,075	60,000	54,000	90,000
54	Administrative Salaries	139,511	190,457	217,801	201,329	215,600

ELECTRIC DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2008-2009

LINE	ACCOUNT DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATE	FY 08-09 BUDGET
55	Office Expense	136,264	140,779	140,000	135,000	140,000
56	Data Processing	20,520	15,125	20,000	34,000	20,000
57	Outside Services	44,145	35,867	50,000	59,868	50,000
58	Property Insurance	88,300	107,030	100,000	100,600	100,000
59	Pension/Social Security	45,671	42,536	26,000	27,680	28,880
60	Franchise Fee Expense	485,843	532,660	547,171	550,000	570,000
61	Miscellaneous Expense	18,880	21,427	40,000	24,380	40,000
62	Landfill Expense	415	460	2,000	420	2,000
63	Maintenance of Gen Plant	47,029	50,435	55,000	51,459	55,000
64						
65	Total Admin Expense	1,261,504	1,340,741	1,469,972	1,451,202	1,530,150
66						
67	Total Operating Expense	8,684,405	10,330,935	10,604,527	10,435,902	11,087,779
68						
69	Operating Income	1,228,059	550,256	480,002	658,341	510,643
70						
71	Non-Operating Income					
72	Interest from Investments	19,677	19,764	20,000	21,500	22,000
73	Misc/NPPD EE Income	8,111	381,320	1,000	55,500	50,000
74	FEMA / NEMA		28,183		50,000	
75	Bond/Loan Proceeds/Pmts	292,067		3,500,000	3,200,000	0
76						
77	Total Non-Operating Income	319,854	429,268	3,521,000	3,327,000	72,000
78						
79	Non-Operating Expense					
80	Bond/Note Interest	51,616	47,388	40,976	40,976	94,854
81	Pay Agent/Issue Expense					
82	Bad Debts					
83	Miscellaneous Expense					
84						
85	Total Non-Operating Expense	51,616	47,388	40,976	40,976	94,854
86						
87	Available Net	1,496,297	932,135	3,960,025	3,944,364	487,789
88						
89	Capital Outlay	338,210	833,124	2,762,501	1,850,000	2,046,038
90	Bond Principal	288,725	341,750	170,000	170,000	20,619
91						
92	Total	626,935	1,174,874	2,932,501	2,020,000	2,066,657
93						
94	After Bond / Capital	869,362	-242,738	1,027,524	1,924,364	-1,578,868
95						
96	Capital Outlay Items:					
97	Construction:					
98	North Sub 108 Feeder Conversion			238,175		
99	North Sub 104 Feeder Conversion			212,625		
100	Tyson SCADA			28,016		
101	Install E Walnut T2			383,675		
102	Adams 13.8 repair swithchgear bus			17,442		
103	E Walnut T2 Transformer			878,830		
104	Tyson Switchgear Maintenance			18,247		
105	Tyson Relay Replacement			28,016		
106	E Walnut Breaker Maintenance			19,732		
107	Adams T2 Circuit Switch & Relays			101,427		
108	Kugler T1 LTC Leak			19,853		
109	Municipal Building Remodel			100,000		
110						
111						
112						

WATER DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2008-2009

LINE	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATE	FY 08-09 BUDGET
1	Operating Revenues:					
2	Sales of Water					
3	Residential Metered	554,687	475,362	557,236	488,600	580,576
4	Flat Rate / Multi-Family	83,724	79,045	85,811	88,200	89,850
5	Commercial Metered	198,782	173,464	201,507	171,650	205,537
6	Industrial Metered	230,333	231,156	234,683	250,305	260,405
7						
8	Total Sales of Water	1,067,526	959,028	1,079,237	998,755	1,136,368
9						
10	Other Sales					
11	Facility Charges	84,777	84,777	84,777	84,777	84,777
12	Miscellaneous Income	3,123	5,293	6,000	5,600	6,000
13	Sale of Merch/Labor	6,562	3,662	4,000	100	4,000
14	Tap Fees	14,462	923	7,000	2,000	7,000
15						
16	Total Other Sales	108,924	94,655	101,777	92,477	101,777
17						
18	Total Income from Sales	1,176,450	1,053,683	1,181,014	1,091,232	1,238,145
19						
20	Operating Expenses					
21	Production Expense					
22	Power Purchased	138,156	133,950	132,000	136,600	140,000
23	Operating Supplies & Exp	4,324	7,544	7,000	5,000	7,000
24	Station Labor	4,659	4,331	5,000	5,134	5,000
25	Remove & Reset Meters					
26	Customer Install	3,319	2,518	7,000	1,000	7,000
27	Operation Distribution Mains					
28						
29	Total Production Expense	150,457	148,343	151,000	147,734	159,000
30						
31	Maintenance Expense					
32	Pumping Equipment	39,753	65,005	70,000	68,252	71,500
33	General Maintenance	148,366	147,284	110,000	104,000	110,000
34	Maintenance Standpipe	1,676	3,185	3,000	7,000	3,000
35	Mains	27,029	36,251	32,000	52,310	40,000
36	Hydrants	3,470	6,714	6,000	2,861	6,000
37	Services	62,073	77,714	70,000	46,537	72,000
38	Meters	11,614	8,649	15,000	9,000	15,000
39	General Operating Expense	29,558	28,870	30,000	28,750	30,000
40	Supervision & Engineering	30,032	37,538	38,648	46,698	47,000
41						
42	Total Maintenance Expense	353,571	411,210	374,648	365,409	394,500
43						
44	Office Expense					
45	Meter Reading	7,303	6,436	8,000	8,746	10,000
46	Customer Records	23,414	17,106	24,000	22,675	25,000
47	Advertising		454	1,000	468	1,000
48	Admin Salaries & Exp	23,048	31,465	35,982	39,331	40,000
49	Office Expense	26,609	22,976	33,000	25,780	33,000

WATER DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2008-2009

LINE	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATE	FY 08-09 BUDGET
50	Data Process/Phone/Contracts	6,104	5,058	7,000	24,700	7,000
51	Outside Services	9,805	8,269	10,000	10,750	10,000
52	Property Insurance	14,588	17,682	19,000	19,095	20,000
53	Pension/ Social Security	16,194	20,206	21,000	21,557	23,000
54	Franchise Fee	53,698	47,968	58,710	52,535	59,000
55	Miscellaneous Exp	1,758	1,272	3,000	2,100	3,000
56	Maint of General Plant	7,205	7,266	8,000	8,000	8,000
57						
58	Total Office Expense	189,726	186,157	228,692	235,737	239,000
59						
60	Total Operating Expense	693,755	745,711	754,340	748,880	792,500
61						
62	Operating Income	482,695	307,972	426,674	342,352	445,645
63						
64	Non-Operating Income					
65	Interest	15,216	29,292	30,000	31,300	30,000
66	EDA Grant					
67	Miscellaneous Income	60,054	12,004	19,800	87,389	120,000
68						
69	Total Non-Operating Income	75,270	41,295	49,800	118,689	150,000
70						
71	Non-Operating Expense					
72	Bond Interest	50,815	46,323	40,404	40,404	35,635
73	Paying Agent/Issue Expense					
74	Bad Debts					
75	Miscellaneous Expense					
76	Total Non-Operating Expense	50,815	46,323	40,404	40,404	35,635
77						
78	Available Net	507,150	302,945	436,070	420,637	560,010
79						
80	Capital Outlay	179,507	209,601	265,000	71,000	222,000
81	Bond Principal	160,450	190,910	116,432	116,432	80,000
82	Bond Proceeds					
83						
84	Total	339,957	400,511	381,432	187,432	302,000
85						
86	After Bond/Capital	167,193	(97,567)	54,638	233,205	258,010
87						
88						
89						
90	Capital Outlay Items:					
91	Construction					
92	Water Main Upgrades		50,000			
93	Water Line Valve Replacement		50,000			
94	Water Extention--CED Addition		100,000			
95						
96	Equipment					
97	Trash Pump		12,000			
98	Well Controls / Pumps		10,000			
99						

SEWER DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2008-2009

LINE	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATE	FY 08-09 BUDGET
1	Operating Revenues:					
2	Income from Services					
3	Residential Use Fee	673,424	680,468	834,900	743,000	834,900
4	Commercial Use Fee	143,670	147,496	175,450	177,800	189,645
5	Facility Charges	110,000	110,000	110,000	110,000	110,000
6	Industrial Use Fees	310,326	402,830	530,609	477,560	502,680
7						
8	Total Income from Services	1,237,420	1,340,794	1,650,959	1,508,360	1,637,225
9						
10	Other Sales					
11	Sales of Merch/Tap Fees	4,120	844	3,000	100	3,000
12	Misc Sales/Lease	1,329	8,474	7,000	1,620	7,000
13						
14	Total Other Sales	5,448	9,318	10,000	1,720	10,000
15						
16	Total Operating Revenues	1,242,868	1,350,112	1,660,959	1,510,080	1,647,225
17						
18	Operating Expenses					
19	Maintenance Expense					
20	Rent/Waste Removal	72,551	56,502	65,000	69,000	65,000
21	General Operating	4,649	3,570	8,000	7,500	8,000
22						
23	Total Maintenance Expense	77,200	60,072	73,000	76,500	73,000
24						
25	Disposal Plant Expense					
26	Maint. Salaries / Benefits	89,105	110,335	110,000	108,759	115,000
27	Oper. Salaries / Benefits	91,312	76,375	100,953	101,346	105,000
28	Supplies	43,798	43,497	41,000	18,000	41,000
29	Utilities	157,884	223,399	200,000	193,000	125,000
30	General Maintenance	50,199	46,538	50,000	65,000	50,000
31	Building & Ground Maint	11,714	9,931	9,000	1,000	9,000
32	Vehicle Maint & Operation	131	1,105	6,000	1,000	6,000
33	Testing & Testing Supplies	46,451	10,330	22,000	8,500	22,000
34	School, Travel & Dues	502	826	2,000	500	2,000
35						
36	Total Disposal Plant Expense	491,097	522,336	540,953	497,105	475,000
37						
38	Sewer Lines Expense					
39	Supervision Expense					
40	Clean/Repair/Replace	24,147	30,152	50,000	30,000	50,000
41	Checking Lines			7,000	5,879	7,000
42	Manhole Repair	1,411		12,000	1,500	12,000
43	Miscellaneous Expense	4,130	4,767	7,000	8,700	7,000
44						
45	Total Sewer Lines Expense	29,688	34,919	76,000	46,079	76,000
46						

SEWER DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2008-2009

LINE	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATE	FY 08-09 BUDGET
47	Lift Station Expense					
48	Checking Lift Station	4,315	4,939	6,000	5,899	6,500
49	Lift Station Repair	5,824	1,547	20,000	15,500	20,000
50	Utilities	1,627	2,034	3,000	1,800	3,000
51	Miscellaneous Expense	1,793	1,441	3,000	1,000	3,000
52						
53	Total Lift Station Expenses	13,558	9,960	32,000	24,199	32,500
54						
55	Office Expense					
56	Pumping Equipment		1,588			
57	Meter Reading	2,884	2,607	5,000	4,658	5,000
58	Customer Records	16,937	7,733	11,000	9,878	11,000
59	Advertising					
60	Admin Salaries & Expenses	34,941	45,971	50,431	27,665	50,400
61	Office Expense	11,466	11,628	13,000	12,589	13,500
62	Computer Equipment	2,269	2,323	3,000	3,668	3,000
63	Outside Service	6,152	4,174	7,000	7,600	7,000
64	Property Insurance	12,613	15,288	16,000	15,457	16,000
65	Pension / Social Security	19,869	22,510	24,000	23,841	25,000
66	Franchise Fee	57,641	61,521	63,860	33,238	0
67	Miscellaneous Expense	2,122	1,298	5,000	1,804	5,000
68	Landfill/Rent Expense	1,197	1,191	2,000	1,200	2,000
69	Maint of General Plant	3,890	4,150	5,000	2,782	5,000
70						
71	Total Office Expense	171,980	181,981	205,291	144,380	142,900
72						
73	Total Operating Expense	783,523	809,268	927,244	788,263	799,400
74						
75	Operating Income	459,345	540,843	733,715	721,817	847,825
76						
77	Non-Operating Income					
78	Interest Income	17,229	20,153	25,000	20,000	20,000
79	FEMA				8,000	
80	Sale of Land	12,500				400,000
81	State of Nebraska					
82	Sale of Bonds			1,000,000		
83	Loan Proceeds	187,200				
84	Miscellaneous	92,384	224		161,000	115,000
85	TIF Proceeds	49,701	49,701	49,701	49,701	49,701
86						
87	Total Non-Operating Income	359,013	70,078	1,074,701	238,701	584,701
88						

SEWER DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2008-2009

LINE	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATE	FY 08-09 BUDGET
89	Non-Operating Expense					
90	Bond Interest	250,615	236,383	217,719	217,719	198,499
91	Note Interest	471	9,329	7,829	6,797	4,902
92	Pay Agent/Issue Expense	597	4,032			
93	Land Purchase	208,000				
94						
95	Total Non-Operating Expense	459,683	249,744	225,549	224,516	203,400
96						
97	Available Net	358,675	361,177	1,582,867	736,002	1,229,126
98						
99	Capital Outlay	820,694	57,115	402,000	305,000	100,000
100	Bond Principal	450,825	532,340	341,637	341,637	239,381
101	Note Principal	16,275	40,256	49,230	42,040	37,367
102						
103	Total	1,287,794	629,711	792,867	688,677	376,748
104						
105	After Bond/Capital	(929,119)	(268,534)	790,000	47,325	852,378
106						
107						
108						
109	Capital Outlay Items					
110	Construction					
111	Sewer Extension--CED Addition		100,000			
112						
113						
114						
115	Equipment					
116						

SANITATION

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2008-2009

LINE	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATE	FY 08-09 BUDGET
1	Revenues:					
2	Beginning Cash Balance	174,289	87,662	88,851	111,963	107,030
3	Collection Fee	414,015	429,581	425,000	440,546	454,250
4	Administration Fee					
5	Interest	4,639	2,596	4,000	3,250	3,300
6						
7	Total Revenues	592,944	519,839	517,851	555,759	564,580
8						
9	Expenses:					
10	Personnel					
11	School/Promotion					
12	Sanitation Expense	404,737	407,620	410,000	430,200	444,000
13	Contractual	544	256	1,000	529	1,000
14	Transfers	100,000		18,000	18,000	118,000
15	Reappropriation Fund			88,851		1,580
16						
17	Total Expenses	505,282	407,876	517,851	448,729	564,580
18						
19						
20	Bad Debt					
21	Capital Outlay					
22						
23	Ending Balance	87,662	111,963	0	107,030	0

LANDFILL

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2008-2009

LINE	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATE	FY 08-09 BUDGET
1	Revenues:					
2	Beginning Cash Balance	409,624	375,329	339,329	337,357	299,757
3	Landfill Permits					
4	Land Payment					
5	Interest	9,779	8,975	9,000	9,100	9,000
6						
7	Total Revenues	419,403	384,304	348,329	346,457	308,757
8						
9	Personnel Service:					
10	Wages					
11	Benefits					
12						
13	Total Personnel Services	0	0	0	0	0
14						
15	Operating Expenses:					
16	Communications					
17	Utilities					
18	Insurance					
19	Conference/Seminars					
20	Municipal Dues					
21	Promotional Expense					
22	Legal Fees					
23	Contractual Expense	44,074	46,947	45,000	46,700	45,000
24	Publication Expense					
25	Building Repair					
26	Vehicle O&M					
27	Equipment O&M					
28	Grounds Maintenance					
29						
30	Total Operating Expenses	44,074	46,947	45,000	46,700	45,000
31						
32	Non-Operating Expenses:					
33	Supplies					
34	Equipment Rental					
35	Lease Payments					
36	Transfer to General					
37	Interest Expense					
39	Capital Outlay					
40						
41	Total Non-Operating Expense	0	0	0	0	0
42						
43	Total Expenses	44,074	46,947	45,000	46,700	45,000
44						
45	Gain/Foreclosure Cost	375,329	337,357	303,329	299,757	263,757
46	Reappropriation Fund			303,329		263,757
47	Sale of Property					
48						
49	Ending Balance	375,329	337,357	0	299,757	(0)

AMBULANCE

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2008-2009

LINE	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATE	FY 08-09 BUDGET
1	Revenues:					
2	Beginning Cash Balance	82,218	59,336	51,268	88,623	137,705
3	Fees	101,145	129,033	112,000	116,000	115,000
4	Transfers In					
5	Interest / Misc	2,154	2,409	2,000	3,059	2,500
6	Lease / Loan / Sale		80,000		15,000	
7						
8	Total Revenues	<u>185,517</u>	<u>270,779</u>	<u>165,268</u>	<u>222,682</u>	<u>255,205</u>
9						
10	Operating Expenses					
11	Communications	620	2,583	2,000	1,000	2,000
12	Conference / Seminars	573	3,919	2,000	1,600	2,000
13	Contractual Expense	2,184	2,216	8,000	3,000	8,000
14	Insurance	3,034	3,257	8,000	5,120	8,000
15	Interdepartment Service Fee	15,000		15,000	15,000	66,270
16	Vehicle / Equip / O&M	22,981	2,037	6,000	3,000	6,000
17	Supplies / LVFD Funding	35,159	37,261	40,000	36,000	40,000
18	Refunds				1,800	
19	Miscellaneous	6,434	510	2,000	2,300	2,000
20						
21	Total Operating Expenses	<u>85,985</u>	<u>51,782</u>	<u>83,000</u>	<u>68,820</u>	<u>134,270</u>
22						
23	Non-Operating Expenses					
24	Interest Expense	2,327	1,779	1,212	1,212	4,779
25	Equipment Payment/Lease	13,831	14,379	14,945	14,945	29,731
26	Capital - Equipment	24,038	114,216			
27	Capital - Real Property					
28	Reappropriation Fund			66,111		86,425
29						
30	Total Non-Operating Expense	<u>40,196</u>	<u>130,374</u>	<u>82,268</u>	<u>16,157</u>	<u>120,935</u>
31						
32	Total Expenses	<u>126,181</u>	<u>182,156</u>	<u>165,268</u>	<u>84,977</u>	<u>255,205</u>
33						
34	Ending Balance	<u>59,336</u>	<u>88,623</u>	<u>0</u>	<u>137,705</u>	<u>0</u>