



**2014-2015  
BUDGET**



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# General Fund

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**CITY COUNCIL, BOARDS AND COMMISSIONS**  
**CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015**

| <b>LINE</b> | <b>ACCOUNT DESCRIPTION</b>     | <b>FY 11-12<br/>ACTUAL</b> | <b>FY 12-13<br/>ACTUAL</b> | <b>FY 13-14<br/>BUDGET</b> | <b>FY 13-14<br/>ESTIMATE</b> | <b>FY 14-15<br/>BUDGET</b> |
|-------------|--------------------------------|----------------------------|----------------------------|----------------------------|------------------------------|----------------------------|
| 1           | Personal Services              |                            |                            |                            |                              |                            |
| 2           | Wages                          | 7,500                      | 7,500                      | 7,500                      | 7,500                        | 7,500                      |
| 3           | Benefits                       | 574                        | 574                        | 575                        | 575                          | 575                        |
| 4           |                                |                            |                            |                            |                              |                            |
| 5           | Total Personal Services        | 8,074                      | 8,074                      | 8,075                      | 8,075                        | 8,075                      |
| 6           |                                |                            |                            |                            |                              |                            |
| 7           | Operating Expenses             |                            |                            |                            |                              |                            |
| 8           | Communications                 |                            |                            |                            |                              |                            |
| 9           | Utilities                      |                            |                            |                            |                              |                            |
| 10          | Insurance                      |                            |                            |                            |                              |                            |
| 11          | Conference & Seminars          | 8,579                      | 11,750                     | 10,000                     | 9,850                        | 10,000                     |
| 12          | Municipal Dues                 | 40                         |                            |                            | 100                          |                            |
| 13          | Employee Dues                  |                            |                            |                            |                              |                            |
| 14          | Promotional Expense            |                            |                            |                            |                              |                            |
| 15          | Audit/Legal Expense            |                            |                            |                            |                              |                            |
| 16          | Election Expense               |                            |                            |                            |                              |                            |
| 17          | Contractual Expense            | 338                        | 102,369                    |                            |                              |                            |
| 18          | Publication                    | 306                        |                            | 1,000                      | 400                          | 1,000                      |
| 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       | 9,263                      | 114,119                    | 11,000                     | 10,350                       | 11,000                     |
| 27          |                                |                            |                            |                            |                              |                            |
| 28          | Non-Operating Expenses         |                            |                            |                            |                              |                            |
| 29          | Supplies                       | 2,035                      | 1,932                      | 2,525                      | 2,250                        | 2,525                      |
| 30          | Equipment Rental               |                            |                            |                            |                              |                            |
| 31          | Capital -- Equip/Furn/Veh      |                            |                            |                            |                              |                            |
| 32          | Capital -- Real Property       |                            |                            |                            |                              |                            |
| 33          |                                |                            |                            |                            |                              |                            |
| 34          | Total Non-Operating Expenses   | 2,035                      | 1,932                      | 2,525                      | 2,250                        | 2,525                      |
| 35          |                                |                            |                            |                            |                              |                            |
| 36          | <b>TOTAL BUDGETED EXPENSES</b> | <b>19,372</b>              | <b>124,125</b>             | <b>21,600</b>              | <b>20,675</b>                | <b>21,600</b>              |

## 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<br>2013      | BUDGET<br>2014 | ESTIMATE<br>2014 | BUDGET<br>2015 |
| 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 2014-2015**

| <b>LINE</b> | <b>ACCOUNT DESCRIPTION</b>     | <b>FY 11-12<br/>ACTUAL</b> | <b>FY 12-13<br/>ACTUAL</b> | <b>FY 13-14<br/>BUDGET</b> | <b>FY 13-14<br/>ESTIMATE</b> | <b>FY 14-15<br/>BUDGET</b> |
|-------------|--------------------------------|----------------------------|----------------------------|----------------------------|------------------------------|----------------------------|
| 1           | Personal Services              |                            |                            |                            |                              |                            |
| 2           | Wages                          | 237,983                    | 254,420                    | 263,071                    | 259,855                      | 263,071                    |
| 3           | Benefits                       | 73,904                     | 89,124                     | 92,057                     | 93,152                       | 93,135                     |
| 4           |                                |                            |                            |                            |                              |                            |
| 5           | Total Personal Services        | 311,888                    | 343,544                    | 355,128                    | 353,007                      | 356,206                    |
| 6           |                                |                            |                            |                            |                              |                            |
| 7           | Operating Expenses             |                            |                            |                            |                              |                            |
| 8           | Communications                 |                            |                            |                            |                              |                            |
| 9           | Utilities                      |                            |                            |                            |                              |                            |
| 10          | Insurance                      |                            |                            |                            |                              |                            |
| 11          | Conference & Seminars          | 6,297                      | 7,025                      | 8,000                      | 6,450                        | 7,000                      |
| 12          | Municipal Dues                 | 1,411                      | 1,460                      | 4,000                      | 1,715                        | 2,000                      |
| 13          | Employee Dues                  | 3,326                      | 4,933                      | 4,200                      | 5,000                        | 4,200                      |
| 14          | Promotional Expense            |                            | 20                         |                            |                              |                            |
| 15          | Audit/Legal Expense            | 233                        | 526                        | 1,000                      | 492                          | 1,000                      |
| 16          | Election Expense               |                            | 688                        | 3,000                      |                              | 3,000                      |
| 17          | Contractual Expense            | 3,017                      | 850                        | 5,000                      | 2,830                        | 5,000                      |
| 18          | Publication                    | 6,717                      | 6,763                      | 8,000                      | 7,757                        | 8,000                      |
| 19          | Building Repairs               |                            |                            |                            |                              |                            |
| 20          | Vehicle O & M                  | 3,957                      | 6,506                      | 5,000                      | 10,200                       | 10,200                     |
| 21          | Equipment O & M                |                            |                            |                            |                              |                            |
| 22          | Grounds Maintenance            |                            |                            |                            |                              |                            |
| 23          | Miscellaneous Expense          |                            |                            |                            |                              |                            |
| 24          | Street Repairs                 |                            |                            |                            |                              |                            |
| 25          |                                |                            |                            |                            |                              |                            |
| 26          | Total Operating Expenses       | 24,958                     | 28,771                     | 38,200                     | 34,444                       | 40,400                     |
| 27          |                                |                            |                            |                            |                              |                            |
| 28          | Non-Operating Expenses         |                            |                            |                            |                              |                            |
| 29          | Supplies                       | 5,198                      | 2,579                      | 6,000                      | 3,795                        | 6,000                      |
| 30          | Equipment Rental               |                            |                            |                            |                              |                            |
| 31          | Capital -- Equip/Furn/Veh      |                            |                            |                            |                              |                            |
| 32          | Capital -- Real Property       |                            |                            |                            |                              |                            |
| 33          |                                |                            |                            |                            |                              |                            |
| 34          | Total Non-Operating Expenses   | 5,198                      | 2,579                      | 6,000                      | 3,795                        | 6,000                      |
| 35          |                                |                            |                            |                            |                              |                            |
| 36          | <b>TOTAL BUDGETED EXPENSES</b> | <b>342,044</b>             | <b>374,893</b>             | <b>399,328</b>             | <b>391,246</b>               | <b>402,606</b>             |

## 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, and Administrative Assistant.

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. The City Clerk is responsible for all activities involved in public meetings of the City Council including recording, indexing, and filing of minutes, ordinances and resolutions; as well as personnel system management. The Administrative Assistant is the direct support staff of the City Manager.

### *Budget Items of Interest:*

| PERSONNEL SCHEDULE      |                     |                |                  |                |
|-------------------------|---------------------|----------------|------------------|----------------|
| POSITION                | NUMBER OF EMPLOYEES |                |                  |                |
|                         | ACTUAL<br>2013      | BUDGET<br>2014 | ESTIMATE<br>2014 | BUDGET<br>2015 |
| City Manager            | 1.00                | 1.00           | 1.00             | 1.00           |
| Assistant City Manager  | 1.00                | 1.00           | 1.00             | 1.00           |
| City Clerk              | 1.00                | 1.00           | 1.00             | 1.00           |
| Admin. Assistant        | 1.00                | 1.00           | 1.00             | 1.00           |
| <b>TOTAL EMPLOYEES:</b> | 4.00                | 4.00           | 4.00             | 4.00           |

**CITY TREASURER**

**CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015**

| <b>LINE</b> | <b>ACCOUNT DESCRIPTION</b>     | <b>FY 11-12<br/>ACTUAL</b> | <b>FY 12-13<br/>ACTUAL</b> | <b>FY 13-14<br/>BUDGET</b> | <b>FY 13-14<br/>ESTIMATE</b> | <b>FY 14-15<br/>BUDGET</b> |
|-------------|--------------------------------|----------------------------|----------------------------|----------------------------|------------------------------|----------------------------|
| 1           | Personal Services              |                            |                            |                            |                              |                            |
| 2           | Wages                          | 66,921                     | 68,017                     | 70,100                     | 72,391                       | 73,100                     |
| 3           | Benefits                       | 22,546                     | 24,664                     | 24,951                     | 23,843                       | 24,117                     |
| 4           |                                |                            |                            |                            |                              |                            |
| 5           | Total Personal Services        | 89,467                     | 92,681                     | 95,051                     | 96,234                       | 97,217                     |
| 6           |                                |                            |                            |                            |                              |                            |
| 7           | Operating Expenses             |                            |                            |                            |                              |                            |
| 8           | Communications                 |                            |                            |                            |                              |                            |
| 9           | Utilities                      |                            |                            |                            |                              |                            |
| 10          | Insurance                      |                            |                            |                            |                              |                            |
| 11          | Conference & Seminars          | 684                        | 519                        | 3,000                      | 907                          | 3,000                      |
| 12          | Municipal Dues                 |                            |                            | 100                        | 100                          | 100                        |
| 13          | Employee Dues                  | 275                        | 275                        | 300                        | 275                          | 300                        |
| 14          | Promotional Expense            |                            |                            |                            |                              |                            |
| 15          | Audit/Legal Expense            | 15,598                     | 19,138                     | 26,000                     | 12,556                       | 20,000                     |
| 16          | Election Expense               |                            |                            |                            |                              |                            |
| 17          | Contractual Expense            | 10,355                     | 9,432                      | 10,800                     | 9,069                        | 10,800                     |
| 18          | Publication                    | 207                        | 212                        | 300                        | 225                          | 300                        |
| 19          | Building Repairs               |                            |                            |                            |                              |                            |
| 20          | Vehicle O & M                  | 1,200                      | 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       | 28,318                     | 30,775                     | 41,700                     | 24,332                       | 35,700                     |
| 27          |                                |                            |                            |                            |                              |                            |
| 28          | Non-Operating Expenses         |                            |                            |                            |                              |                            |
| 29          | Supplies                       | 1,489                      | 1,373                      | 1,200                      | 1,236                        | 1,200                      |
| 30          | Equipment Rental               |                            |                            |                            |                              |                            |
| 31          | Capital -- Equip/Furn/Veh      |                            |                            |                            |                              |                            |
| 32          | Capital -- Real Property       |                            |                            |                            |                              |                            |
| 33          |                                |                            |                            |                            |                              |                            |
| 34          | Total Non-Operating Expenses   | 1,489                      | 1,373                      | 1,200                      | 1,236                        | 1,200                      |
| 35          |                                |                            |                            |                            |                              |                            |
| 36          | <b>TOTAL BUDGETED EXPENSES</b> | <b>119,274</b>             | <b>124,830</b>             | <b>137,951</b>             | <b>121,803</b>               | <b>134,117</b>             |



## 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<br>2013      | BUDGET<br>2014 | ESTIMATE<br>2014 | BUDGET<br>2015 |
| 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 2014-2015

| LINE | ACCOUNT DESCRIPTION          | FY 11-12<br>ACTUAL | FY 12-13<br>ACTUAL | FY 13-14<br>BUDGET | FY 13-14<br>ESTIMATE | FY 14-15<br>BUDGET |
|------|------------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| 1    | Personal Services            |                    |                    |                    |                      |                    |
| 2    | Wages                        | 27,000             | 27,000             | 27,000             | 27,000               | 27,000             |
| 3    | Benefits                     | 2,065              | 2,065              | 2,066              | 2,066                | 2,066              |
| 4    |                              |                    |                    |                    |                      |                    |
| 5    | Total Personal Services      | 29,065             | 29,065             | 29,066             | 29,066               | 29,066             |
| 6    |                              |                    |                    |                    |                      |                    |
| 7    | Operating Expenses           |                    |                    |                    |                      |                    |
| 8    | Communications               |                    |                    |                    |                      |                    |
| 9    | Utilities                    | 62,850             | 68,426             | 70,000             | 70,706               | 70,000             |
| 10   | Insurance                    | 167,361            | 179,690            | 180,000            | 184,213              | 180,000            |
| 11   | Conference & Seminars        | 25                 | 1,356              |                    | 20                   |                    |
| 12   | Municipal Dues               | 19,858             | 16,428             | 20,000             | 18,385               | 20,000             |
| 13   | Employee Dues                |                    |                    |                    |                      |                    |
| 14   | Promotional Expense          | 13,403             | 12,318             | 14,000             | 11,086               | 14,000             |
| 15   | Audit/Legal Expense          | 154                | 4,147              | 1,000              |                      | 1,000              |
| 16   | Election Expense             |                    |                    |                    |                      |                    |
| 17   | Contractual Expense          | 244,503            | 175,640            | 312,000            | 196,825              | 278,686            |
| 18   | Publication                  | 50                 | 638                | 750                | 1,120                | 750                |
| 19   | Building Repairs             | 37,354             | 8,833              | 8,000              | 7,838                | 8,000              |
| 20   | Vehicle O & M                | 2,286              | 1,104              | 2,000              | 500                  | 2,000              |
| 21   | Equipment O & M              | 390                | 300                | 10,000             | 500                  | 10,000             |
| 22   | Grounds Maintenance          | 24,798             | 1,986              | 7,000              | 1,000                | 7,000              |
| 23   | Miscellaneous Expense        | 3,901              | 10,941             | 50,000             | 50,000               | 50,000             |
| 24   | Street Repairs               |                    |                    |                    |                      |                    |
| 25   |                              |                    |                    |                    |                      |                    |
| 26   | Total Operating Expenses     | 576,935            | 481,807            | 674,750            | 542,193              | 641,436            |
| 27   |                              |                    |                    |                    |                      |                    |
| 28   | Non-Operating Expenses       |                    |                    |                    |                      |                    |
| 29   | Supplies                     | 42,780             | 25,309             | 18,000             | 10,763               | 18,000             |
| 30   | Equipment Rental             |                    |                    |                    |                      |                    |
| 31   | Capital -- Equip/Furn/Veh    | 45,703             |                    |                    |                      |                    |
| 32   | Capital -- Real Property     | 288,995            | 143,137            | 20,000             |                      | 280,000            |
| 33   | Transfers - Out:             |                    |                    |                    |                      |                    |
| 35   | Debt Service                 | 659,129            | 587,112            | 658,388            | 607,575              | 700,598            |
| 36   | Econ Dev Sales Tax           | 167,500            | 167,500            | 167,500            | 167,500              | 167,500            |
| 37   | Landfill                     |                    |                    |                    |                      |                    |
| 38   | Other                        |                    |                    |                    |                      |                    |
| 39   | Street                       | 968,328            | 572,843            | 744,892            | 784,532              | 360,500            |
| 40   | Total Transfers Out          | 1,794,957          | 1,327,455          | 1,570,780          | 1,559,607            | 1,228,598          |
| 41   |                              |                    |                    |                    |                      |                    |
| 42   | Total Non-Operating Expenses | 2,172,435          | 1,495,901          | 1,608,780          | 1,570,370            | 1,526,598          |
| 43   |                              |                    |                    |                    |                      |                    |
| 44   | TOTAL BUDGETED EXPENSES      | 2,778,436          | 2,006,773          | 2,312,596          | 2,141,629            | 2,197,100          |

## 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, contractual expenses, and fund transfers.

### *Budget Items of Interest:*

Real Property Capital includes:

|   |           |
|---|-----------|
| Opportunity Center Renovation               | 200,000   |
| Opportunity Center Parking Lot Improvements | 60,000    |
| PD Training Room Improvements               | 20,000    |
| Total                                       | \$280,000 |

| PERSONNEL SCHEDULE      |                     |                |                  |                |
|-------------------------|---------------------|----------------|------------------|----------------|
| POSITION                | NUMBER OF EMPLOYEES |                |                  |                |
|                         | ACTUAL<br>2013      | BUDGET<br>2014 | ESTIMATE<br>2014 | BUDGET<br>2015 |
| Attorney                | 1.00                | 1.00           | 1.00             | 1.00           |
| <b>TOTAL EMPLOYEES:</b> | 1.00                | 1.00           | 1.00             | 1.00           |

## DEVELOPMENT SERVICES

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015

| LINE | ACCOUNT DESCRIPTION          | FY 11-12<br>ACTUAL | FY 12-13<br>ACTUAL | FY 13-14<br>BUDGET | FY 13-14<br>ESTIMATE | FY 14-15<br>BUDGET |
|------|------------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| 1    | Personal Services            |                    |                    |                    |                      |                    |
| 2    | Wages                        | 125,331            | 135,246            | 169,780            | 164,191              | 168,444            |
| 3    | Benefits                     | 57,481             | 66,395             | 73,989             | 73,210               | 74,656             |
| 4    |                              |                    |                    |                    |                      |                    |
| 5    | Total Personal Services      | 182,811            | 201,641            | 243,769            | 237,402              | 243,100            |
| 6    |                              |                    |                    |                    |                      |                    |
| 7    | Operating Expenses           |                    |                    |                    |                      |                    |
| 8    | Communications               |                    |                    |                    |                      |                    |
| 9    | Utilities                    |                    |                    |                    |                      |                    |
| 10   | Insurance                    |                    |                    |                    |                      |                    |
| 11   | Conference & Seminars        | 2,342              | 3,993              | 4,000              | 2,391                | 4,000              |
| 12   | Municipal Dues               |                    | 75                 | 500                | 100                  | 500                |
| 13   | Employee Dues                | 325                | 235                | 500                | 245                  | 500                |
| 14   | Promotional Expense          | 15,987             | 3,753              | 15,000             | 3,968                | 15,000             |
| 15   | Audit/Legal Expense          |                    |                    |                    |                      |                    |
| 16   | Election Expense             |                    |                    |                    |                      |                    |
| 17   | Contractual Expense          | 50,744             | 63,622             | 70,000             | 62,708               | 70,000             |
| 18   | Publication                  |                    | 591                | 1,000              | 500                  | 1,000              |
| 19   | Building Repairs             |                    |                    |                    |                      |                    |
| 20   | Vehicle O & M                | 4,248              | 3,000              | 4,000              | 3,440                | 4,000              |
| 21   | Equipment O & M              | 195                | 27                 | 1,000              | 300                  | 1,000              |
| 22   | Grounds Maintenance          |                    |                    |                    |                      |                    |
| 23   | Miscellaneous Expense        |                    |                    | 1,000              |                      | 1,000              |
| 24   | Street Repairs               |                    |                    |                    |                      |                    |
| 25   |                              |                    |                    |                    |                      |                    |
| 26   | Total Operating Expenses     | 73,841             | 75,297             | 97,000             | 73,652               | 97,000             |
| 27   |                              |                    |                    |                    |                      |                    |
| 28   | Non-Operating Expenses       |                    |                    |                    |                      |                    |
| 29   | Supplies                     | 13,319             | 11,014             | 13,000             | 13,832               | 13,000             |
| 30   | Equipment Rental             |                    |                    |                    |                      |                    |
| 31   | Capital -- Equip/Furn/Veh    | 15,812             |                    |                    |                      |                    |
| 32   | Capital -- Real Property     | 5,651              |                    |                    |                      |                    |
| 33   |                              |                    |                    |                    |                      |                    |
| 34   | Total Non-Operating Expenses | 34,782             | 11,014             | 13,000             | 13,832               | 13,000             |
| 35   |                              |                    |                    |                    |                      |                    |
| 36   | TOTAL BUDGETED EXPENSES      | 291,435            | 287,953            | 353,769            | 324,887              | 353,100            |

## DEVELOPMENT SERVICES

### *Program Description:*

The Development Services department includes the Development Services Manager, Building Inspector and Compliance Technician(s). Duties of this department include building inspection, issuance of permits and licenses, enforcement of codes and ordinances, GIS mapping, community development, database management, subdivision, and zoning issues.

### *Budget Items of Interest:*

| PERSONNEL SCHEDULE           |                     |                |                  |                |
|------------------------------|---------------------|----------------|------------------|----------------|
| POSITION                     | NUMBER OF EMPLOYEES |                |                  |                |
|                              | ACTUAL<br>2013      | BUDGET<br>2014 | ESTIMATE<br>2014 | BUDGET<br>2015 |
| Development Services Manager | 1.00                | 1.00           | 1.00             | 1.00           |
| Building Inspector           | 1.00                | 1.00           | 1.00             | 1.00           |
| Compliance Technician        | 2.00                | 2.00           | 2.00             | 2.00           |
| <b>TOTAL EMPLOYEES:</b>      | 4.00                | 4.00           | 4.00             | 4.00           |

**POLICE & DISPATCH**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015

| LINE | ACCOUNT DESCRIPTION          | FY 11-12<br>ACTUAL | FY 12-13<br>ACTUAL | FY 13-14<br>BUDGET | FY 13-14<br>ESTIMATE | FY 14-15<br>BUDGET |
|------|------------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| 1    | Personal Services            |                    |                    |                    |                      |                    |
| 2    | Wages                        | 853,587            | 902,277            | 920,300            | 962,404              | 953,356            |
| 3    | Benefits                     | 334,280            | 380,877            | 376,800            | 387,026              | 399,939            |
| 4    |                              |                    |                    |                    |                      |                    |
| 5    | Total Personal Services      | 1,187,867          | 1,283,154          | 1,297,100          | 1,349,430            | 1,353,295          |
| 6    |                              |                    |                    |                    |                      |                    |
| 7    | Operating Expenses           |                    |                    |                    |                      |                    |
| 8    | Communications               |                    |                    |                    |                      |                    |
| 9    | Utilities                    | 582                | 591                | 1,000              | 613                  | 1,000              |
| 10   | Insurance                    |                    |                    |                    |                      |                    |
| 11   | Conference & Seminars        | 8,238              | 2,609              | 10,000             | 14,084               | 10,000             |
| 12   | Municipal Dues               | 113                | 1,000              | 1,200              | 1,150                | 1,200              |
| 13   | Employee Dues                | 265                | 420                | 500                | 500                  | 500                |
| 14   | Promotional Expense          |                    |                    |                    |                      |                    |
| 15   | Audit/Legal Expense          |                    |                    |                    |                      |                    |
| 16   | Election Expense             |                    |                    |                    |                      |                    |
| 17   | Contractual Expense          | 110,651            | 116,981            | 115,000            | 117,637              | 120,000            |
| 18   | Publication                  | 301                | 518                | 1,000              | 871                  | 1,000              |
| 19   | Building Repairs             | 374                |                    | 1,000              | 7,177                | 1,000              |
| 20   | Vehicle O & M                | 36,696             | 45,663             | 44,000             | 46,725               | 44,000             |
| 21   | Equipment O & M              | 38,865             | 14,931             | 18,000             | 28,651               | 25,000             |
| 22   | Grounds Maintenance          |                    |                    |                    |                      |                    |
| 23   | Miscellaneous Expense        | 656                | 725                | 1,000              | 650                  | 1,000              |
| 24   | Street Repairs               |                    |                    |                    |                      |                    |
| 25   |                              |                    |                    |                    |                      |                    |
| 26   | Total Operating Expenses     | 196,741            | 183,438            | 192,700            | 218,058              | 204,700            |
| 27   |                              |                    |                    |                    |                      |                    |
| 28   | Non-Operating Expenses       |                    |                    |                    |                      |                    |
| 29   | Supplies                     | 30,148             | 21,832             | 26,000             | 28,483               | 26,000             |
| 30   | Equipment Rental             |                    |                    |                    |                      |                    |
| 31   | Capital -- Equip/Furn/Veh    | 48,462             | 34,925             | 30,000             | 30,000               | 60,000             |
| 32   | Capital -- Real Property     |                    |                    |                    |                      |                    |
| 33   |                              |                    |                    |                    |                      |                    |
| 34   | Total Non-Operating Expenses | 78,610             | 56,757             | 56,000             | 58,483               | 86,000             |
| 35   |                              |                    |                    |                    |                      |                    |
| 36   | TOTAL BUDGETED EXPENSES      | 1,463,218          | 1,523,348          | 1,545,800          | 1,625,972            | 1,643,995          |

## 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 60,000

Total           
\$60,000

| PERSONNEL SCHEDULE      |                     |                |                  |                |
|-------------------------|---------------------|----------------|------------------|----------------|
| POSITION                | NUMBER OF EMPLOYEES |                |                  |                |
|                         | ACTUAL<br>2013      | BUDGET<br>2014 | ESTIMATE<br>2014 | BUDGET<br>2015 |
| Chief of Police         | 1.00                | 1.00           | 1.00             | 1.00           |
| Captain                 | 1.00                | 1.00           | 1.00             | 1.00           |
| Sergeant                | 4.00                | 4.00           | 4.00             | 4.00           |
| Investigators           | 2.00                | 0.00           | 2.00             | 2.00           |
| Officer                 | 11.00               | 11.00          | 11.00            | 11.00          |
| Dispatcher              | 2.00                | 2.00           | 2.00             | 2.00           |
| <b>TOTAL EMPLOYEES:</b> | 21.00               | 19.00          | 21.00            | 21.00          |

**FIRE & CIVIL DEFENSE**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015

| LINE | ACCOUNT DESCRIPTION          | FY 11-12<br>ACTUAL | FY 12-13<br>ACTUAL | FY 13-14<br>BUDGET | FY 13-14<br>ESTIMATE | FY 14-15<br>BUDGET |
|------|------------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| 1    | Personal Services            |                    |                    |                    |                      |                    |
| 2    | Wages                        | 20,088             | 19,960             | 20,000             | 20,425               | 20,000             |
| 3    | Benefits                     | 22,630             | 20,018             | 21,367             | 20,383               | 21,367             |
| 4    |                              |                    |                    |                    |                      |                    |
| 5    | Total Personal Services      | 42,718             | 39,978             | 41,367             | 40,808               | 41,367             |
| 6    |                              |                    |                    |                    |                      |                    |
| 7    | Operating Expenses           |                    |                    |                    |                      |                    |
| 8    | Communications               | 1,662              | 3,898              | 6,000              | 1,754                | 6,000              |
| 9    | Utilities                    | 10,996             | 12,603             | 15,000             | 15,035               | 15,000             |
| 10   | Insurance                    | 19,850             | 19,619             | 20,100             | 22,257               | 20,100             |
| 11   | Conference & Seminars        | 15,223             | 12,014             | 15,000             | 15,030               | 15,000             |
| 12   | Municipal Dues               |                    |                    |                    |                      |                    |
| 13   | Employee Dues                | 165                | 165                | 165                | 165                  | 165                |
| 14   | Promotional Expense          |                    |                    |                    |                      |                    |
| 15   | Audit/Legal Expense          |                    |                    |                    |                      |                    |
| 16   | Election Expense             |                    |                    |                    |                      |                    |
| 17   | Contractual Expense          | 16,622             | 15,751             | 18,000             | 15,440               | 18,000             |
| 18   | Publication                  |                    |                    |                    |                      |                    |
| 19   | Building Repairs             | 871                | 979                | 3,000              | 3,601                | 3,000              |
| 20   | Vehicle O & M                | 12,843             | 14,931             | 12,500             | 14,227               | 12,500             |
| 21   | Equipment O & M              | 18,454             | 15,401             | 25,000             | 20,730               | 25,000             |
| 22   | Grounds Maintenance          |                    |                    |                    |                      |                    |
| 23   | Miscellaneous Expense        |                    |                    |                    |                      |                    |
| 24   | Street Repairs               |                    |                    |                    |                      |                    |
| 25   |                              |                    |                    |                    |                      |                    |
| 26   | Total Operating Expenses     | 96,685             | 95,361             | 114,765            | 108,239              | 114,765            |
| 27   |                              |                    |                    |                    |                      |                    |
| 28   | Non-Operating Expenses       |                    |                    |                    |                      |                    |
| 29   | Supplies                     | 2,321              | 768                | 8,000              | 1,000                | 8,000              |
| 30   | Equipment Rental             |                    |                    |                    |                      |                    |
| 31   | Capital -- Equip/Furn/Veh    |                    | 5,191              |                    | 10,399               |                    |
| 32   | Capital -- Real Property     |                    |                    |                    |                      |                    |
| 33   |                              |                    |                    |                    |                      |                    |
| 34   | Total Non-Operating Expenses | 2,321              | 5,959              | 8,000              | 11,399               | 8,000              |
| 35   |                              |                    |                    |                    |                      |                    |
| 36   | TOTAL BUDGETED EXPENSES      | 141,725            | 141,298            | 164,132            | 160,446              | 164,132            |



## **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:*

| <b>PERSONNEL SCHEDULE</b> |                            |                        |                          |                        |
|---------------------------|----------------------------|------------------------|--------------------------|------------------------|
| <b>POSITION</b>           | <b>NUMBER OF EMPLOYEES</b> |                        |                          |                        |
|                           | <b>ACTUAL<br/>2013</b>     | <b>BUDGET<br/>2014</b> | <b>ESTIMATE<br/>2014</b> | <b>BUDGET<br/>2015</b> |
| Fire Chief                | 1.00                       | 1.00                   | 1.00                     | 1.00                   |
| Recordkeeper              | 2.00                       | 2.00                   | 2.00                     | 2.00                   |
| Rescue Chief              | 1.00                       | 1.00                   | 1.00                     | 1.00                   |
| <b>TOTAL EMPLOYEES:</b>   | 4.00                       | 4.00                   | 4.00                     | 4.00                   |

**GRAND GENERATION CENTER**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015

| LINE | ACCOUNT DESCRIPTION          | FY 11-12<br>ACTUAL | FY 12-13<br>ACTUAL | FY 13-14<br>BUDGET | FY 13-14<br>ESTIMATE | FY 14-15<br>BUDGET |
|------|------------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| 1    | Personal Services            |                    |                    |                    |                      |                    |
| 2    | Wages                        | 167,954            | 159,819            | 159,221            | 161,140              | 157,666            |
| 3    | Benefits                     | 79,436             | 87,632             | 85,272             | 85,387               | 86,395             |
| 4    |                              |                    |                    |                    |                      |                    |
| 5    | Total Personal Services      | 247,391            | 247,451            | 244,493            | 246,527              | 244,061            |
| 6    |                              |                    |                    |                    |                      |                    |
| 7    | Operating Expenses           |                    |                    |                    |                      |                    |
| 8    | Communications               |                    |                    |                    |                      |                    |
| 9    | Utilities                    | 8,843              | 9,699              | 10,500             | 10,475               | 10,500             |
| 10   | Insurance                    |                    |                    |                    |                      |                    |
| 11   | Conference & Seminars        |                    | 178                | 800                | 200                  | 800                |
| 12   | Municipal Dues               |                    |                    |                    |                      |                    |
| 13   | Employee Dues                | 145                | 145                | 400                | 145                  | 400                |
| 14   | Promotional Expense          |                    |                    | 500                | 250                  | 500                |
| 15   | Audit/Legal Expense          |                    |                    |                    |                      |                    |
| 16   | Election Expense             |                    |                    |                    |                      |                    |
| 17   | Contractual Expense          | 22,679             | 24,117             | 25,300             | 24,771               | 25,300             |
| 18   | Publication                  |                    |                    |                    |                      |                    |
| 19   | Building Repairs             | 1,034              | 2,219              | 4,000              | 1,308                | 4,000              |
| 20   | Vehicle O & M                | 424                | 189                | 1,000              | 255                  | 1,000              |
| 21   | Equipment O & M              | 1,401              | 1,450              | 3,000              | 1,000                | 3,000              |
| 22   | Grounds Maintenance          | 5,161              |                    | 10,000             |                      | 10,000             |
| 23   | Miscellaneous Expense        | 100                | 400                |                    |                      |                    |
| 24   | Street Repairs               |                    |                    |                    |                      |                    |
| 25   |                              |                    |                    |                    |                      |                    |
| 26   | Total Operating Expenses     | 39,787             | 38,397             | 55,500             | 38,404               | 55,500             |
| 27   |                              |                    |                    |                    |                      |                    |
| 28   | Non-Operating Expenses       |                    |                    |                    |                      |                    |
| 29   | Supplies                     | 5,898              | 6,051              | 6,000              | 5,935                | 6,000              |
| 30   | Equipment Rental             |                    |                    |                    |                      |                    |
| 31   | Capital -- Equip/Furn/Veh    | 17,208             | 5,999              |                    |                      |                    |
| 32   | Capital -- Real Property     |                    |                    |                    |                      |                    |
| 33   |                              |                    |                    |                    |                      |                    |
| 34   | Total Non-Operating Expenses | 23,106             | 12,050             | 6,000              | 5,935                | 6,000              |
| 35   |                              |                    |                    |                    |                      |                    |
| 36   | TOTAL BUDGETED EXPENSES      | 310,284            | 297,898            | 305,993            | 290,866              | 305,561            |

## 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. The Department is directed by the Community Activities Director.

### *Budget Items of Interest:*

| PERSONNEL SCHEDULE            |                     |                |                  |                |
|-------------------------------|---------------------|----------------|------------------|----------------|
| POSITION                      | NUMBER OF EMPLOYEES |                |                  |                |
|                               | ACTUAL<br>2013      | BUDGET<br>2014 | ESTIMATE<br>2014 | BUDGET<br>2015 |
| 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 2014-2015

| LINE | ACCOUNT DESCRIPTION          | FY 11-12<br>ACTUAL | FY 12-13<br>ACTUAL | FY 13-14<br>BUDGET | FY 13-14<br>ESTIMATE | FY 14-15<br>BUDGET |
|------|------------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| 1    | Personal Services            |                    |                    |                    |                      |                    |
| 2    | Wages                        | 191,232            | 193,291            | 198,849            | 205,385              | 198,965            |
| 3    | Benefits                     | 72,396             | 81,218             | 85,217             | 75,820               | 76,384             |
| 4    |                              |                    |                    |                    |                      |                    |
| 5    | Total Personal Services      | 263,628            | 274,509            | 284,066            | 281,205              | 275,349            |
| 6    |                              |                    |                    |                    |                      |                    |
| 7    | Operating Expenses           |                    |                    |                    |                      |                    |
| 8    | Communications               |                    |                    |                    |                      |                    |
| 9    | Utilities                    | 22,613             | 26,029             | 26,000             | 29,637               | 26,000             |
| 10   | Insurance                    |                    |                    |                    |                      |                    |
| 11   | Conference & Seminars        | 851                | 1,436              | 1,000              | 1,195                | 1,000              |
| 12   | Municipal Dues               |                    |                    |                    |                      |                    |
| 13   | Employee Dues                | 355                | 520                | 600                | 520                  | 600                |
| 14   | Promotional Expense          | 1,503              | 815                | 2,000              | 1,350                | 2,000              |
| 15   | Audit/Legal Expense          |                    |                    |                    |                      |                    |
| 16   | Election Expense             |                    |                    |                    |                      |                    |
| 17   | Contractual Expense          | 42,110             | 30,238             | 35,000             | 33,282               | 35,000             |
| 18   | Publication                  | 94                 | 324                | 1,000              | 706                  | 1,000              |
| 19   | Building Repairs             | 2,094              | 14,484             | 3,000              | 10,726               | 3,000              |
| 20   | Vehicle O & M                |                    |                    |                    |                      |                    |
| 21   | Equipment O & M              | 13,967             | 11,206             | 10,000             | 2,853                | 10,000             |
| 22   | Grounds Maintenance          | 281                | 389                |                    |                      |                    |
| 23   | Miscellaneous Expense        | 1,177              | 852                | 1,000              | 2,200                | 1,000              |
| 24   | Street Repairs               |                    |                    |                    |                      |                    |
| 25   |                              |                    |                    |                    |                      |                    |
| 26   | Total Operating Expenses     | 85,046             | 86,293             | 79,600             | 82,469               | 79,600             |
| 27   |                              |                    |                    |                    |                      |                    |
| 28   | Non-Operating Expenses       |                    |                    |                    |                      |                    |
| 29   | Supplies                     | 75,855             | 75,742             | 80,000             | 79,443               | 80,000             |
| 30   | Equipment Rental             |                    |                    |                    |                      |                    |
| 31   | Capital -- Equip/Furn/Veh    |                    | 8,225              |                    |                      |                    |
| 32   | Capital -- Real Property     |                    |                    |                    |                      |                    |
| 33   |                              |                    |                    |                    |                      |                    |
| 34   | Total Non-Operating Expenses | 75,855             | 83,967             | 80,000             | 79,443               | 80,000             |
| 35   |                              |                    |                    |                    |                      |                    |
| 36   | TOTAL BUDGETED EXPENSES      | 424,529            | 444,770            | 443,666            | 443,117              | 434,949            |

## **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<br/>2013</b>     | <b>BUDGET<br/>2014</b> | <b>ESTIMATE<br/>2014</b> | <b>BUDGET<br/>2015</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>         | 9.00                       | 9.00                   | 9.00                     | 9.00                   |

## AQUATIC CENTER

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015

| LINE | ACCOUNT DESCRIPTION          | FY 11-12<br>ACTUAL | FY 12-13<br>ACTUAL | FY 13-14<br>BUDGET | FY 13-14<br>ESTIMATE | FY 14-15<br>BUDGET |
|------|------------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| 1    | Personal Services            |                    |                    |                    |                      |                    |
| 2    | Wages                        | 140,462            | 154,931            | 147,971            | 157,242              | 160,750            |
| 3    | Benefits                     | 10,745             | 11,148             | 11,909             | 11,099               | 11,432             |
| 4    |                              |                    |                    |                    |                      |                    |
| 5    | Total Personal Services      | 151,207            | 166,078            | 159,880            | 168,341              | 172,182            |
| 6    |                              |                    |                    |                    |                      |                    |
| 7    | Operating Expenses           |                    |                    |                    |                      |                    |
| 8    | Communications               |                    | 4,996              |                    |                      |                    |
| 9    | Utilities                    | 16,196             | 16,477             | 17,000             | 16,375               | 17,000             |
| 10   | Insurance                    |                    |                    |                    |                      |                    |
| 11   | Conference & Seminars        | 2,465              | 6,096              | 3,000              | 2,796                | 3,000              |
| 12   | Municipal Dues               |                    |                    |                    |                      |                    |
| 13   | Employee Dues                | 121                | 122                | 100                | 122                  | 100                |
| 14   | Promotional Expense          | 324                | 333                | 800                | 450                  | 800                |
| 15   | Audit/Legal Expense          |                    |                    |                    |                      |                    |
| 16   | Election Expense             |                    |                    |                    |                      |                    |
| 17   | Contractual Expense          | 6,781              | 5,377              | 11,000             | 5,760                | 11,000             |
| 18   | Publication                  | 400                | 584                | 1,000              | 500                  | 1,000              |
| 19   | Building Repairs             | 2,516              | 448                | 4,000              | 2,500                | 4,000              |
| 20   | Vehicle O & M                | 65                 | 47                 |                    | 50                   |                    |
| 21   | Equipment O & M              | 17,941             | 6,241              | 12,000             | 8,284                | 12,000             |
| 22   | Grounds Maintenance          | 11,548             | 13,089             | 10,000             | 13,471               | 55,000             |
| 23   | Miscellaneous Expense        |                    |                    |                    |                      |                    |
| 24   | Street Repairs               |                    |                    |                    |                      |                    |
| 25   |                              |                    |                    |                    |                      |                    |
| 26   | Total Operating Expenses     | 58,356             | 53,811             | 58,900             | 50,308               | 103,900            |
| 27   |                              |                    |                    |                    |                      |                    |
| 28   | Non-Operating Expenses       |                    |                    |                    |                      |                    |
| 29   | Supplies                     | 36,408             | 37,231             | 40,000             | 32,820               | 40,000             |
| 30   | Equipment Rental             |                    |                    |                    |                      |                    |
| 31   | Capital -- Equip/Furn/Veh    |                    |                    |                    |                      |                    |
| 32   | Capital -- Real Property     |                    |                    |                    |                      |                    |
| 33   |                              |                    |                    |                    |                      |                    |
| 34   | Total Non-Operating Expenses | 36,408             | 37,231             | 40,000             | 32,820               | 40,000             |
| 35   |                              |                    |                    |                    |                      |                    |
| 36   | TOTAL BUDGETED EXPENSES      | 245,971            | 257,121            | 258,780            | 251,469              | 316,082            |

## 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:*

| PERSONNEL SCHEDULE                    |                     |                |                  |                |
|---------------------------------------|---------------------|----------------|------------------|----------------|
| POSITION                              | NUMBER OF EMPLOYEES |                |                  |                |
|                                       | ACTUAL<br>2013      | BUDGET<br>2014 | ESTIMATE<br>2014 | BUDGET<br>2015 |
| Lifeguards/Concessions/Park Attendant | 37.00               | 37.00          | 38.00            | 38.00          |
| Pool Manager                          | 8.00                | 8.00           | 8.00             | 8.00           |
| Assistant Pool Manager                | 6.00                | 6.00           | 0.00             | 0.00           |
| Maintenance Manager                   | 1.00                | 1.00           | 1.00             | 1.00           |
| Concession Manager                    | 1.00                | 1.00           | 1.00             | 1.00           |
| <b>TOTAL EMPLOYEES:</b>               | <b>53.00</b>        | <b>53.00</b>   | <b>48.00</b>     | <b>48.00</b>   |

**PARKS & RECREATION**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015

| LINE | ACCOUNT DESCRIPTION          | FY 11-12<br>ACTUAL | FY 12-13<br>ACTUAL | FY 13-14<br>BUDGET | FY 13-14<br>ESTIMATE | FY 14-15<br>BUDGET |
|------|------------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| 1    | Personal Services            |                    |                    |                    |                      |                    |
| 2    | Wages                        | 205,215            | 199,469            | 215,236            | 236,019              | 243,099            |
| 3    | Benefits                     | 73,766             | 86,778             | 84,870             | 88,011               | 90,652             |
| 4    |                              |                    |                    |                    |                      |                    |
| 5    | Total Personal Services      | 278,981            | 286,247            | 300,106            | 324,030              | 333,751            |
| 6    |                              |                    |                    |                    |                      |                    |
| 7    | Operating Expenses           |                    |                    |                    |                      |                    |
| 8    | Communications               |                    |                    |                    |                      |                    |
| 9    | Utilities                    | 33,376             | 33,444             | 35,000             | 33,765               | 35,000             |
| 10   | Insurance                    |                    |                    |                    |                      |                    |
| 11   | Conference & Seminars        | 67                 | 178                | 1,300              | 200                  | 1,300              |
| 12   | Municipal Dues               |                    |                    |                    |                      |                    |
| 13   | Employee Dues                | 250                | 369                | 400                | 250                  | 400                |
| 14   | Promotional Expense          | 429                | 368                | 500                | 450                  | 500                |
| 15   | Audit/Legal Expense          |                    |                    |                    |                      |                    |
| 16   | Election Expense             |                    |                    |                    |                      |                    |
| 17   | Contractual Expense          | 21,477             | 28,225             | 25,000             | 17,178               | 25,000             |
| 18   | Publication                  | 1,780              | 1,143              | 4,000              | 1,850                | 4,000              |
| 19   | Building Repairs             | 1,177              | 5,275              | 10,000             | 6,900                | 10,000             |
| 20   | Vehicle O & M                | 12,812             | 10,361             | 15,000             | 11,630               | 15,000             |
| 21   | Equipment O & M              | 21,092             | 37,839             | 27,000             | 28,346               | 27,000             |
| 22   | Grounds Maintenance          | 31,717             | 91,475             | 40,000             | 42,476               | 65,000             |
| 23   | Miscellaneous Expense        |                    |                    |                    |                      |                    |
| 24   | Street Repairs               |                    |                    |                    |                      |                    |
| 25   |                              |                    |                    |                    |                      |                    |
| 26   | Total Operating Expenses     | 124,176            | 208,677            | 158,200            | 143,046              | 183,200            |
| 27   |                              |                    |                    |                    |                      |                    |
| 28   | Non-Operating Expenses       |                    |                    |                    |                      |                    |
| 29   | Supplies                     | 48,325             | 36,345             | 40,000             | 41,234               | 40,000             |
| 30   | Equipment Rental             |                    |                    |                    |                      |                    |
| 31   | Capital -- Equip/Furn/Veh    | 12,250             | 18,999             | 75,000             | 29,375               | 105,000            |
| 32   | Capital -- Real Property     | 5,757              |                    | 1,750,000          | 550,787              | 2,035,000          |
| 33   |                              |                    |                    |                    |                      |                    |
| 34   | Total Non-Operating Expenses | 66,332             | 55,344             | 1,865,000          | 621,396              | 2,180,000          |
| 35   |                              |                    |                    |                    |                      |                    |
| 36   | TOTAL BUDGETED EXPENSES      | 469,489            | 550,268            | 2,323,306          | 1,088,471            | 2,696,951          |



## PARKS & RECREATION

### *Program Description:*

The City of Lexington Parks and Recreation 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 Parks and Recreation department includes expenses for the Community Activities Director as well as program coordinators for recreation programs as offered. 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:

|                                    |                  |
|------------------------------------|------------------|
| Playground Equipment               | 35,000           |
| Park Irrigation Improvements       | 15,000           |
| Driving Range Equipment            | 20,000           |
| Security Equipment--Lighting       | 15,000           |
| Mower/Maintenance Vehicles & Equip | 20,000           |
| <b>Total</b>                       | <b>\$105,000</b> |

Real Property Capital includes:

|                            |                    |
|----------------------------|--------------------|
| Lake Restoration           | 600,000            |
| Driving Range              | 20,000             |
| Lexington Fieldhouse       | 1,400,000          |
| Basketball / Soccer Courts | 15,000             |
| <b>Total</b>               | <b>\$2,035,000</b> |

| PERSONNEL SCHEDULE            |                     |                |                  |                |
|-------------------------------|---------------------|----------------|------------------|----------------|
| POSITION                      | NUMBER OF EMPLOYEES |                |                  |                |
|                               | ACTUAL<br>2013      | BUDGET<br>2014 | ESTIMATE<br>2014 | BUDGET<br>2015 |
| Community Activities Director | 1.00                | 1.00           | 1.00             | 1.00           |
| 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           |
| Coordinators & Support Staff  | 1.00                | 1.00           | 1.00             | 1.00           |
| Recreation Complex Manager    | 1.00                | 1.00           | 1.00             | 1.00           |
| Concession Manager            | 5.00                | 5.00           | 5.00             | 5.00           |
| Concession Attendant          | 11.00               | 11.00          | 11.00            | 11.00          |
| <b>TOTAL EMPLOYEES:</b>       | <b>30.00</b>        | <b>30.00</b>   | <b>30.00</b>     | <b>30.00</b>   |

**CEMETERY**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015

| LINE | ACCOUNT DESCRIPTION          | FY 11-12<br>ACTUAL | FY 12-13<br>ACTUAL | FY 13-14<br>BUDGET | FY 13-14<br>ESTIMATE | FY 14-15<br>BUDGET |
|------|------------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| 1    | Personal Services            |                    |                    |                    |                      |                    |
| 2    | Wages                        | 70,505             | 66,352             | 70,431             | 75,327               | 77,587             |
| 3    | Benefits                     | 10,022             | 7,892              | 8,656              | 8,340                | 8,656              |
| 4    |                              |                    |                    |                    |                      |                    |
| 5    | Total Personal Services      | 80,527             | 74,243             | 79,087             | 83,666               | 86,243             |
| 6    |                              |                    |                    |                    |                      |                    |
| 7    | Operating Expenses           |                    |                    |                    |                      |                    |
| 8    | Communications               |                    |                    |                    |                      |                    |
| 9    | Utilities                    | 858                | 813                | 1,000              | 993                  | 1,000              |
| 10   | Insurance                    |                    |                    |                    |                      |                    |
| 11   | Conference & Seminars        |                    |                    |                    |                      |                    |
| 12   | Municipal Dues               |                    |                    |                    |                      |                    |
| 13   | Employee Dues                |                    |                    |                    |                      |                    |
| 14   | Promotional Expense          |                    |                    |                    |                      |                    |
| 15   | Audit/Legal Expense          |                    |                    |                    |                      |                    |
| 16   | Election Expense             |                    |                    |                    |                      |                    |
| 17   | Contractual Expense          | 1,973              | 1,178              | 1,800              | 1,300                | 1,800              |
| 18   | Publication                  |                    |                    |                    |                      |                    |
| 19   | Building Repairs             | 721                |                    | 1,000              | 500                  | 1,000              |
| 20   | Vehicle O & M                | 2,733              | 3,541              | 4,000              | 4,393                | 4,000              |
| 21   | Equipment O & M              | 9,553              | 11,624             | 12,000             | 8,984                | 12,000             |
| 22   | Grounds Maintenance          | 3,848              | 3,201              | 5,000              | 5,920                | 5,000              |
| 23   | Miscellaneous Expense        |                    |                    |                    |                      |                    |
| 24   | Street Repairs               |                    |                    |                    |                      |                    |
| 25   |                              |                    |                    |                    |                      |                    |
| 26   | Total Operating Expenses     | 19,686             | 20,356             | 24,800             | 22,090               | 24,800             |
| 27   |                              |                    |                    |                    |                      |                    |
| 28   | Non-Operating Expenses       |                    |                    |                    |                      |                    |
| 29   | Supplies                     | 6,067              | 1,927              | 5,000              | 2,168                | 5,000              |
| 30   | Equipment Rental             |                    |                    |                    |                      |                    |
| 31   | Capital -- Equip/Furn/Veh    |                    | 15,000             |                    |                      | 30,000             |
| 32   | Capital -- Real Property     |                    |                    |                    |                      |                    |
| 33   |                              |                    |                    |                    |                      |                    |
| 34   | Total Non-Operating Expenses | 6,067              | 16,927             | 5,000              | 2,168                | 35,000             |
| 35   |                              |                    |                    |                    |                      |                    |
| 36   | TOTAL BUDGETED EXPENSES      | 106,280            | 111,526            | 108,887            | 107,924              | 146,043            |

## CEMETERY

### *Program Description:*

The Cemetery department operates and maintains Greenwood and Evergreen cemeteries.

### *Budget Items of Interest:*

Capital Equipment includes:

|                             |        |
|-----------------------------|--------|
| Mower/Maintenance Equipment | 15,000 |
| Pickup                      | 15,000 |

|       |                 |
|-------|-----------------|
| Total | <u>\$30,000</u> |
|-------|-----------------|

| PERSONNEL SCHEDULE            |                     |                |                  |                |
|-------------------------------|---------------------|----------------|------------------|----------------|
| POSITION                      | NUMBER OF EMPLOYEES |                |                  |                |
|                               | ACTUAL<br>2013      | BUDGET<br>2014 | ESTIMATE<br>2014 | BUDGET<br>2015 |
| 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           |

## TOTAL EXPENDITURES

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015

| LINE | ACCOUNT DESCRIPTION          | FY 11-12<br>ACTUAL | FY 12-13<br>ACTUAL | FY 13-14<br>BUDGET | FY 13-14<br>ESTIMATE | FY 14-15<br>BUDGET |
|------|------------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| 1    | Personal Services            |                    |                    |                    |                      |                    |
| 2    | Wages                        | 2,113,777          | 2,188,281          | 2,269,459          | 2,348,880            | 2,350,538          |
| 3    | Benefits                     | 759,847            | 858,384            | 867,729            | 868,912              | 889,374            |
| 4    |                              |                    |                    |                    |                      |                    |
| 5    | Total Personal Services      | 2,873,624          | 3,046,665          | 3,137,188          | 3,217,792            | 3,239,911          |
| 6    |                              |                    |                    |                    |                      |                    |
| 7    | Operating Expenses           |                    |                    |                    |                      |                    |
| 8    | Communications               | 1,662              | 8,895              | 6,000              | 1,754                | 6,000              |
| 9    | Utilities                    | 156,315            | 168,083            | 175,500            | 177,599              | 175,500            |
| 10   | Insurance                    | 187,211            | 199,309            | 200,100            | 206,470              | 200,100            |
| 11   | Conference & Seminars        | 44,771             | 47,153             | 56,100             | 53,123               | 55,100             |
| 12   | Municipal Dues               | 21,422             | 18,963             | 25,800             | 21,550               | 23,800             |
| 13   | Employee Dues                | 5,227              | 7,184              | 7,165              | 7,222                | 7,165              |
| 14   | Promotional Expense          | 31,646             | 17,608             | 32,800             | 17,554               | 32,800             |
| 15   | Audit/Legal Expense          | 15,985             | 23,810             | 28,000             | 13,048               | 22,000             |
| 16   | Election Expense             | 0                  | 688                | 3,000              | 0                    | 3,000              |
| 17   | Contractual Expense          | 531,250            | 573,779            | 628,900            | 486,800              | 600,586            |
| 18   | Publication                  | 9,855              | 10,773             | 18,050             | 13,929               | 18,050             |
| 19   | Building Repairs             | 46,140             | 32,238             | 34,000             | 40,550               | 34,000             |
| 20   | Vehicle O & M                | 77,263             | 86,540             | 88,700             | 92,621               | 93,900             |
| 21   | Equipment O & M              | 121,858            | 99,019             | 118,000            | 99,649               | 125,000            |
| 22   | Grounds Maintenance          | 77,353             | 110,141            | 72,000             | 62,867               | 142,000            |
| 23   | Miscellaneous Expense        | 5,834              | 12,918             | 53,000             | 52,850               | 53,000             |
| 24   | Street Repairs               | 0                  | 0                  | 0                  | 0                    | 0                  |
| 25   |                              |                    |                    |                    |                      |                    |
| 26   | Total Operating Expenses     | 1,333,792          | 1,417,102          | 1,547,115          | 1,347,586            | 1,592,001          |
| 27   |                              |                    |                    |                    |                      |                    |
| 28   | Non-Operating Expenses       |                    |                    |                    |                      |                    |
| 29   | Supplies                     | 269,844            | 222,104            | 245,725            | 222,959              | 245,725            |
| 30   | Equipment Rental             | 0                  | 0                  | 0                  | 0                    | 0                  |
| 31   | Capital -- Equip/Furn/Veh    | 139,435            | 88,339             | 105,000            | 69,774               | 195,000            |
| 32   | Capital -- Real Property     | 300,402            | 143,137            | 1,770,000          | 550,787              | 2,315,000          |
| 33   | Transfers Out                | 1,794,957          | 1,327,455          | 1,570,780          | 1,559,607            | 1,228,598          |
| 34   | Total Non-Operating Expenses | 2,504,639          | 1,781,035          | 3,691,505          | 2,403,127            | 3,984,323          |
| 35   |                              |                    |                    |                    |                      |                    |
| 36   | TOTAL BUDGETED EXPENSES      | 6,712,055          | 6,244,803          | 8,375,808          | 6,968,505            | 8,816,235          |

**GENERAL FUND REVENUE**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015

| LINE | ACCOUNT DESCRIPTION           | FY 11-12<br>ACTUAL | FY 12-13<br>ACTUAL | FY 13-14<br>BUDGET | FY 13-14<br>ESTIMATE | FY 14-15<br>BUDGET |
|------|-------------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| 1    | State Tax Revenue:            |                    |                    |                    |                      |                    |
| 2    | Aid to Local Subdivision      |                    |                    |                    |                      |                    |
| 3    | Mutual Finance Organization   | 26,729             | 23,793             | 22,103             | 22,103               | 22,103             |
| 4    | MEF/MIRF/Urban Hwy            | 540,763            | 901,900            | 933,609            | 933,609              | 952,431            |
| 5    |                               |                    |                    |                    |                      |                    |
| 6    | Total State Tax Revenue       | 567,492            | 925,693            | 955,712            | 955,712              | 974,534            |
| 7    |                               |                    |                    |                    |                      |                    |
| 8    | Sales Tax Revenue             | 1,793,838          | 1,785,405          | 1,780,000          | 1,859,041            | 1,850,000          |
| 9    |                               |                    |                    |                    |                      |                    |
| 10   | Local Receipts - All Other:   |                    |                    |                    |                      |                    |
| 11   |                               |                    |                    |                    |                      |                    |
| 12   | Occupation Taxes:             |                    |                    |                    |                      |                    |
| 13   | Liquor License                | 2,450              | 2,750              | 2,500              | 2,400                | 2,500              |
| 14   | Telecommunications            | 170,498            | 151,584            | 190,000            | 149,537              | 155,000            |
| 15   | Fireworks Stands              | 1,735              | 1,660              | 1,800              | 1,960                | 1,800              |
| 16   |                               |                    |                    |                    |                      |                    |
| 17   | Total Occupation Taxes        | 174,683            | 155,994            | 194,300            | 153,897              | 159,300            |
| 18   |                               |                    |                    |                    |                      |                    |
| 19   | Franchise Fees:               |                    |                    |                    |                      |                    |
| 20   | Cable TV                      | 49,577             | 47,766             | 48,000             | 49,563               | 49,000             |
| 21   | Source Gas                    | 19,346             | 15,866             | 15,000             | 19,980               | 19,500             |
| 22   | Electric                      | 770,705            | 766,858            | 775,000            | 792,324              | 795,000            |
| 23   | Water                         | 62,380             | 63,578             | 65,000             | 64,088               | 65,000             |
| 24   | Sewer                         |                    | 74,732             | 80,000             | 77,978               | 80,000             |
| 25   |                               |                    |                    |                    |                      |                    |
| 26   | Total Franchise Fees          | 902,009            | 968,802            | 983,000            | 1,003,933            | 1,008,500          |
| 27   |                               |                    |                    |                    |                      |                    |
| 28   | Permits: All                  | 6,965              | 7,542              | 10,000             | 12,300               | 12,500             |
| 29   |                               |                    |                    |                    |                      |                    |
| 30   | Total Permits                 | 6,965              | 7,542              | 10,000             | 12,300               | 12,500             |
| 31   |                               |                    |                    |                    |                      |                    |
| 32   | Service Fees:                 |                    |                    |                    |                      |                    |
| 33   | Locates/Zoning/Subdivision    | 808                | 899                | 1,000              | 550                  | 1,000              |
| 34   | Abatement Fees                | 3,741              | 12,182             | 10,000             | 9,667                | 10,000             |
| 35   | Lottery Proceeds              | 50,882             | 27,410             |                    |                      |                    |
| 36   | Library Fines/Fees/Copier     | 16,365             | 17,185             | 17,000             | 17,775               | 17,000             |
| 37   | Intoxalizer Fees              | 3,892              | 2,322              | 4,000              | 3,209                | 4,000              |
| 38   | Animal Pound                  | 2,354              | 2,960              | 3,500              | 2,871                | 3,500              |
| 39   | Burial Fees                   | 15,050             | 17,125             | 18,000             | 15,083               | 18,000             |
| 40   | Miscellaneous                 | 10,441             | 2,379              | 7,000              | 3,971                | 7,000              |
| 41   |                               |                    |                    |                    |                      |                    |
| 42   | Total Service Fees            | 103,531            | 82,461             | 60,500             | 53,126               | 60,500             |
| 43   |                               |                    |                    |                    |                      |                    |
| 44   | Inter-Dept Service Fees:      |                    |                    |                    |                      |                    |
| 45   | Electric Dept                 | 419,477            | 436,859            | 472,849            | 472,849              | 472,849            |
| 46   | Water Dept                    | 159,193            | 176,717            | 191,467            | 191,467              | 191,467            |
| 47   | Sewer Dept                    | 77,193             | 98,717             | 106,977            | 106,977              | 106,977            |
| 48   | Meals on Wheels               | 80,000             | 60,000             | 41,514             | 41,514               | 41,514             |
| 49   | Ambulance                     | 47,094             | 21,472             | 21,513             | 22,200               | 22,925             |
| 50   |                               |                    |                    |                    |                      |                    |
| 51   | Total Inter-Dept Service Fees | 782,956            | 793,765            | 834,320            | 835,007              | 835,732            |

**GENERAL FUND REVENUE**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015

| LINE | ACCOUNT DESCRIPTION          | FY 11-12<br>ACTUAL | FY 12-13<br>ACTUAL | FY 13-14<br>BUDGET | FY 13-14<br>ESTIMATE | FY 14-15<br>BUDGET |
|------|------------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| 52   |                              |                    |                    |                    |                      |                    |
| 53   | Contracts & Rents:           |                    |                    |                    |                      |                    |
| 54   | Rural Fire                   | 58,826             | 45,784             | 45,000             | 38,908               | 45,000             |
| 55   | Land Lease/Towers            |                    |                    | 10,800             | 7,200                | 10,800             |
| 56   | Special Waste Income         | 17,778             | 12,812             | 14,000             | 8,126                | 14,000             |
| 57   | Ballfield/Building Rent      | 132,199            | 145,238            | 145,000            | 144,933              | 145,000            |
| 58   | Dawson County RTSD           |                    |                    |                    |                      |                    |
| 59   | Airport Authority / DC Roads |                    |                    |                    |                      |                    |
| 60   | School District              | 41,418             | 41,900             | 45,000             | 50,629               | 100,000            |
| 61   |                              |                    |                    |                    |                      |                    |
| 62   | Total Contracts & Rents:     | 250,221            | 245,735            | 259,800            | 249,796              | 314,800            |
| 63   |                              |                    |                    |                    |                      |                    |
| 64   | Program Fees:                |                    |                    |                    |                      |                    |
| 65   | Recreation Fees              | 1,350              | 3,655              | 5,000              | 1,965                | 5,000              |
| 66   | Red Cross Lessons            | 17,760             | 19,680             | 19,700             | 18,790               | 19,000             |
| 67   | Pool Admission               | 40,597             | 35,201             | 42,000             | 36,791               | 42,000             |
| 68   | Special Events               | 14,906             | 8,498              | 14,500             | 7,729                | 14,500             |
| 69   |                              |                    |                    |                    |                      |                    |
| 70   | Total Program Fees           | 74,613             | 67,034             | 81,200             | 65,275               | 80,500             |
| 71   |                              |                    |                    |                    |                      |                    |
| 72   | Licenses:                    |                    |                    |                    |                      |                    |
| 73   | All Licenses                 | 3,586              | 3,187              | 3,500              | 2,687                | 3,500              |
| 74   |                              |                    |                    |                    |                      |                    |
| 75   | Total Licenses               | 3,586              | 3,187              | 3,500              | 2,687                | 3,500              |
| 76   |                              |                    |                    |                    |                      |                    |
| 77   | Public Donations:            |                    |                    |                    |                      |                    |
| 78   | Lexington Foundation         |                    | 1,400              | 700,000            |                      | 700,000            |
| 79   | Miscellaneous                | 1,177              | 8,672              | 1,000              | 1,862                | 3,000              |
| 80   | Total Public Donations       | 1,177              | 10,072             | 701,000            | 1,862                | 703,000            |
| 81   |                              |                    |                    |                    |                      |                    |
| 82   | Sales:                       |                    |                    |                    |                      |                    |
| 83   | Accident Report Copies       | 883                | 727                | 1,000              | 737                  | 1,000              |
| 84   | Concessions                  | 41,089             | 43,342             | 42,000             | 44,445               | 45,000             |
| 85   | Restitution/Witness Fees     | 730                | 741                | 1,000              | 1,269                | 1,000              |
| 86   | Cemetery Spaces              | 7,460              | 3,755              | 10,000             | 4,100                | 10,000             |
| 87   | Sale of Equip/Junk/Other     | 53,646             | 53,583             | 45,000             | 50,631               | 55,000             |
| 88   | Land Sale                    | 4,650              | 60,000             |                    |                      |                    |
| 89   |                              |                    |                    |                    |                      |                    |
| 90   | Total Sales                  | 108,459            | 162,149            | 99,000             | 101,182              | 112,000            |
| 91   |                              |                    |                    |                    |                      |                    |
| 92   | Other Income:                |                    |                    |                    |                      |                    |
| 93   | Interest from Investments    | 1,366              | 721                | 3,000              | 1,048                | 3,000              |
| 94   | Miscellaneous/Other          | 56                 |                    | 1,200              | 93,215               | 1,200              |
| 95   | Loan/Lease Proceeds          |                    | 135,000            |                    | 400,000              |                    |
| 96   |                              |                    |                    |                    |                      |                    |
| 97   | Total Other Income           | 1,422              | 135,721            | 4,200              | 494,263              | 4,200              |

**GENERAL FUND REVENUE**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015

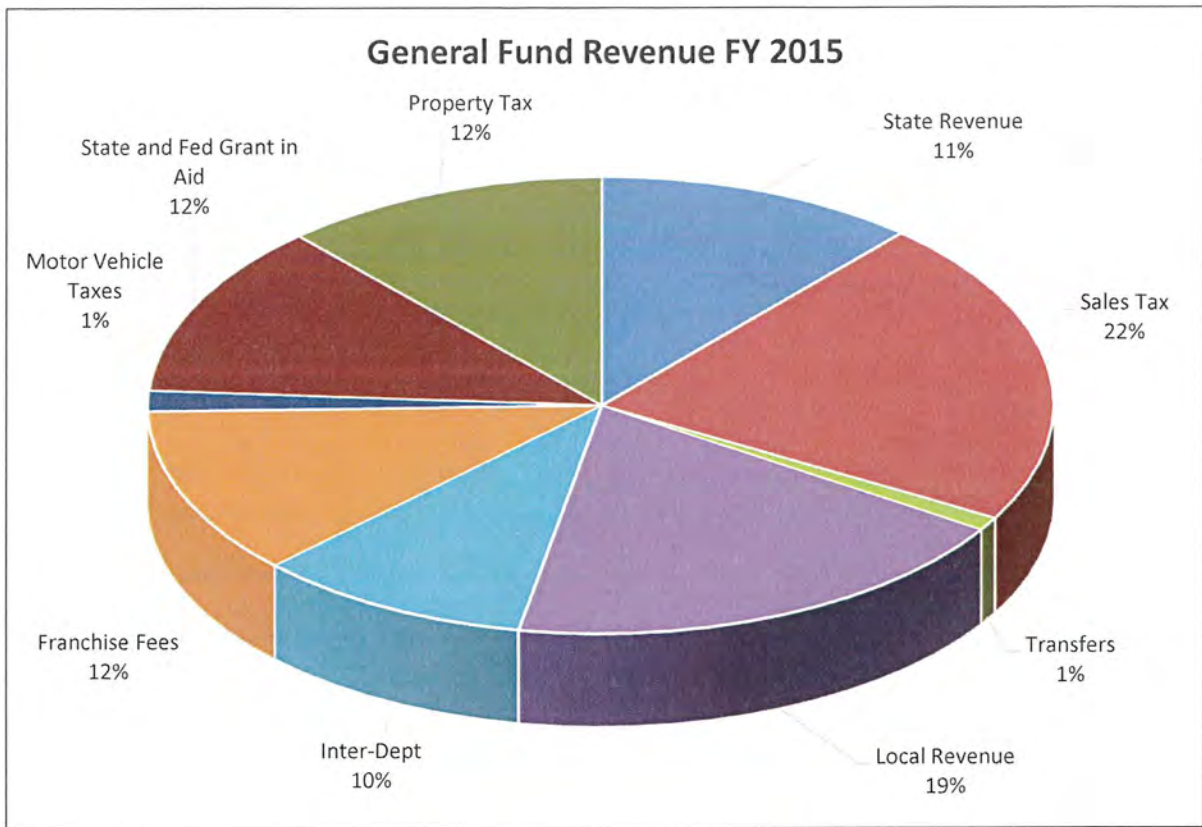
| LINE | ACCOUNT DESCRIPTION                   | FY 11-12<br>ACTUAL | FY 12-13<br>ACTUAL | FY 13-14<br>BUDGET | FY 13-14<br>ESTIMATE | FY 14-15<br>BUDGET |
|------|---------------------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| 98   |                                       |                    |                    |                    |                      |                    |
| 99   | Grant in Aid - Local                  |                    |                    |                    |                      |                    |
| 100  | UPRR/Peter Kiewit                     |                    |                    |                    |                      |                    |
| 101  | Other Misc Local Grants               | 302,000            | 2,000              | 205,000            | 1,861                | 140,000            |
| 102  |                                       |                    |                    |                    |                      |                    |
| 103  | Total Grant In Aid - Local            | 302,000            | 2,000              | 205,000            | 1,861                | 140,000            |
| 104  |                                       |                    |                    |                    |                      |                    |
| 105  | Total Local Receipts - All Other      | 2,711,622          | 2,634,461          | 3,435,820          | 2,975,189            | 3,434,532          |
| 106  |                                       |                    |                    |                    |                      |                    |
| 107  | Grant In Aid - State                  |                    |                    |                    |                      |                    |
| 108  | NE Dept of Econ Dev                   | 13,026             | 10,941             | 400,000            | 300,000              | 300,000            |
| 109  | NE Emergency Mgt                      |                    |                    |                    |                      |                    |
| 110  | NE DEQ                                | 15,598             | 15,867             | 90,600             | 15,598               | 90,600             |
| 111  | NE Environmental Trust                |                    | 10,500             | 250,000            |                      | 250,000            |
| 112  | NE Housing Trust Fund                 | 23,097             |                    |                    | 15,500               |                    |
| 113  | Other Misc State Grants               | 851                |                    | 2,000              | 32,007               | 5,500              |
| 114  |                                       |                    |                    |                    |                      |                    |
| 115  | Total Grant In Aid - State            | 52,571             | 37,308             | 742,600            | 363,105              | 646,100            |
| 116  |                                       |                    |                    |                    |                      |                    |
| 117  | Grant In Aid - Federal                |                    |                    |                    |                      |                    |
| 118  | CDBG (NE Dept of Econ Dev)            | 50,482             |                    | 220,000            | 35,444               | 179,785            |
| 119  | CDBG-Admin Fee (NE Dept of Econ Dev)  | 7,000              | 3,598              | 15,000             | 3,902                | 32,098             |
| 120  | EEBG (NE Energy Office)               | 25,000             | 1,498              |                    |                      |                    |
| 121  | Federal Econ Dev Admin                |                    |                    |                    |                      |                    |
| 122  | Federal Emergency Mgt                 |                    |                    |                    |                      |                    |
| 123  | Federal Hwy Admin (NE Dept of Roads)  | 9,956              | 98,551             | 20,000             | 5,288                | 20,000             |
| 124  | US Dept of Agriculture                |                    |                    |                    |                      | 99,000             |
| 125  | US Dept of HUD (NE Dept of Econ Dev)  |                    |                    |                    |                      |                    |
| 126  | US Dept of Justice/COPS/BJA           | 78,562             | 103,707            | 107,785            | 108,647              | 61,327             |
| 127  | US Forest Service (NE Game & Parks)   |                    | 5,000              |                    |                      |                    |
| 128  | Nat Fnd of the Arts (NE Library Comm) | 1,894              | 3,012              | 2,125              | 2,900                | 2,125              |
| 129  | Other Misc Federal Grants             | 8,610              | 3,619              |                    | 6,040                |                    |
| 130  |                                       |                    |                    |                    |                      |                    |
| 131  | Total Grant In Aid - Federal          | 181,505            | 218,984            | 364,910            | 162,220              | 394,335            |
| 132  |                                       |                    |                    |                    |                      |                    |
| 133  | Fund Transfers:                       |                    |                    |                    |                      |                    |
| 134  | Econ Develop Fund - In                |                    |                    |                    |                      |                    |
| 135  | Utilities Fund - In                   |                    |                    |                    |                      |                    |
| 136  | Other Transfers - In                  |                    | 209,988            |                    |                      |                    |
| 137  | TIF Fund - In                         |                    |                    |                    |                      | 80,000             |
| 138  |                                       |                    |                    |                    |                      |                    |
| 139  | Total Fund Transfers                  | 0                  | 209,988            | 0                  | 0                    | 80,000             |

**GENERAL FUND REVENUE**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015

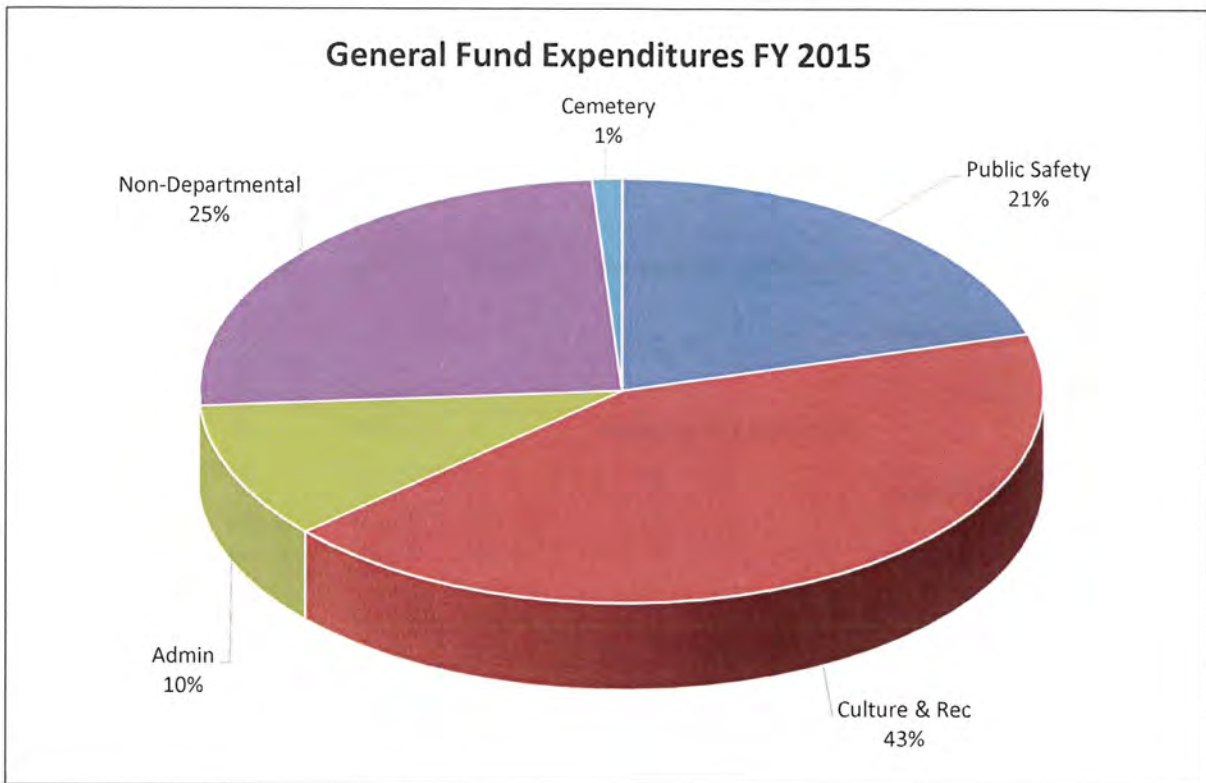
| LINE | ACCOUNT DESCRIPTION               | FY 11-12<br>ACTUAL | FY 12-13<br>ACTUAL | FY 13-14<br>BUDGET | FY 13-14<br>ESTIMATE | FY 14-15<br>BUDGET |
|------|-----------------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| 140  |                                   |                    |                    |                    |                      |                    |
| 141  | Local Taxes:                      |                    |                    |                    |                      |                    |
| 142  | In Lieu Of                        | 555                | 555                |                    | 555                  |                    |
| 143  | Personal and Real Property Taxes: |                    |                    |                    |                      |                    |
| 144  | Property Taxes                    | 819,616            | 852,862            |                    | 944,476              |                    |
| 145  | MV Prorate                        | 2,979              | 3,056              |                    | 3,073                |                    |
| 146  | MV Taxes                          | 122,373            | 125,082            | 125,000            | 125,122              | 125,000            |
| 147  | Corporations                      |                    |                    |                    |                      |                    |
| 148  | Personal Tax Rebate               |                    |                    |                    |                      |                    |
| 149  | Homestead Exemption               | 33,701             | 27,924             |                    | 28,582               |                    |
| 150  | Carline/Airline                   | 1,009              | 1,172              |                    | 942                  |                    |
| 151  |                                   |                    |                    |                    |                      |                    |
| 152  | Total Local Taxes                 | 980,233            | 1,010,650          | 125,000            | 1,102,750            | 125,000            |
| 153  |                                   |                    |                    |                    |                      |                    |
| 154  | TOTAL GENERAL FUND REVENUE        | 6,287,262          | 6,822,489          | 7,404,042          | 7,418,018            | 7,504,501          |
| 155  |                                   |                    |                    |                    |                      |                    |
| 156  |                                   |                    |                    |                    |                      |                    |
| 157  | General Fund Expenditures         | 6,712,055          | 6,244,803          | 8,375,808          | 6,968,505            | 8,816,235          |
| 158  | Less General Fund Revenue         | 6,287,262          | 6,822,489          | 7,404,042          | 7,418,018            | 7,504,501          |
| 159  | Necessary Cash Reserve            |                    |                    | 856,000            |                      | 962,299            |
| 160  | Less Est Cash on Hand             |                    |                    | 868,380            |                      | 1,314,503          |
| 161  |                                   |                    |                    |                    |                      |                    |
| 162  | <b>General Fund Tax Summary</b>   |                    |                    |                    |                      |                    |
| 163  | Net Property Tax Required         |                    |                    | 959,386            |                      | 959,529            |
| 164  | 1% Collection Fee                 |                    |                    | 9,594              |                      | 9,595              |
| 165  | Delinquent Allowance              |                    |                    | 19,188             |                      | 19,191             |
| 166  | Total Property Tax Requested      |                    |                    | 988,167            |                      | 988,315            |
| 167  | Total City Valuation              |                    |                    | 289,353,722        |                      | 289,397,314        |
| 168  | Property Tax Levy                 |                    |                    | 0.34151            |                      | 0.34151            |





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

**State Revenue = Mutual Finance Organization, and Municipal Equalization Fund**



**Administration = City Council, Boards & Commissions; City Manager/Clerk; Treasurer; Development Services**

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

**Non-Department = Support Fund - Common to All Departments**

**Public Safety = Police & Dispatch; Fire & Civil Defense**

**CITY OF LEXINGTON--GENERAL FUND  
5 YEAR EQUIPMENT AND CAPITAL EXPENDITURE PLAN**

|   | <u>FY</u><br><u>2015</u> | <u>FY</u><br><u>2016</u> | <u>FY</u><br><u>2017</u> | <u>FY</u><br><u>2018</u> | <u>FY</u><br><u>2019</u> |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <b><u>Police Equipment</u></b>                            |                          |                          |                          |                          |                          |
| Patrol Cars   | 60,000                   | 30,000                   | 30,000                   | 30,000                   | 30,000                   |
| <b>Subtotal for department</b>                            | <b>60,000</b>            | <b>30,000</b>            | <b>30,000</b>            | <b>30,000</b>            | <b>30,000</b>            |
| <b><u>Fire &amp; Civil Defense Equipment</u></b>          |                          |                          |                          |                          |                          |
| Aerial Fire Truck   |                          |                          |                          |                          | 875,000                  |
| Unit #10 Replacement                                      |                          | 375,000                  |                          |                          |                          |
| <b>Subtotal for department</b>                            | <b>0</b>                 | <b>375,000</b>           | <b>0</b>                 | <b>0</b>                 | <b>875,000</b>           |
| <b><u>Parks &amp; Recreation Equipment</u></b>            |                          |                          |                          |                          |                          |
| Playground Equipment                                      | 35,000                   | 35,000                   | 35,000                   | 35,000                   | 35,000                   |
| Park Irrigation Improvements                              | 15,000                   | 15,000                   | 15,000                   | 15,000                   | 15,000                   |
| Driving Range Equipment                                   | 20,000                   |                          | 10,000                   |                          | 10,000                   |
| Security Equipment--Lighting                              | 15,000                   | 15,000                   | 15,000                   | 15,000                   | 15,000                   |
| Mower / Maintenance Vehicles & Equipment                  | 20,000                   | 20,000                   | 20,000                   | 20,000                   | 20,000                   |
| <b>Subtotal for department</b>                            | <b>105,000</b>           | <b>85,000</b>            | <b>95,000</b>            | <b>85,000</b>            | <b>95,000</b>            |
| <b><u>Cemetery Equipment</u></b>                          |                          |                          |                          |                          |                          |
| Mower/Maintenance Equipment                               | 15,000                   | 15,000                   | 15,000                   | 15,000                   | 15,000                   |
| Pickup  | 15,000                   |                          | 15,000                   |                          | 15,000                   |
| <b>Subtotal for department</b>                            | <b>30,000</b>            | <b>15,000</b>            | <b>30,000</b>            | <b>15,000</b>            | <b>30,000</b>            |
| <b>TOTAL FOR FISCAL YEAR</b>                              | <b>195,000</b>           | <b>505,000</b>           | <b>155,000</b>           | <b>130,000</b>           | <b>1,030,000</b>         |
| <b><u>Parks &amp; Recreation Capital Improvements</u></b> |                          |                          |                          |                          |                          |
| Park Facility Improvements                                |                          | 100,000                  | 100,000                  | 100,000                  | 100,000                  |
| Optimist Complex Improvements                             |                          | 200,000                  |                          |                          |                          |
| Lake Restoration  | 600,000                  |                          |                          |                          |                          |
| Driving Range   | 20,000                   |                          |                          |                          |                          |
| Lexington Fieldhouse                                      | 1,400,000                |                          |                          |                          |                          |
| Basketball/Soccer Courts                                  | 15,000                   | 15,000                   | 15,000                   | 15,000                   | 15,000                   |
| Plum Creek Park Improvements                              |                          | 100,000                  | 100,000                  | 100,000                  | 100,000                  |
| Kirkpatrick Memorial Park Improvements                    |                          | 150,000                  | 150,000                  | 150,000                  | 150,000                  |
| Sandoz--Joint Use Green Space                             |                          |                          |                          |                          | 75,000                   |
| CED Addition--Green Space                                 |                          | 75,000                   |                          |                          |                          |
| <b>Subtotal for department</b>                            | <b>2,035,000</b>         | <b>640,000</b>           | <b>365,000</b>           | <b>365,000</b>           | <b>440,000</b>           |
| <b><u>Cemetery Improvements</u></b>                       |                          |                          |                          |                          |                          |
| Water Line Replacement at Greenwood                       |                          |                          | 10,000                   |                          | 10,000                   |
| <b>Subtotal for department</b>                            | <b>0</b>                 | <b>0</b>                 | <b>10,000</b>            | <b>0</b>                 | <b>10,000</b>            |
| <b><u>Non-Departmental Capital Improvements</u></b>       |                          |                          |                          |                          |                          |
| Opportunity Center Renovation                             | 200,000                  |                          | 150,000                  |                          |                          |
| Opportunity Center Parking Lot Improvements               | 60,000                   |                          |                          |                          |                          |
| PD Training Room  | 20,000                   |                          |                          |                          |                          |
| <b>Subtotal for department</b>                            | <b>280,000</b>           | <b>0</b>                 | <b>150,000</b>           | <b>0</b>                 | <b>0</b>                 |
| <b>TOTAL FOR FISCAL YEAR</b>                              | <b>2,315,000</b>         | <b>640,000</b>           | <b>525,000</b>           | <b>365,000</b>           | <b>450,000</b>           |

# Debt Service

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**DEBT SERVICE FUND**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015

| LINE | DESCRIPTION                        | FY 11-12<br>ACTUAL | FY 12-13<br>ACTUAL | FY 13-14<br>BUDGET | FY 13-14<br>ESTIMATE | FY 14-15<br>BUDGET |
|------|------------------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| 1    | Revenue:                           |                    |                    |                    |                      |                    |
| 2    | Beginning Cash Balance             | 145,522            | 259,420            | 0                  | 54,183               | 0                  |
| 3    | Assessment Collection              | 46,789             | 57,471             | 30,353             | 49,300               | 33,219             |
| 4    | Taxes Collected                    | 67,783             | 66,127             |                    | 8,337                |                    |
| 5    | General Fund Transfer              | 659,129            | 587,112            | 658,388            | 607,575              | 700,598            |
| 6    | Street Transfer                    | 217,208            | 115,066            | 180,676            | 178,756              | 176,658            |
| 7    | Bond Proceeds                      |                    |                    |                    |                      |                    |
| 8    |                                    |                    |                    |                    |                      |                    |
| 9    | Total Revenue                      | 1,136,432          | 1,085,196          | 869,417            | 898,151              | 910,475            |
| 10   |                                    |                    |                    |                    |                      |                    |
| 11   | Non-Operating Expenditures:        |                    |                    |                    |                      |                    |
| 12   | Paying Agent / Issue Expense       |                    |                    |                    |                      |                    |
| 13   | Collection / Delinquent Fee        | 675                | 585                |                    |                      |                    |
| 14   | 2008 Bond Pmts-Sales Tax Supported | 342,750            | 334,379            | 345,224            | 345,224              | 339,986            |
| 15   | 2010 Bond Pmts-Prop Tax Supported  | 110,254            | 109,335            | 108,191            | 108,191              | 106,823            |
| 16   | Loan / Lease Payments              | 423,334            | 423,334            | 416,002            | 444,736              | 463,666            |
| 17   | Transfers Out                      |                    | 163,380            |                    |                      |                    |
| 18   | Total Non-Operating Expenditure    | 877,013            | 1,031,013          | 869,417            | 898,151              | 910,475            |
| 19   |                                    |                    |                    |                    |                      |                    |
| 20   | TOTAL BUDGETED EXPENDITURE         | 877,013            | 1,031,013          | 869,417            | 898,151              | 910,475            |
| 21   |                                    |                    |                    |                    |                      |                    |
| 22   | Ending Balance                     | 259,420            | 54,183             | 0                  | 0                    | 0                  |

# Special Revenue

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## TAX INCREMENT FINANCING

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015

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

**ECONOMIC DEVELOPMENT**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015

| LINE | ACCOUNT DESCRIPTION        | FY 11-12<br>ACTUAL | FY 12-13<br>ACTUAL | FY 13-14<br>BUDGET | FY 13-14<br>ESTIMATE | FY 14-15<br>BUDGET |
|------|----------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| 1    | Revenues:                  |                    |                    |                    |                      |                    |
| 2    | Beginning Cash Balance     | 288,331            | 497,176            | 144,862            | 13,830               | 12,688             |
| 3    | Transfer from General Fund | 167,500            | 167,500            | 167,500            | 167,500              | 167,500            |
| 4    | Land / Lease Payments      | 20,000             | 20,000             |                    |                      |                    |
| 5    | Bond/Loan Proceeds         |                    |                    |                    | 240,000              | 500,000            |
| 6    | Loan Paybacks              | 35,000             | 55,000             | 515,000            | 322,910              | 466,533            |
| 7    | Interest / Misc            | 1,056              | 226                | 1,500              | 448                  | 600                |
| 8    |                            |                    |                    |                    |                      |                    |
| 9    | Total Revenue              | 511,887            | 739,902            | 828,862            | 744,688              | 1,147,321          |
| 10   |                            |                    |                    |                    |                      |                    |
| 11   | Expenses:                  |                    |                    |                    |                      |                    |
| 12   | Transfer to General Fund   |                    |                    |                    |                      |                    |
| 13   | Transfer to Street         |                    | 356,000            |                    |                      |                    |
| 14   | Transfer to Lex Revolving  |                    | 120,000            |                    |                      |                    |
| 15   | Programs / Projects        | 14,711             |                    | 798,862            | 732,000              | 992,888            |
| 16   | Bond Payments              |                    |                    |                    |                      |                    |
| 17   | Loan Payments              |                    | 250,000            |                    |                      | 124,433            |
| 18   | Admin / Marketing Costs    |                    | 72                 | 30,000             |                      | 30,000             |
| 19   |                            |                    |                    |                    |                      |                    |
| 20   | Total Expenses             | 14,711             | 726,072            | 828,862            | 732,000              | 1,147,321          |
| 21   |                            |                    |                    |                    |                      |                    |
| 22   | Ending Balance             | 497,176            | 13,830             | 0                  | 12,688               | 0                  |



**CDBG - ED and HOUSING REUSE**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015

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

**LEXINGTON REVOLVING LOAN FUND**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015

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

**MEALS ON WHEELS**

**CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015**

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

**STREET**

**CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015**

| <b>LINE</b> | <b>ACCOUNT DESCRIPTION</b>           | <b>FY 11-12<br/>ACTUAL</b> | <b>FY 12-13<br/>ACTUAL</b> | <b>FY 13-14<br/>BUDGET</b> | <b>FY 13-14<br/>ESTIMATE</b> | <b>FY 14-15<br/>BUDGET</b> |
|-------------|--------------------------------------|----------------------------|----------------------------|----------------------------|------------------------------|----------------------------|
| 1           | Revenues:                            |                            |                            |                            |                              |                            |
| 2           | Beginning Cash Balance               | (2,885)                    | 490,474                    | 603,345                    | 708,528                      | 684,740                    |
| 3           |                                      |                            |                            |                            |                              |                            |
| 4           | Federal Revenue                      |                            |                            |                            |                              |                            |
| 5           | CDBG (NE Dept of Econ Dev)           |                            | 238,017                    |                            |                              | 212,500                    |
| 6           | CDBG-Admin Fee (NE Dept of Econ Dev) |                            | 2,500                      |                            |                              |                            |
| 7           | Federal Econ Dev Admin               | 46,835                     | 711,428                    |                            |                              |                            |
| 8           | Federal Hwy Admin (NE Dept of Roads) | 270                        |                            |                            |                              |                            |
| 9           |                                      |                            |                            |                            |                              |                            |
| 10          | Total Federal Revenue                | 47,105                     | 951,945                    | 0                          | 0                            | 212,500                    |
| 11          |                                      |                            |                            |                            |                              |                            |
| 12          | State Revenue                        |                            |                            |                            |                              |                            |
| 13          | Highway Allocation                   | 804,317                    | 831,396                    | 815,000                    | 914,960                      | 938,172                    |
| 14          | Incentive Payment                    | 7,000                      | 7,000                      | 7,000                      | 7,000                        | 7,000                      |
| 15          | Motor Vehicle Fees                   | 70,775                     | 73,079                     | 73,000                     | 75,593                       | 73,000                     |
| 16          | Maintenance Contract #16             | 20,140                     | 20,140                     | 20,140                     | 20,140                       | 20,140                     |
| 17          | NE DEQ-Scrap Tire                    | 0                          | 5,965                      |                            |                              |                            |
| 18          | NE Emergency Mgt                     | 4,988                      |                            |                            |                              |                            |
| 19          | Total State Revenue                  | 907,220                    | 937,581                    | 915,140                    | 1,017,692                    | 1,038,312                  |
| 20          |                                      |                            |                            |                            |                              |                            |
| 21          | Local Revenue                        |                            |                            |                            |                              |                            |
| 22          | Interest Income                      | 474                        | 393                        |                            | 861                          |                            |
| 23          | Loan/Lease Proceeds                  |                            |                            | 664,500                    |                              | 1,125,000                  |
| 24          | Miscellaneous/Other                  | 1,772                      | 17,673                     |                            | 31,360                       |                            |
| 25          | Lexington Foundation                 |                            |                            | 100,000                    |                              | 100,000                    |
| 26          | Total Local Revenue                  | 2,246                      | 18,066                     | 764,500                    | 32,221                       | 1,225,000                  |
| 27          |                                      |                            |                            |                            |                              |                            |
| 28          | Contracts & Rents:                   |                            |                            |                            |                              |                            |
| 29          | Dawson County RTSD                   |                            | 300,000                    | 250,000                    | 250,000                      | 250,000                    |
| 30          |                                      |                            |                            |                            |                              |                            |
| 31          | Total Contracts & Rents:             | 0                          | 300,000                    | 250,000                    | 250,000                      | 250,000                    |
| 32          |                                      |                            |                            |                            |                              |                            |
| 33          | Fund Transfers:                      |                            |                            |                            |                              |                            |
| 34          | Econ Develop STS Fund - In           |                            | 356,000                    |                            |                              |                            |
| 35          | ED Reuse - In                        | 190,000                    |                            |                            |                              |                            |
| 36          | Electric Fund - In                   |                            |                            |                            |                              |                            |
| 37          | General Fund                         | 300,000                    |                            |                            |                              |                            |
| 38          | General Fund - MV Prorate            | 2,979                      | 3,056                      |                            | 3,073                        |                            |
| 39          | General Fund - MV Sales Tax          | 172,944                    | 217,098                    | 180,000                    | 204,020                      | 200,000                    |
| 40          | General Fund - MV Taxes              | 122,373                    | 125,083                    | 125,000                    | 124,744                      | 125,000                    |
| 41          | General Fund - Reg Sales Tax         | 370,032                    | 227,606                    | 439,892                    | 452,695                      | 35,500                     |
| 42          | TIF Fund - In                        | 52,199                     | 137,656                    | 352,199                    | 456,866                      | 348,807                    |
|             | Water Fund - In                      |                            |                            |                            | 29,160                       |                            |
|             | Sewer Fund - In                      |                            |                            |                            | 9,035                        |                            |
| 43          |                                      |                            |                            |                            |                              |                            |
| 44          | Total Fund Transfers                 | 1,210,527                  | 1,066,499                  | 1,097,091                  | 1,279,593                    | 709,307                    |
| 45          |                                      |                            |                            |                            |                              |                            |
| 46          | Total Revenue                        | 2,164,214                  | 3,764,565                  | 3,630,076                  | 3,288,035                    | 4,119,859                  |

**STREET**

## CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015

| LINE | ACCOUNT DESCRIPTION          | FY 11-12<br>ACTUAL | FY 12-13<br>ACTUAL | FY 13-14<br>BUDGET | FY 13-14<br>ESTIMATE | FY 14-15<br>BUDGET |
|------|------------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| 47   | Personal Services            |                    |                    |                    |                      |                    |
| 48   | Wages                        | 279,771            | 300,989            | 308,900            | 293,517              | 348,400            |
| 49   | Benefits                     | 101,159            | 121,909            | 124,000            | 120,843              | 132,251            |
| 50   |                              |                    |                    |                    |                      |                    |
| 51   | Total Personal Services      | 380,930            | 422,898            | 432,900            | 414,360              | 480,651            |
| 52   |                              |                    |                    |                    |                      |                    |
| 53   | Operating Expenses           |                    |                    |                    |                      |                    |
| 54   | Communications               | 660                | 870                | 2,000              | 500                  | 2,000              |
| 55   | Utilities                    | 99,450             | 92,047             | 101,000            | 93,619               | 101,000            |
| 56   | Insurance                    |                    |                    |                    |                      |                    |
| 57   | Conference & Seminars        | 174                | 70                 | 500                | 135                  | 500                |
| 58   | Municipal Dues               | 246                | 284                | 500                | 292                  | 500                |
| 59   | Employee Dues                |                    |                    |                    |                      |                    |
| 60   | Promotional Expense          |                    |                    |                    |                      |                    |
| 61   | Audit/Legal Expense          |                    | 1,517              |                    | 7,793                |                    |
| 62   | Election Expense             |                    |                    |                    |                      |                    |
| 63   | Contractual Expense          | 47,304             | 174,760            | 175,000            | 285,319              | 175,000            |
| 64   | Publication                  |                    |                    |                    | 172                  |                    |
| 65   | Building Repairs             | 9,472              | 6,131              | 5,000              | 3,433                | 5,000              |
| 66   | Vehicle O & M                | 54,658             | 64,481             | 70,000             | 65,892               | 70,000             |
| 67   | Equipment O & M              | 59,615             | 52,204             | 65,000             | 48,583               | 65,000             |
| 68   | Grounds Maintenance          | 7,949              | 15,814             | 5,000              | 5,402                | 5,000              |
| 69   | Miscellaneous Expense        |                    | 1,354              | 1,500              | 1,193                | 2,096              |
| 70   | Street Repairs               | 84,107             | 74,839             | 100,000            | 171,379              | 244,655            |
| 71   |                              |                    |                    |                    |                      |                    |
| 72   | Total Operating Expenses     | 363,637            | 484,371            | 525,500            | 683,712              | 670,751            |
| 73   |                              |                    |                    |                    |                      |                    |
| 74   | Non-Operating Expenses       |                    |                    |                    |                      |                    |
| 75   | Supplies                     | 53,820             | 46,030             | 50,000             | 28,633               | 50,000             |
| 76   | Equipment Rental             | 3,999              | 14,288             | 10,000             | 2,675                | 10,000             |
| 77   | Capital -- Equip/Furn/Veh    |                    |                    | 284,000            | 46,587               | 268,000            |
| 78   | Capital -- Real Property     | 654,146            | 1,926,778          | 2,147,000          | 1,248,571            | 2,463,799          |
| 79   | Transfers - Out              | 217,208            | 161,673            | 180,676            | 178,756              | 176,658            |
| 80   | Reappropriations             |                    |                    |                    |                      |                    |
| 81   |                              |                    |                    |                    |                      |                    |
| 82   | Total Non-Operating Expenses | 929,173            | 2,148,768          | 2,671,676          | 1,505,222            | 2,968,457          |
| 83   |                              |                    |                    |                    |                      |                    |
| 84   | TOTAL BUDGETED EXPENSES      | 1,673,740          | 3,056,037          | 3,630,076          | 2,603,294            | 4,119,859          |
| 85   |                              |                    |                    |                    |                      |                    |
| 86   | Ending Balance               | 490,474            | 708,528            | 0                  | 684,740              | 0                  |

## STREET

### *Program Description:*

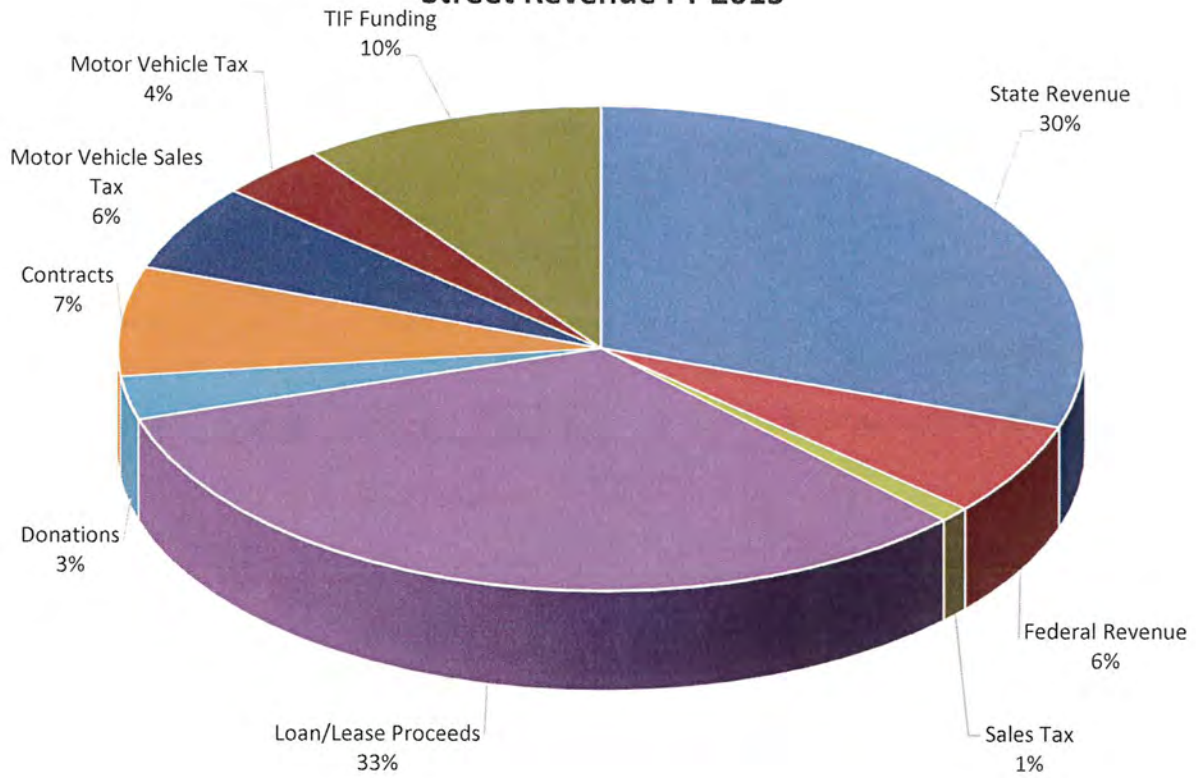
The Street department is responsible for providing safe and passable streets within the City's operational boundary. The duties of this department include street patch and repair, street sweeping, snow removal, debris removal, paint striping, storm water drainage/maintenance, right-of-way mowing, composting,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

### *Budget Items of Interest:*

For Street Equipment and Capital Expenditure Plan, see page 54.

| PERSONNEL SCHEDULE            |                     |                |                  |                |
|-------------------------------|---------------------|----------------|------------------|----------------|
| POSITION                      | NUMBER OF EMPLOYEES |                |                  |                |
|                               | ACTUAL<br>2013      | BUDGET<br>2014 | ESTIMATE<br>2014 | BUDGET<br>2015 |
| Street Superintendent         | 1.00                | 1.00           | 1.00             | 1.00           |
| Maintenance Worker            | 6.00                | 6.00           | 7.00             | 7.00           |
| 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>9.00</b>      | <b>9.00</b>    |

### Street Revenue FY 2015



**State Revenue = Highway Allocation; Incentive Payments; Motor Vehicle Fees; and Maintenance Contract #16**

**CITY OF LEXINGTON--STREET  
5 YEAR EQUIPMENT AND CAPITAL EXPENDITURE PLAN**

|   | <b><u>FY</u></b><br><b><u>2015</u></b> | <b><u>FY</u></b><br><b><u>2016</u></b> | <b><u>FY</u></b><br><b><u>2017</u></b> | <b><u>FY</u></b><br><b><u>2018</u></b> | <b><u>FY</u></b><br><b><u>2019</u></b> |
|---|--|--|--|--|--|
| <b><u>Equipment</u></b>                         |  |  |  |  |  |
| Road Grader                                     |  | 50,000                                 |  |  |  |
| Street Sweeper                                  | 150,000                                |  |  |  |  |
| Dump Truck                                      |  | 50,000                                 | 50,000                                 |  |  |
| Pick-up   | 18,000                                 | 18,000                                 | 18,000                                 | 18,000                                 | 18,000                                 |
| Loader Mounted Snow Blower                      | 100,000                                |  |  |  |  |
| <b>TOTAL FOR FISCAL YEAR</b>                    | <b>268,000</b>                         | <b>118,000</b>                         | <b>68,000</b>                          | <b>18,000</b>                          | <b>18,000</b>                          |
| <b><u>Capital Projects</u></b>                  |  |  |  |  |  |
| Liberty Drive--13th to Buffalo Bend             | 250,000                                |  |  |  |  |
| CED Addition--Phase 2 & 3                       | 250,000                                |  |  | 250,000                                |  |
| Taylor Street Storm Sewer                       |  | 125,000                                |  |  |  |
| Grant Street Intersections--7th and 8th         |  | 125,000                                |  |  |  |
| 5th & 6th Street Parking Aprons                 | 425,000                                |  |  |  |  |
| Erie Street--13th Street to Highway 30          |  |  |  | 245,000                                |  |
| 20th Street, Independence to Airport Road       |  | 250,000                                |  |  |  |
| East Hwy 30 Drainage Outfall Bridge             |  |  |  |  | 80,000                                 |
| 6th, Jackson, & 13th Streets                    | 12,701                                 |  |  |  |  |
| Hike-Bike Trail Segments                        | 100,000                                | 100,000                                | 100,000                                | 100,000                                | 100,000                                |
| Northwest 3rd Addition Paving-Additional Phases | 375,000                                |  | 300,000                                |  | 300,000                                |
| Handicap Access Ramp Program                    |  | 50,000                                 | 50,000                                 | 50,000                                 | 50,000                                 |
| Street Overlay/Intersection Improvement Program |  | 100,000                                | 100,000                                | 100,000                                | 100,000                                |
| West Frontier Street                            |  |  |  | 300,000                                |  |
| Adams Street Box Culvert--Lighting              |  |  | 245,000                                |  |  |
| 20th & Polk Streets Reconstruction              |  |  |  |  | 725,000                                |
| 6th Street--Lincoln to Taylor                   |  | 145,000                                |  |  |  |
| South Adams--Prospect to Frontier               |  |  |  | 800,000                                |  |
| Rd 435 Grade Separation                         | 721,098                                |  | 200,000                                | 200,000                                |  |
| Highway 283--South Beautification               | 50,000                                 |  |  |  |  |
| Ontario--9th to 10th--Gap Paving                | 40,000                                 |  |  |  |  |
| West Frontier Street--Reconstruction            | 200,000                                |  |  |  |  |
| East Walnut paving                              |  |  |  |  | 900,000                                |
| Independence--20th South                        |  |  |  | 200,000                                |  |
| Taft Street--6th to 13th                        |  |  |  | 250,000                                |  |
| Airport Road--20th North to Corporate Limits    |  |  | 100,000                                |  |  |
| Highway 283--Frontage Roads                     |  | 90,000                                 | 60,000                                 | 100,000                                |  |
| Salt Storage Building                           | 40,000                                 |  |  |  |  |
| <b>TOTAL FOR FISCAL YEAR</b>                    | <b>2,463,799</b>                       | <b>985,000</b>                         | <b>1,155,000</b>                       | <b>2,595,000</b>                       | <b>2,255,000</b>                       |



# Internal Service

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**CENTRAL GARAGE**

## CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015

| LINE | ACCOUNT DESCRIPTION          | FY 11-12<br>ACTUAL | FY 12-13<br>ACTUAL | FY 13-14<br>BUDGET | FY 13-14<br>ESTIMATE | FY 14-15<br>BUDGET |
|------|------------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| 1    | Revenue:                     |                    |                    |                    |                      |                    |
| 2    | Beginning Cash Balance       | (4,699)            | (6,319)            | 2,566              | 6,555                | 12,883             |
| 3    | Sales to Other Depts         | 265,466            | 278,722            | 280,000            | 277,891              | 280,000            |
| 4    | Transfer from Gen Fund       |                    |                    |                    |                      |                    |
| 5    |                              |                    |                    |                    |                      |                    |
| 6    | Total Revenue                | 260,767            | 272,403            | 282,566            | 284,446              | 292,883            |
| 7    |                              |                    |                    |                    |                      |                    |
| 8    | Personal Service:            |                    |                    |                    |                      |                    |
| 9    | Wages                        | 42,542             | 41,967             | 43,003             | 42,348               | 43,618             |
| 10   | Benefits                     | 19,257             | 21,009             | 22,496             | 19,546               | 20,133             |
| 11   |                              |                    |                    |                    |                      |                    |
| 12   | Total Personal Service       | 61,799             | 62,976             | 65,499             | 61,894               | 63,751             |
| 13   |                              |                    |                    |                    |                      |                    |
| 14   | Operating Expenses:          |                    |                    |                    |                      |                    |
| 15   | Utilities                    | 2,922              | 4,303              | 7,000              | 5,787                | 7,000              |
| 16   | Conference / Seminars        |                    |                    |                    |                      |                    |
| 17   | Vehicle O & M                | 1,527              | 1,732              | 2,500              | 2,091                | 2,500              |
| 18   | Equipment O & M              | 917                | 547                | 1,242              | 0                    | 1,000              |
| 19   |                              |                    |                    |                    |                      |                    |
| 20   | Total Operating Expenses     | 5,366              | 6,582              | 10,742             | 7,878                | 10,500             |
| 21   |                              |                    |                    |                    |                      |                    |
| 22   | Non-Operating Expenses:      |                    |                    |                    |                      |                    |
| 23   | Supplies                     | 199,920            | 196,290            | 206,325            | 201,791              | 218,632            |
| 24   | Capital Outlay               |                    |                    |                    |                      |                    |
| 25   |                              |                    |                    |                    |                      |                    |
| 26   | Total Non-Operating Expenses | 199,920            | 196,290            | 206,325            | 201,791              | 218,632            |
| 27   |                              |                    |                    |                    |                      |                    |
| 28   | Total Expenses               | 267,085            | 265,847            | 282,566            | 271,563              | 292,883            |
| 29   |                              |                    |                    |                    |                      |                    |
| 30   | Ending Balance               | (6,319)            | 6,555              | 0                  | 12,883               | 0                  |

## HEALTH FUND

### CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015

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

Enterprise

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**ELECTRIC DEPARTMENT**

**CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015**

| LINE | ACCOUNT DESCRIPTION             | FY 11-12<br>ACTUAL | FY 12-13<br>ACTUAL | FY 13-14<br>BUDGET | FY 13-14<br>ESTIMATE | FY 14-15<br>BUDGET |
|------|---------------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| 1    | Operating Revenue:              |                    |                    |                    |                      |                    |
| 2    | Beginning Cash Balance          | 2,429,800          | 1,885,475          | 2,201,304          | 2,169,343            | 1,693,579          |
| 3    | Sales of Electricity            |                    |                    |                    |                      |                    |
| 4    | Basic Residential               | 2,451,797          | 2,485,835          | 2,570,427          | 2,656,893            | 2,683,462          |
| 5    | All Electric                    | 1,885,560          | 2,065,105          | 2,093,499          | 2,222,921            | 2,245,150          |
| 6    | Commercial Small                | 1,246,497          | 1,295,148          | 1,345,365          | 1,334,906            | 1,348,255          |
| 7    | Commercial Large                | 1,552,048          | 1,563,520          | 1,603,568          | 1,612,060            | 1,628,181          |
| 8    | Commercial Heat                 | 187,796            | 225,084            | 228,380            | 232,212              | 234,534            |
| 9    | Industrial                      | 7,319,134          | 7,169,861          | 7,535,480          | 7,378,788            | 7,452,575          |
| 10   | Yard Lights                     | 14,045             | 15,418             | 15,574             | 15,599               | 15,755             |
| 11   | Irrigation                      | 46,636             | 36,595             | 40,481             | 35,572               | 35,928             |
| 12   | Municipal                       | 387,029            | 359,404            | 370,263            | 358,562              | 362,148            |
| 13   | Street Lights                   | 88,942             | 81,388             | 83,326             | 80,004               | 80,804             |
| 14   | AMI Fee                         | 47,585             | 49,370             | 50,000             | 49,830               | 50,000             |
| 15   | Total Sales of Electricity      | <u>15,227,069</u>  | <u>15,346,729</u>  | <u>15,936,364</u>  | <u>15,977,346</u>    | <u>16,136,792</u>  |
| 16   |                                 |                    |                    |                    |                      |                    |
| 17   | Other Sales                     |                    |                    |                    |                      |                    |
| 18   | Facility Charges                |                    |                    |                    |                      |                    |
| 19   | Reconnect Fees                  | 21,145             | 22,739             | 20,000             | 22,002               | 23,000             |
| 20   | Other / Misc Sales              | 17,349             | 34,235             | 30,000             | 23,020               | 30,000             |
| 21   | Sale of Merch/Labor             | 26,135             | 13,959             | 20,000             | 15,754               | 20,000             |
| 22   | Sales Tax Billed Coll Fee       | 900                | 900                | 900                | 900                  | 900                |
| 23   | DCPPD Lease                     | 76,210             | 78,698             | 78,000             | 79,356               | 78,000             |
| 24   | NPPD Energy Efficiency          | 51,276             | 29,036             | 30,000             | 50,918               | 30,000             |
| 25   | Total Other Sales               | <u>193,014</u>     | <u>179,567</u>     | <u>178,900</u>     | <u>191,950</u>       | <u>181,900</u>     |
| 26   |                                 |                    |                    |                    |                      |                    |
| 27   | Total Operating Revenue         | <u>17,849,883</u>  | <u>17,411,770</u>  | <u>18,316,568</u>  | <u>18,338,639</u>    | <u>18,012,271</u>  |
| 28   |                                 |                    |                    |                    |                      |                    |
| 29   | Personal Services               |                    |                    |                    |                      |                    |
| 30   | Wages                           | 244,441            | 246,450            | 255,504            | 246,097              | 253,480            |
| 31   | Benefits                        | 63,821             | 77,678             | 82,717             | 74,890               | 77,137             |
| 32   | Total Personal Services         | <u>308,263</u>     | <u>324,129</u>     | <u>338,221</u>     | <u>320,987</u>       | <u>330,617</u>     |
| 33   |                                 |                    |                    |                    |                      |                    |
| 34   | Operating Expenses:             |                    |                    |                    |                      |                    |
| 35   | Wholesale Power Purchased       | 11,709,748         | 11,808,405         | 12,105,162         | 12,254,406           | 12,376,950         |
| 36   |                                 |                    |                    |                    |                      |                    |
| 37   | Transmission/Distribution O & M |                    |                    |                    |                      |                    |
| 38   | Equipment / Vehicle             | 147                | 5,420              | 8,000              | 284                  | 8,000              |
| 39   | Inventory & Supplies            | 24,957             | 318,661            | 155,000            | 240,875              | 120,000            |
| 40   | Maint / Misc                    | 64,940             | 14,893             | 15,000             | 23,754               | 15,000             |
| 41   | Outside Services                | 2,520              | 19,243             | 20,000             | 7,650                | 20,000             |
| 42   | NPPD O & M                      | 848,368            | 617,991            | 800,000            | 1,031,896            | 840,000            |
| 43   | Total O & M Expense             | <u>940,933</u>     | <u>976,207</u>     | <u>998,000</u>     | <u>1,304,459</u>     | <u>1,003,000</u>   |
| 44   |                                 |                    |                    |                    |                      |                    |
| 45   | Administrative Expense          |                    |                    |                    |                      |                    |
| 46   | Advertising/Promotion           | 29,122             | 35,277             | 35,000             | 34,500               | 35,000             |
| 47   | Franchise Fees                  | 770,705            | 766,858            | 775,000            | 785,191              | 795,000            |
| 48   | Incentives/Rebates              | 42,343             | 59,689             | 50,000             | 50,103               | 50,000             |
| 49   | Interdepartmental Fees          | 419,477            | 436,859            | 472,849            | 472,849              | 472,849            |
| 50   | Miscellaneous                   | 22,582             | 17,917             | 20,000             | 12,739               | 20,000             |
| 51   | Office/Data Processing          | 107,744            | 144,338            | 110,000            | 103,088              | 110,000            |
| 52   | Outside Services                | 55,279             | 871                | 20,000             | 16,946               | 20,000             |
| 53   | Total Administrative Expense    | <u>1,447,253</u>   | <u>1,461,808</u>   | <u>1,482,849</u>   | <u>1,475,416</u>     | <u>1,502,849</u>   |

**ELECTRIC DEPARTMENT**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015

| LINE | ACCOUNT DESCRIPTION         | FY 11-12<br>ACTUAL | FY 12-13<br>ACTUAL | FY 13-14<br>BUDGET | FY 13-14<br>ESTIMATE | FY 14-15<br>BUDGET |
|------|-----------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| 54   |                             |                    |                    |                    |                      |                    |
| 55   | Total Operating Expense     | 14,406,197         | 14,570,549         | 14,924,232         | 15,355,268           | 15,213,416         |
| 56   |                             |                    |                    |                    |                      |                    |
| 57   | Operating Income            | 3,443,686          | 2,841,221          | 3,392,336          | 2,983,370            | 2,798,855          |
| 58   |                             |                    |                    |                    |                      |                    |
| 59   | Non-Operating Income        |                    |                    |                    |                      |                    |
| 60   | Bond/Loan Proceeds          |                    | 471,424            | 5,035,000          | 3,640,529            |                    |
| 61   | Interest                    | 4,461              | 3,967              | 5,000              | 10,501               | 9,614              |
| 62   | Other                       | 20,213             | 24,463             | 19,000             | 74,464               | 55,532             |
| 63   | Tax Increment Financing     |                    |                    |                    |                      |                    |
| 64   | Sale of Assets              |                    |                    |                    |                      |                    |
| 65   | Transfers In                |                    |                    |                    |                      |                    |
| 66   | Federal Funds               | 14,824             |                    |                    |                      |                    |
| 67   | State Funds                 | 10,845             |                    |                    |                      |                    |
| 68   |                             |                    |                    |                    |                      |                    |
| 69   | Total Non-Operating Income  | 50,342             | 499,855            | 5,059,000          | 3,725,493            | 65,146             |
| 70   |                             |                    |                    |                    |                      |                    |
| 71   | Non-Operating Expense       |                    |                    |                    |                      |                    |
| 72   | Bond / Note Interest        | 170,457            | 166,634            | 70,350             | 144,894              | 77,358             |
| 73   | Bond / Note Principal       | 154,743            | 164,743            | 5,385,921          | 3,840,455            | 224,169            |
| 74   | Paying Agent/Issuance Costs |                    |                    |                    | 45,765               |                    |
| 75   | Transfers Out               |                    |                    |                    |                      |                    |
| 76   | Other                       | 953                | 19,880             | 19,000             | 38,382               | 43,150             |
| 77   | Capital - Real              | 1,223,775          | 820,476            | 957,588            | 945,789              | 463,240            |
| 78   | Capital - Other             | 58,626             |                    |                    |                      |                    |
| 79   | Total Non-Operating Expense | 1,608,554          | 1,171,733          | 6,432,859          | 5,015,284            | 807,917            |
| 80   |                             |                    |                    |                    |                      |                    |
| 81   | Ending Balance              | 1,885,475          | 2,169,343          | 2,018,477          | 1,693,579            | 2,056,084          |

**WATER DEPARTMENT**

**CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015**

| <b>LINE DESCRIPTION</b>              | <b>FY 11-12<br/>ACTUAL</b> | <b>FY 12-13<br/>ACTUAL</b> | <b>FY 13-14<br/>BUDGET</b> | <b>FY 13-14<br/>ESTIMATE</b> | <b>FY 14-15<br/>BUDGET</b> |
|--------------------------------------|----------------------------|----------------------------|----------------------------|------------------------------|----------------------------|
| 1 Operating Revenue:                 |                            |                            |                            |                              |                            |
| 2     Beginning Cash Balance         | 296,507                    | 417,396                    | 253,720                    | 419,709                      | 140,419                    |
| 3     Sales of Water                 |                            |                            |                            |                              |                            |
| 4         Residential Metered        | 661,022                    | 652,392                    | 710,000                    | 660,686                      | 710,000                    |
| 5         Flat Rate / Multi-Family   | 72,703                     | 74,727                     | 80,000                     | 78,126                       | 80,000                     |
| 6         Commercial Metered         | 234,995                    | 244,656                    | 276,500                    | 232,470                      | 276,500                    |
| 7         Industrial Metered         | 237,752                    | 298,282                    | 295,800                    | 281,121                      | 295,800                    |
| 8     Total Sales of Water           | <u>1,206,473</u>           | <u>1,270,058</u>           | <u>1,362,300</u>           | <u>1,252,402</u>             | <u>1,362,300</u>           |
| 9                                    |                            |                            |                            |                              |                            |
| 10     Other Sales                   |                            |                            |                            |                              |                            |
| 11         Facility Charges          | 77,712                     | 91,842                     | 84,777                     | 84,777                       | 84,777                     |
| 12         Miscellaneous Income      | 4,554                      | 20,632                     | 6,000                      | 7,948                        | 6,000                      |
| 13         Sale of Merch/Labor       | 1,009                      | 91                         | 4,000                      | 3,341                        | 4,000                      |
| 14         Tap Fees/AMI Fee          | 13,872                     | 32,814                     | 35,000                     | 56,776                       | 50,000                     |
| 15     Total Other Sales             | <u>97,147</u>              | <u>145,380</u>             | <u>129,777</u>             | <u>152,842</u>               | <u>144,777</u>             |
| 16                                   |                            |                            |                            |                              |                            |
| 17 Total Operating Revenue           | <u>1,600,127</u>           | <u>1,832,833</u>           | <u>1,745,797</u>           | <u>1,824,953</u>             | <u>1,647,496</u>           |
| 18                                   |                            |                            |                            |                              |                            |
| 19 Personal Services                 |                            |                            |                            |                              |                            |
| 20     Wages                         | 179,745                    | 183,742                    | 186,633                    | 202,862                      | 208,948                    |
| 21     Benefits                      | 108,539                    | 124,961                    | 134,376                    | 122,015                      | 125,675                    |
| 22 Total Personal Services           | <u>288,285</u>             | <u>308,703</u>             | <u>321,009</u>             | <u>324,877</u>               | <u>334,623</u>             |
| 23                                   |                            |                            |                            |                              |                            |
| 24 Operating Expenses:               |                            |                            |                            |                              |                            |
| 25     Operation/Maintenance         |                            |                            |                            |                              |                            |
| 26         Power Purchase/Utilities  | 220,928                    | 190,381                    | 207,000                    | 178,784                      | 207,000                    |
| 27         Equipment/Vehicle Expense | 131,740                    | 233,134                    | 160,000                    | 225,596                      | 160,000                    |
| 28         Inventory & Supplies      | 65,404                     | 302,903                    | 252,000                    | 299,756                      | 100,000                    |
| 29         Miscellaneous             | 407                        |                            | 12,000                     | 2,460                        | 12,000                     |
| 30         Outside Services          | 163,484                    | 119,024                    | 114,000                    | 145,266                      | 114,000                    |
| 31     Total Operation/Maintenance   | <u>581,963</u>             | <u>845,441</u>             | <u>745,000</u>             | <u>851,862</u>               | <u>593,000</u>             |
| 32                                   |                            |                            |                            |                              |                            |
| 33     Administrative Expense        |                            |                            |                            |                              |                            |
| 34         Advertising/Promotion     | 666                        | 686                        | 5,000                      | 707                          | 5,000                      |
| 35         Franchise Fees            | 62,380                     | 63,578                     | 65,000                     | 64,088                       | 65,000                     |
| 36         Incentives/Rebates        |                            |                            |                            |                              |                            |
| 37         Interdepartmental Fees    | 159,193                    | 176,717                    | 191,467                    | 191,467                      | 191,467                    |
| 38         Miscellaneous             | 0                          | 2,925                      | 4,000                      | 2,552                        | 4,000                      |
| 39         Office/Data Processing    | 25,116                     | 32,001                     | 30,000                     | 19,346                       | 30,000                     |
| 40         Outside Services          | 1,143                      | 840                        | 18,000                     | 1,000                        | 18,000                     |
| 41     Total Administrative Expense  | <u>248,497</u>             | <u>276,747</u>             | <u>313,467</u>             | <u>279,160</u>               | <u>313,467</u>             |
| 42                                   |                            |                            |                            |                              |                            |
| 43 Total Operating Expense           | <u>1,118,745</u>           | <u>1,430,892</u>           | <u>1,379,476</u>           | <u>1,455,898</u>             | <u>1,241,090</u>           |
| 44                                   |                            |                            |                            |                              |                            |
| 45 Operating Income                  | <u>481,382</u>             | <u>401,941</u>             | <u>366,321</u>             | <u>369,054</u>               | <u>406,406</u>             |
| 46                                   |                            |                            |                            |                              |                            |

**WATER DEPARTMENT**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015

| <b>LINE DESCRIPTION</b>        | <b>FY 11-12<br/>ACTUAL</b> | <b>FY 12-13<br/>ACTUAL</b> | <b>FY 13-14<br/>BUDGET</b> | <b>FY 13-14<br/>ESTIMATE</b> | <b>FY 14-15<br/>BUDGET</b> |
|--------------------------------|----------------------------|----------------------------|----------------------------|------------------------------|----------------------------|
| 47 Non-Operating Income        |                            |                            |                            |                              |                            |
| 48 Bond/Loan Proceeds          |                            | 328,576                    | 1,258,000                  | 576,597                      | 258,000                    |
| 49 Interest                    | 4,365                      | 3,865                      | 4,000                      | 3,596                        | 4,000                      |
| 50 Other                       | 58,341                     | 41,325                     | 25,000                     | 26,141                       | 25,000                     |
| 51 Tax Increment Financing     |                            |                            |                            | 29,160                       |                            |
| 52 Sale of Assets              |                            |                            |                            |                              |                            |
| 53 Transfers In                |                            |                            |                            |                              |                            |
| 54 Federal Funds               | 0                          |                            |                            |                              | 37,500                     |
| 55 State Funds                 | 289                        |                            |                            |                              |                            |
| 56 Total Non-Operating Income  | <u>62,995</u>              | <u>373,765</u>             | <u>1,287,000</u>           | <u>635,494</u>               | <u>324,500</u>             |
| 57                             |                            |                            |                            |                              |                            |
| 58 Non-Operating Expense       |                            |                            |                            |                              |                            |
| 59 Bond/Note Interest          | 16,898                     | 15,879                     | 21,730                     | 1,902                        | 9,213                      |
| 60 Bond / Note Principal       | 90,000                     | 95,000                     | 1,170,000                  | 793,576                      | 90,000                     |
| 61 Paying Agent/Issuance Costs |                            |                            |                            | 10,208                       |                            |
| 62 Transfers Out               | 0                          |                            |                            | 29,160                       |                            |
| 63 Capital - Real              | 20,084                     | 245,119                    | 200,000                    | 7,874                        | 255,000                    |
| 64 Capital - Other             | 0                          |                            |                            | 21,410                       |                            |
| 65 Total Non-Operating Expense | <u>126,981</u>             | <u>355,998</u>             | <u>1,391,730</u>           | <u>864,129</u>               | <u>354,213</u>             |
| 66                             |                            |                            |                            |                              |                            |
| 67 Ending Balance              | <u>417,396</u>             | <u>419,709</u>             | <u>261,591</u>             | <u>140,419</u>               | <u>376,693</u>             |



**SEWER DEPARTMENT**

**CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015**

| <b>LINE DESCRIPTION</b>         | <b>FY 11-12<br/>ACTUAL</b> | <b>FY 12-13<br/>ACTUAL</b> | <b>FY 13-14<br/>BUDGET</b> | <b>FY 13-14<br/>ESTIMATE</b> | <b>FY 14-15<br/>BUDGET</b> |
|---------------------------------|----------------------------|----------------------------|----------------------------|------------------------------|----------------------------|
| 1 Operating Revenue:            |                            |                            |                            |                              |                            |
| 2 Beginning Cash Balance        | 291,603                    | 705,306                    | 2,054,410                  | 1,915,867                    | 862,334                    |
| 3 Income from Services          |                            |                            |                            |                              |                            |
| 4 Residential Use Fee           | 862,145                    | 875,314                    | 880,000                    | 879,687                      | 915,200                    |
| 5 Commercial Use Fee            | 224,423                    | 226,080                    | 255,000                    | 253,632                      | 265,200                    |
| 7 Industrial Use Fees           | 435,318                    | 414,709                    | 510,000                    | 422,137                      | 620,000                    |
| 6 Facility Charges              | 110,000                    | 115,469                    | 110,000                    | 110,000                      | 9,167                      |
| 8 Total Income from Services    | <u>1,631,887</u>           | <u>1,631,572</u>           | <u>1,755,000</u>           | <u>1,665,456</u>             | <u>1,809,567</u>           |
| 9                               |                            |                            |                            |                              |                            |
| 10 Other Sales                  |                            |                            |                            |                              |                            |
| 11 Sales of Merch/Tap Fees      | 344                        | 11,292                     | 4,000                      | 5,744                        | 4,000                      |
| 12 Misc Sales/Lease             | 3,929                      | 5,233                      | 7,000                      | 6,416                        | 7,000                      |
| 13 Total Other Sales            | <u>4,273</u>               | <u>16,525</u>              | <u>11,000</u>              | <u>12,160</u>                | <u>11,000</u>              |
| 14                              |                            |                            |                            |                              |                            |
| 15 Total Operating Revenue      | <u>1,927,763</u>           | <u>2,353,403</u>           | <u>3,820,410</u>           | <u>3,593,483</u>             | <u>2,682,901</u>           |
| 16                              |                            |                            |                            |                              |                            |
| 17 Personal Services            |                            |                            |                            |                              |                            |
| 18 Wages                        | 268,741                    | 261,674                    | 269,281                    | 277,874                      | 286,211                    |
| 19 Benefits                     | 88,999                     | 94,371                     | 98,454                     | 89,301                       | 91,980                     |
| 20 Total Personal Services      | <u>357,740</u>             | <u>356,045</u>             | <u>367,735</u>             | <u>367,175</u>               | <u>378,191</u>             |
| 21                              |                            |                            |                            |                              |                            |
| 22 Operating Expenses:          |                            |                            |                            |                              |                            |
| 23 Operation/Maintenance        |                            |                            |                            |                              |                            |
| 24 Power Purchase / Utilities   | 161,122                    | 166,309                    | 165,000                    | 171,491                      | 165,000                    |
| 25 Equipment/Vehicle Expense    | 27,043                     | 30,478                     | 25,000                     | 21,110                       | 25,000                     |
| 26 Inventory & Supplies         | 18,844                     | 21,522                     | 60,000                     | 30,995                       | 60,000                     |
| 27 Miscellaneous                | 670                        | 508                        | 5,000                      | 59,708                       | 5,000                      |
| 28 Outside Services             | 260,050                    | 153,791                    | 125,000                    | 172,145                      | 125,000                    |
| 29 Total Operation/Maintenance  | <u>467,730</u>             | <u>372,606</u>             | <u>380,000</u>             | <u>455,449</u>               | <u>380,000</u>             |
| 30                              |                            |                            |                            |                              |                            |
| 31 Administrative Expense       |                            |                            |                            |                              |                            |
| 32 Advertising/Promotion        |                            |                            |                            |                              |                            |
| 33 Franchise Fees               |                            | 74,732                     | 80,000                     | 77,018                       | 80,000                     |
| 34 Incentives/Rebates           |                            |                            |                            |                              |                            |
| 35 Interdepartmental Fees       | 77,193                     | 98,717                     | 106,977                    | 106,977                      | 106,977                    |
| 36 Miscellaneous                | 310                        | 2,714                      | 10,000                     | 2,835                        | 10,000                     |
| 37 Office/Data Processing       | 11,416                     | 12,905                     | 15,000                     | 6,492                        | 15,000                     |
| 38 Outside Services             | 4,870                      | 1,456                      | 9,000                      | 4,071                        | 9,000                      |
| 39 Total Administrative Expense | <u>93,789</u>              | <u>190,523</u>             | <u>220,977</u>             | <u>197,393</u>               | <u>220,977</u>             |
| 40                              |                            |                            |                            |                              |                            |
| 41 Total Operating Expense      | <u>919,259</u>             | <u>919,175</u>             | <u>968,712</u>             | <u>1,020,017</u>             | <u>979,168</u>             |
| 42                              |                            |                            |                            |                              |                            |
| 43 Operating Income             | <u>1,008,504</u>           | <u>1,434,228</u>           | <u>2,851,698</u>           | <u>2,573,466</u>             | <u>1,703,734</u>           |

**SEWER DEPARTMENT**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015

| LINE DESCRIPTION               | FY 11-12<br>ACTUAL | FY 12-13<br>ACTUAL | FY 13-14<br>BUDGET | FY 13-14<br>ESTIMATE | FY 14-15<br>BUDGET |
|--------------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| 44                             |                    |                    |                    |                      |                    |
| 45 Non-Operating Income        |                    |                    |                    |                      |                    |
| 46 Bond/Loan Proceeds          |                    | 2,154,660          | 5,004,000          | 4,702,351            | 560,000            |
| 47 Interest                    | 6,760              | 6,760              | 6,700              | 3,380                | 0                  |
| 48 Other                       | 172,385            | 2,370,298          | 290,000            | 300,266              | 23,000             |
| 49 Tax Increment Financing     | 49,701             | 49,701             | 169,701            | 58,736               | 289,701            |
| 50 Sale of Assets              |                    |                    |                    |                      |                    |
| 51 Transfers In                |                    |                    |                    |                      |                    |
| 52 Federal Funds               |                    |                    |                    |                      |                    |
| 53 State Funds                 |                    |                    |                    |                      |                    |
| 54 Total Non-Operating Income  | <u>228,846</u>     | <u>4,581,419</u>   | <u>5,470,401</u>   | <u>5,064,732</u>     | <u>872,701</u>     |
| 55                             |                    |                    |                    |                      |                    |
| 56 Non-Operating Expense       |                    |                    |                    |                      |                    |
| 57 Bond/Note Interest          | 126,903            | 238,219            | 168,416            | 158,558              | 173,132            |
| 58 Bond Principal              | 295,257            | 185,257            | 3,309,079          | 2,538,508            | 545,658            |
| 59 Note Principal              |                    |                    |                    |                      | 28,206             |
| 60 Paying Agent/Issue Expense  |                    | 2,838              |                    | 36,240               |                    |
| 61 Transfers Out               |                    |                    |                    | 9,035                |                    |
| 62 Other                       | 9,552              |                    |                    |                      |                    |
| 63 Capital - Real              | 13,119             | 3,673,466          | 4,155,000          | 3,903,627            | 1,050,000          |
| 64 Capital - Other             | 87,213             |                    |                    | 129,895              |                    |
| 65 Total Non-Operating Expense | <u>532,044</u>     | <u>4,099,780</u>   | <u>7,632,494</u>   | <u>6,775,864</u>     | <u>1,796,997</u>   |
| 66                             |                    |                    |                    |                      |                    |
| 67 Ending Balance              | <u>705,306</u>     | <u>1,915,867</u>   | <u>689,604</u>     | <u>862,334</u>       | <u>779,438</u>     |

## LEXUS CAPITAL IMPROVEMENT PLAN - 5 YEAR

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015

| PROJECT                                | <u>FY</u><br><u>2015</u> | <u>FY</u><br><u>2016</u> | <u>FY</u><br><u>2017</u> | <u>FY</u><br><u>2018</u> | <u>FY</u><br><u>2019</u> |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <b><u>Electric</u></b>                 |                          |                          |                          |                          |                          |
| NW 3rd Addition                        | 58,000                   |                          | 55,000                   |                          |                          |
| CED Additions                          | 53,000                   |                          |                          | 53,000                   |                          |
| CEL UG feeder                          |                          |                          |                          |                          | 370,171                  |
| LRHC 1st Addition                      | 55,000                   |                          |                          |                          |                          |
| Dist. Reconductor Tyson-Walnut         |                          | 141,000                  |                          |                          |                          |
| Kugler 104 (1) Feeder Conversion       |                          | 138,230                  |                          |                          |                          |
| Miscellaneous Improvements             | 75,000                   | 100,000                  | 100,000                  | 100,000                  | 100,000                  |
| Kugler 124 (1) Conversion              | 222,240                  |                          |                          |                          |                          |
| Adams 106 Feeder Conversion            |                          |                          | 435,178                  |                          |                          |
| Kugler Feeder Conversions              |                          |                          |                          | 594,244                  |                          |
| <b>Department Total</b>                | 463,240                  | 379,230                  | 590,178                  | 747,244                  | 470,171                  |
| <b><u>Water</u></b>                    |                          |                          |                          |                          |                          |
| Production Well Development            |                          |                          |                          |                          | 200,000                  |
| 5th & 6th Street Improvements          | 75,000                   |                          |                          |                          |                          |
| Water Extension--CED Additions         | 50,000                   |                          |                          | 50,000                   |                          |
| 13th Street--Adams to Park St. Upgrade |                          | 145,000                  |                          |                          |                          |
| Water Extension--NW 3rd Addition       | 40,000                   |                          | 80,000                   |                          |                          |
| East Business Park Main Extension      |                          | 55,000                   |                          |                          |                          |
| Water Extension--LRHC 1st Addition     | 40,000                   |                          |                          |                          |                          |
| Vehicle/Equipment Replacement          | 50,000                   | 15,000                   |                          | 15,000                   |                          |
| <b>Department Total</b>                | 255,000                  | 215,000                  | 80,000                   | 65,000                   | 200,000                  |
| <b><u>Sewer</u></b>                    |                          |                          |                          |                          |                          |
| Sewer Extension--CED Additions         | 85,000                   |                          |                          | 115,000                  |                          |
| Sewer Extension--NW 3rd Addition       | 90,000                   |                          | 125,000                  |                          |                          |
| Sewer Extension--LRHC 1st Addition     | 75,000                   |                          |                          |                          |                          |
| WWTP Improvements                      |                          |                          | 250,000                  |                          | 225,000                  |
| WWTP Admin Building                    | 800,000                  |                          |                          |                          |                          |
| <b>Department Total</b>                | 1,050,000                | 0                        | 375,000                  | 115,000                  | 225,000                  |

**SANITATION**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015

| LINE | DESCRIPTION            | FY 11-12<br>ACTUAL | FY 12-13<br>ACTUAL | FY 13-14<br>BUDGET | FY 13-14<br>ESTIMATE | FY 14-15<br>BUDGET |
|------|------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| 1    | Revenue:               |                    |                    |                    |                      |                    |
| 2    | Beginning Cash Balance | (2,419)            | 17,173             | 29,096             | 34,835               | 43,150             |
| 3    | Collection Fee         | 509,155            | 509,233            | 515,000            | 513,968              | 515,000            |
| 4    | Administration Fee     |                    |                    |                    |                      |                    |
| 5    | Transfers In           |                    |                    |                    |                      |                    |
| 6    | Interest               | 4                  | 4                  | 50                 | 6                    | 50                 |
| 7    |                        |                    |                    |                    |                      |                    |
| 8    | Total Revenue          | 506,740            | 526,410            | 544,146            | 548,809              | 558,200            |
| 9    |                        |                    |                    |                    |                      |                    |
| 10   | Expenses:              |                    |                    |                    |                      |                    |
| 11   | Personnel              |                    |                    |                    |                      |                    |
| 12   | School/Promotion       |                    |                    |                    |                      |                    |
| 13   | Supplies               | 85                 |                    |                    | 93                   |                    |
| 14   | Sanitation Expense     | 474,150            | 470,497            | 480,000            | 475,175              | 480,000            |
| 15   | Contractual            | 243                | 264                | 300                | 391                  | 300                |
| 16   | Transfers Out          | 15,089             | 20,814             | 30,000             | 30,000               | 30,000             |
| 17   | Reappropriation Fund   |                    |                    | 33,846             |                      | 47,900             |
| 18   |                        |                    |                    |                    |                      |                    |
| 19   | Total Expenses         | 489,567            | 491,575            | 544,146            | 505,658              | 558,200            |
| 20   |                        |                    |                    |                    |                      |                    |
| 21   |                        |                    |                    |                    |                      |                    |
| 22   |                        |                    |                    |                    |                      |                    |
| 23   | Capital Outlay         |                    |                    |                    |                      |                    |
| 24   |                        |                    |                    |                    |                      |                    |
| 25   | Ending Balance         | 17,173             | 34,835             | 0                  | 43,150               | 0                  |

**LANDFILL**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015

| LINE DESCRIPTION                | FY 11-12<br>ACTUAL | FY 12-13<br>ACTUAL | FY 13-14<br>BUDGET | FY 13-14<br>ESTIMATE | FY 14-15<br>BUDGET |
|---------------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| 1 Revenue:                      |                    |                    |                    |                      |                    |
| 2 Beginning Cash Balance        | 250,049            | 250,048            | 261,164            | 250,048              | 261,165            |
| 3 Transfer in From General Fund | 0                  | 0                  |                    |                      |                    |
| 4 Transfer in From Sanitation   | 15,089             | 20,814             | 30,000             | 30,000               | 30,000             |
| 5 Miscellaneous                 |                    |                    |                    |                      |                    |
| 6 Interest                      | 612                | 610                | 500                | 617                  | 500                |
| 7                               |                    |                    |                    |                      |                    |
| 8 Total Revenue                 | <u>265,750</u>     | <u>271,472</u>     | <u>291,664</u>     | <u>280,665</u>       | <u>291,665</u>     |
| 9                               |                    |                    |                    |                      |                    |
| 10 Personal Service:            |                    |                    |                    |                      |                    |
| 11 Wages                        |                    |                    |                    |                      |                    |
| 12 Benefits                     |                    |                    |                    |                      |                    |
| 13                              |                    |                    |                    |                      |                    |
| 14 Total Personal Services      | <u>0</u>           | <u>0</u>           | <u>0</u>           | <u>0</u>             | <u>0</u>           |
| 15                              |                    |                    |                    |                      |                    |
| 16 Operating Expenses:          |                    |                    |                    |                      |                    |
| 17 Communications               |                    |                    |                    |                      |                    |
| 18 Utilities                    |                    |                    |                    |                      |                    |
| 19 Insurance                    |                    |                    |                    |                      |                    |
| 20 Conference/Seminars          |                    |                    |                    |                      |                    |
| 21 Municipal Dues               |                    |                    |                    |                      |                    |
| 22 Promotional Expense          |                    |                    |                    |                      |                    |
| 23 Legal Fees                   |                    |                    |                    |                      |                    |
| 24 Contractual Expense          | 15,701             | 21,424             | 30,500             | 19,500               | 30,500             |
| 25 Publication Expense          |                    |                    |                    |                      |                    |
| 26 Building Repair              |                    |                    |                    |                      |                    |
| 27 Vehicle O&M                  |                    |                    |                    |                      |                    |
| 28 Equipment O&M                |                    |                    |                    |                      |                    |
| 29 Grounds Maintenance          |                    |                    |                    |                      |                    |
| 30                              |                    |                    |                    |                      |                    |
| 31 Total Operating Expenses     | <u>15,701</u>      | <u>21,424</u>      | <u>30,500</u>      | <u>19,500</u>        | <u>30,500</u>      |
| 32                              |                    |                    |                    |                      |                    |
| 33 Non-Operating Expenses:      |                    |                    |                    |                      |                    |
| 34 Supplies                     |                    |                    |                    |                      |                    |
| 35 Equipment Rental             |                    |                    |                    |                      |                    |
| 36 Lease Payments               |                    |                    |                    |                      |                    |
| 37 Transfer to General          |                    |                    |                    |                      |                    |
| 38 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>15,701</u>      | <u>21,424</u>      | <u>30,500</u>      | <u>19,500</u>        | <u>30,500</u>      |
| 44                              |                    |                    |                    |                      |                    |
| 45 Gain/Foreclosure Cost        | 250,000            | 250,000            | 250,000            | 250,000              | 250,000            |
| 46 Reappropriation Fund         |                    |                    | 261,164            |                      | 261,165            |
| 47 Sale of Property             |                    |                    |                    |                      |                    |
| 48                              |                    |                    |                    |                      |                    |
| 49 Ending Balance               | <u>250,048</u>     | <u>250,048</u>     | <u>0</u>           | <u>261,165</u>       | <u>0</u>           |

**AMBULANCE**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015

| LINE | DESCRIPTION                 | FY 11-12<br>ACTUAL | FY 12-13<br>ACTUAL | FY 13-14<br>BUDGET | FY 13-14<br>ESTIMATE | FY 14-15<br>BUDGET |
|------|-----------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| 1    | Revenue:                    |                    |                    |                    |                      |                    |
| 2    | Beginning Cash Balance      | 52,396             | 33,222             | 37,310             | 35,767               | 46,430             |
| 3    | Fees                        | 123,810            | 123,783            | 130,000            | 138,448              | 130,000            |
| 4    | Interest                    | 83                 | 67                 | 100                | 137                  | 100                |
| 5    | Lease / Loan / Sale         |                    |                    |                    | 130,000              |                    |
| 6    | Miscellaneous               |                    |                    |                    |                      |                    |
| 7    |                             |                    |                    |                    |                      |                    |
| 8    | Total Revenue               | <u>176,289</u>     | <u>157,072</u>     | <u>167,410</u>     | <u>304,353</u>       | <u>176,530</u>     |
| 9    |                             |                    |                    |                    |                      |                    |
| 10   | Operating Expenses          |                    |                    |                    |                      |                    |
| 11   | Communications              | 8,289              | 5,758              | 7,250              | 4,384                | 7,250              |
| 12   | Conference / Seminars       | 5,687              | 9,302              | 7,000              | 4,244                | 7,000              |
| 13   | Contractual Expense         | 3,082              | 6,365              | 6,000              | 4,590                | 6,000              |
| 14   | Insurance                   | 8,234              | 5,060              | 5,000              | 5,294                | 5,000              |
| 15   | Interdepartment Service Fee | 47,094             | 21,459             | 21,513             | 22,200               | 22,925             |
| 16   | Vehicle / Equip / O&M       | 4,561              | 4,417              | 5,000              | 4,632                | 5,000              |
| 17   | Supplies / LVFD Funding     | 43,719             | 41,893             | 45,000             | 43,132               | 45,000             |
| 18   | Miscellaneous               | 4,049              | 8,702              | 5,000              | 4,447                | 5,000              |
| 19   |                             |                    |                    |                    |                      |                    |
| 20   |                             |                    |                    |                    |                      |                    |
| 21   | Total Operating Expenses    | <u>124,714</u>     | <u>102,955</u>     | <u>101,763</u>     | <u>92,923</u>        | <u>103,175</u>     |
| 22   |                             |                    |                    |                    |                      |                    |
| 23   | Non-Operating Expenses      |                    |                    |                    |                      |                    |
| 24   | Interest Expense            | 1,544              | 789                |                    |                      |                    |
| 25   | Equipment Payment/Lease     | 16,809             | 17,561             |                    |                      | 25,000             |
| 26   | Capital - Equipment         |                    |                    |                    | 165,000              |                    |
| 27   | Capital - Real Property     |                    |                    |                    |                      |                    |
| 28   | Reappropriation Fund        |                    |                    | 65,647             |                      | 48,355             |
| 29   |                             |                    |                    |                    |                      |                    |
| 30   | Total Non-Operating Expense | <u>18,352</u>      | <u>18,350</u>      | <u>65,647</u>      | <u>165,000</u>       | <u>73,355</u>      |
| 31   |                             |                    |                    |                    |                      |                    |
| 32   | Total Expenses              | <u>143,067</u>     | <u>121,305</u>     | <u>167,410</u>     | <u>257,923</u>       | <u>176,530</u>     |
| 33   |                             |                    |                    |                    |                      |                    |
| 34   | Ending Balance              | <u>33,222</u>      | <u>35,767</u>      | <u>0</u>           | <u>46,430</u>        | <u>0</u>           |

Agency

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## REFUND TO SCHOOLS

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015

| <b>LINE</b> | <b>ACCOUNT DESCRIPTION</b> | <b>FY 11-12<br/>ACTUAL</b> | <b>FY 12-13<br/>ACTUAL</b> | <b>FY 13-14<br/>BUDGET</b> | <b>FY 13-14<br/>ESTIMATE</b> | <b>FY 14-15<br/>BUDGET</b> |
|-------------|----------------------------|----------------------------|----------------------------|----------------------------|------------------------------|----------------------------|
| 1           | Revenues:                  |                            |                            |                            |                              |                            |
| 2           | Est Beginning Cash Balance | 0                          | 0                          | 0                          | 0                            | 0                          |
| 3           | Tobacco License            | 255                        | 255                        | 300                        | 270                          | 300                        |
| 4           | Liquor License             | 5,800                      | 6,563                      | 6,500                      | 5,800                        | 6,500                      |
| 5           |                            |                            |                            |                            |                              |                            |
| 6           | Total Revenues             | <u>6,055</u>               | <u>6,818</u>               | <u>6,800</u>               | <u>6,070</u>                 | <u>6,800</u>               |
| 7           |                            |                            |                            |                            |                              |                            |
| 8           | Expenses:                  |                            |                            |                            |                              |                            |
| 9           | Refund to Schools          | <u>6,055</u>               | <u>6,818</u>               | <u>6,800</u>               | <u>6,070</u>                 | <u>6,800</u>               |
| 10          |                            |                            |                            |                            |                              |                            |
| 11          | Total Expenses             | <u>6,055</u>               | <u>6,818</u>               | <u>6,800</u>               | <u>6,070</u>                 | <u>6,800</u>               |
| 12          |                            |                            |                            |                            |                              |                            |
| 13          | Ending Balance             | <u>0</u>                   | <u>0</u>                   | <u>0</u>                   | <u>0</u>                     | <u>0</u>                   |



# Component Unit

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**COMMUNITY DEVELOPMENT AGENCY**  
**CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015**

| <b>LINE</b> | <b>ACCOUNT DESCRIPTION</b> | <b>FY 11-12<br/>ACTUAL</b> | <b>FY 12-13<br/>ACTUAL</b> | <b>FY 13-14<br/>BUDGET</b> | <b>FY 13-14<br/>ESTIMATE</b> | <b>FY 14-15<br/>BUDGET</b> |
|-------------|----------------------------|----------------------------|----------------------------|----------------------------|------------------------------|----------------------------|
| 1           | Revenues:                  |                            |                            |                            |                              |                            |
| 2           | Beginning Cash Balance     | 15,966                     | 14,414                     | 81,589                     | 16,370                       | 57,355                     |
| 3           | Bond / Loan Proceeds       |                            |                            | 320,000                    |                              |                            |
| 4           | Land/Facility Payments     | 20,000                     | 20,000                     | 3,000,000                  | 2,508,312                    |                            |
| 5           | Administration Fees        |                            |                            |                            |                              |                            |
| 6           | TIF Receipts               | 466,783                    | 1,288,397                  | 444,980                    | 506,903                      | 639,618                    |
| 7           | Repayment of Fees          |                            |                            |                            |                              |                            |
| 8           | General Fund Support       |                            |                            | 50,000                     | 50,000                       | 50,000                     |
| 9           | Misc Revenue               | 2,197                      | 8,455                      | 2,000                      | 658                          | 302,000                    |
| 10          | Interest                   | 14                         | 18                         | 100                        | 10                           |                            |
| 11          |                            |                            |                            |                            |                              |                            |
| 12          | Total Revenues             | <u>504,961</u>             | <u>1,331,284</u>           | <u>3,898,669</u>           | <u>3,082,253</u>             | <u>1,048,973</u>           |
| 13          |                            |                            |                            |                            |                              |                            |
| 14          | Expenses:                  |                            |                            |                            |                              |                            |
| 15          | Contractual/Legal          |                            | 2,717                      |                            | 47,012                       |                            |
| 16          | Administration Fees        |                            |                            |                            |                              |                            |
| 17          | Conference/Seminars        |                            |                            |                            |                              |                            |
| 18          | Utilities                  |                            |                            |                            |                              |                            |
| 19          | Publication/Filing         |                            |                            |                            |                              |                            |
| 20          | Misc Expense               | 24,296                     | 434                        | 26,500                     | 18,055                       | 26,500                     |
| 21          | Loan Payments              | 132,371                    | 914,371                    | 134,371                    | 121,453                      | 122,009                    |
| 22          | City Project Payments      | 280,608                    | 262,358                    | 260,609                    | 297,204                      | 500,609                    |
| 23          | Programs/Projects          | 53,271                     | 135,033                    | 3,460,000                  | 2,541,174                    | 399,855                    |
| 24          | Reappropriation Fund       |                            |                            | 17,189                     |                              |                            |
| 25          |                            |                            |                            |                            |                              |                            |
| 26          | Total Expenses             | <u>490,546</u>             | <u>1,314,914</u>           | <u>3,898,669</u>           | <u>3,024,898</u>             | <u>1,048,973</u>           |
| 27          |                            |                            |                            |                            |                              |                            |
| 28          | Ending Balance             | <u>14,414</u>              | <u>16,370</u>              | <u>0</u>                   | <u>57,355</u>                | <u>0</u>                   |

Supplemental

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

| Expenditures:              | <u>2015</u>           | <u>2016</u>           | <u>2017</u>           | <u>2018</u>           | <u>2019</u>           | <u>2020</u>           | <u>2021</u>           | <u>2022</u>           | <u>2023</u>           | <u>2024</u>           | <u>2025</u>           | <u>Total<br/>Remaining</u> |
|----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------------|
| Oct 15 Prin, 2010 Issue    | 75,000.00             | 80,000.00             | 85,000.00             | 80,000.00             | 85,000.00             | 90,000.00             | 95,000.00             | 90,000.00             | 95,000.00             | 100,000.00            | 105,000.00            | 980,000.00                 |
| Oct 15 Int, 2010 Issue     | 16,286.25             | 15,536.25             | 14,576.25             | 13,407.50             | 12,207.50             | 10,805.00             | 9,230.00              | 7,520.00              | 5,855.00              | 4,050.00              | 2,100.00              | 111,573.75                 |
| Dec 15 Int, 2008 Issue     | 11,291.25             | 5,848.75              | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 17,140.00                  |
| Dec 15 Prin, 2008 Issue    | 155,000.00            | 165,000.00            | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 320,000.00                 |
| Apr 15 Int, 2010 Issue     | 15,536.25             | 14,576.25             | 13,407.50             | 12,207.50             | 10,805.00             | 9,230.00              | 7,520.00              | 5,855.00              | 4,050.00              | 2,100.00              | 0.00                  | 95,287.50                  |
| June 15 Int, 2008 Issue    | 8,695.00              | 2,920.00              | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 11,615.00                  |
| June 15 Prin, 2008 Issue   | <u>165,000.00</u>     | <u>160,000.00</u>     | <u>0.00</u>           | <u>0.00</u>           | <u>0.00</u>           | <u>0.00</u>           | <u>0.00</u>           | <u>0.00</u>           | <u>0.00</u>           | <u>0.00</u>           | <u>0.00</u>           | <u>325,000.00</u>          |
| <br>Total Principal        | <br>395,000.00        | <br>405,000.00        | <br>85,000.00         | <br>80,000.00         | <br>85,000.00         | <br>90,000.00         | <br>95,000.00         | <br>90,000.00         | <br>95,000.00         | <br>100,000.00        | <br>105,000.00        | <br>1,625,000.00           |
| Total Interest             | <u>51,808.75</u>      | <u>38,881.25</u>      | <u>27,983.75</u>      | <u>25,615.00</u>      | <u>23,012.50</u>      | <u>20,035.00</u>      | <u>16,750.00</u>      | <u>13,375.00</u>      | <u>9,905.00</u>       | <u>6,150.00</u>       | <u>2,100.00</u>       | <u>235,616.25</u>          |
| <br>Total Debt Requirement | <br><u>446,808.75</u> | <br><u>443,881.25</u> | <br><u>112,983.75</u> | <br><u>105,615.00</u> | <br><u>108,012.50</u> | <br><u>110,035.00</u> | <br><u>111,750.00</u> | <br><u>103,375.00</u> | <br><u>104,905.00</u> | <br><u>106,150.00</u> | <br><u>107,100.00</u> | <br><u>1,860,616.25</u>    |
| <br><br>Revenue Required:  |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                            |
|                            | <u>2015</u>           | <u>2016</u>           | <u>2017</u>           | <u>2018</u>           | <u>2019</u>           | <u>2020</u>           | <u>2021</u>           | <u>2022</u>           | <u>2023</u>           | <u>2024</u>           | <u>2025</u>           | <u>Total</u>               |
| Sales Tax                  | 339,986.25            | 333,768.75            | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 673,755.00                 |
| Prop. Tax or Transfer In   | 106,822.50            | 110,112.50            | 112,983.75            | 105,615.00            | 108,012.50            | 110,035.00            | 111,750.00            | 103,375.00            | 104,905.00            | 106,150.00            | 107,100.00            | 1,186,861.25               |

**Issues:**

\$1,270,000--Series 2010 General Obligation Refunding Bond; due October 15, 2010-October 15, 2024; .35%-4.95% callable October 15, 2015.

\$2,420,000--Series 2008 General Obligation Refunding Bond; due June 15, 2008-June 15, 2016; 2.00%-3.65% callable June 15, 2013.

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

|                                      | Fiscal Year         |                     |                     |                     |                     |                     |                     |                     |                   |                   |                   |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|-------------------|-------------------|
| <u>Expenditures:</u>                 | <u>2015</u>         | <u>2016</u>         | <u>2017</u>         | <u>2018</u>         | <u>2019</u>         | <u>2020</u>         | <u>2021</u>         | <u>2022</u>         | <u>2023</u>       | <u>2024</u>       | <u>2025</u>       |
| Oct 15, Interest 2013                | 34,463.75           | 34,036.25           | 33,370.00           | 32,345.00           | 30,980.00           | 29,195.00           | 27,042.50           | 24,402.50           | 21,432.50         | 17,982.50         | 14,222.50         |
| Oct 15, Principal 2013               | 190,000.00          | 205,000.00          | 205,000.00          | 210,000.00          | 210,000.00          | 210,000.00          | 220,000.00          | 220,000.00          | 230,000.00        | 235,000.00        | 245,000.00        |
| Dec 15, Interest 2014                | 16,872.64           | 17,948.75           | 16,711.25           | 15,046.25           | 12,908.75           | 10,033.75           | 7,793.75            | 5,157.50            | 2,040.00          | -                 | -                 |
| Dec 15, Principal 2014               | 380,000.00          | 550,000.00          | 555,000.00          | 450,000.00          | 460,000.00          | 280,000.00          | 285,000.00          | 290,000.00          | 170,000.00        | -                 | -                 |
| Dec 15, Interest NDEQ                | 57,706.41           | 54,915.56           | 52,319.24           | 49,683.84           | 47,008.76           | 44,293.40           | 41,537.15           | 38,739.41           | 35,899.55         | 33,016.92         | 30,090.90         |
| Dec 15, Principal NDEQ               | 104,894.27          | 103,464.52          | 105,022.31          | 106,603.55          | 108,208.60          | 109,837.82          | 111,491.56          | 113,170.21          | 114,874.13        | 116,603.70        | 118,359.31        |
| March 15, Interest 2011              | 19,853.75           | 18,918.75           | 17,711.25           | 16,241.25           | 14,591.25           | 12,653.75           | 10,508.75           | 8,146.25            | 5,591.25          | 2,800.00          | -                 |
| Apr 15, Interest 2013                | 34,036.25           | 33,370.00           | 32,345.00           | 30,980.00           | 29,195.00           | 27,042.50           | 24,402.50           | 21,432.50           | 17,982.50         | 14,222.50         | 10,057.50         |
| June 15, Interest 2014               | 17,948.75           | 16,711.25           | 15,046.25           | 12,908.75           | 10,033.75           | 7,793.75            | 5,157.50            | 2,040.00            | -                 | -                 | -                 |
| June 15, Interest NDEQ               | 56,199.23           | 53,622.25           | 51,006.46           | 48,351.29           | 45,656.15           | 42,920.42           | 40,143.51           | 37,324.78           | 34,463.62         | 31,559.38         | 28,611.41         |
| June 15, Principal NDEQ              | 102,694.31          | 104,240.50          | 105,809.98          | 107,403.08          | 109,020.16          | 110,661.60          | 112,327.75          | 114,018.98          | 115,735.68        | 117,478.23        | 119,247.01        |
| Sept 15, Interest 2011               | 19,853.75           | 18,918.75           | 17,711.25           | 16,241.25           | 14,591.25           | 12,653.75           | 10,508.75           | 8,146.25            | 5,591.25          | 2,800.00          | -                 |
| Sept 15, Principal 2011              | 110,000.00          | 115,000.00          | 120,000.00          | 120,000.00          | 125,000.00          | 130,000.00          | 135,000.00          | 140,000.00          | 145,000.00        | 140,000.00        | -                 |
| <b>Total Principal</b>               | <b>887,588.58</b>   | <b>1,077,705.02</b> | <b>1,090,832.29</b> | <b>994,006.63</b>   | <b>1,012,228.76</b> | <b>840,499.42</b>   | <b>863,819.31</b>   | <b>877,189.19</b>   | <b>775,609.81</b> | <b>609,081.93</b> | <b>482,606.32</b> |
| <b>Total Interest</b>                | <b>256,934.53</b>   | <b>248,441.56</b>   | <b>236,220.70</b>   | <b>221,797.63</b>   | <b>204,964.91</b>   | <b>186,586.32</b>   | <b>167,094.41</b>   | <b>145,389.19</b>   | <b>123,000.67</b> | <b>102,381.30</b> | <b>82,982.31</b>  |
| <b>Total Debt Requirement</b>        | <b>1,144,523.11</b> | <b>1,326,146.58</b> | <b>1,327,052.99</b> | <b>1,215,804.26</b> | <b>1,217,193.67</b> | <b>1,027,085.74</b> | <b>1,030,913.72</b> | <b>1,022,578.38</b> | <b>898,610.48</b> | <b>711,463.23</b> | <b>565,588.63</b> |
| <b><u>Debt Service Revenues:</u></b> |                     |                     |                     |                     |                     |                     |                     |                     |                   |                   |                   |
| 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                | 71,000.00           | 0.00                | 0.00                | 0.00                | 271,000.00        | 157,525.00        | 0.00              |
| Water Department                     | 99,213.22           | 176,506.16          | 178,749.66          | 77,264.48           | 45,228.34           | 0.00                | 0.00                | 0.00                | 0.00              | 0.00              | 0.00              |
| Electric Department                  | 301,526.78          | 417,177.03          | 412,179.09          | 421,619.12          | 373,516.67          | 303,685.01          | 308,262.57          | 301,803.25          | 258,024.81        | 267,205.00        | 269,280.00        |
| Sewer Department                     | 743,783.11          | 732,463.39          | 736,124.24          | 716,920.67          | 727,448.66          | 723,400.73          | 722,651.15          | 720,775.13          | 369,585.67        | 286,733.23        | 296,308.63        |
| <b>Total Funds Available</b>         | <b>1,144,523.11</b> | <b>1,326,146.58</b> | <b>1,327,052.99</b> | <b>1,215,804.26</b> | <b>1,217,193.67</b> | <b>1,027,085.74</b> | <b>1,030,913.72</b> | <b>1,022,578.38</b> | <b>898,610.48</b> | <b>711,463.23</b> | <b>565,588.63</b> |
| <b>Debt Requirement</b>              | <b>1,144,523.11</b> | <b>1,326,146.58</b> | <b>1,327,052.99</b> | <b>1,215,804.26</b> | <b>1,217,193.67</b> | <b>1,027,085.74</b> | <b>1,030,913.72</b> | <b>1,022,578.38</b> | <b>898,610.48</b> | <b>711,463.23</b> | <b>565,588.63</b> |

**Bond Issues:**

\$1,650,000 Combined Utility Revenue & Refunding Bonds, Series 2011; dated September 15, 2011; due March 15 & September 15 2011/2024; 0.35%-4.00% callable September 2016.  
 \$2,925,000 Combined Utility Revenue Bonds, Series 2013, dated October 15, 2013, due April 15 & October 15 2014/2027; 0.45%-3.9% callable October 2018.  
 \$3,420,000 Combined Utility Revenue & Refunding Bonds, Series 2014; dated December 15, 2014; due June 15 & December 15 2014/2022; 0.30%-2.40% callable December 2019.

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

| Expenditures:                 | Fiscal Year       |                   |                   |                   |                   |                   |                   |                   |                   |          | Total<br>Remaining   |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------|----------------------|
|                               | 2026              | 2027              | 2028              | 2029              | 2030              | 2031              | 2032              | 2033              | 2034              |          |                      |
| Oct 15, Interest 2013         | 10,057.50         | 5,557.50          | 682.50            | -                 | -                 | -                 | -                 | -                 | -                 | -        | 315,770.00           |
| Oct 15, Principal 2013        | 250,000.00        | 260,000.00        | 35,000.00         | -                 | -                 | -                 | -                 | -                 | -                 | -        | 2,925,000.00         |
| Dec 15, Interest 2014         | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -        | 104,512.64           |
| Dec 15, Principal 2014        | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -        | 3,420,000.00         |
| Dec 15, Interest NDEQ         | 27,120.82         | 24,106.02         | 21,045.84         | 17,939.57         | 14,786.54         | 11,586.03         | 8,337.34          | 5,039.74          | 1,692.48          | -        | 616,865.52           |
| Dec 15, Principal NDEQ        | 120,141.36        | 121,950.24        | 123,786.35        | 125,650.11        | 127,541.93        | 129,462.23        | 131,411.45        | 133,390.01        | 135,398.37        | -        | 2,361,262.03         |
| March 15, Interest 2011       | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -        | 127,016.25           |
| Apr 15, Interest 2013         | 5,557.50          | 682.50            | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -        | 281,306.25           |
| June 15, Interest 2014        | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -        | 87,640.00            |
| June 15, Interest NDEQ        | 25,619.05         | 22,581.65         | 19,498.51         | 16,368.95         | 13,192.27         | 9,967.76          | 6,694.70          | 3,372.36          | -                 | -        | 587,153.75           |
| June 15, Principal NDEQ       | 121,042.42        | 122,864.87        | 124,714.75        | 126,592.49        | 128,498.49        | 130,433.20        | 132,397.03        | 134,390.44        | -                 | -        | 2,239,570.97         |
| Sept 15, Interest 2011        | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -        | 127,016.25           |
| Sept 15, Principal 2011       | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -        | 1,280,000.00         |
| <b>Total Principal</b>        | <b>491,183.78</b> | <b>504,815.11</b> | <b>283,501.10</b> | <b>252,242.60</b> | <b>256,040.42</b> | <b>259,895.43</b> | <b>263,808.48</b> | <b>267,780.45</b> | <b>135,398.37</b> | <b>-</b> | <b>12,225,833.00</b> |
| <b>Total Interest</b>         | <b>68,354.87</b>  | <b>52,927.67</b>  | <b>41,226.85</b>  | <b>34,308.52</b>  | <b>27,978.81</b>  | <b>21,553.79</b>  | <b>15,032.04</b>  | <b>8,412.10</b>   | <b>1,692.48</b>   | <b>-</b> | <b>2,247,280.66</b>  |
| <b>Total Debt Requirement</b> | <b>559,538.65</b> | <b>557,742.78</b> | <b>324,727.95</b> | <b>286,551.12</b> | <b>284,019.23</b> | <b>281,449.22</b> | <b>278,840.52</b> | <b>276,192.55</b> | <b>137,090.85</b> | <b>-</b> | <b>14,473,113.66</b> |
| <b>Debt Service Revenues:</b> |                   |                   |                   |                   |                   |                   |                   |                   |                   |          |                      |
| 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              | 274,690.00        | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00     | 774,215.00           |
| Water Department              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00     | 576,961.86           |
| Electric Department           | 265,615.00        | 266,240.00        | -239,007.50       | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00     | 3,927,126.81         |
| Sewer Department              | 293,923.65        | 291,502.78        | 289,045.45        | 286,551.12        | 284,019.23        | 281,449.22        | 278,840.52        | 276,192.55        | 137,090.85        | -        | 9,194,809.99         |
| <b>Total Funds Available</b>  | <b>559,538.65</b> | <b>557,742.78</b> | <b>324,727.95</b> | <b>286,551.12</b> | <b>284,019.23</b> | <b>281,449.22</b> | <b>278,840.52</b> | <b>276,192.55</b> | <b>137,090.85</b> | <b>-</b> | <b>14,473,113.66</b> |
| <b>Debt Requirement</b>       | <b>559,538.65</b> | <b>557,742.78</b> | <b>324,727.95</b> | <b>286,551.12</b> | <b>284,019.23</b> | <b>281,449.22</b> | <b>278,840.52</b> | <b>276,192.55</b> | <b>137,090.85</b> | <b>-</b> | <b>14,473,113.66</b> |

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