

## TAX INCREMENT FINANCING

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015

| LINE | ACCOUNT DESCRIPTION         | FY 11-12<br>ACTUAL | FY 12-13<br>ACTUAL | FY 13-14<br>BUDGET | FY 13-14<br>ESTIMATE | FY 14-15<br>BUDGET |
|------|-----------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| 1    | Revenue:                    |                    |                    |                    |                      |                    |
| 2    | Beginning Cash Balance      | 1,208,555          | 1,545,702          | 995,179            | 924,350              | 1,114,355          |
| 3    | TIF - Dawson Co Treasurer   | 895,238            | 847,537            | 920,000            | 913,863              | 920,000            |
| 4    | From Developers--CDA        | 2,197              |                    | 2,000              | 321,481              | 302,000            |
| 5    | Interest                    | 4,398              | 2,868              | 4,000              | 2,328                | 3,000              |
| 6    |                             |                    |                    |                    |                      |                    |
| 7    | Total Revenue               | <u>2,110,388</u>   | <u>2,396,108</u>   | <u>1,921,179</u>   | <u>2,162,022</u>     | <u>2,339,355</u>   |
| 8    |                             |                    |                    |                    |                      |                    |
| 9    | Expenses                    |                    |                    |                    |                      |                    |
| 10   | Pmts to Security First Bank | 45,704             | 45,704             | 45,704             | 45,704               | 45,704             |
| 11   | Payments to CDA             | 466,783            | 1,288,397          | 444,980            | 506,903              | 639,618            |
| 12   | Pmts to Developers          |                    |                    |                    |                      |                    |
| 13   | Transfers to Utilities      |                    |                    |                    |                      |                    |
| 14   | Transfer to General Fund    |                    |                    |                    |                      | 80,000             |
| 15   | Transfer to Street          | 52,199             | 137,656            | 352,199            | 456,866              | 348,807            |
| 16   | Misc Expenses               |                    |                    |                    |                      |                    |
| 17   | Project Costs               |                    |                    | 895,560            | 38,195               | 887,031            |
| 18   | Reappropriation Fund        |                    |                    | 182,736            |                      | 338,195            |
| 19   |                             |                    |                    |                    |                      |                    |
| 20   | Total Expenses              | <u>564,686</u>     | <u>1,471,757</u>   | <u>1,921,179</u>   | <u>1,047,668</u>     | <u>2,339,355</u>   |
| 21   |                             |                    |                    |                    |                      |                    |
| 22   | Ending Balance              | <u>1,545,702</u>   | <u>924,350</u>     | <u>0</u>           | <u>1,114,355</u>     | <u>0</u>           |

## ECONOMIC DEVELOPMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015

| LINE | ACCOUNT DESCRIPTION        | FY 11-12<br>ACTUAL | FY 12-13<br>ACTUAL | FY 13-14<br>BUDGET | FY 13-14<br>ESTIMATE | FY 14-15<br>BUDGET |
|------|----------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| 1    | Revenues:                  |                    |                    |                    |                      |                    |
| 2    | Beginning Cash Balance     | 288,331            | 497,176            | 144,862            | 13,830               | 12,688             |
| 3    | Transfer from General Fund | 167,500            | 167,500            | 167,500            | 167,500              | 167,500            |
| 4    | Land / Lease Payments      | 20,000             | 20,000             |                    |                      |                    |
| 5    | Bond/Loan Proceeds         |                    |                    |                    | 240,000              | 500,000            |
| 6    | Loan Paybacks              | 35,000             | 55,000             | 515,000            | 322,910              | 466,533            |
| 7    | Interest / Misc            | 1,056              | 226                | 1,500              | 448                  | 600                |
| 8    |                            |                    |                    |                    |                      |                    |
| 9    | Total Revenue              | 511,887            | 739,902            | 828,862            | 744,688              | 1,147,321          |
| 10   |                            |                    |                    |                    |                      |                    |
| 11   | Expenses:                  |                    |                    |                    |                      |                    |
| 12   | Transfer to General Fund   |                    |                    |                    |                      |                    |
| 13   | Transfer to Street         |                    | 356,000            |                    |                      |                    |
| 14   | Transfer to Lex Revolving  |                    | 120,000            |                    |                      |                    |
| 15   | Programs / Projects        | 14,711             |                    | 798,862            | 732,000              | 992,889            |
| 16   | Bond Payments              |                    |                    |                    |                      |                    |
| 17   | Loan Payments              |                    | 250,000            |                    |                      | 124,433            |
| 18   | Admin / Marketing Costs    |                    | 72                 | 30,000             |                      | 30,000             |
| 19   |                            |                    |                    |                    |                      |                    |
| 20   | Total Expenses             | 14,711             | 726,072            | 828,862            | 732,000              | 1,147,322          |
| 21   |                            |                    |                    |                    |                      |                    |
| 22   | Ending Balance             | 497,176            | 13,830             | 0                  | 12,688               | 0                  |

**CDBG - ED and HOUSING REUSE**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015

| <b>LINE</b> | <b>ACCOUNT DESCRIPTION</b>  | <b>FY 11-12<br/>ACTUAL</b> | <b>FY 12-13<br/>ACTUAL</b> | <b>FY 13-14<br/>BUDGET</b> | <b>FY 13-14<br/>ESTIMATE</b> | <b>FY 14-15<br/>BUDGET</b> |
|-------------|-----------------------------|----------------------------|----------------------------|----------------------------|------------------------------|----------------------------|
| 1           | Revenue:                    |                            |                            |                            |                              |                            |
| 2           | Beginning Cash Balance      | 287,447                    | 27,510                     | 52,754                     | 50,211                       | 69,489                     |
| 3           | Grant / Loan Proceeds       |                            |                            |                            |                              |                            |
| 4           | Loan Payments               | 95,346                     | 21,216                     | 8,053                      | 17,980                       | 12,448                     |
| 5           | Pmts From Other Funds       |                            |                            |                            |                              |                            |
| 6           | Sale of Property            |                            |                            |                            |                              |                            |
| 7           | Interest                    | 4,880                      | 1,555                      | 883                        | 1,298                        | 935                        |
| 8           | Transfers In                |                            |                            |                            |                              |                            |
| 9           |                             |                            |                            |                            |                              |                            |
| 10          | Total Revenue               | <u>387,673</u>             | <u>50,281</u>              | <u>61,690</u>              | <u>69,489</u>                | <u>82,872</u>              |
| 11          |                             |                            |                            |                            |                              |                            |
| 12          | Expenses                    |                            |                            |                            |                              |                            |
| 13          | Audit / Legal / Publication |                            | 70                         | 200                        |                              | 200                        |
| 14          | Contractual                 |                            |                            |                            |                              |                            |
| 15          | Loans to Other Funds        |                            |                            |                            |                              |                            |
| 16          | Payments to NE DED          | 29,166                     |                            |                            |                              |                            |
| 17          | Paybacks to Other Funds     |                            |                            |                            |                              |                            |
| 18          | Programs / Projects         | 140,997                    |                            | 61,490                     |                              | 82,672                     |
| 19          | Transfers Out               | 190,000                    |                            |                            |                              |                            |
| 20          |                             |                            |                            |                            |                              |                            |
| 21          | Total Expenses              | <u>360,163</u>             | <u>70</u>                  | <u>61,690</u>              | <u>0</u>                     | <u>82,872</u>              |
| 22          |                             |                            |                            |                            |                              |                            |
| 23          | Ending Balance              | <u>27,510</u>              | <u>50,211</u>              | <u>0</u>                   | <u>69,489</u>                | <u>0</u>                   |

**LEXINGTON REVOLVING LOAN FUND**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015

| <b>LINE</b> | <b>ACCOUNT DESCRIPTION</b>  | <b>FY 11-12<br/>ACTUAL</b> | <b>FY 12-13<br/>ACTUAL</b> | <b>FY 13-14<br/>BUDGET</b> | <b>FY 13-14<br/>ESTIMATE</b> | <b>FY 14-15<br/>BUDGET</b> |
|-------------|-----------------------------|----------------------------|----------------------------|----------------------------|------------------------------|----------------------------|
| 1           | Revenue:                    |                            |                            |                            |                              |                            |
| 2           | Beginning Cash Balance      | 0                          | 84                         | 60,113                     | 120,121                      | 148                        |
| 3           | Grant / Loan Proceeds       |                            |                            | 300,000                    | 600,000                      |                            |
| 4           | Loan Payments               |                            |                            |                            |                              | 36,000                     |
| 5           | Pmts From Other Funds       | 100                        |                            |                            |                              |                            |
| 6           | Sale of Property            |                            |                            |                            |                              |                            |
| 7           | Interest                    |                            | 37                         |                            | 27                           |                            |
| 8           | Transfers In                |                            | 120,000                    |                            |                              |                            |
| 9           |                             |                            |                            |                            |                              |                            |
| 10          | Total Revenue               | 100                        | 120,121                    | 360,113                    | 720,148                      | 36,148                     |
| 11          |                             |                            |                            |                            |                              |                            |
| 12          | Expenses                    |                            |                            |                            |                              |                            |
| 13          | Audit / Legal / Publication |                            |                            | 113                        |                              | 113                        |
| 14          | Contractual                 |                            |                            |                            |                              |                            |
| 15          | Loans to Other Funds        |                            |                            |                            |                              |                            |
| 16          | Loan Repymt to State        |                            |                            |                            |                              |                            |
| 17          | Paybacks to Other Funds     |                            |                            |                            |                              |                            |
| 18          | Programs / Projects         |                            |                            | 360,000                    | 720,000                      | 36,035                     |
| 19          | Office Expense              | 17                         |                            |                            |                              |                            |
| 20          | Transfers Out               |                            |                            |                            |                              |                            |
| 21          |                             |                            |                            |                            |                              |                            |
| 22          | Total Expenses              | 17                         | 0                          | 360,113                    | 720,000                      | 36,148                     |
| 23          |                             |                            |                            |                            |                              |                            |
| 24          | Ending Balance              | 84                         | 120,121                    | 0                          | 148                          | 0                          |

## MEALS ON WHEELS

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015

| LINE | ACCOUNT DESCRIPTION         | FY 11-12<br>ACTUAL | FY 12-13<br>ACTUAL | FY 13-14<br>BUDGET | FY 13-14<br>ESTIMATE | FY 14-15<br>BUDGET |
|------|-----------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| 1    | Revenue:                    |                    |                    |                    |                      |                    |
| 2    | Beginning Cash Balance      | 67,888             | 39,048             | 1,581              | 31,053               | 28,998             |
| 3    | AoA Income                  | 49,522             | 47,863             | 43,000             | 41,223               | 43,000             |
| 4    | Title XX Income             | 29,102             | 30,492             | 29,000             | 28,760               | 29,000             |
| 5    | USDA Income                 | 11,195             | 11,165             | 13,500             | 9,330                | 11,000             |
| 6    | Contribution Income         | 70,891             | 72,666             | 75,000             | 72,923               | 74,000             |
| 7    | Other Income                | 7,066              | 3,718              | 6,000              | 5,058                | 6,000              |
| 8    | U W Income                  |                    |                    |                    |                      |                    |
| 9    | Donations / Grants          | 214                |                    |                    | 51                   |                    |
| 10   | Interest Income             | 91                 | 70                 |                    |                      |                    |
| 11   | Misc Income                 |                    |                    |                    |                      |                    |
| 12   |                             |                    |                    |                    |                      |                    |
| 13   | Total Revenue               | 235,968            | 205,022            | 168,081            | 188,397              | 191,998            |
| 14   |                             |                    |                    |                    |                      |                    |
| 15   | Personal Services           |                    |                    |                    |                      |                    |
| 16   | Wages                       | 15,234             | 15,669             | 16,323             | 16,087               | 16,323             |
| 17   | Benefits                    | 1,165              | 1,199              | 1,245              | 1,231                | 1,245              |
| 18   |                             |                    |                    |                    |                      |                    |
| 19   | Total Personal Services     | 16,400             | 16,868             | 17,567             | 17,318               | 17,567             |
| 20   |                             |                    |                    |                    |                      |                    |
| 21   | Operating Expenses          |                    |                    |                    |                      |                    |
| 22   | Utilities                   | 6,468              | 7,186              | 10,000             | 7,360                | 10,000             |
| 23   | Raw Food                    | 73,495             | 72,712             | 75,000             | 76,914               | 78,000             |
| 24   | Other Kitchen               | 13,123             | 12,381             | 14,000             | 11,202               | 14,000             |
| 25   | Conf / Seminar/ Travel      | 1,168              | 222                | 2,000              | 100                  | 2,000              |
| 26   | Other Expense               | 409                | 543                | 2,000              | 511                  | 2,000              |
| 27   | Contractual                 | 1,448              | 1,404              | 2,000              | 1,851                | 2,000              |
| 28   | Equip Exp / Vehicle Repairs | 4,410              | 2,654              | 4,000              | 2,629                | 4,000              |
| 29   | Interdepartmental Fees      | 80,000             | 60,000             | 41,514             | 41,514               | 41,514             |
| 30   |                             |                    |                    |                    |                      |                    |
| 31   | Total Operating Expenses    | 180,521            | 157,102            | 150,514            | 142,081              | 153,514            |
| 32   |                             |                    |                    |                    |                      |                    |
| 33   | Non-Operating Expense       |                    |                    |                    |                      |                    |
| 34   | Supplies                    |                    |                    |                    |                      |                    |
| 35   | Equipment Rental            |                    |                    |                    |                      |                    |
| 36   | Capital Outlay              |                    |                    |                    |                      |                    |
| 37   | Reappropriation Fund        |                    |                    |                    |                      | 20,917             |
| 38   |                             |                    |                    |                    |                      |                    |
| 39   | Total Non-Operating Expense | 0                  | 0                  | 0                  | 0                    | 20,917             |
| 40   |                             |                    |                    |                    |                      |                    |
| 41   | Total Expenses              | 196,920            | 173,970            | 168,081            | 159,399              | 191,998            |
| 42   |                             |                    |                    |                    |                      |                    |
| 43   | Ending Balance              | 39,048             | 31,053             | 0                  | 28,998               | 0                  |

**COMMUNITY DEVELOPMENT AGENCY**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015

| <b>LINE</b> | <b>ACCOUNT DESCRIPTION</b> | <b>FY 11-12<br/>ACTUAL</b> | <b>FY 12-13<br/>ACTUAL</b> | <b>FY 13-14<br/>BUDGET</b> | <b>FY 13-14<br/>ESTIMATE</b> | <b>FY 14-15<br/>BUDGET</b> |
|-------------|----------------------------|----------------------------|----------------------------|----------------------------|------------------------------|----------------------------|
| 1           | Revenues:                  |                            |                            |                            |                              |                            |
| 2           | Beginning Cash Balance     | 15,966                     | 14,414                     | 81,589                     | 16,370                       | 57,355                     |
| 3           | Bond / Loan Proceeds       |                            |                            | 320,000                    |                              |                            |
| 4           | Land/Facility Payments     | 20,000                     | 20,000                     |                            | 2,508,312                    |                            |
| 5           | Administration Fees        |                            |                            |                            |                              |                            |
| 6           | TIF Receipts               | 466,783                    | 1,288,397                  | 444,980                    | 506,903                      | 639,618                    |
| 7           | Repayment of Fees          |                            |                            |                            |                              |                            |
| 8           | General Fund Support       |                            |                            | 50,000                     | 50,000                       | 50,000                     |
| 9           | Misc Revenue               | 2,197                      | 8,455                      | 2,000                      | 658                          | 302,000                    |
| 10          | Interest                   | 14                         | 18                         | 100                        | 10                           |                            |
| 11          |                            |                            |                            |                            |                              |                            |
| 12          | Total Revenues             | 504,961                    | 1,331,284                  | 898,669                    | 3,082,254                    | 1,048,973                  |
| 13          |                            |                            |                            |                            |                              |                            |
| 14          | Expenses:                  |                            |                            |                            |                              |                            |
| 15          | Contractual/Legal          |                            | 2,717                      |                            | 47,012                       |                            |
| 16          | Administration Fees        |                            |                            |                            |                              |                            |
| 17          | Conference/Seminars        |                            |                            |                            |                              |                            |
| 18          | Utilities                  |                            |                            |                            |                              |                            |
| 19          | Publication/Filing         |                            |                            |                            |                              |                            |
| 20          | Misc Expense               | 24,296                     | 434                        | 26,500                     | 18,055                       | 26,500                     |
| 21          | Loan Payments              | 132,371                    | 914,371                    | 134,371                    | 121,453                      | 122,009                    |
| 22          | City Project Payments      | 280,608                    | 262,358                    | 260,609                    | 297,204                      | 500,609                    |
| 23          | Programs/Projects          | 53,271                     | 135,033                    | 460,000                    | 2,541,174                    | 399,855                    |
| 24          | Reappropriation Fund       |                            |                            | 17,189                     |                              |                            |
| 25          |                            |                            |                            |                            |                              |                            |
| 26          | Total Expenses             | 490,546                    | 1,314,914                  | 898,669                    | 3,024,899                    | 1,048,973                  |
| 27          |                            |                            |                            |                            |                              |                            |
| 28          | Ending Balance             | 14,414                     | 16,370                     | 0                          | 57,355                       | 0                          |

## CENTRAL GARAGE

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015

| LINE | ACCOUNT DESCRIPTION          | FY 11-12<br>ACTUAL | FY 12-13<br>ACTUAL | FY 13-14<br>BUDGET | FY 13-14<br>ESTIMATE | FY 14-15<br>BUDGET |
|------|------------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| 1    | Revenue:                     |                    |                    |                    |                      |                    |
| 2    | Beginning Cash Balance       | (4,699)            | (6,319)            | 2,566              | 6,555                | 12,883             |
| 3    | Sales to Other Depts         | 265,466            | 278,722            | 280,000            | 277,891              | 280,000            |
| 4    | Transfer from Gen Fund       |                    |                    |                    |                      |                    |
| 5    |                              |                    |                    |                    |                      |                    |
| 6    | Total Revenue                | <u>260,767</u>     | <u>272,403</u>     | <u>282,566</u>     | <u>284,446</u>       | <u>292,883</u>     |
| 7    |                              |                    |                    |                    |                      |                    |
| 8    | Personal Service:            |                    |                    |                    |                      |                    |
| 9    | Wages                        | 42,542             | 41,967             | 43,003             | 42,348               | 43,619             |
| 10   | Benefits                     | 19,257             | 21,009             | 22,496             | 19,546               | 20,133             |
| 11   |                              |                    |                    |                    |                      |                    |
| 12   | Total Personal Service       | <u>61,799</u>      | <u>62,976</u>      | <u>65,499</u>      | <u>61,895</u>        | <u>63,752</u>      |
| 13   |                              |                    |                    |                    |                      |                    |
| 14   | Operating Expenses:          |                    |                    |                    |                      |                    |
| 15   | Utilities                    | 2,922              | 4,303              | 7,000              | 5,787                | 7,000              |
| 16   | Conference / Seminars        |                    |                    |                    |                      |                    |
| 17   | Vehicle O & M                | 1,527              | 1,732              | 2,500              | 2,091                | 2,500              |
| 18   | Equipment O & M              | 917                | 547                | 1,242              | 0                    | 1,000              |
| 19   |                              |                    |                    |                    |                      |                    |
| 20   | Total Operating Expenses     | <u>5,366</u>       | <u>6,582</u>       | <u>10,742</u>      | <u>7,878</u>         | <u>10,500</u>      |
| 21   |                              |                    |                    |                    |                      |                    |
| 22   | Non-Operating Expenses:      |                    |                    |                    |                      |                    |
| 23   | Supplies                     | 199,920            | 196,290            | 206,325            | 201,791              | 218,631            |
| 24   | Capital Outlay               |                    |                    |                    |                      |                    |
| 25   |                              |                    |                    |                    |                      |                    |
| 26   | Total Non-Operating Expenses | <u>199,920</u>     | <u>196,290</u>     | <u>206,325</u>     | <u>201,791</u>       | <u>218,631</u>     |
| 27   |                              |                    |                    |                    |                      |                    |
| 28   | Total Expenses               | <u>267,085</u>     | <u>265,847</u>     | <u>282,566</u>     | <u>271,564</u>       | <u>292,883</u>     |
| 29   |                              |                    |                    |                    |                      |                    |
| 30   | Ending Balance               | <u>(6,319)</u>     | <u>6,555</u>       | <u>0</u>           | <u>12,883</u>        | <u>0</u>           |

## HEALTH FUND

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015

| LINE | ACCOUNT DESCRIPTION     | FY 11-12<br>ACTUAL | FY 12-13<br>ACTUAL | FY 13-14<br>BUDGET | FY 13-14<br>ESTIMATE | FY 14-15<br>BUDGET |
|------|-------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| 1    | Revenue:                |                    |                    |                    |                      |                    |
| 2    | Beginning Cash Balance  | 113,304            | 120,977            | 65,317             | 145,264              | 242,517            |
| 3    | From City of Lex        | 473,763            | 593,092            | 578,655            | 539,885              | 558,855            |
| 4    | Transfers In            |                    |                    |                    |                      |                    |
| 5    | Reimbursement from Ins  | 798                | 22,463             | 95,000             | 10,000               | 50,000             |
| 6    | 125 Plan Refund         | 392                | 1,369              |                    | 146                  |                    |
| 7    | Employee Paid Premiums  | 38,871             | 25,882             | 15,722             | 15,752               | 16,000             |
| 8    | Interest Income         | 62                 | 63                 | 100                | 80                   | 100                |
| 9    |                         |                    |                    |                    |                      |                    |
| 10   | Total Revenue           | <u>627,191</u>     | <u>763,845</u>     | <u>754,794</u>     | <u>711,127</u>       | <u>867,472</u>     |
| 11   |                         |                    |                    |                    |                      |                    |
| 12   | Expenses:               |                    |                    |                    |                      |                    |
| 13   | 125 Admin Fees          | 2,324              | 2,306              | 3,000              | 2,870                | 3,000              |
| 14   | Hospital                | 261,337            | 294,928            | 350,000            | 223,386              | 350,000            |
| 15   | Doctor/Ambulance        | 131,042            | 227,939            | 280,000            | 150,254              | 280,000            |
| 16   | Medicine                | 66,233             | 69,148             | 70,000             | 73,026               | 75,000             |
| 17   | Administrative Cost     | 2,000              |                    |                    | 324                  |                    |
| 18   | Flu Shots               | 3,715              | 126                | 2,000              | 1,517                | 2,000              |
| 19   | Drug Tests              | 346                | 125                | 1,000              | 125                  | 1,000              |
| 20   | AFLAC / Dental Premiums | 38,917             | 24,008             | 15,721             | 17,066               | 17,250             |
| 21   | Other Expenses          |                    |                    |                    |                      |                    |
| 22   | Wellness Program        | 300                |                    | 3,000              | 42                   | 3,000              |
| 23   | Reappropriation Fund    |                    |                    | 30,073             |                      | 136,222            |
| 24   |                         |                    |                    |                    |                      |                    |
| 25   | Total Expenses          | <u>506,214</u>     | <u>618,581</u>     | <u>754,794</u>     | <u>468,610</u>       | <u>867,472</u>     |
| 26   |                         |                    |                    |                    |                      |                    |
| 27   | Ending Balance          | <u>120,977</u>     | <u>145,264</u>     | <u>0</u>           | <u>242,517</u>       | <u>0</u>           |