

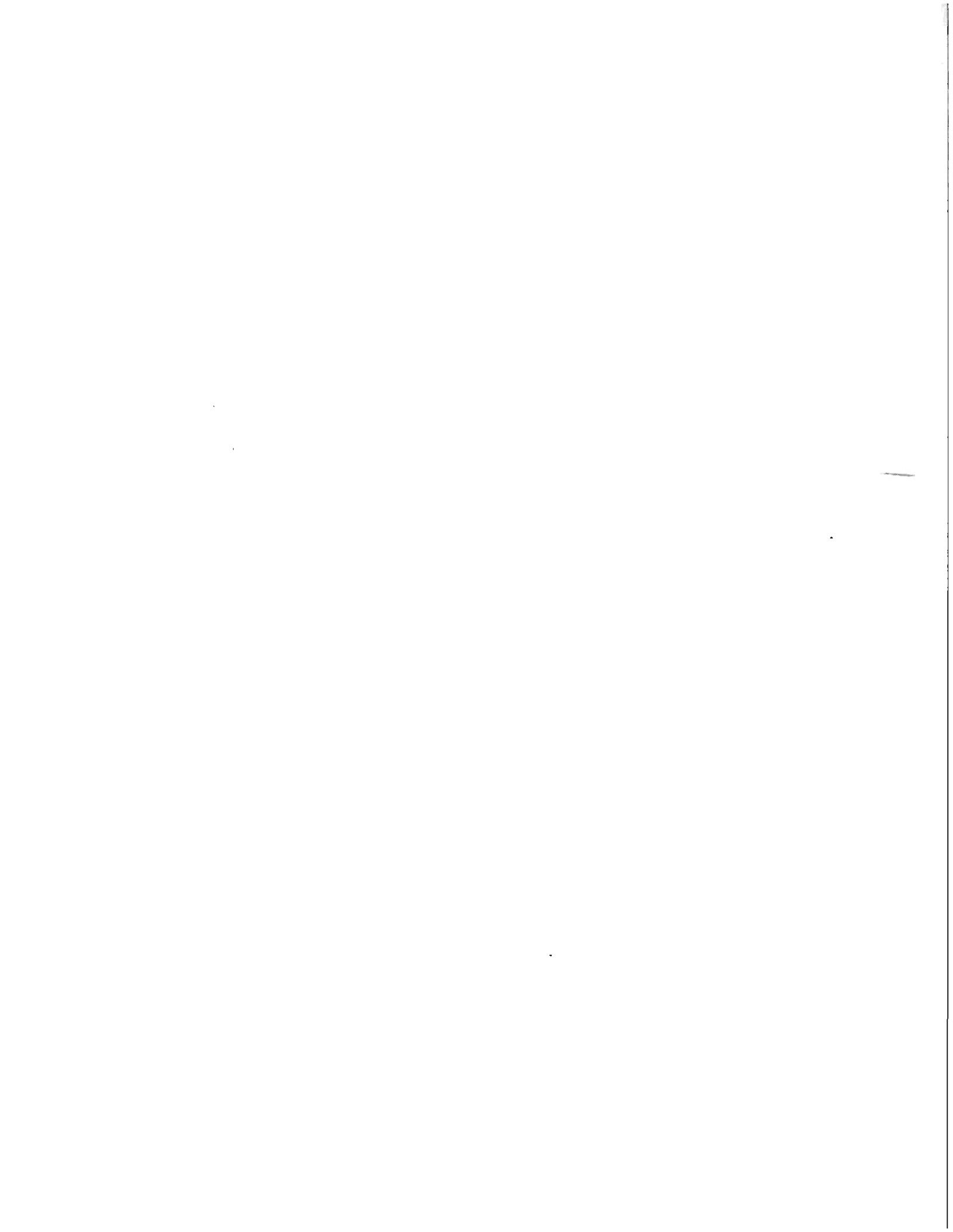


**2010-2011**

**BUDGET**

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# General Fund

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**CITY COUNCIL, BOARDS AND COMMISSIONS**  
**CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011**

LINE	ACCOUNT DESCRIPTION	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 09-10 ESTIMATE	FY 10-11 BUDGET
1	Personal Services					
2	Wages	7,500	7,500	7,500	7,500	7,500
3	Benefits	570	574	575	575	575
4						
5	Total Personal Services	8,070	8,074	8,075	8,075	8,075
6						
7	Operating Expenses					
8	Communications					
9	Utilities					
10	Insurance					
11	Conference & Seminars	5,535	8,976	10,000	9,000	10,000
12	Municipal Dues	100	40		140	
13	Employee Dues	15				
14	Promotional Expense					
15	Legal Fees					
16	Election Expense					
17	Contractual Expense		3,940			20,000
18	Publication	256	206	1,500	500	1,500
19	Building Repairs					
20	Vehicle O & M					
21	Equipment O & M					
22	Grounds Maintenance					
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	5,907	13,162	11,500	9,640	31,500
27						
28	Non-Operating Expenses					
29	Supplies	1,200	2,407	1,350	1,500	2,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	1,200	2,407	1,350	1,500	2,000
35						
36	TOTAL BUDGETED EXPENSES	15,177	23,643	20,925	19,215	41,575

## CITY COUNCIL, BOARDS, & COMMISSIONS

### *Program Description:*

The five-member city council is the policy making body for the City of Lexington. The five members are elected at large with overlapping 4-year terms and follow a two-year election process. The Council holds an organizational meeting on the first Tuesday in December following a general municipal election to internally elect a President of the Council and a Vice-President. The title of President of the Council and Mayor are the same. The Boards and Commissions, funded under their category, include the Planning Commission, Civil Service Commission, Tree Board, and the Board of Adjustment.

### *Budget Items of Interest:*

PERSONNEL SCHEDULE				
POSITION	NUMBER OF EMPLOYEES			
	ACTUAL 2009	BUDGET 2010	ESTIMATE 2010	BUDGET 2011
Council President	1.00	1.00	1.00	1.00
Council Member	4.00	4.00	4.00	4.00
<b>TOTAL EMPLOYEES:</b>	5.00	5.00	5.00	5.00

**CITY MANAGER**

**CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011**

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 07-08 ACTUAL</b>	<b>FY 08-09 ACTUAL</b>	<b>FY 09-10 BUDGET</b>	<b>FY 09-10 ESTIMATE</b>	<b>FY 10-11 BUDGET</b>
1	Personal Services					
2	Wages	180,895	185,748	192,181	193,496	199,399
3	Benefits	70,280	65,072	62,457	64,132	63,770
4						
5	Total Personal Services	251,175	250,820	254,638	257,628	263,169
6						
7	Operating Expenses					
8	Communications					
9	Utilities					
10	Insurance					
11	Conference & Seminars	8,621	6,925	8,000	6,000	8,000
12	Municipal Dues	4,172	2,946	5,000	3,000	4,000
13	Employee Dues	2,290	2,274	3,000	2,700	3,000
14	Promotional Expense					
15	Legal Fees	197				
16	Election Expense		4,927	3,000	3,000	3,000
17	Contractual Expense	11,354	1,383	5,000	1,000	5,000
18	Publication	5,794	6,135	8,000	6,000	8,000
19	Building Repairs					
20	Vehicle O & M	5,074	4,474	7,000	5,000	5,000
21	Equipment O & M					
22	Grounds Maintenance					
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	37,501	29,064	39,000	26,700	36,000
27						
28	Non-Operating Expenses					
29	Supplies	2,279	1,410	7,000	1,500	5,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	2,279	1,410	7,000	1,500	5,000
35						
36	TOTAL BUDGETED EXPENSES	290,955	281,294	300,638	285,828	304,169

## **CITY MANAGER**

### *Program Description:*

The City Manager and department staff administer the policy established by the City Council in planning, organizing, staffing, directing, coordinating, reporting, and budgeting the activities of all municipal operations. This department is made up of the City Manager, Assistant City Manager, City Clerk, Deputy City Clerk, and Administrative Assistant.

The City Manager is currently appointed as the City Clerk, and the Administrative Assistant is appointed as the Deputy City Clerk. The City Manager is the chief appointed official of the organization and is responsible for all personnel and operational activities. The Assistant City Manager is responsible for operation and development activities as directed by the City Manager, including personnel management. The City Clerk and Deputy City Clerk are responsible for all activities involved in public meetings of the City Council including recording, indexing, and filing of minutes, ordinances, and resolutions. The Administrative Assistant is the direct support staff of the City Manager.

### *Budget Items of Interest:*

<b>PERSONNEL SCHEDULE</b>				
<b>POSITION</b>	<b>NUMBER OF EMPLOYEES</b>			
	<b>ACTUAL 2009</b>	<b>BUDGET 2010</b>	<b>ESTIMATE 2010</b>	<b>BUDGET 2011</b>
City Manager/City Clerk	1.00	1.00	1.00	1.00
Deputy City Clerk/Admin. Assistant	1.00	1.00	1.00	1.00
Assistant City Manager	1.00	1.00	1.00	1.00
<b>TOTAL EMPLOYEES:</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>



**CITY TREASURER**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

LINE	ACCOUNT DESCRIPTION	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 09-10 ESTIMATE	FY 10-11 BUDGET
1	Personal Services					
2	Wages	54,175	56,621	57,181	58,467	60,271
3	Benefits	14,014	13,946	14,445	14,767	15,088
4						
5	Total Personal Services	68,188	70,567	71,626	73,234	75,359
6						
7	Operating Expenses					
8	Communications					
9	Utilities					
10	Insurance					
11	Conference & Seminars	679	182	1,000	800	3,000
12	Municipal Dues			150	100	100
13	Employee Dues	185	275	300	300	300
14	Promotional Expense					
15	Legal Fees					
16	Election Expense					
17	Contractual Expense	30,050	36,347	35,000	30,000	35,000
18	Publication	255	266	300	300	300
19	Building Repairs					
20	Vehicle O & M	1,238	1,200	1,200	1,200	1,200
21	Equipment O & M					
22	Grounds Maintenance					
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	32,406	38,270	37,950	32,700	39,900
27						
28	Non-Operating Expenses					
29	Supplies	1,776	1,238	2,000	1,400	2,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	1,776	1,238	2,000	1,400	2,000
35						
36	TOTAL BUDGETED EXPENSES	102,371	110,075	111,576	107,334	117,259

## CITY TREASURER

### *Program Description:*

This department includes the Finance Director who oversees the daily activities of the Business Office. Finance Director duties include budgeting, audit, loan and grant recording, financial reporting, cash management, and asset management. The Business Office is responsible for payroll, accounts payable, accounts receivable, special assessments, and tracking project costs. Within the business office, the utility section is responsible for utility account management, meter reading, and materials inventory.

### *Budget Items of Interest:*

PERSONNEL SCHEDULE				
POSITION	NUMBER OF EMPLOYEES			
	ACTUAL 2009	BUDGET 2010	ESTIMATE 2010	BUDGET 2011
Finance Director	1.00	1.00	1.00	1.00
<b>TOTAL EMPLOYEES:</b>	1.00	1.00	1.00	1.00

**NON-DEPARTMENT**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

LINE	ACCOUNT DESCRIPTION	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 09-10 ESTIMATE	FY 10-11 BUDGET
1	Personal Services					
2	Wages	26,481	27,199	27,000	27,000	27,000
3	Benefits	2,018	2,087	2,066	2,066	2,066
4						
5	Total Personal Services	28,498	29,286	29,066	29,066	29,066
6						
7	Operating Expenses					
8	Communications					
9	Utilities	27,126	38,071	45,000	59,000	61,000
10	Insurance	185,603	144,817	165,000	171,000	173,000
11	Conference & Seminars		367			
12	Municipal Dues	23,257	19,051	20,000	20,000	22,000
13	Employee Dues					
14	Promotional Expense	4,946	7,360	6,000	7,500	8,000
15	Legal Fees	2,450			250	1,000
16	Election Expense					
17	Contractual Expense	38,374	37,186	80,000	171,915	385,000
18	Publication	129	135	500	200	500
19	Building Repairs	2,624	1,570	3,000	2,000	3,000
20	Vehicle O & M		488		1,400	2,000
21	Equipment O & M	829	119			
22	Grounds Maintenance	30	444		3,000	3,000
23	Miscellaneous Expense	150		10,000		5,000
24	Street Repairs					
25						
26	Total Operating Expenses	285,517	249,608	329,500	436,265	663,500
27						
28	Non-Operating Expenses					
29	Supplies	5,345	6,124	8,000	7,000	8,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh		13,250		31,775	
32	Capital -- Real Property	606,716	3,100	2,550,000	1,967,544	1,810,000
33						
34	Total Non-Operating Expenses	612,061	22,474	2,558,000	2,006,319	1,818,000
35						
36	TOTAL BUDGETED EXPENSES	926,076	301,368	2,916,566	2,471,650	2,510,566

**NON-DEPARTMENT**

*Program Description:*

This department is responsible for expenditures for services utilized by various city departments; such as insurance, utilities, legal/consulting services, facility maintenance, facility upgrades, and contractual expenses.

*Budget Items of Interest:*

Capital Real Property includes:

Dawson County Opportunity Center Rehab      1,630,000  
 Municipal Building Refurbishment      180,000

Total      \$1,810,000

PERSONNEL SCHEDULE				
POSITION	NUMBER OF EMPLOYEES			
	ACTUAL 2009	BUDGET 2010	ESTIMATE 2010	BUDGET 2011
Attorney	1.00	1.00	1.00	1.00
<b>TOTAL EMPLOYEES:</b>	1.00	1.00	1.00	1.00

**PLANNING & INSPECTION**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

LINE	ACCOUNT DESCRIPTION	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 09-10 ESTIMATE	FY 10-11 BUDGET
1	Personal Services					
2	Wages	76,601	88,782	104,038	96,284	115,817
3	Benefits	32,866	30,141	38,030	49,116	51,471
4						
5	Total Personal Services	109,467	118,923	142,068	145,400	167,288
6						
7	Operating Expenses					
8	Communications	764				
9	Utilities					
10	Insurance					
11	Conference & Seminars	5,743	3,430	4,000	5,000	5,000
12	Municipal Dues	100	215	500		
13	Employee Dues	205	60	500	235	500
14	Promotional Expense	10,925	11,437	9,000	10,200	10,000
15	Legal Fees					
16	Election Expense					
17	Contractual Expense	193,807	31,577	80,000	94,105	80,000
18	Publication	436	1,191	1,000	1,000	1,000
19	Building Repairs					
20	Vehicle O & M	3,347	1,937	4,000	2,000	4,000
21	Equipment O & M			1,000		1,000
22	Grounds Maintenance					
23	Miscellaneous Expense	3,757	70	1,000		1,000
24	Street Repairs					
25						
26	Total Operating Expenses	219,083	49,918	101,000	112,540	102,500
27						
28	Non-Operating Expenses					
29	Supplies	8,324	6,397	7,000	7,000	7,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh				15,709	
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	8,324	6,397	7,000	22,709	7,000
35						
36	TOTAL BUDGETED EXPENSES	336,874	175,238	250,068	280,649	276,788

## PLANNING & INSPECTION

### *Program Description:*

The Planning and Inspection department includes the Building Inspector and Deputy Building Inspector(s). Duties of this department include building inspection, issuance of permits and licenses, enforcement of codes and ordinances, GIS mapping, database management, subdivision, and zoning issues.

### *Budget Items of Interest:*

An additional full-time Deputy Building Inspector was added in 2010, bringing staff levels in the department to 3 fulltime employees.

PERSONNEL SCHEDULE				
POSITION	NUMBER OF EMPLOYEES			
	ACTUAL 2009	BUDGET 2010	ESTIMATE 2010	BUDGET 2011
Building Inspector	1.00	1.00	1.00	1.00
Deputy Building Inspector	1.00	2.00	2.00	2.00
<b>TOTAL EMPLOYEES:</b>	2.00	3.00	3.00	3.00

**POLICE & DISPATCH**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

LINE	ACCOUNT DESCRIPTION	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 09-10 ESTIMATE	FY 10-11 BUDGET
1	Personal Services					
2	Wages	710,001	749,043	742,926	774,898	788,429
3	Benefits	313,394	295,222	315,162	348,133	343,200
4						
5	Total Personal Services	1,023,395	1,044,265	1,058,088	1,123,031	1,131,629
6						
7	Operating Expenses					
8	Communications					
9	Utilities	5,417	759	1,000	600	1,000
10	Insurance					
11	Conference & Seminars	5,211	2,901	4,000	3,000	4,000
12	Municipal Dues					
13	Employee Dues	10	10		10	10
14	Promotional Expense					
15	Legal Fees					
16	Election Expense					
17	Contractual Expense	94,069	105,474	109,000	110,000	112,000
18	Publication	1,480	52		1,000	1,000
19	Building Repairs	688	677	1,000	300	1,000
20	Vehicle O & M	39,743	31,052	40,000	40,000	40,000
21	Equipment O & M	16,839	10,415	16,000	15,000	15,000
22	Grounds Maintenance					
23	Miscellaneous Expense	2,626	1,053	1,000	1,000	1,000
24	Street Repairs					
25						
26	Total Operating Expenses	166,084	152,393	172,000	170,910	175,010
27						
28	Non-Operating Expenses					
29	Supplies	20,446	20,757	26,000	26,000	26,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh	11,018	9,185	50,000	47,451	55,000
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	31,464	29,942	76,000	73,451	81,000
35						
36	TOTAL BUDGETED EXPENSES	1,220,943	1,226,600	1,306,088	1,367,392	1,387,639

## POLICE & DISPATCH

### *Program Description:*

The Police department serves the citizens of Lexington by providing security and safety through fair and impartial law enforcement.

### *Budget Items of Interest:*

Capital Equipment includes:

Patrol Cars            55,000

Total                                
\$55,000

PERSONNEL SCHEDULE				
POSITION	NUMBER OF EMPLOYEES			
	ACTUAL 2009	BUDGET 2010	ESTIMATE 2010	BUDGET 2011
Chief of Police	1.00	1.00	1.00	1.00
Sergeant	4.00	4.00	4.00	4.00
Police Officer	11.00	11.00	11.00	11.00
Police Dispatcher	2.00	2.00	2.00	2.00
<b>TOTAL EMPLOYEES:</b>	<b>18.00</b>	<b>18.00</b>	<b>18.00</b>	<b>18.00</b>



**FIRE & CIVIL DEFENSE**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

LINE	ACCOUNT DESCRIPTION	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 09-10 ESTIMATE	FY 10-11 BUDGET
1	Personal Services					
2	Wages	14,206	14,030	14,100	16,470	20,150
3	Benefits	17,582	19,073	19,079	19,260	19,541
4						
5	Total Personal Services	31,788	33,103	33,179	35,730	39,691
6						
7	Operating Expenses					
8	Communications	5,853	6,236	7,000	5,000	6,000
9	Utilities	17,726	10,776	15,000	12,000	13,000
10	Insurance	17,395	15,466	18,000	17,400	18,000
11	Conference & Seminars	10,241	13,555	15,000	14,500	15,000
12	Municipal Dues					
13	Employee Dues	150	150	150	150	150
14	Promotional Expense					
15	Legal Fees					
16	Election Expense					
17	Contractual Expense	17,158	19,171	19,000	17,500	19,000
18	Publication					
19	Building Repairs	20	1,300	3,000	1,600	3,000
20	Vehicle O & M	13,042	5,758	7,000	8,000	8,500
21	Equipment O & M	46,064	17,936	35,000	20,000	35,000
22	Grounds Maintenance					
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	127,650	90,348	119,150	96,150	117,650
27						
28	Non-Operating Expenses					
29	Supplies	6,524	3,811	10,000	5,000	10,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh	82,245	24,477			
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	88,769	28,288	10,000	5,000	10,000
35						
36	TOTAL BUDGETED EXPENSES	248,208	151,739	162,329	136,880	167,341

## **FIRE & CIVIL DEFENSE**

### *Program Description:*

The Fire and Civil Defense department provides efficient and effective services in the areas of fire protection and emergency management by trained emergency service volunteers. The department budget includes expenses for the fire chief, rescue chief, and two other part-time employees whose responsibilities are record keeping and reporting. Vehicle and facility maintenance is contracted with a third party.

### *Budget Items of Interest:*

The ambulance fund reimburses this department for the rescue chief wages.

<b>PERSONNEL SCHEDULE</b>				
<b>POSITION</b>	<b>NUMBER OF EMPLOYEES</b>			
	<b>ACTUAL 2009</b>	<b>BUDGET 2010</b>	<b>ESTIMATE 2010</b>	<b>BUDGET 2011</b>
Fire Chief	1.00	1.00	1.00	1.00
Recordkeeper	2.00	2.00	2.00	2.00
<b>TOTAL EMPLOYEES:</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

**GRAND GENERATION CENTER**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

LINE	ACCOUNT DESCRIPTION	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 09-10 ESTIMATE	FY 10-11 BUDGET
1	Personal Services					
2	Wages	93,085	149,475	149,002	148,400	152,850
3	Benefits	48,283	71,595	72,202	74,680	73,406
4						
5	Total Personal Services	141,368	221,070	221,204	223,080	226,256
6						
7	Operating Expenses					
8	Communications					
9	Utilities	8,463	7,583	10,000	8,000	9,000
10	Insurance					
11	Conference & Seminars	493	100	1,000	100	1,000
12	Municipal Dues					
13	Employee Dues	20	215	400	215	400
14	Promotional Expense	306		500		500
15	Legal Fees					
16	Election Expense					
17	Contractual Expense	21,959	20,607	21,000	23,858	24,000
18	Publication					
19	Building Repairs	2,647	8,232	4,000	1,500	4,000
20	Vehicle O & M	1,348	1,047	1,000	500	1,000
21	Equipment O & M	712	858	10,000	3,000	9,000
22	Grounds Maintenance			10,000		10,000
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	35,948	38,642	57,900	37,173	58,900
27						
28	Non-Operating Expenses					
29	Supplies	4,323	4,962	6,000	4,000	6,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	4,323	4,962	6,000	4,000	6,000
35						
36	TOTAL BUDGETED EXPENSES	181,639	264,674	285,104	264,253	291,156

## GRAND GENERATION CENTER

### *Program Description:*

The Grand Generation Center offers senior citizens in the Lexington area a variety of programs and activities such as noon meals, exercise, health screenings, and social activities. The center also prepares meals for the Meals on Wheels program.

### *Budget Items of Interest:*

PERSONNEL SCHEDULE				
POSITION	NUMBER OF EMPLOYEES			
	ACTUAL 2009	BUDGET 2010	ESTIMATE 2010	BUDGET 2011
Community Activities Director	1.00	1.00	1.00	1.00
Assistant Center Director	1.00	1.00	1.00	1.00
Activities Assistant	1.00	1.00	1.00	1.00
Meals On Wheels	3.00	3.00	3.00	3.00
<b>TOTAL EMPLOYEES:</b>	6.00	6.00	6.00	6.00

**LIBRARY**

## CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

LINE	ACCOUNT DESCRIPTION	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 09-10 ESTIMATE	FY 10-11 BUDGET
1	Personal Services					
2	Wages	164,892	171,485	176,510	179,228	185,119
3	Benefits	69,468	59,747	67,806	68,874	68,469
4						
5	Total Personal Services	234,360	231,232	244,316	248,102	253,588
6						
7	Operating Expenses					
8	Communications					
9	Utilities	20,209	20,202	22,000	22,500	23,000
10	Insurance					
11	Conference & Seminars	1,562	1,279	3,000	1,300	3,000
12	Municipal Dues					
13	Employee Dues	370	420	500	600	600
14	Promotional Expense	612	1,114	1,000	1,000	1,000
15	Legal Fees					
16	Election Expense					
17	Contractual Expense	32,614	29,525	31,000	40,500	35,000
18	Publication	373	584	1,000	300	1,000
19	Building Repairs	2,992	4,800	2,000	3,000	3,000
20	Vehicle O & M		15			
21	Equipment O & M	12,658	14,713	5,000	5,500	5,000
22	Grounds Maintenance	100	129			
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	71,491	72,780	65,500	74,700	71,600
27						
28	Non-Operating Expenses					
29	Supplies	60,079	65,825	75,000	67,000	75,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh	9,741				
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	69,820	65,825	75,000	67,000	75,000
35						
36	TOTAL BUDGETED EXPENSES	375,671	369,837	384,816	389,802	400,188

## **LIBRARY**

### *Program Description:*

The Lexington Public Library serves the citizens of Lexington by providing informational, educational, cultural, and recreational materials in a variety of media, including the latest technology. The library offers several age-appropriate programs such as the Summer Reading Program, Lap Sit, and Children Crafts programs.

### *Budget Items of Interest:*

<b>PERSONNEL SCHEDULE</b>				
<b>POSITION</b>	<b>NUMBER OF EMPLOYEES</b>			
	<b>ACTUAL 2009</b>	<b>BUDGET 2010</b>	<b>ESTIMATE 2010</b>	<b>BUDGET 2011</b>
Library Director	1.00	1.00	1.00	1.00
Assistant Library Director	1.00	1.00	1.00	1.00
Library Assistant II	3.00	3.00	3.00	3.00
Library Assistant I (part-time)	4.00	4.00	4.00	4.00
<b>TOTAL EMPLOYEES:</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>

# AQUATIC CENTER

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

LINE	ACCOUNT DESCRIPTION	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 09-10 ESTIMATE	FY 10-11 BUDGET
1	Personal Services					
2	Wages	105,733	122,755	117,002	122,801	126,430
3	Benefits	8,035	9,366	9,269	9,721	10,005
4						
5	Total Personal Services	113,768	132,122	126,271	132,522	136,435
6						
7	Operating Expenses					
8	Communications					
9	Utilities	16,753	12,719	12,000	13,800	14,000
10	Insurance					
11	Conference & Seminars	96	3,957	3,000	1,050	2,000
12	Municipal Dues			100		
13	Employee Dues	120	40	100	40	100
14	Promotional Expense		718	800	750	800
15	Legal Fees					
16	Election Expense					
17	Contractual Expense	8,054	10,328	7,800	12,800	13,000
18	Publication	617	628	1,000	700	1,000
19	Building Repairs	4,016	1,966	5,000	1,500	4,000
20	Vehicle O & M	47	20			
21	Equipment O & M	14,669	33,036	14,000	28,000	12,000
22	Grounds Maintenance	7,261	6,404	7,000	6,600	7,000
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	51,632	69,816	50,800	65,240	53,900
27						
28	Non-Operating Expenses					
29	Supplies	45,050	37,490	45,000	38,600	45,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh	73,009		10,000		10,000
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	118,058	37,490	55,000	38,600	55,000
35						
36	TOTAL BUDGETED EXPENSES	283,458	239,427	232,071	236,362	245,335

## AQUATIC CENTER

### *Program Description:*

The Aquatic Center, which features a 50 meter competition lap pool with diving well, a zero depth pool with a water slide and water features, and a splash pad, provides a safe and sanitary public swimming facility for recreational and athletic activities. A concession stand, picnic/green areas, a sand playground, and sand volleyball court are also provided for the enjoyment of the citizens and visitors.

### *Budget Items of Interest:*

Capital Equipment includes:

Miscellaneous Equipment/Furnishings 10,000

Total            \$10,000

PERSONNEL SCHEDULE				
POSITION	NUMBER OF EMPLOYEES			
	ACTUAL 2009	BUDGET 2010	ESTIMATE 2010	BUDGET 2011
Lifeguards/Concessions/Park Attendant	32.00	32.00	32.00	32.00
Pool Manager	3.00	2.00	3.00	2.00
Assistant Pool Manager	10.00	10.00	10.00	10.00
Community Activities Director	1.00	1.00	1.00	1.00
Concession Manager	2.00	2.00	2.00	2.00
<b>TOTAL EMPLOYEES:</b>	48.00	47.00	48.00	47.00



# RECREATION

## CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

LINE	ACCOUNT DESCRIPTION	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 09-10 ESTIMATE	FY 10-11 BUDGET
1	Personal Services					
2	Wages	61,284	52,725	60,188	63,860	65,096
3	Benefits	9,458	6,893	7,103	6,981	7,361
4						
5	Total Personal Services	70,741	59,618	67,291	70,841	72,457
6						
7	Operating Expenses					
8	Communications					
9	Utilities					
10	Insurance					
11	Conference & Seminars	192	102	1,000	500	1,000
12	Municipal Dues					
13	Employee Dues		140	400	150	400
14	Promotional Expense	70	359	500	360	500
15	Legal Fees					
16	Election Expense					
17	Contractual Expense	17,503	14,528	16,000	14,530	16,000
18	Publication	3,092	4,267	3,000	4,000	4,000
19	Building Repairs		271		300	
20	Vehicle O & M	2,916	3,008	3,000	3,000	3,000
21	Equipment O & M	4,303	5,420	2,000	1,000	2,000
22	Grounds Maintenance					
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	28,075	28,094	25,900	23,840	26,900
27						
28	Non-Operating Expenses					
29	Supplies	50,735	43,262	50,000	45,000	50,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh		6,200			
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	50,735	49,462	50,000	45,000	50,000
35						
36	TOTAL BUDGETED EXPENSES	149,551	137,173	143,191	139,681	149,357

## RECREATION

### *Program Description:*

The Recreation department includes expenses for the Community Activities Director as well as program coordinators for the baseball, softball, basketball, volleyball, soccer, and open gym programs.

### *Budget Items of Interest:*

PERSONNEL SCHEDULE				
POSITION	NUMBER OF EMPLOYEES			
	ACTUAL 2009	BUDGET 2010	ESTIMATE 2010	BUDGET 2011
Coordinators & Support Staff	10.00	10.00	10.00	10.00
Community Activities Director	1.00	1.00	1.00	1.00
Recreation Complex Manager	1.00	1.00	1.00	1.00
Concession Manager	4.00	4.00	4.00	4.00
Concession Attendant	16.00	16.00	16.00	16.00
<b>TOTAL EMPLOYEES:</b>	<b>32.00</b>	<b>32.00</b>	<b>32.00</b>	<b>32.00</b>

**PARKS**

## CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

LINE	ACCOUNT DESCRIPTION	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 09-10 ESTIMATE	FY 10-11 BUDGET
1	Personal Services					
2	Wages	143,835	155,336	169,330	146,897	148,317
3	Benefits	58,419	60,631	59,755	60,744	59,747
4						
5	Total Personal Services	202,254	215,966	229,085	207,641	208,064
6						
7	Operating Expenses					
8	Communications	39	65			
9	Utilities	22,495	28,039	29,000	29,050	29,000
10	Insurance					
11	Conference & Seminars	162		500		500
12	Municipal Dues					
13	Employee Dues					
14	Promotional Expense					
15	Legal Fees					
16	Election Expense					
17	Contractual Expense	11,502	10,239	11,000	9,050	11,000
18	Publication					
19	Building Repairs	17,798	4,351	40,000	5,000	40,000
20	Vehicle O & M	7,224	8,147	9,000	8,000	9,000
21	Equipment O & M	21,224	18,054	25,000	19,200	25,000
22	Grounds Maintenance	43,703	59,761	32,500	37,600	38,000
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	124,147	128,656	147,000	107,900	152,500
27						
28	Non-Operating Expenses					
29	Supplies	6,633	3,819	11,000	5,000	9,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh	42,779	93,248	15,000	24,082	71,500
32	Capital -- Real Property	207,367	74,978	560,000	250,000	315,000
33						
34	Total Non-Operating Expenses	256,779	172,045	586,000	279,082	395,500
35						
36	TOTAL BUDGETED EXPENSES	583,181	516,667	962,085	594,623	756,064

## PARKS

### *Program Description:*

The City of Lexington Parks department is responsible for maintaining a safe, clean, and pleasing environment for recreational and leisure activities within the city. The city maintains six parks and a sports complex for the enjoyment of its citizens. Playground equipment, ponds, picnic areas, park shelters, basketball, tennis, and sand volleyball courts are some of the amenities provided by the park system.

The Optimist Recreation Complex offers a legion baseball field, three softball/baseball fields, five soccer fields, playground area, and an indoor hitting facility.

The Park Improvement Committee, consisting of city council members and city staff, continues to evaluate the rehabilitation and development of parks and green spaces throughout the community.

### *Budget Items of Interest:*

Capital Equipment includes:

Maintenance Equipment	21,500
Park improvements	35,000
Misc Security Equipment--Lighting	15,000
Total	<u>\$71,500</u>

Real Property Capital includes:

Optimist Ball Field Expansion	200,000
Optimist Complex Maintenance Shop	40,000
Sandoz--Joint Use Green Space	75,000
Total	<u>\$315,000</u>

PERSONNEL SCHEDULE				
POSITION	NUMBER OF EMPLOYEES			
	ACTUAL 2009	BUDGET 2010	ESTIMATE 2010	BUDGET 2011
Park Foreman	2.00	2.00	2.00	2.00
Maintenance Worker	2.00	2.00	2.00	2.00
Maintenance Worker (Seasonal)	8.00	8.00	8.00	8.00
<b>TOTAL EMPLOYEES:</b>	12.00	12.00	12.00	12.00

**CEMETERY**

## CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

LINE	ACCOUNT DESCRIPTION	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 09-10 ESTIMATE	FY 10-11 BUDGET
1	Personal Services					
2	Wages	57,450	57,495	60,214	50,658	40,880
3	Benefits	25,046	19,724	22,972	9,897	4,591
4						
5	Total Personal Services	82,495	77,220	83,186	60,555	45,471
6						
7	Operating Expenses					
8	Communications					
9	Utilities	1,247	1,091	1,400	900	1,200
10	Insurance					
11	Conference & Seminars	44				
12	Municipal Dues					
13	Employee Dues					
14	Promotional Expense					
15	Legal Fees					
16	Election Expense					
17	Contractual Expense	365	754	3,000	830	3,000
18	Publication					
19	Building Repairs	1,585	97	1,000		1,000
20	Vehicle O & M	4,063	3,215	6,000	3,000	4,000
21	Equipment O & M	15,304	12,616	14,000	13,760	14,000
22	Grounds Maintenance	5,408	2,671	8,000	3,000	5,000
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	28,016	20,445	33,400	21,490	28,200
27						
28	Non-Operating Expenses					
29	Supplies	1,967	5,246	3,000	2,200	3,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh	9,650	6,200	15,000	10,150	
32	Capital -- Real Property	35,800		20,000	20,000	20,000
33						
34	Total Non-Operating Expenses	47,417	11,446	38,000	32,350	23,000
35						
36	TOTAL BUDGETED EXPENSES	157,928	109,110	154,586	114,395	96,671

**CEMETERY**

*Program Description:*

The Cemetery department operates and maintains Greenwood and Evergreen cemeteries.

*Budget Items of Interest:*

Additional development is budgeted for Greenwood cemetery expansion. Funds are allocated from the Cemetery Memorial Fund to help offset the cost of such development.

Real Property Capital includes:

Greenwood Expansion 20,000

Total            \$20,000

PERSONNEL SCHEDULE				
POSITION	NUMBER OF EMPLOYEES			
	ACTUAL 2009	BUDGET 2010	ESTIMATE 2010	BUDGET 2011
Cemetery Foreman (Seasonal)	1.00	1.00	1.00	1.00
Maintenance Person (Seasonal)	4.00	4.00	4.00	4.00
<b>TOTAL EMPLOYEES:</b>	5.00	5.00	5.00	5.00

**AIRPORT**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

LINE	ACCOUNT DESCRIPTION	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 09-10 ESTIMATE	FY 10-11 BUDGET
1	Personal Services					
2	Wages	392	0	3,000	0	3,000
3	Benefits	41	0	300	0	300
4						
5	Total Personal Services	433	0	3,300	0	3,300
6						
7	Operating Expenses					
8	Communications					
9	Utilities					
10	Insurance					
11	Conference & Seminars					
12	Municipal Dues					
13	Employee Dues					
14	Promotional Expense					
15	Legal Fees					
16	Election Expense					
17	Contractual Expense					
18	Publication					
19	Building Repairs					
20	Vehicle O & M					
21	Equipment O & M					
22	Grounds Maintenance					
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	0	0	0	0	0
27						
28	Non-Operating Expenses					
29	Supplies					
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	0	0	0	0	0
35						
36	TOTAL BUDGETED EXPENSES	433	0	3,300	0	3,300

## AIRPORT

### *Program Description:*

The city of Lexington provides contracted labor to the airport facility when the Airport Manager is absent. The Airport Authority reimburses all costs incurred by the City.

### *Budget Items of Interest:*

PERSONNEL SCHEDULE				
POSITION	NUMBER OF EMPLOYEES			
	ACTUAL 2009	BUDGET 2010	ESTIMATE 2010	BUDGET 2011
Airport Support Personnel	1.00	1.00	1.00	1.00
<b>TOTAL EMPLOYEES:</b>	1.00	1.00	1.00	1.00



**STREET**

## CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

LINE	ACCOUNT DESCRIPTION	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 09-10 ESTIMATE	FY 10-11 BUDGET
1	Personal Services					
2	Wages	269,443	265,275	270,972	288,533	285,883
3	Benefits	125,016	103,136	122,794	117,852	116,582
4						
5	Total Personal Services	394,458	368,411	393,766	406,385	402,465
6						
7	Operating Expenses					
8	Communications	114	61	2,000	50	2,000
9	Utilities	74,251	78,088	85,000	80,170	85,000
10	Insurance					
11	Conference & Seminars	412	237	1,000	600	1,000
12	Municipal Dues	245	226	1,000	500	1,000
13	Employee Dues					
14	Promotional Expense			2,000		2,000
15	Legal Fees					
16	Election Expense					
17	Contractual Expense	56,667	53,119	50,000	44,600	50,000
18	Publication	115	90	500	1,200	1,000
19	Building Repairs	3,994	7,960	5,000	2,400	5,000
20	Vehicle O & M	61,065	40,142	70,000	65,000	70,000
21	Equipment O & M	53,051	76,120	55,000	60,000	60,000
22	Grounds Maintenance	100	4,098	1,000	1,000	1,000
23	Miscellaneous Expense					
24	Street Repairs	71,333	57,293	75,000	75,000	100,000
25						
26	Total Operating Expenses	321,345	317,431	347,500	330,520	378,000
27						
28	Non-Operating Expenses					
29	Supplies	38,417	37,060	40,000	38,000	40,000
30	Equipment Rental	420	833	10,000	1,700	10,000
31	Capital -- Equip/Furn/Veh	7,287	124,800	178,000	11,820	160,000
32	Capital -- Real Property	1,307,652	635,700	4,255,000	1,129,421	3,192,000
33						
34	Total Non-Operating Expenses	1,353,776	798,394	4,483,000	1,180,941	3,402,000
35						
36	TOTAL BUDGETED EXPENSES	2,069,580	1,484,236	5,224,266	1,917,846	4,182,465

## **STREET**

### *Program Description:*

The Street department is responsible for providing safe and passable streets within the City's operational boundary. The duties of this department include street patch and repair, street sweeping, snow removal, dead animal removal, paint striping, storm water drainage/maintenance, right-of-way mowing, composting, and other various duties.

### *Budget Items of Interest:*

#### **Revenue:**

Federal Aid	2,212,000
Loans	535,000
Motor Vehicle Sales Tax	512,966
Motor Vehicle Tax	135,000
State Funds	787,499
<b>Total</b>	<b>\$4,182,465</b>

#### **Expenditures:**

13th Street Improvements	1,800,000
Grant Street Intersections--7th and 8th	125,000
Jackson Street--8th to 13th	100,000
Commerce Road Extension	75,000
Frontier -- 283 Intersection -- West	200,000
Rd 435 Grade Separation	200,000
Downtown Revitalization Improvements	137,000
Northwest Paving-Additional Phases	360,000
Salt Storage Building	45,000
West 18th Street	150,000

Maintenance Equipment	160,000
Operating, Maintenance, Personnel	830,465
<b>Total</b>	<b>\$4,182,465</b>

<b>PERSONNEL SCHEDULE</b>				
<b>POSITION</b>	<b>NUMBER OF EMPLOYEES</b>			
	<b>ACTUAL 2009</b>	<b>BUDGET 2010</b>	<b>ESTIMATE 2010</b>	<b>BUDGET 2011</b>
Street Superintendent	1.00	1.00	1.00	1.00
Maintenance Worker	6.00	6.00	6.00	6.00
Shop Clerk	1.00	1.00	1.00	1.00
Maintenance Worker (Seasonal)	0.00	1.00	0.00	0.00
<b>TOTAL EMPLOYEES:</b>	<b>8.00</b>	<b>9.00</b>	<b>8.00</b>	<b>8.00</b>



## TOTAL EXPENDITURES

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

LINE	ACCOUNT DESCRIPTION	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 09-10 ESTIMATE	FY 10-11 BUDGET
1	Personal Services					
2	Wages	1,965,972	2,103,468	2,151,144	2,174,492	2,226,142
3	Benefits	794,487	757,207	814,015	846,797	836,172
4						
5	Total Personal Services	2,760,459	2,860,675	2,965,159	3,021,289	3,062,314
6						
7	Operating Expenses					
8	Communications	6,770	6,361	9,000	5,050	8,000
9	Utilities	193,687	197,327	220,400	226,020	236,200
10	Insurance	202,998	160,283	183,000	188,400	191,000
11	Conference & Seminars	38,990	42,010	51,500	41,850	53,500
12	Municipal Dues	27,874	22,478	26,750	23,740	27,100
13	Employee Dues	3,365	3,584	5,350	4,400	5,460
14	Promotional Expense	16,859	20,988	19,800	19,810	22,800
15	Legal Fees	2,647	0	0	250	1,000
16	Election Expense	0	4,927	3,000	3,000	3,000
17	Contractual Expense	533,476	374,178	467,800	570,688	808,000
18	Publication	12,547	13,553	16,800	15,200	19,300
19	Building Repairs	36,364	31,224	64,000	17,600	64,000
20	Vehicle O & M	139,106	100,502	148,200	137,100	147,700
21	Equipment O & M	185,654	189,289	177,000	165,460	178,000
22	Grounds Maintenance	56,601	73,506	58,500	51,200	64,000
23	Miscellaneous Expense	6,533	1,123	12,000	1,000	7,000
24	Street Repairs	71,333	57,293	75,000	75,000	100,000
25						
26	Total Operating Expenses	1,534,802	1,298,625	1,538,100	1,545,768	1,936,060
27						
28	Non-Operating Expenses					
29	Supplies	253,098	239,808	291,350	249,200	288,000
30	Equipment Rental	420	833	10,000	1,700	10,000
31	Capital -- Equip/Furn/Veh	235,729	277,360	268,000	140,987	296,500
32	Capital -- Real Property	2,157,535	713,778	7,385,000	3,366,965	5,337,000
33						
34	Total Non-Operating Expenses	2,646,782	1,231,780	7,954,350	3,758,852	5,931,500
35						
36	TOTAL BUDGETED EXPENSES	6,942,043	5,391,081	12,457,609	8,325,909	10,929,874

**GENERAL FUND REVENUE**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

LINE	ACCOUNT DESCRIPTION	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 09-10 ESTIMATE	FY 10-11 BUDGET
1	State Tax Revenue:					
2	Aid to Local Subdivision	88,190	87,322	87,298	85,115	81,274
3	Mutual Finance Organization	36,616	36,541	36,541	35,751	35,000
4	Hiwa Allocation	737,356	710,473	668,312	663,688	668,312
5	Motor Vehicle Fees	68,155	69,112	70,000	77,442	70,000
6	Incentive Payment	7,000	7,000	7,000	7,000	7,000
7	Maintenance Contract #16	13,356	13,356	20,317	20,140	20,317
8	MEF/MIRF/Urban Hwy		17,816	203,419	202,800	570,546
9	Motor Vehicle Prorate	1,235	2,530		753	
10						
11	Total State Tax Revenue	951,908	944,149	1,092,887	1,092,689	1,452,449
12						
13	Sales Tax Revenue	1,815,955	1,795,614	1,400,000	1,250,000	1,752,000
14						
15	Local Receipts - All Other:					
16						
17	Occupation Taxes:					
18	Liquor License	2,650	2,600	3,000	2,600	2,800
19	Telecommunications	179,047	201,323	205,000	210,000	210,000
20	Fire Ins & Fireworks Stands	1,880	1,440	1,900	1,440	1,500
21						
22	Total Occupation Taxes	183,577	205,363	209,900	214,040	214,300
23						
24	Franchise Fees:					
25	Cable TV	51,990	51,701	51,000	51,477	51,000
26	Source Gas	17,237	21,417	21,500	18,791	19,000
27	Electric	549,913	611,465	624,000	620,000	640,000
28	Water	48,192	49,749	61,250	50,000	61,250
29	Sewer	33,238				
30						
31	Total Franchise Fees	700,569	734,332	757,750	740,268	771,250
32						
33	Permits: All	9,841	11,276	17,000	12,500	17,000
34						
35	Total Permits	9,841	11,276	17,000	12,500	17,000
36						
37	Service Fees:					
38	Locates/Zoning/Subdivision	990	550	1,200	600	1,200
39	Abatement Fees	26,056	1,815	5,000	39,500	10,000
40	Lottery Proceeds	8,835	9,794	11,000	9,700	11,000
41	Library Fines/Fees/Copier	14,633	15,658	15,000	16,000	15,000
42	Intoxalizer Fees	3,392	4,103	4,000	4,400	4,000
43	Dispatch Fees	34,293	34,293	34,293	34,293	34,293
44	Animal Pound	3,411	2,844	3,500	3,000	3,500
45	Burial Fees	20,375	14,800	22,000	18,000	18,000
46	Miscellaneous	45			4,000	7,000
47	Total Service Fees	112,030	83,857	95,993	129,493	103,993

**GENERAL FUND REVENUE**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

LINE	ACCOUNT DESCRIPTION	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 09-10 ESTIMATE	FY 10-11 BUDGET
48	Inter-Dept Service Fees:					
49	Electric Dept	378,307	393,275	400,000	400,000	400,000
50	Water Dept	118,516	144,754	153,000	153,000	153,000
51	Sewer Dept	41,206		71,000	70,998	71,000
52	Meals on Wheels			20,000	20,000	50,000
53	Ambulance	15,000	66,269	66,270	69,251	72,783
54						
55	Total Inter-Dept Service Fees	553,029	604,299	710,270	713,249	746,783
56						
57	Contracts & Rents:					
58	Rural Fire	35,579	47,261	47,000	43,585	47,000
59	Land Lease/Towers	51,552	24,048	20,000	19,564	15,000
60	Special Waste Income	6,434	8,407	8,000	13,000	8,500
61	Ballfield/Building Rent	13,094	25,121	15,000	35,000	50,000
62	Dawson County RTSD					200,000
63	Airport Authority / DC Roads	168,108		3,300		3,300
64	School District	20,000	20,000	995,000	1,041,886	65,000
65						
66	Total Contracts & Rents:	294,767	124,837	1,088,300	1,153,035	388,800
67						
68	Program Fees:					
69	Recreation Fees	10,170	11,145	16,000	14,285	16,000
70	Red Cross Lessons	2,340	9,560	9,500	7,780	9,500
71	Pool Admission	44,402	45,410	46,000	46,000	50,000
72	Special Events	20,997	9,828	15,000	8,700	15,000
73						
74	Total Program Fees	77,909	75,943	86,500	76,765	90,500
75						
76	Licenses:					
77	All Licenses	3,190	4,275	3,400	3,400	3,400
78						
79	Total Licenses	3,190	4,275	3,400	3,400	3,400
80						
81	Public Donations:					
82	Lexington Foundation	60,207	78,553	254,000	18,298	260,000
83	Miscellaneous	150	600		6,700	
84	Total Public Donations	60,357	79,153	254,000	24,998	260,000
85						
86	Sales:					
87	Accident Report Copies	837	800	1,000	750	1,000
88	Concessions	45,723	37,445	48,000	45,100	45,000
89	Restitution/Witness Fees	951	1,050	1,000	600	1,000
90	Cemetery Spaces	2,760	2,000	7,000	3,600	15,000
91	Sale of Equip/Junk/Other	71,409	32,243	35,000	34,000	35,000
92	Land Sale	310,126		100,000	8,215	90,000
93						
94	Total Sales	431,807	73,538	192,000	92,265	187,000
95						
96	Other Income:					
97	Interest from Investments	30,046	9,201	30,000	2,650	10,000
98	Miscellaneous	64,868			99,770	
99	Loan/Lease Proceeds	1,000,000		1,215,000	600,000	1,405,000
100						
101	Total Other Income	1,094,915	9,201	1,245,000	702,420	1,415,000

**GENERAL FUND REVENUE**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

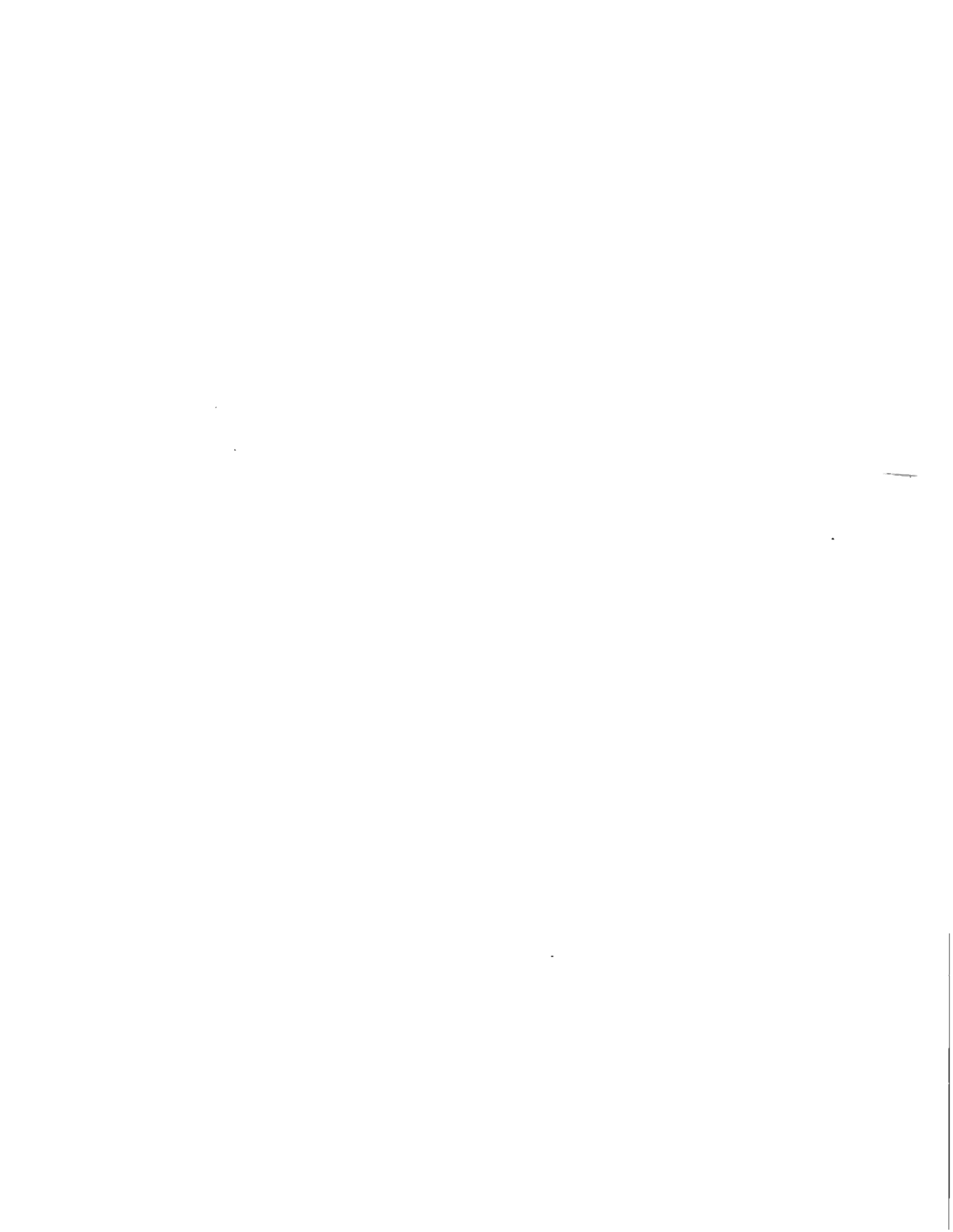
LINE	ACCOUNT DESCRIPTION	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 09-10 ESTIMATE	FY 10-11 BUDGET
102						
103	Grant in Aid - Local					
104	UPRR/Peter Kiewit	5,000	5,000	5,000		5,000
105	Other Misc Local Grants	3,250	2,000	3,000	33,200	128,000
106						
107	Total Grant In Aid - Local	8,250	7,000	8,000	33,200	133,000
108						
109	Total Local Receipts - All Other	3,530,240	2,013,075	4,668,113	3,895,633	4,331,026
110						
111	Grant In Aid - State					
112	NE Dept of Econ Dev					
113	NE Emergency Mgt		8,770	6,712		
114	NE DEQ-Storm WR/Scrap Tire	110,491	40,585	35,870	36,720	21,870
115	NE Housing Trust Fund			500,000		500,000
116	Other Misc State Grants		4,164	25,000	1,644	25,000
117						
118	Total Grant In Aid - State	110,491	53,519	567,582	38,364	546,870
119						
120	Grant In Aid - Federal					
121	CDBG (NE Dept of Econ Dev)		61,523	215,000	144,551	352,000
122	CDBG-Admin Fee (NE Dept of Econ Dev)	690	8,700	15,000	9,700	18,000
123	EEBG (NE Energy Office)			250,000	22,984	250,000
124	Federal Econ Dev Admin					
125	Federal Emergency Mgt	15,221	70,534			
126	Federal Hwy Admin (NE Dept of Roads)	177,069	411,064	2,200,000	9,185	1,880,000
127	US Dept of Agriculture			290,000		
128	US Dept of HUD (NE Dept of Econ Dev)			500,000	530,000	
129	US Dept of Justice/COPS/BJA			27,800	36,214	2,000
130	US Forest Service (NE Game & Parks)			150,000		
131	Nat Fnd of the Arts (NE Library Comm)	1,820	1,820	2,000	1,995	2,000
132	Other Misc Federal Grants					
133						
134	Total Grant In Aid - Federal	194,800	553,641	3,649,800	754,629	2,504,000
135						
136	Fund Transfers:					
137	Econ Develop Fund - In			200,000	200,000	150,000
138	Utilities Fund - In	18,000	18,000	318,000	318,000	198,000
139	Police Pension Fund - In	26,118				
140	Other Transfers - In	35,800		20,000	20,000	22,000
141	TIF Fund - In	169,284	148,807	98,807	124,690	52,199
142						
143	Debt Service Fund - Out	(469,482)	(524,251)	(594,724)	(629,551)	(587,541)
144	Econ Develop Fund - Out	(167,500)	(167,500)	(167,500)	(167,500)	(167,500)
145	Utilities Fund - Out	(192,508)				
146						
147	Total Fund Transfers	(580,288)	(524,943)	(125,417)	(134,361)	(332,842)

**GENERAL FUND REVENUE**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

LINE	ACCOUNT DESCRIPTION	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 09-10 ESTIMATE	FY 10-11 BUDGET
148						
149	Local Taxes:					
150	Motor Vehicle Taxes	131,927	131,253	135,000	131,500	135,000
151	In Lieu Of	1,109	555		555	
152	Personal and Real Property Taxes:					
153	Property Taxes	283,746	592,469		646,695	
154	Corporations					
155	Personal Tax Rebate					
156	Homestead Exemption	10,106	22,476		26,095	
157	Carline/Airline	439	728		1,020	
158						
159	Total Local Taxes	427,328	747,480	135,000	805,865	135,000
160						
161	TOTAL GENERAL FUND REVENUE	6,450,434	5,582,535	11,387,966	7,702,818	10,388,503
162						
163						
164	General Fund Expenditures	6,942,043	5,391,081	12,457,609	8,325,909	10,929,874
165	Less General Fund Revenue	6,450,434	5,582,535	11,387,966	7,702,818	10,388,503
166	Necessary Cash Reserve			760,000		850,000
167	Less Est Cash on Hand			1,117,738		659,449
168						
169	<b><u>General Fund Tax Summary</u></b>					
170	Net Property Tax Required			711,905		731,922
171	1% Collection Fee			7,119		7,319
172	Delinquent Allowance			14,238		14,638
173	Total Property Tax Requested			733,262		753,879
174	Total City Valuation			267,064,986		268,497,152
175	Property Tax Levy			0.27456		0.28078
176						
177						
178	<b><u>Combined Tax Summary</u></b>					
179	Net Property Tax Required			807,703		812,035
180	1% Collection Fee			8,077		8,120
181	Delinquent Allowance			16,154		16,241
182	Total Property Tax Requested			831,933		836,396
183	Total City Valuation			267,064,986		268,497,152
184	Property Tax Levy			0.31151		0.31151





## GENERAL FUND REVENUE NOTES

### *State Revenue:*

\* **Revenue** from state programs is estimated to increase due to qualification for MEF funds. Sales Tax Revenue is anticipated to return to a more normal level after a substantial refund in 2010 was made of sales tax dollars for projects under the Employment and Investment Growth Act LB 775.

### *Local Funds:*

\* **Occupation Taxes:** An occupation tax of 5% applies to telephone, mobile telecommunications, and cable TV providers. Cable companies that pay a Franchise Fee are exempt from this tax.

\* **Franchise Fees:** The Franchise Fee rate for Electric, Water, Sewer, and Cable TV operations is set at 5%.

\* **Inter-Department Service Fees:** A slight increase due to additional staff hours obligated to utility operations, and reimbursement from the Ambulance and Meals On Wheels funds for administrative and personnel expenses.

\* **Contracts and Rent:** Revenue in this section include \$65,000 from Lexington Public Schools for soccer, tennis, and softball field maintenance, and roof repairs for the Dawson County Opportunity Center; also included is \$200,000 for design/environmental assessment for the Road 435 viaduct study.

\* **Program Fees:** No notable changes are expected.

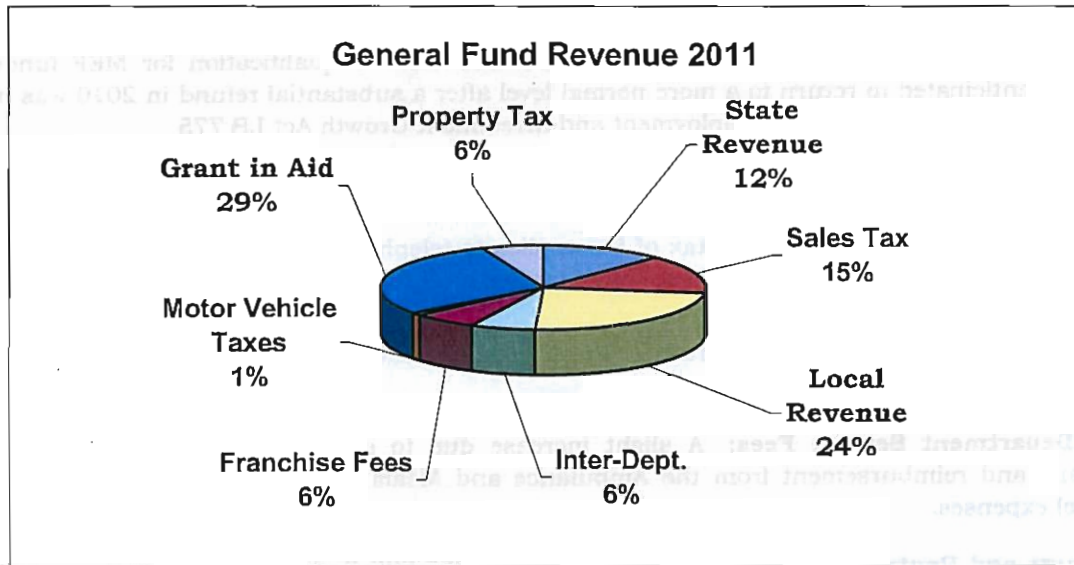
\* **Grant In Aid:** Revenue in this section are anticipated from several sources which include: Nebraska Affordable Housing Trust Fund - \$500,000; CDBG funds include \$332,000 for Downtown Revitalization and \$20,000 for Planning Grant; funding for the Dawson County Opportunity Center include Energy Efficient Block Grant of \$250,000; and US Department of Transportation funds include \$1,880,000 for 13th Street and Jackson Street planning.

\* **Public Donations:** The Lexington Community Foundation has expressed interest in assisting with park renovation and development. The funding listed is anticipated from the Foundation in 2011.

\* **Fund Transfers:** Transfers into the General Fund include \$18,000 from Sanitation; \$22,000 from Cemetery Memorial; \$52,199 from Tax Increment Financing; \$150,000 from the Economic Development Fund; and \$180,000 from the Lexington Utilities System Fund. Transfers out of the General Fund will be made to the Economic Development Fund for \$167,500; to the Debt Service Fund for sales tax supported bonded debt of \$330,001 and non-bonded debt for equipment, land, and paving improvements of \$257,540.

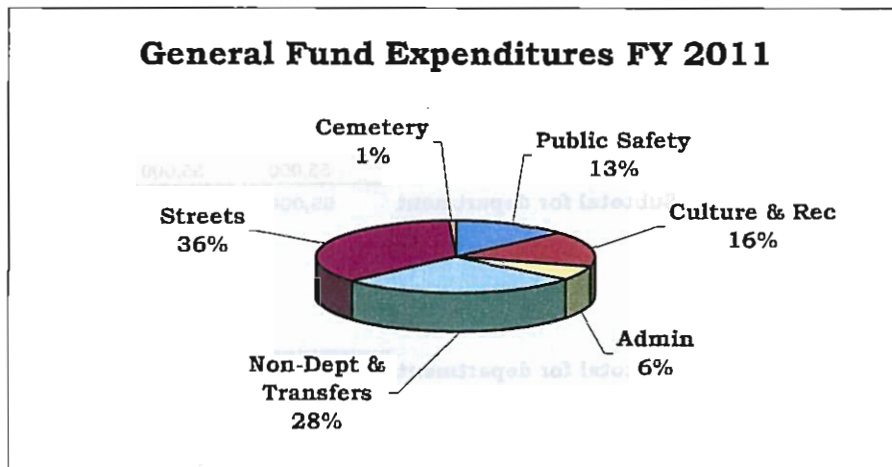
\* **Sales:** An increase in this area is expected due to the sale of lots in the Northwest 2nd and 3rd Additions, and the sale of a downtown commercial building owned by the city.

\* **Other Income:** Includes loan proceeds to support the West 18th Street, Commerce Road, East Frontier and Highway 283 intersection street improvement projects; Phase III of the Opportunity Center, and street equipment purchases.



**Local Revenue = Occupation Tax; Permits; Service Fees; Contracts & Rent; Program Fees; Licenses; Sales; Other; and Transfers In**

**State Revenue = Aid to Local Subdivisions; Mutual Finance Organization; Highway Allocation; Motor Vehicle Fees; Incentive Payment; Maintenance Contract; and Municipal Equalization Fund**



Administration = City Council, Boards & Commissions;  
City Manager/Clerk; Treasurer; Planning & Inspection

Culture & Recreation = Grand Generation Center;  
Library; Aquatic Center; Recreation; and Parks

Public Safety = Police & Dispatch; Fire & Civil Defense

**CITY OF LEXINGTON--EQUIPMENT PLAN  
5 YEAR EXPENDITURE PLAN**

<u>Project</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>
<b><u>Police</u></b>					
Patrol Cars	55,000	55,000	30,000	30,000	30,000
<b>Subtotal for department</b>	<b>55,000</b>	<b>55,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b><u>Fire &amp; Civil Defense</u></b>					
Aerial Fire Truck				875,000	
Unit #10 Replacement		250,000			
<b>Subtotal for department</b>	<b>0</b>	<b>250,000</b>	<b>0</b>	<b>875,000</b>	<b>0</b>
<b><u>Aquatic Center</u></b>					
Miscellaneous Equipment/Furnishings	10,000	10,000	10,000	10,000	10,000
<b>Subtotal for department</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b><u>Parks</u></b>					
Playground Equipment--Kirkpatrick Memorial Park		26,000			
Playground Equipment--Optimist Complex			26,000		
Park improvements	35,000				
Miscellaneous Security Equipment--Lighting	15,000	20,000	20,000	20,000	20,000
Mower / Pickup / Utility Vehicle	21,500	25,000	15,000	15,000	15,000
<b>Subtotal for department</b>	<b>71,500</b>	<b>71,000</b>	<b>61,000</b>	<b>35,000</b>	<b>35,000</b>
<b><u>Cemetery</u></b>					
Mower			15,000		15,000
Pickup		15,000		15,000	
<b>Subtotal for department</b>	<b>0</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b><u>Streets</u></b>					
Grader		50,000			
Snow Plow--blade		10,000			
Street Sweeper	100,000				
Dump Truck		25,000			
Backhoe		40,000			
Pick-up		15,000	15,000	15,000	15,000
Snow Blower	60,000		40,000		
Tractor			20,000		
<b>Subtotal for department</b>	<b>160,000</b>	<b>140,000</b>	<b>75,000</b>	<b>15,000</b>	<b>15,000</b>
<b>TOTAL FOR FISCAL YEAR</b>	<b>296,500</b>	<b>541,000</b>	<b>191,000</b>	<b>980,000</b>	<b>105,000</b>

**CITY OF LEXINGTON--GENERAL FUND  
5 YEAR CAPITAL IMPROVEMENT PLAN**

<u>Project</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>
<b><u>Parks</u></b>					
Park Building Replacement		30,000	30,000	30,000	30,000
Sprinkler System Improvements--all Parks		30,000	30,000	30,000	30,000
Optimist Ball Field Expansion	200,000				
Optimist Complex Maintenance Shop	40,000	40,000			
Optimist Complex Restroom Rehab		30,000			
Indoor Complex			500,000		
Kirkpatrick Memorial Park Expansion		150,000			
Sandoz--Joint Use Green Space	75,000				
CED Addition--Green Space		75,000			
Miscellaneous Green Space Development			40,000	40,000	40,000
<b>Subtotal for department</b>	<b>315,000</b>	<b>355,000</b>	<b>600,000</b>	<b>100,000</b>	<b>100,000</b>
<b><u>Cemetery</u></b>					
Greenwood Expansion	20,000	20,000		20,000	20,000
Evergreen Improvements		15,000	15,000		10,000
<b>Subtotal for department</b>	<b>20,000</b>	<b>35,000</b>	<b>15,000</b>	<b>20,000</b>	<b>30,000</b>
<b><u>Non-Departmental</u></b>					
Dawson County Opportunity Center Rehab	1,630,000	500,000			
Municipal Building Renovation	180,000				
<b>Subtotal for department</b>	<b>1,810,000</b>	<b>500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>Streets</u></b>					
West 18th Street--Adams to Lake	150,000				
CED Addition--Phase 2 & 3		250,000	250,000		
Taylor Street Storm Sewer			125,000		
Commerce Road Extension	75,000				
Grant Street Intersections--7th and 8th	125,000				
Jackson Street--8th to 13th	100,000	1,100,000			
South Jefferson--Frontier south		125,000			
Frontier--283 Intersection--east		200,000			
Frontier--283 Intersection--west	200,000				
East Hwy 30 Drainage Outfall Bridge			80,000		
SW Stormwater Detention			75,000		
13th Street Improvements	1,800,000				
Hike-Bike Trail Segments		125,000	125,000	125,000	125,000
Northwest Paving-Additional Phases	360,000	200,000	200,000	200,000	
Handicap Access Ramp Program		35,000	35,000	35,000	35,000
Asphalt Street Overlay Program		100,000	100,000	100,000	100,000
West Frontier Street			250,000		
South Adams--Prospect to Frontier					800,000
Airport Road--Airport access to 20th		200,000			
Rd 435 Grade Separation	200,000	200,000			7,000,000

**CITY OF LEXINGTON--GENERAL FUND  
5 YEAR CAPITAL IMPROVEMENT PLAN**

<u>Project</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>
Ontario--9th to 10th--Gap Paving			40,000		
Downtown Revitalization Improvements	137,000				
East Walnut paving				900,000	
Taft Street--6th to 13th				250,000	
Salt Storage Building	45,000				
<b>Subtotal for department</b>	<b>3,192,000</b>	<b>2,535,000</b>	<b>1,280,000</b>	<b>1,610,000</b>	<b>8,060,000</b>
<b>TOTAL FOR FISCAL YEAR</b>	<b>5,337,000</b>	<b>3,425,000</b>	<b>1,895,000</b>	<b>1,730,000</b>	<b>8,190,000</b>

# Debt Service

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**DEBT SERVICE FUND**

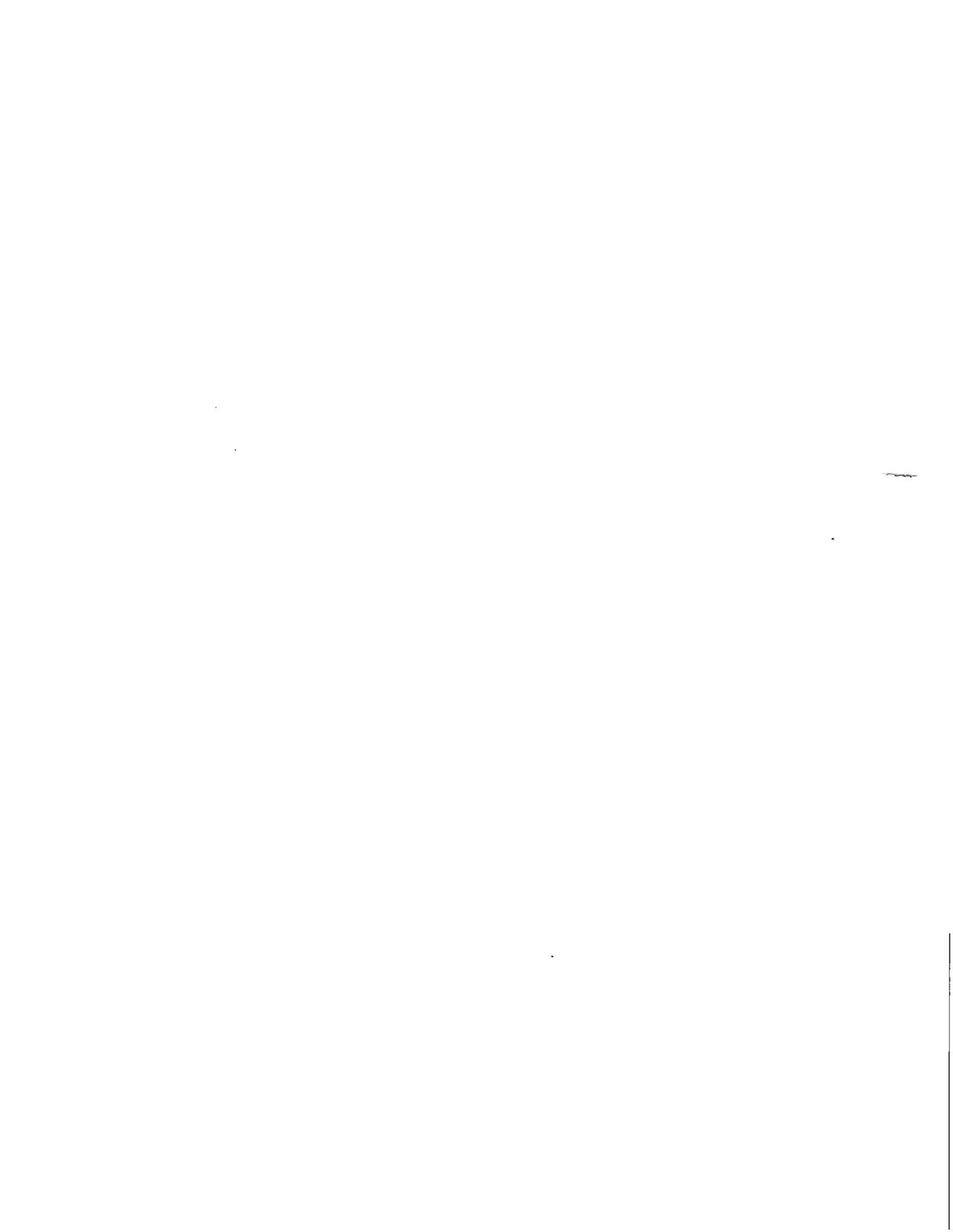
CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

LINE	DESCRIPTION	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 09-10 ESTIMATE	FY 10-11 BUDGET
1	Revenues:					
2	Beginning Cash Balance	(16,817)	(43,562)	0	(64,492)	(17,734)
3	Assessment Collection	8,810	4,982	20,000	18,000	40,000
4	Taxes Collected	425,446	148,221		117,987	
5	General Fund Transfer	469,482	524,251	594,724	629,551	587,541
6	Other Transfers					
7	Bond Proceeds	2,420,000			1,270,127	
8						
9	Total Revenue	3,306,921	633,892	614,724	1,971,173	609,807
10						
11	Non-Operating Expenses:					
12	Paying Agent / Issue Expense	29,134			19,050	
13	Collection Fee	4,230	1,468		843	
14	2002 Bond Pmts-Prop Tax Supported	287,770				
15	2004 Bond Pmts-Prop Tax Supported-Lib	114,288	117,673	115,798	1,339,463	
16	2008 Bond Pmts-Sales Tax Supported	2,732,204	342,349	341,485	341,485	330,001
17	2010 Bond Pmts-Prop Tax Supported					102,379
18	Loan / Lease Payments	182,858	236,895	253,239	288,066	257,540
19						
20						
21	Total Non-Operating Expense	3,350,483	698,384	710,522	1,988,907	689,921
22						
23	TOTAL BUDGETED EXPENSE	3,350,483	698,384	710,522	1,988,907	689,921
24						
25	Ending Balance	(43,562)	(64,492)	(95,798)	(17,734)	(80,113)

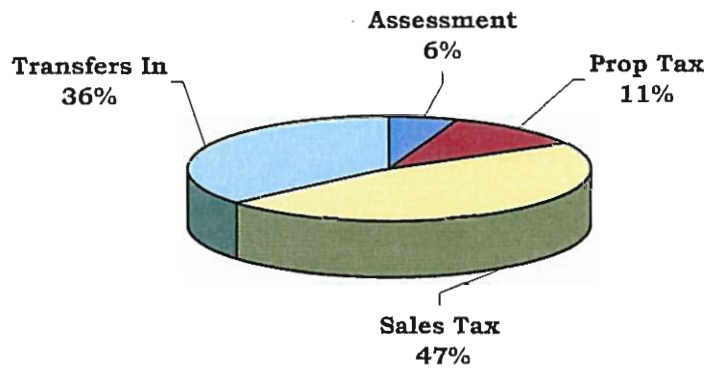
<b>Debt Service Tax Summary</b>			
28	Net Property Tax Required		80,113
29	1% Collection Fee	958	801
30	Delinquent Allowance	1,916	1,602
31	Total Property Tax Requested	98,671	82,517
32	Total City Valuation	267,064,986	268,497,152
33	Property Tax Levy	0.03695	0.03073

**Bond Payments for FY 2010-2011**

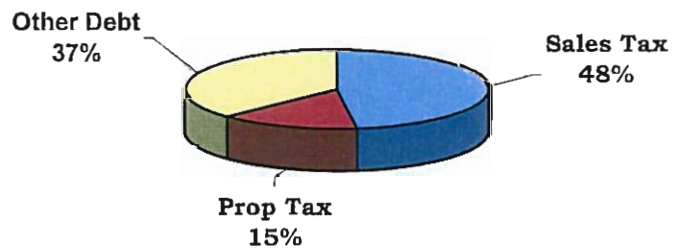
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
44	2010 Series Bonds	65,000	37,379
45	2008 Series Bonds	275,000	55,001
46			
47	<b>Total Payments</b>	<b>340,000</b>	<b>92,381</b>



### Debt Service Revenue 2011



### Debt Service Expense 2011





# Special Revenue

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**ECONOMIC DEVELOPMENT**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

LINE	ACCOUNT DESCRIPTION	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 09-10 ESTIMATE	FY 10-11 BUDGET
1	Revenues:					
2	Beginning Cash Balance	12,657	171,650	206,172	471,416	200,316
3	Transfer from General Fund	167,500	167,500	167,500	167,500	167,500
4	Land / Lease Payments	20,000	20,000	20,000	20,000	20,000
5	Bond/Loan Proceeds					
6	Loan Paybacks	338,623	261,997			
7	Interest / Misc	35,204	11,807	4,000	1,400	1,500
8						
9	Total Revenues	573,984	632,954	397,672	660,316	389,316
10						
11	Expenses:					
12	Transfer to General Fund			200,000	200,000	150,000
13	Programs / Projects	25,000	101,538	187,672	250,000	227,316
14	Bond Payments					
15	Loan Payments	377,334				
16	Admin / Marketing Costs		60,000	10,000	10,000	12,000
17						
18	Total Expenses	402,334	161,538	397,672	460,000	389,316
19						
20	Ending Balance	171,650	471,416	0	200,316	0



**TAX INCREMENT FINANCING**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

LINE	ACCOUNT DESCRIPTION	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 09-10 ESTIMATE	FY 10-11 BUDGET
1	Revenues					
2	Beginning Cash Balance	577,156	744,569	860,901	880,178	1,048,149
3	TIF - Dawson Co Treasurer	741,659	811,097	824,560	825,600	870,000
4	From Developers--CRA	8,168	7,706	15,000	8,000	10,000
5	Interest	14,681	9,355	15,000	4,500	8,000
6						
7	Total Revenues	<u>1,341,663</u>	<u>1,572,726</u>	<u>1,715,461</u>	<u>1,718,278</u>	<u>1,936,149</u>
8						
9	Expenses					
10	Pmts to Security First Bank	45,704	45,704	45,704	45,704	45,704
11	Pmts to CRA	382,107	498,037	496,892	492,350	513,000
12	Pmts to Developers					
13	Transfers to Utilities			85,000		
14	Transfer to General Fund	169,283	148,807	98,807	124,690	52,199
15	Misc Expenses					
16	Project Costs			508,371	7,385	605,000
17	Reappropriation Fund			480,688		720,246
18						
19	Total Expenses	<u>597,094</u>	<u>692,548</u>	<u>1,715,461</u>	<u>670,129</u>	<u>1,936,149</u>
20						
21	Ending Balance	<u>744,569</u>	<u>880,178</u>	<u>0</u>	<u>1,048,149</u>	<u>0</u>

**CDBG - ED and HOUSING REUSE**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 07-08 ACTUAL</b>	<b>FY 08-09 ACTUAL</b>	<b>FY 09-10 BUDGET</b>	<b>FY 09-10 ESTIMATE</b>	<b>FY 10-11 BUDGET</b>
1	Revenues					
2	Beginning Cash Balance	266,194	162,219	216,794	158,594	170,131
3	Grant / Loan Proceeds	9,149	78,791	100,000	20,370	
4	Loan Payments	563,040	210,833	207,162	169,034	172,192
5	Pmts From Other Funds	56,803			83,611	
6	Sale of Property		106,567	110,000	109,157	110,000
7	Interest	20,883	21,559	20,269	12,725	25,766
8	Transfers In					
9						
10	Total Revenues	<u>916,069</u>	<u>579,969</u>	<u>654,226</u>	<u>553,492</u>	<u>478,089</u>
11						
12	Expenses					
13	Audit / Legal / Publication	901	112		112	
14	Contractual					
15	Loans to Other Funds		10,000		173,611	
16	Loan Repymt to State	94,432	98,634	98,510	61,383	79,167
17	Paybacks to Other Funds					73,611
18	Programs / Projects	658,517	312,629	555,716	148,255	325,311
19	Transfers Out					
20						
21	Total Expenses	<u>753,850</u>	<u>421,375</u>	<u>654,226</u>	<u>383,361</u>	<u>478,089</u>
22						
23	Ending Balance	<u>162,219</u>	<u>158,594</u>	<u>0</u>	<u>170,131</u>	<u>0</u>

**MEALS ON WHEELS**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

LINE	ACCOUNT DESCRIPTION	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 09-10 ESTIMATE	FY 10-11 BUDGET
1	Revenues					
2	Beginning Cash Balance	(85,051)	(79,432)	(27,027)	(16,604)	21,356
3	AoA Income	40,861	49,140	45,500	46,000	46,000
4	Title XX Income	16,743	20,752	20,000	19,000	20,000
5	USDA Income	15,260	14,139	17,000	13,000	17,000
6	Contribution Income	78,510	82,142	77,000	83,000	77,000
7	Other Income	5,119	6,262	4,000	7,000	5,000
8	U W Income					
9	Donations / Grants	250	570		500	
10	Interest Income	28	25		70	
11	Misc Income	2,134	738	1,000	0	
12						
13	Total Revenues	73,854	94,337	137,473	151,966	186,356
14						
15	Personal Services					
16	Wages	49,164	14,294	14,728	14,500	15,191
17	Benefits	18,975	3,300	1,127	1,110	1,165
18						
19	Total Personal Services	68,140	17,594	15,854	15,610	16,356
20						
21	Operating Expenses					
22	Utilities	6,973	5,581	8,000	8,000	12,000
23	Raw Food	63,985	69,248	70,000	68,000	77,000
24	Other Kitchen	10,102	10,859	11,000	12,000	14,000
25	Conf / Seminar/ Travel	1,535	1,985	1,000	2,000	4,000
26	Other Expense	571	4,089	1,619	2,000	4,000
27	Contractual	1,689	1,279	2,000	2,000	5,000
28	Equip Exp / Vehicle Repairs	290	306	1,000	1,000	4,000
29	Interdepartmental Fees			20,000	20,000	50,000
30						
31	Total Operating Expenses	85,146	93,347	114,619	115,000	170,000
32						
33	Non-Operating Expense					
34	Supplies					
35	Equipment Rental					
36	Capital Outlay			7,000		
37						
38	Total Non-Operating Expense	0	0	7,000	0	0
39						
40	Total Expenses	153,286	110,941	137,473	130,610	186,356
41						
42	Ending Balance	(79,432)	(16,604)	0	21,356	0

# Internal Service

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**CENTRAL GARAGE**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

LINE	ACCOUNT DESCRIPTION	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 09-10 ESTIMATE	FY 10-11 BUDGET
1	Revenues:					
2	Beginning Cash Balance	6,572	(14,228)	0	(3,162)	(9,344)
3	Sales to Other Depts	235,024	241,279	243,772	260,000	266,000
4	Transfer from Gen Fund					
5						
6	Total Revenues	<u>241,596</u>	<u>227,050</u>	<u>243,772</u>	<u>256,838</u>	<u>256,656</u>
7						
8	Personal Service:					
9	Wages	38,381	39,181	41,291	39,564	41,557
10	Benefits	19,377	18,624	19,481	19,791	19,547
11						
12	Total Personal Service	<u>57,758</u>	<u>57,805</u>	<u>60,772</u>	<u>59,355</u>	<u>61,105</u>
13						
14	Operating Expenses:					
15	Utilities	7,622	10,186	10,500	9,000	11,000
16	Conference / Seminars	44			27	
17	Vehicle O & M	1,041	1,254	2,000	1,300	2,000
18	Equipment O & M		99	500	500	500
19						
20	Total Operating Expenses	<u>8,706</u>	<u>11,539</u>	<u>13,000</u>	<u>10,827</u>	<u>13,500</u>
21						
22	Non-Operating Expenses:					
23	Supplies	189,359	160,869	170,000	196,000	172,051
24	Capital Outlay					10,000
25						
26	Total Non-Operating Expenses	<u>189,359</u>	<u>160,869</u>	<u>170,000</u>	<u>196,000</u>	<u>182,051</u>
27						
28	Total Expenses	<u>255,823</u>	<u>230,212</u>	<u>243,772</u>	<u>266,182</u>	<u>256,656</u>
29						
30	Ending Balance	<u>(14,228)</u>	<u>(3,162)</u>	<u>0</u>	<u>(9,344)</u>	<u>0</u>

**HEALTH FUND**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

LINE	ACCOUNT DESCRIPTION	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 09-10 ESTIMATE	FY 10-11 BUDGET
1	Revenues:					
2	Beginning Cash Balance	85,551	96,330	130,000	132,074	189,574
3	From City of Lex	586,862	462,912	550,000	535,000	550,000
4	Transfers In					
5	Reimbursement from Ins	313,803	357,359	130,000	696,000	150,000
6	125 Plan Refund/Employee		911		800	
7	Interest Income	1,200	1,310	1,000	500	500
8						
9	Total Revenues	987,416	918,822	811,000	1,364,374	890,074
10						
11	Expenses:					
12	125 Admin Fees	2,074	2,314	3,000	2,600	3,000
13	Hospital	523,168	487,554	380,000	860,000	400,000
14	Doctor/Ambulance	300,374	232,416	250,000	250,000	275,000
15	Medicine	46,654	62,023	60,000	60,000	62,000
16	Administrative Cost	16,662		10,000		
17	Flu Shots	1,260	1,591	2,000	1,400	2,000
18	Drug Tests	513	202	1,000	500	1,000
19	125 Cancer Plan	379	321	1,000	300	1,000
20	Other Expenses		329			
21	Wellness Program			4,000		4,000
22	Reappropriation Fund			100,000		142,074
23						
24	Total Expenses	891,085	786,748	811,000	1,174,800	890,074
25						
26	Ending Balance	96,330	132,074	0	189,574	0

# Enterprise

LINE	ACCOUNT DESCRIPTION					
	Other Revenue					
	State of Kentucky					
	Basic Residential					
	All Electric					
173.938		1,741,691	1,380,484	1,328,992	1,122,026	
040.605		1,101,917	1,138,037	1,170,478	1,202,403	
849.634		1,342,732	1,288,771	1,708,791	1,738,213	
820.408		1,162,843	1,178,708	1,381,738	1,440,021	
2,041.183	Industrial	2,787,036	2,891,102	2,338,520	2,173,128	
11.032	Yard Light	1,568	12,043	13,039	12,803	
33.832	Irrigation Usage	29,591	37,738	37,913	39,868	
147.132	Municipal	247,394	228,128	184,119	194,007	
28.681	Street Light	17,193	74,322	72,228	78,983	
110.888	Production Sales					
0.982.021	Total Sales of Elec	12,287,022	12,688,278	12,980,203	12,883,811	
	Other Sales					
	Facility Charge					
	Reconnect Fee					
	Other / Misc Fee					
	Sale of Materials					
	Sales Tax Refund					
	DCPD Loan					
	DPD Recog. Fee					
	Total Other Sales					
	Total Operating Revenue					
	Revenue Interest					



**ELECTRIC DEPARTMENT**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

LINE	ACCOUNT DESCRIPTION	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 09-10 ESTIMATE	FY 10-11 BUDGET
1	Operating Revenues					
2	Sales of Electricity					
3	Basic Residential	1,820,406	2,102,542	2,176,703	2,261,736	2,420,057
4	All Electric	1,349,634	1,542,196	1,585,774	1,706,741	1,826,213
5	Commercial Small	1,040,665	1,101,927	1,135,637	1,170,474	1,252,407
6	Commercial Large	1,173,926	1,340,691	1,360,454	1,328,996	1,422,026
7	Commercial Heat	127,540	154,192	163,550	158,445	169,537
8	Industrial	5,041,283	5,763,930	5,894,102	5,956,220	6,373,155
9	Yard Lights	11,092	11,508	12,043	12,026	12,867
10	Irrigation Usage	25,858	29,561	27,735	27,912	29,865
11	Municipal	197,122	247,564	258,125	284,119	304,007
12	Street Lights	66,681	71,793	74,255	73,535	78,683
13	Production Adder	110,885				
14	Total Sales of Electricity	<u>10,965,092</u>	<u>12,365,903</u>	<u>12,688,378</u>	<u>12,980,203</u>	<u>13,888,817</u>
15						
16	Other Sales					
17	Facility Charges		4,272	7,000	3,201	7,000
18	Reconnect Fees	17,075	19,252	20,000	16,180	20,000
19	Other / Misc Sales	11,859	23,197	30,000	15,240	30,000
20	Sale of Merch/Labor	39,077	2,186	20,000	11,000	20,000
21	Sales Tax Billed Coll Fee	900	900	900	900	900
22	DCPPD Lease	58,773	62,070	62,542	63,982	64,000
23	NPPD Energy Efficiency		15,719	15,000	40,000	15,000
24	Total Other Sales	<u>127,684</u>	<u>127,596</u>	<u>155,442</u>	<u>150,503</u>	<u>156,900</u>
25						
26	Total Operating Revenues	<u>11,092,776</u>	<u>12,493,499</u>	<u>12,843,820</u>	<u>13,130,706</u>	<u>14,045,717</u>
27						
28	Personal Services					
29	Wages	204,663	222,587	227,400	218,289	246,377
30	Benefits	83,374	73,699	81,230	92,363	107,049
31	Total Personal Services	<u>288,037</u>	<u>296,287</u>	<u>308,630</u>	<u>310,652</u>	<u>353,426</u>
32						
33	Operating Expenses:					
34	Wholesale Power Purchased	8,162,381	9,103,720	9,512,753	10,034,000	11,037,400
35						
36	Transmission/Distribution O & M					
37	Equipment / Vehicle	5,277	1,304	8,000	500	8,000
38	Inventory & Supplies	109,497	18,478	5,000	12,000	5,000
39	Maint / Misc	21,668	19,484	8,000	23,500	8,000
40	Outside Services	42,199	17,834	20,000	27,641	20,000
41	NPPD O & M	961,637	804,000	800,000	786,000	800,000
42	Total O & M Expense	<u>1,140,278</u>	<u>861,101</u>	<u>841,000</u>	<u>849,641</u>	<u>841,000</u>
43						
44	Administrative Expense					
45	Advertising/Promotion	26,854	29,591	35,000	35,000	35,000
46	Franchise Fees	549,913	611,465	624,775	620,000	640,000
47	Incentives/Rebates	50,725	46,910	45,000	45,000	45,000
48	Interdepartmental Fees	385,167	393,275	400,000	400,000	400,000
49	Miscellaneous	19,811	27,070	20,000	16,000	20,000
50	Office/Data Processing	98,511	91,732	65,000	80,000	86,000
51	Outside Services	31,395	62,480	40,000	25,000	40,000
52	Total Administrative Expense	<u>1,162,376</u>	<u>1,262,524</u>	<u>1,229,775</u>	<u>1,221,000</u>	<u>1,266,000</u>

**ELECTRIC DEPARTMENT**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

LINE	ACCOUNT DESCRIPTION	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 09-10 ESTIMATE	FY 10-11 BUDGET
53						
54	Total Operating Expense	10,753,073	11,523,631	11,892,158	12,415,293	13,497,826
55						
56	Operating Income	339,703	969,867	951,662	715,413	547,892
57						
58	Non-Operating Income					
59	Bond/Loan Proceeds	3,540,000	424,165			
60	Interest	26,676	32,185	32,000	11,471	20,000
61	Other				2,054	
62	Tax Increment Financing					
63	Sale of Assets	2,564			12,647	
64	Transfers In			85,000		
65	Federal Funds	35,056	45,647			
66	State Funds		3,909	35,040	35,040	300,000
67						
68	Total Non-Operating Income	3,604,295	505,907	152,040	61,211	320,000
69						
70	Non-Operating Expense					
71	Bond/Note Interest	40,976	119,253	180,736	180,736	174,653
72	Bond / Note Principal	170,000	441,250	130,906	130,906	144,743
73	Paying Agent/Issuance Costs	59,245	18,756			
74	Transfers Out			200,000	200,000	150,000
75	Other			100,000	233,000	
76	Capital - Real	1,296,002	2,048,488	1,283,522	885,834	1,362,200
77	Capital - Other					
78	Total Non-Operating Expense	1,566,223	2,627,748	1,895,165	1,630,476	1,831,596
79						
80	Net Revenue Over Expenses	2,377,775	(1,151,973)	(791,463)	(853,851)	(963,704)
81						
82						
83	Capital Outlay Items:					
84	Construction:					
85						
86	North Sub 102 Feeder Conversion			234,000		
87	North Sub 108 Feeder Conversion			100,700		
88	NW 3rd Addition			55,000		
89	Walnut 34.5 Relocation			300,000		
90	North Sub 106 Feeder Conversion			322,500		
91	AMI			200,000		
92	Miscellaneous Improvements			150,000		

# WATER DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

LINE	DESCRIPTION	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 09-10 ESTIMATE	FY 10-11 BUDGET
1	Operating Revenues:					
2	Sales of Water					
3	Residential Metered	472,798	494,797	580,000	521,973	580,000
4	Flat Rate / Multi-Family	79,934	82,165	90,000	85,619	90,000
5	Commercial Metered	176,152	186,568	205,500	195,264	208,000
6	Industrial Metered	231,188	229,055	260,500	253,250	262,000
7	Total Sales of Water	<u>960,071</u>	<u>992,585</u>	<u>1,136,000</u>	<u>1,056,106</u>	<u>1,140,000</u>
8						
9	Other Sales					
10	Facility Charges	84,777	84,777	84,777	84,777	84,777
11	Miscellaneous Income	4,763	3,625	6,000	3,800	6,000
12	Sale of Merch/Labor	1,445	527	4,000	1,000	4,000
13	Tap Fees	3,403	4,449	7,000	1,000	7,000
14	Total Other Sales	<u>94,388</u>	<u>93,378</u>	<u>101,777</u>	<u>90,577</u>	<u>101,777</u>
15						
16	Total Operating Revenues	<u>1,054,459</u>	<u>1,085,964</u>	<u>1,237,777</u>	<u>1,146,683</u>	<u>1,241,777</u>
17						
18	Personal Services					
19	Wages	169,897	186,587	192,025	207,885	224,119
20	Benefits	122,787	124,546	134,417	99,865	100,778
21	Total Personal Services	<u>292,684</u>	<u>311,133</u>	<u>326,442</u>	<u>307,750</u>	<u>324,897</u>
22						
23	Operating Expenses:					
24	Operation/Maintenance					
25	Power Purchase/Utilities	143,525	150,685	150,000	154,000	156,000
26	Equipment/Vehicle Expense	161,177	136,435	135,500	100,000	160,000
27	Inventory & Supplies	50,635	21,620	50,000	49,000	52,000
28	Miscellaneous	14,400	2,645	12,000	7,000	12,000
29	Outside Services	4,965		70,000		105,000
30	Total Operation/Maintenance	<u>374,702</u>	<u>311,385</u>	<u>417,500</u>	<u>310,000</u>	<u>485,000</u>
31						
32	Administrative Expense					
33	Advertising/Promotion	836	482	1,000	800	1,000
34	Franchise Fees	48,192	49,695	61,250	50,000	61,000
35	Incentives/Rebates					
36	Interdepartmental Fees	137,948	136,264	153,000	153,000	153,000
37	Miscellaneous	2,555	3,059	4,000	1,000	4,000
38	Office/Data Processing	35,597	20,348	21,000	20,000	22,000
39	Outside Services	5,916		10,000	3,000	10,000
40	Total Administrative Expense	<u>231,044</u>	<u>209,848</u>	<u>250,250</u>	<u>227,800</u>	<u>251,000</u>
41						
42	Total Operating Expense	<u>898,430</u>	<u>832,367</u>	<u>994,192</u>	<u>845,550</u>	<u>1,060,897</u>
43						
44	Operating Income	<u>156,029</u>	<u>253,597</u>	<u>243,585</u>	<u>301,133</u>	<u>180,880</u>
45						

**WATER DEPARTMENT**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

LINE DESCRIPTION	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 09-10 ESTIMATE	FY 10-11 BUDGET
46 Non-Operating Income					
47 Bond/Loan Proceeds		765,000			
48 Interest	31,449	28,096	30,000	11,500	15,000
49 Other	16,043	16,476	125,000	24,000	25,000
50 Tax Increment Financing					
51 Sale of Assets					
52 Transfers In	71,018				
53 Federal Funds		4,744			
54 State Funds		395			100,000
55 Total Non-Operating Income	<u>118,510</u>	<u>814,711</u>	<u>155,000</u>	<u>35,500</u>	<u>140,000</u>
56					
57 Non-Operating Expense					
58 Bond/Note Interest	40,404	23,460	20,758	20,758	18,258
59 Bond / Note Principal	138,151	834,263	30,000	30,000	85,000
60 Paying Agent/Issuance Costs		14,773			
61 Transfers Out					30,000
62 Capital - Real	141,424	19,381	325,000	105,461	215,000
63 Capital - Other					
64 Total Non-Operating Expense	<u>319,979</u>	<u>891,877</u>	<u>375,758</u>	<u>156,220</u>	<u>348,258</u>
65					
66 Net Available	<u>(45,440)</u>	<u>176,431</u>	<u>22,827</u>	<u>180,413</u>	<u>(27,377)</u>
67					
68					
69 Capital Outlay Items:					
70 Construction					
71 Water Extension--CED 2nd Addition		100,000			
72 13th Street water line		100,000			
73					
74					
75 Equipment					
76 Maintenance Vehicle Upgrade		15,000			

**SEWER DEPARTMENT**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

LINE DESCRIPTION	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 09-10 ESTIMATE	FY 10-11 BUDGET
1 Operating Revenues:					
2 Income from Services					
3 Residential Use Fee	747,370	816,220	835,000	834,000	837,000
4 Commercial Use Fee	180,756	201,631	200,000	201,000	203,000
5 Facility Charges	110,000	110,000	110,000	110,000	110,000
6 Industrial Use Fees	426,611	434,201	450,000	426,000	450,000
7 Total Income from Services	<u>1,464,737</u>	<u>1,562,052</u>	<u>1,595,000</u>	<u>1,571,000</u>	<u>1,600,000</u>
8					
9 Other Sales					
10 Sales of Merch/Tap Fees	391	3,613	4,000	3,000	4,000
11 Misc Sales/Lease	1,619	2,739	7,000	3,000	7,000
12 Total Other Sales	<u>2,011</u>	<u>6,352</u>	<u>11,000</u>	<u>6,000</u>	<u>11,000</u>
13					
14 Total Operating Revenues	<u>1,466,748</u>	<u>1,568,404</u>	<u>1,606,000</u>	<u>1,577,000</u>	<u>1,611,000</u>
15					
16 Personal Services					
17 Wages	189,863	195,560	203,770	175,120	174,467
18 Benefits	88,461	82,822	89,752	75,940	74,768
19 Total Personal Services	<u>278,324</u>	<u>278,383</u>	<u>293,522</u>	<u>251,060</u>	<u>249,235</u>
20					
21 Operating Expenses:					
22 Operation/Maintenance					
23 Power Purchase / Utilities	196,670	161,065	125,000	150,000	125,000
24 Equipment/Vehicle Expense	36,351	17,854	24,000	18,000	25,000
25 Inventory & Supplies	37,863	30,294	64,000	40,000	60,000
26 Miscellaneous	49,388	59,327	50,000	78,000	80,000
27 Outside Services	101,506	98,961	96,000	80,000	95,000
28 Total Operation/Maintenance	<u>421,778</u>	<u>367,501</u>	<u>359,000</u>	<u>366,000</u>	<u>385,000</u>
29					
30 Administrative Expense					
31 Advertising/Promotion					
32 Franchise Fees	33,238				
33 Incentives/Rebates					
34 Interdepartmental Fees	49,197		71,000	71,000	71,000
35 Miscellaneous	2,103	2,315	12,200	4,000	12,000
36 Office/Data Processing	7,724	6,660	8,000	8,000	10,000
37 Outside Services	7,805	10,574	7,000	8,000	9,000
38 Total Administrative Expense	<u>100,067</u>	<u>19,550</u>	<u>98,200</u>	<u>91,000</u>	<u>102,000</u>
39					
40 Total Operating Expense	<u>800,169</u>	<u>665,433</u>	<u>750,722</u>	<u>708,061</u>	<u>736,235</u>
41					
42 Operating Income	<u>666,579</u>	<u>902,971</u>	<u>855,278</u>	<u>868,939</u>	<u>874,765</u>

**SEWER DEPARTMENT**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

LINE DESCRIPTION	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 09-10 ESTIMATE	FY 10-11 BUDGET
43					
44 Non-Operating Income					
45 Bond/Loan Proceeds		3,175,835			1,200,000
46 Interest	17,381	17,854	20,000	6,700	6,700
47 Other	20,013	69,930	210,000	102,589	12,000
48 Tax Increment Financing	49,701	49,701	49,701	49,701	49,701
49 Sale of Assets			240,000		240,000
50 Transfers In	121,490				
51 Federal Funds		2,612			
52 State Funds		218			200,000
53 Total Non-Operating Income	<u>208,585</u>	<u>3,316,149</u>	<u>519,701</u>	<u>158,990</u>	<u>1,708,401</u>
54					
55 Non-Operating Expense					
56 Bond/Note Interest	225,265	193,415	175,818	175,818	159,424
57 Bond Principal	476,849	3,389,487	209,094	209,094	280,257
58 Note Principal	42,040	43,878	45,852	45,852	40,572
59 Paying Agent/Issue Expense	9,659	58,382			
60 Transfers Out					
61 Other		22,870			
62 Capital - Real	225,036	140,229	255,000	179,877	1,445,000
63 Capital - Other					
64 Total Non-Operating Expense	<u>978,849</u>	<u>3,848,261</u>	<u>685,764</u>	<u>610,641</u>	<u>1,925,253</u>
65					
66 Net Available	<u>(103,685)</u>	<u>370,859</u>	<u>689,215</u>	<u>417,288</u>	<u>657,913</u>
67					
68					
69 Capital Outlay Items					
70 Construction					
71 Sewer Extension--CED 2nd Addition		100,000			
72 13th Street--sewer line		100,000			
73 Final Clarifiers		1,200,000			
74 Equipment					
75 Sewer Jet		45,000			



# LEXUS CAPITAL IMPROVEMENT PLAN - 5 YEAR

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

<b>PROJECT</b>	<b><u>FY</u> <u>2011</u></b>	<b><u>FY</u> <u>2012</u></b>	<b><u>FY</u> <u>2013</u></b>	<b><u>FY</u> <u>2014</u></b>	<b><u>FY</u> <u>2015</u></b>
<b><u>Electric</u></b>					
North Sub 108 Feeder Conversion	100,700				
NW 3rd Addition	55,000	55,000	55,000		
CED Additions		45,000	45,000	45,000	
Walnut Street 34.5 relocation	300,000				
CEL UG feeder		370,171			
North 102 Feeder Conversion	234,000				
North 106 Feeder Conversion	322,500				
Miscellaneous Improvements	150,000				
AMI--metering system	200,000	200,000	200,000	100,000	100,000
Dist. Reconductor Tyson-Walnut		130,000			
Retire North Substation		97,700			
Adams 102 Feeder Conversion			365,000		
Adams T2 13.8 kV Transformer		600,000			
Install Adams T2 Transformer		75,000			
Adams 104 & 106 Feeder Conversion				560,000	
Retire Adams T1 Bay				60,300	
Kugler Feeder Conversions					510,333
<b>Department Total</b>	<b>1,362,200</b>	<b>1,572,871</b>	<b>665,000</b>	<b>765,300</b>	<b>610,333</b>
<b><u>Water</u></b>					
Water Main Improvements			100,000	100,000	100,000
Well Development				180,000	
Water Extension--CED Additions	100,000		100,000		
Adams to Park St. Upgrade		100,000			
Water Extension--NW 3rd Addition		100,000	100,000	100,000	100,000
13th Street Improvements	100,000				
Vehicle Changeout	15,000		15,000		15,000
<b>Department Total</b>	<b>215,000</b>	<b>200,000</b>	<b>315,000</b>	<b>380,000</b>	<b>215,000</b>
<b><u>Sewer</u></b>					
Sewer Extension--CED Additions	100,000		100,000		
Sewer Jetter Upgrade	45,000				
Sewer Extension--NW 3rd Addition		100,000	100,000	100,000	100,000
13th Street Extension	100,000				
Final Clarifiers--WWTP	1,200,000				
WWTP Improvements		200,000	200,000	200,000	200,000
<b>Department Total</b>	<b>1,445,000</b>	<b>300,000</b>	<b>400,000</b>	<b>300,000</b>	<b>300,000</b>



**SANITATION**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

LINE	DESCRIPTION	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 09-10 ESTIMATE	FY 10-11 BUDGET
1	Revenues:					
2	Beginning Cash Balance	102,022	100,619	105,780	97,938	7,238
3	Collection Fee	446,001	458,268	454,000	467,000	470,000
4	Administration Fee					
5	Interest	3,214	1,707	1,000	700	800
6						
7	Total Revenues	<u>551,237</u>	<u>560,594</u>	<u>560,780</u>	<u>565,638</u>	<u>478,038</u>
8						
9	Expenses:					
10	Personnel					
11	School/Promotion					
12	Sanitation Expense	432,090	443,963	436,000	440,000	446,000
13	Contractual	529	693	1,000	400	1,000
14	Transfers	18,000	18,000	118,000	118,000	18,000
15	Reappropriation Fund			5,780		13,038
16						
17	Total Expenses	<u>450,618</u>	<u>462,656</u>	<u>560,780</u>	<u>558,400</u>	<u>478,038</u>
18						
19						
20						
21	Capital Outlay					
22						
23	Ending Balance	<u>100,619</u>	<u>97,938</u>	<u>0</u>	<u>7,238</u>	<u>0</u>

**LANDFILL**

## CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

LINE	DESCRIPTION	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 09-10 ESTIMATE	FY 10-11 BUDGET
1	Revenues:					
2	Beginning Cash Balance	337,357	303,061	263,291	273,067	237,867
3	Landfill Permits					
4	Land Payment					
5	Interest	9,031	4,449	5,500	1,800	2,000
6						
7	Total Revenues	<u>346,388</u>	<u>307,510</u>	<u>268,791</u>	<u>274,867</u>	<u>239,867</u>
8						
9	Personal Service:					
10	Wages					
11	Benefits					
12						
13	Total Personal Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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	43,327	34,442	45,000	37,000	45,000
24	Publication Expense					
25	Building Repair					
26	Vehicle O&M					
27	Equipment O&M					
28	Grounds Maintenance					
29						
30	Total Operating Expenses	<u>43,327</u>	<u>34,442</u>	<u>45,000</u>	<u>37,000</u>	<u>45,000</u>
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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
42						
43	Total Expenses	<u>43,327</u>	<u>34,442</u>	<u>45,000</u>	<u>37,000</u>	<u>45,000</u>
44						
45	Gain/Foreclosure Cost	303,061	273,067	223,791	237,867	194,867
46	Reappropriation Fund			223,791		194,867
47	Sale of Property					
48						
49	Ending Balance	<u>303,061</u>	<u>273,067</u>	<u>0</u>	<u>237,867</u>	<u>0</u>

**AMBULANCE**

## CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

LINE	DESCRIPTION	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 09-10 ESTIMATE	FY 10-11 BUDGET
1	Revenues:					
2	Beginning Cash Balance	88,623	122,516	102,989	111,478	79,676
3	Fees	111,248	154,775	135,000	133,000	135,000
4	Interest	3,029	2,031	2,500	600	800
5	Lease / Loan / Sale	15,000				
6	Miscellaneous	79	266		200	
7						
8	Total Revenues	<u>217,979</u>	<u>279,588</u>	<u>240,489</u>	<u>245,278</u>	<u>215,476</u>
9						
10	Operating Expenses					
11	Communications	823	614	2,000	900	2,000
12	Conference / Seminars	1,931	6,115	4,000	6,500	7,000
13	Contractual Expense	3,066	5,109	6,000	5,600	6,000
14	Insurance	3,361	3,561	5,000	4,000	5,000
15	Interdepartment Service Fee	15,000	66,269	66,269	69,250	72,782
16	Vehicle / Equip / O&M	3,054	1,786	5,000	2,000	5,000
17	Supplies / LVFD Funding	45,275	47,952	43,400	50,000	45,000
18	Miscellaneous	6,796	2,197	3,000	3,000	3,000
19						
20						
21	Total Operating Expenses	<u>79,305</u>	<u>133,603</u>	<u>134,669</u>	<u>141,250</u>	<u>145,782</u>
22						
23	Non-Operating Expenses					
24	Interest Expense	1,212	4,816	2,915	2,958	2,232
25	Equipment Payment/Lease	14,946	29,690	15,437	15,395	16,121
26	Capital - Equipment			6,000	6,000	
27	Capital - Real Property					
28	Reappropriation Fund			81,468		51,341
29						
30	Total Non-Operating Expense	<u>16,158</u>	<u>34,507</u>	<u>105,820</u>	<u>24,352</u>	<u>69,693</u>
31						
32	Total Expenses	<u>95,463</u>	<u>168,110</u>	<u>240,489</u>	<u>165,603</u>	<u>215,476</u>
33						
34	Ending Balance	<u>122,516</u>	<u>111,478</u>	<u>0</u>	<u>79,676</u>	<u>0</u>

Trust

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**CEMETERY MEMORIAL**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

LINE	ACCOUNT DESCRIPTION	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 09-10 ESTIMATE	FY 10-11 BUDGET
1	Revenues:					
2	Beginning Cash Balance	75,186	40,996	41,679	41,617	21,917
3	Donations					
4	Interest / Misc	1,610	621	500	300	83
5						
6	Total Revenues	<u>76,796</u>	<u>41,617</u>	<u>42,179</u>	<u>41,917</u>	<u>22,000</u>
7						
8	Expenses:					
9	Transfer to General Fund	35,800		20,000	20,000	22,000
10	Reappropriation Fund			22,179		
11						
12	Total Expenses	<u>35,800</u>	<u>0</u>	<u>42,179</u>	<u>20,000</u>	<u>22,000</u>
13						
14	Ending Balance	<u>40,996</u>	<u>41,617</u>	<u>0</u>	<u>21,917</u>	<u>0</u>

**POLICE PENSION**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 07-08 ACTUAL</b>	<b>FY 08-09 ACTUAL</b>	<b>FY 09-10 BUDGET</b>	<b>FY 09-10 ESTIMATE</b>	<b>FY 10-11 BUDGET</b>
1	Revenues:					
2	Beginning Cash Balance	100	0	0	0	0
3	Loan Payments	26,000				
4	Interest / Misc Income	18				
5						
6	Total Revenues	<u>26,118</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7						
8	Expenses:					
9	Transfer to General Fund	26,118				
10	Reappropriation Fund					
11	Loan to CRA					
12	Consulting Fees					
13						
14	Total Expenses	<u>26,118</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
15						
16	Ending Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Agency

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**REFUND TO SCHOOLS**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

LINE	ACCOUNT DESCRIPTION	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 09-10 ESTIMATE	FY 10-11 BUDGET
1	Revenues:					
2	Est Beginning Cash Balance	0	0	0	0	0
3	Tobacco License	345	300	400	240	300
4	Liquor License	6,138	5,950	6,000	6,225	6,100
5						
6	Total Revenues	6,483	6,250	6,400	6,465	6,400
7						
8	Expenses:					
9	Refund to Schools	6,483	6,250	6,400	6,465	6,400
10						
11	Total Expenses	6,483	6,250	6,400	6,465	6,400
12						
13	Ending Balance	0	0	0	0	0



# Component Unit

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**COMMUNITY REDEVELOPMENT AUTHORITY**  
**CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011**

LINE	ACCOUNT DESCRIPTION	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 09-10 ESTIMATE	FY 10-11 BUDGET
1	Revenues:					
2	Beginning Cash Balance	20,687	5,254	5,173	6,305	16,854
3	Bond / Loan Proceeds	400,000			233,000	
4	Land/Facility Payments	50,000	20,000	220,000	30,000	20,000
5	Administration Fees					
6	TIF Receipts	382,107	498,037	490,000	441,816	374,980
7	Repayment of Fees					
8	Loans From Other Funds		10,000			
9	Misc Revenue	7,518	9,465	7,000	19,000	7,000
10	Interest	65	24	100	85	100
11						
12	Total Revenues	<u>860,377</u>	<u>542,781</u>	<u>722,273</u>	<u>730,206</u>	<u>418,934</u>
13						
14	Expenses:					
15	Contractual/Legal	8,198				
16	Administration Fees					
17	Conference/Seminars					
18	Utilities					
19	Publication/Filing					
20	Misc Expense	17,417	43,708	31,500	10,190	8,700
21	Loan Payments	411,383	114,371	114,371	134,371	114,371
22	City Project Payments	279,477	308,570	300,400	285,931	280,609
23	Programs/Projects	138,649	69,826	270,502	282,859	
24	Reappropriation Fund			5,500		15,254
25						
26	Total Expenses	<u>855,123</u>	<u>536,475</u>	<u>722,273</u>	<u>713,352</u>	<u>418,934</u>
27						
28	Ending Balance	<u>5,254</u>	<u>6,305</u>	<u>0</u>	<u>16,854</u>	<u>0</u>



Supplemental

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**CITY OF LEXINGTON  
GENERAL OBLIGATION (G.O.) DEBT SCHEDULE**

Expenditures:	Fiscal Year										
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Oct 15 Prin, 2010 Issue	65,000.00	75,000.00	75,000.00	75,000.00	75,000.00	80,000.00	85,000.00	80,000.00	85,000.00	90,000.00	95,000.00
Oct 15 Int, 2010 Issue	19,555.52	17,823.75	17,430.00	16,905.00	16,286.25	15,536.25	14,576.25	13,407.50	12,207.50	10,805.00	9,230.00
Dec 15 Int, 2008 Issue	28,327.50	24,853.75	20,758.75	16,332.50	11,291.25	5,848.75	0.00	0.00	0.00	0.00	0.00
Dec 15 Prin, 2008 Issue	135,000.00	145,000.00	145,000.00	155,000.00	155,000.00	165,000.00	0.00	0.00	0.00	0.00	0.00
Apr 15 Int, 2010 Issue	17,823.75	17,430.00	16,905.00	16,286.25	15,536.25	14,576.25	13,407.50	12,207.50	10,805.00	9,230.00	7,520.00
June 15 Int, 2008 Issue	26,673.75	22,896.25	18,620.00	13,891.25	8,695.00	2,920.00	0.00	0.00	0.00	0.00	0.00
June 15 Prin, 2008 Issue	140,000.00	150,000.00	150,000.00	160,000.00	165,000.00	160,000.00	0.00	0.00	0.00	0.00	0.00
Total Principal	340,000.00	370,000.00	370,000.00	390,000.00	395,000.00	405,000.00	85,000.00	80,000.00	85,000.00	90,000.00	95,000.00
Total Interest	92,380.52	83,003.75	73,713.75	63,415.00	51,808.75	38,881.25	27,983.75	25,615.00	23,012.50	20,035.00	16,750.00
Total Debt Requirement	432,380.52	453,003.75	443,713.75	453,415.00	446,808.75	443,881.25	112,983.75	105,615.00	108,012.50	110,035.00	111,750.00
Revenue Required:											
Sales Tax	330,001.25	342,750.00	334,378.75	345,223.75	339,986.25	333,768.75	0.00	0.00	0.00	0.00	0.00
Prop. Tax or Transfer In	102,379.27	110,253.75	109,335.00	108,191.25	106,822.50	110,112.50	112,983.75	105,615.00	108,012.50	110,035.00	111,750.00

**ISSUES:**

\$1,270,000—Series 2010 General Obligation Bonds dated March 30, 2010; due October 15, 2010–October 15, 2024; 3.45%–4.95% callable October 15, 2015. (Refunds 2004 GO Bonds)  
 \$2,420,000—Series 2008 General Obligation Refunding Bonds dated April 29, 2008; due June 15, 2008–June 15, 2016; 2.00%–3.65% callable June 15, 2013. (Refunds 2001 GO Bonds)

**CITY OF LEXINGTON  
GENERAL OBLIGATION (G.O.) DEBT SCHEDULE**

	Fiscal Year				Total Remaining
	2022	2023	2024	2025	
<b>Expenditures:</b>					
Oct 15 Prin, 2010 Issue	90,000.00	95,000.00	100,000.00	105,000.00	1,270,000.00
Oct 15 Int, 2010 Issue	7,520.00	5,855.00	4,050.00	2,100.00	183,288.02
Dec 15 Int, 2008 Issue	0.00	0.00	0.00	0.00	107,412.50
Dec 15 Prin, 2008 Issue	0.00	0.00	0.00	0.00	900,000.00
Apr 15 Int, 2010 Issue	5,855.00	4,050.00	2,100.00	0.00	163,732.50
June 15 Int, 2008 Issue	0.00	0.00	0.00	0.00	93,696.25
June 15 Prin, 2008 Issue	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>925,000.00</u>
<b>Total Principal</b>	90,000.00	95,000.00	100,000.00	105,000.00	3,095,000.00
<b>Total Interest</b>	<u>13,375.00</u>	<u>9,905.00</u>	<u>6,150.00</u>	<u>2,100.00</u>	<u>548,129.27</u>
<b>Total Debt Requirement</b>	<u>103,375.00</u>	<u>104,905.00</u>	<u>106,150.00</u>	<u>107,100.00</u>	<u>3,643,129.27</u>
<b>Revenue Required:</b>					
Sales Tax	0.00	0.00	0.00	0.00	2,026,108.75
Prop. Tax or Transfer In	103,375.00	104,905.00	106,150.00	107,100.00	1,617,020.52

**Issues:**  
 \$1,270,000—Series 2010 General Obligation Bonds dated March 30, 2010; due October 15, 2010-October 15, 2024; 3.45%-4.95% callable October 15, 2015. (Refunds 2004 GO Bonds)  
 \$2,420,000—Series 2008 General Obligation Refunding Bonds dated April 29, 2008; due June 15, 2008-June 15, 2016; 2.00%-3.65% callable June 15, 2013. (Refunds 2001 GO Bonds)

**CITY OF LEXINGTON  
COMBINED REVENUE BOND DEBT SCHEDULE**

Expenditures:	Fiscal Year										
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Oct 15, Interest 2008	73,750.00	72,220.00	70,367.50	68,232.50	65,922.50	63,385.00	60,647.50	57,702.50	54,502.50	51,078.75	47,381.25
Oct 15, Principal 2008	120,000.00	130,000.00	140,000.00	140,000.00	145,000.00	150,000.00	155,000.00	160,000.00	165,000.00	170,000.00	180,000.00
Dec 15, Interest 2009	67,527.50	65,462.50	62,912.50	59,862.50	56,065.00	51,505.00	46,386.25	40,607.50	35,105.00	30,323.75	25,188.75
Dec 15, Principal 2009	295,000.00	300,000.00	305,000.00	310,000.00	320,000.00	325,000.00	345,000.00	310,000.00	255,000.00	260,000.00	270,000.00
March 15, Interest 2004	36,687.50	35,025.00	33,243.75	31,318.75	29,245.00	27,118.75	24,836.25	22,392.50	19,782.50	17,032.50	14,107.50
Apr 15, Interest 2008	72,220.00	70,367.50	68,232.50	65,922.50	63,385.00	60,647.50	57,702.50	54,502.50	51,078.75	47,381.25	43,331.25
June 15, Interest 2009	65,462.50	62,912.50	59,862.50	56,065.00	51,505.00	46,386.25	40,607.50	35,105.00	30,323.75	25,188.75	19,721.25
Sept 15, Interest 2004	36,687.50	35,025.00	33,243.75	31,318.75	29,245.00	27,118.75	24,836.25	22,392.50	19,782.50	17,032.50	14,107.50
Sept 15, Principal 2004	95,000.00	95,000.00	100,000.00	105,000.00	105,000.00	110,000.00	115,000.00	120,000.00	125,000.00	130,000.00	140,000.00
Total Principal	510,000.00	525,000.00	545,000.00	555,000.00	570,000.00	585,000.00	615,000.00	590,000.00	545,000.00	560,000.00	590,000.00
Total Interest	352,335.00	341,012.50	327,862.50	312,720.00	295,367.50	276,161.25	255,016.25	232,702.50	210,575.00	188,037.50	163,837.50
Total Debt Requirement	862,335.00	866,012.50	872,862.50	867,720.00	865,367.50	861,161.25	870,016.25	822,702.50	755,575.00	748,037.50	753,837.50

**Debt Service Revenues:**

Debt service reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt service reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76,500.00	0.00	0.00	0.00
Water Department	103,257.50	106,897.50	110,182.50	103,130.00	105,673.75	107,745.00	114,327.50	-5,257.50	0.00	0.00	0.00
Electric Department	319,396.10	325,199.85	330,241.10	325,775.59	325,041.90	323,079.40	321,705.13	319,100.19	316,983.48	312,972.29	313,752.40
Sewer Department	439,681.40	433,915.15	432,438.90	438,814.41	434,651.86	430,336.86	433,983.62	432,359.81	438,591.52	435,065.21	440,085.10
Total Funds Available	862,335.00	866,012.50	872,862.50	867,720.00	865,367.50	861,161.25	870,016.25	822,702.50	755,575.00	748,037.50	753,837.50
Debt Requirement	862,335.00	866,012.50	872,862.50	867,720.00	865,367.50	861,161.25	870,016.25	822,702.50	755,575.00	748,037.50	753,837.50

**Bond Issues:**

\$2,205,000—Series 2004 Combined Utilities Revenue Bonds; dated September 15, 2004; due September 15, 2005-September 15, 2024; 1.65%-4.85% callable September 2009.  
 \$3,540,000—Series 2008 Combined Utilities Revenue Bonds; dated October 15, 2008, due April 15 & October 15 2009-2029; 2.3%-5.0% callable October 2013.  
 \$4,365,000—Series 2009 Combined Utilities Revenue Refunding Bonds; dated May 12, 2009; due December 15 2009-2023; 1.00%-4.50% callable December 2014.

**CITY OF LEXINGTON  
COMBINED REVENUE BOND DEBT SCHEDULE**

Expenditures:	Fiscal Year										Total Debt		
	2022	2023	2024	2025	2026	2027	2028	2029					
Oct 15, Interest 2008	43,331.25	39,076.25	34,493.75	29,625.00	24,250.00	18,625.00	12,750.00	6,500.00			893,841.25		
Oct 15, Principal 2008	185,000.00	195,000.00	205,000.00	215,000.00	225,000.00	235,000.00	250,000.00	260,000.00			3,425,000.00		
Dec 15, Interest 2009	19,721.25	13,841.25	7,425.00									581,933.75	
Dec 15, Principal 2009	280,000.00	295,000.00	330,000.00									4,200,000.00	
March 15, Interest 2004	10,887.50	7,480.00	3,880.00									313,037.50	
Apr 15, Interest 2008	39,076.25	34,493.75	29,625.00	24,250.00	18,625.00	12,750.00	6,500.00					820,081.25	
June 15, Interest 2009	13,841.25	7,425.00											514,406.25
Sept 15, Interest 2004	10,887.50	7,480.00	3,880.00									313,037.50	
Sept 15, Principal 2004	145,000.00	150,000.00	160,000.00									1,695,000.00	
<b>Total Principal</b>	610,000.00	640,000.00	695,000.00	215,000.00	225,000.00	235,000.00	250,000.00	260,000.00			9,320,000.00		
<b>Total Interest</b>	137,745.00	109,796.25	79,303.75	53,875.00	42,875.00	31,375.00	19,250.00	6,500.00			3,438,347.50		
<b>Total Debt Requirement</b>	747,745.00	749,796.25	774,303.75	268,875.00	267,875.00	266,375.00	269,250.00	266,500.00			12,756,347.50		
<b>Debt Service Revenues:</b>													
Debt service reserve	0.00	0.00	168,375.00	0.00	0.00	0.00	0.00	0.00			168,375.00		
Debt service reserve	0.00	0.00	360,000.00	0.00	0.00	0.00	0.00	280,735.00			717,235.00		
Water Department	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			745,956.25		
Electric Department	308,648.76	308,644.55	267,440.29	268,875.00	267,875.00	266,375.00	269,250.00	-14,235.00			5,476,261.03		
Sewer Department	438,956.24	441,151.70	-21,511.54	0.00	0.00	0.00	0.00	0.00			5,648,520.22		
<b>Total Funds Available</b>	747,745.00	749,796.25	774,303.75	268,875.00	267,875.00	266,375.00	269,250.00	266,500.00			12,756,347.50		
<b>Debt Requirement</b>	747,745.00	749,796.25	774,303.75	268,875.00	267,875.00	266,375.00	269,250.00	266,500.00			12,756,347.50		

**Bond Issues:**

\$2,205,000—Series 2004 Combined Utilities Revenue Bonds; dated September 15, 2004; due September 15, 2005-September 15, 2024; 1.65%-4.85% callable September 2009.  
 \$3,540,000—Series 2008 Combined Utilities Revenue Bonds; dated October 15, 2008, due April 15 & October 15 2009-2029; 2.3%-5.0% callable October 2013.  
 \$4,365,000—Series 2009 Combined Utilities Revenue Refunding Bonds; dated May 12, 2009; due December 15 2009-2023; 1.00%-4.50% callable December 2014.