

**CITY COUNCIL, BOARDS AND COMMISSIONS**  
 CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2007-2008

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 04-05 ACTUAL</b>	<b>FY 05-06 ACTUAL</b>	<b>FY 06-07 BUDGET</b>	<b>FY 06-07 ESTIMATE</b>	<b>FY 07-08 BUDGET</b>
1	Personal Services					
2	Wages	9,056	9,150	8,006	8,006	7,500
3	Benefits	693	700	613	613	574
4						
5	Total Personnel Services	9,749	9,850	8,619	8,619	8,074
6						
7	Operating Expenses					
8	Communications					
9	Utilities					
10	Insurance					
11	Conference & Seminars	4,361	2,602	6,000	4,000	6,000
12	Municipal Dues	1,040	1,100	2,000	1,000	2,000
13	Employee Dues					
14	Promotional Expense					
15	Legal Fees					
16	Election Expense					
17	Contractual Expense	88,829	23,549			
18	Publication	1,011	1,580	1,300	1,300	1,500
19	Building Repairs					
20	Vehicle O & M					
21	Equipment O & M					
22	Grounds Maintenance					
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	95,241	28,832	9,300	6,300	9,500
27						
28	Non-Operating Expenses					
29	Supplies	452	943	1,000	1,000	1,345
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	452	943	1,000	1,000	1,345
35						
36	<b>TOTAL BUDGETED EXPENSES</b>	<b>105,442</b>	<b>39,625</b>	<b>18,919</b>	<b>15,919</b>	<b>18,919</b>

**CITY MANAGER / CITY CLERK**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2007-2008

LINE	ACCOUNT DESCRIPTION	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 BUDGET	FY 06-07 ESTIMATE	FY 07-08 BUDGET
1	Personal Services					
2	Wages	170,848	170,785	165,093	167,192	172,306
3	Benefits	63,023	76,566	64,975	54,181	56,867
4						
5	Total Personnel Services	233,871	247,351	230,068	221,372	229,173
6						
7	Operating Expenses					
8	Communications					
9	Utilities					
10	Insurance					
11	Conference & Seminars	6,933	6,423	8,000	8,000	8,000
12	Municipal Dues	4,054	2,497	5,000	3,000	5,000
13	Employee Dues	1,367	1,852	3,000	3,000	3,000
14	Promotional Expense			5,000		
15	Legal Fees					
16	Election Expense	386	404	3,000	500	3,000
17	Contractual Expense	7,456	8,677	13,000	18,000	20,000
18	Publication	5,418	4,774	8,000	8,000	8,000
19	Building Repairs					
20	Vehicle O & M	4,306	4,623	7,000	6,000	7,000
21	Equipment O & M					
22	Grounds Maintenance					
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	29,919	29,250	52,000	46,500	54,000
27						
28	Non-Operating Expenses					
29	Supplies	5,399	5,399	7,000	7,000	7,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh			5,000		
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	5,399	5,399	12,000	7,000	7,000
35						
36	TOTAL BUDGETED EXPENSES	269,188	281,999	294,068	274,872	290,173

**CITY TREASURER**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2007-2008

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 04-05 ACTUAL</b>	<b>FY 05-06 ACTUAL</b>	<b>FY 06-07 BUDGET</b>	<b>FY 06-07 ESTIMATE</b>	<b>FY 07-08 BUDGET</b>
1	Personal Services					
2	Wages	48,967	49,973	51,000	50,890	52,467
3	Benefits	16,005	13,203	13,586	12,768	13,348
4						
5	Total Personnel Services	64,972	63,177	64,586	63,658	65,815
6						
7	Operating Expenses					
8	Communications					
9	Utilities					
10	Insurance					
11	Conference & Seminars	525	3,588	3,000	1,000	3,000
12	Municipal Dues		70		100	100
13	Employee Dues	170	175	300	300	300
14	Promotional Expense					
15	Legal Fees					
16	Election Expense					
17	Contractual Expense	31,073	34,892	34,000	33,000	34,000
18	Publication	229	238	200	300	300
19	Building Repairs					
20	Vehicle O & M	1,200	1,200	1,300	1,200	1,200
21	Equipment O & M					
22	Grounds Maintenance					
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	33,197	40,163	38,800	35,900	38,900
27						
28	Non-Operating Expenses					
29	Supplies	1,206	1,232	2,000	2,000	2,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	1,206	1,232	2,000	2,000	2,000
35						
36	TOTAL BUDGETED EXPENSES	99,375	104,572	105,386	101,558	106,715

**NON-DEPARTMENT**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2007-2008

LINE	ACCOUNT DESCRIPTION	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 BUDGET	FY 06-07 ESTIMATE	FY 07-08 BUDGET
1	Personal Services					
2	Wages	1,347	0	0	3,500	26,400
3	Benefits	175	0	0	268	2,020
4						
5	Total Personnel Services	1,522	0	0	3,768	28,420
6						
7	Operating Expenses					
8	Communications					
9	Utilities	22,506	27,528	32,625	32,000	34,256
10	Insurance	158,203	195,253	200,000	193,867	200,000
11	Conference & Seminars	2,133				
12	Municipal Dues	18,674	18,224	20,000	19,000	20,000
13	Employee Dues					
14	Promotional Expense	4,353	5,557	6,000	6,000	6,000
15	Legal Fees	20,618	18,815	21,000	17,500	
16	Election Expense					
17	Contractual Expense	22,885	27,579	20,000	59,221	40,000
18	Publication	30	30	2,000	30	2,000
19	Building Repairs	3,788	3,979	15,000	18,000	15,000
20	Vehicle O & M					
21	Equipment O & M	68		1,000	17,000	15,000
22	Grounds Maintenance					
23	Miscellaneous Expense	1,889,765				
24	Street Repairs					
25						
26	Total Operating Expenses	2,143,022	296,965	317,625	362,618	332,256
27						
28	Non-Operating Expenses					
29	Supplies	7,463	11,892	5,000	8,000	8,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh	30,422	4,163	10,000		
32	Capital -- Real Property		300,000			
33						
34	Total Non-Operating Expenses	37,885	316,055	15,000	8,000	8,000
35						
36	TOTAL BUDGETED EXPENSES	2,182,429	613,020	332,625	374,386	368,676

**PLANNING & INSPECTION**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2007-2008

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 04-05 ACTUAL</b>	<b>FY 05-06 ACTUAL</b>	<b>FY 06-07 BUDGET</b>	<b>FY 06-07 ESTIMATE</b>	<b>FY 07-08 BUDGET</b>
1	Personal Services					
2	Wages	58,497	66,349	75,000	72,182	98,000
3	Benefits	21,394	29,682	31,000	27,396	40,000
4						
5	Total Personnel Services	79,892	96,030	106,000	99,577	138,000
6						
7	Operating Expenses					
8	Communications		75	200	200	200
9	Utilities					
10	Insurance					
11	Conference & Seminars	1,122	1,270	3,000	3,000	3,000
12	Municipal Dues	190	425	500	500	1,000
13	Employee Dues	150		300	200	1,000
14	Promotional Expense	232		600	200	1,000
15	Legal Fees					
16	Election Expense					
17	Contractual Expense	87,739	31,825	80,000	40,000	80,000
18	Publication	10		100	1,000	1,000
19	Building Repairs					
20	Vehicle O & M	2,327	2,682	3,000	4,000	4,000
21	Equipment O & M	0	154	100	1,000	1,000
22	Grounds Maintenance					
23	Miscellaneous Expense	182	252	300	1,000	1,000
24	Street Repairs					
25						
26	Total Operating Expenses	91,951	36,683	88,100	51,100	93,200
27						
28	Non-Operating Expenses					
29	Supplies	1,952	1,153	5,000	5,000	5,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	1,952	1,153	5,000	5,000	5,000
35						
36	TOTAL BUDGETED EXPENSES	173,795	133,867	199,100	155,677	236,200

**POLICE & DISPATCH**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2007-2008

LINE	ACCOUNT DESCRIPTION	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 BUDGET	FY 06-07 ESTIMATE	FY 07-08 BUDGET
1	Personal Services					
2	Wages	583,513	623,130	628,970	657,373	692,120
3	Benefits	214,287	287,368	260,540	275,463	295,059
4						
5	Total Personnel Services	797,800	910,498	889,510	932,836	987,179
6						
7	Operating Expenses					
8	Communications	511				
9	Utilities	515	1,480	5,500	5,250	6,000
10	Insurance					
11	Conference & Seminars	2,257	2,760	4,000	2,000	4,000
12	Municipal Dues					
13	Employee Dues	10	10	100	10	100
14	Promotional Expense					
15	Legal Fees					
16	Election Expense					
17	Contractual Expense	78,915	82,809	93,179	101,250	92,000
18	Publication	2,571	408	1,500		
19	Building Repairs	645	418	1,000	1,000	1,000
20	Vehicle O & M	28,269	32,743	36,000	34,000	36,000
21	Equipment O & M	6,936	3,309	6,000	3,000	16,000
22	Grounds Maintenance					
23	Miscellaneous Expense	6	49	1,000	100	1,000
24	Street Repairs					
25						
26	Total Operating Expenses	120,635	123,985	148,279	146,610	156,100
27						
28	Non-Operating Expenses					
29	Supplies	26,184	23,509	24,000	25,000	26,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh	9,960	12,998	22,600	22,600	25,000
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	36,144	36,507	46,600	47,600	51,000
35						
36	TOTAL BUDGETED EXPENSES	954,579	1,070,990	1,084,389	1,127,046	1,194,279

# FIRE & CIVIL DEFENSE

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2007-2008

LINE	ACCOUNT DESCRIPTION	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 BUDGET	FY 06-07 ESTIMATE	FY 07-08 BUDGET
1	Personal Services					
2	Wages	17,683	13,084	13,043	13,043	18,893
3	Benefits	18,919	20,514	18,682	18,682	18,945
4						
5	Total Personnel Services	36,601	33,598	31,725	31,725	37,839
6						
7	Operating Expenses					
8	Communications	8,081	3,543	4,500	5,500	6,000
9	Utilities	7,276	7,619	10,000	9,000	10,000
10	Insurance	22,020	13,785	24,000	16,000	24,000
11	Conference & Seminars	12,609	8,805	16,000	12,000	16,000
12	Municipal Dues					
13	Employee Dues	135				
14	Promotional Expense					
15	Legal Fees					
16	Election Expense					
17	Contractual Expense	9,773	16,755	19,000	16,000	19,000
18	Publication					
19	Building Repairs	755	1,977	3,000	3,000	3,000
20	Vehicle O & M	9,056	4,007	7,000	6,000	7,000
21	Equipment O & M	5,671	5,524	7,000	5,000	35,000
22	Grounds Maintenance					
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	75,377	62,015	90,500	72,500	120,000
27						
28	Non-Operating Expenses					
29	Supplies	8,002	4,954	9,000	8,000	9,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh	86,049	247,621	242,000	46,000	164,323
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	94,051	252,575	251,000	54,000	173,323
35						
36	TOTAL BUDGETED EXPENSES	206,029	348,188	373,225	158,225	331,162

# GRAND GENERATION CENTER

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2007-2008

LINE	ACCOUNT DESCRIPTION	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 BUDGET	FY 06-07 ESTIMATE	FY 07-08 BUDGET
1	Personal Services					
2	Wages	66,372	67,971	71,775	61,146	79,816
3	Benefits	13,108	18,671	33,000	34,622	49,945
4						
5	Total Personnel Services	79,480	86,642	104,775	95,767	129,761
6						
7	Operating Expenses					
8	Communications					
9	Utilities	8,435	8,589	9,200	10,395	10,000
10	Insurance					
11	Conference & Seminars	449	171	1,500	1,000	1,500
12	Municipal Dues					
13	Employee Dues	55	135	400	4,000	400
14	Promotional Expense	193	241	500	5,000	500
15	Legal Fees					
16	Election Expense					
17	Contractual Expense	7,828	7,619	9,000	14,000	20,000
18	Publication					
19	Building Repairs	1,131	5,764	2,000	3,500	4,000
20	Vehicle O & M	539	490	1,000	200	1,000
21	Equipment O & M	2,489	2,771	1,500	4,000	13,000
22	Grounds Maintenance					10,000
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	21,119	25,781	25,100	42,095	60,400
27						
28	Non-Operating Expenses					
29	Supplies	3,269	3,861	4,800	4,800	6,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh		45,383	0		
32	Capital -- Real Property			494,000	494,000	
33						
34	Total Non-Operating Expenses	3,269	49,244	498,800	498,800	6,000
35						
36	TOTAL BUDGETED EXPENSES	103,868	161,666	628,675	636,662	196,161



**LIBRARY**

## CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2007-2008

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 04-05 ACTUAL</b>	<b>FY 05-06 ACTUAL</b>	<b>FY 06-07 BUDGET</b>	<b>FY 06-07 ESTIMATE</b>	<b>FY 07-08 BUDGET</b>
1	Personal Services					
2	Wages	98,052	134,767	145,421	152,651	156,820
3	Benefits	34,228	47,354	44,652	53,494	56,235
4						
5	Total Personnel Services	132,280	182,122	190,073	206,145	213,055
6						
7	Operating Expenses					
8	Communications					
9	Utilities	7,090	27,172	21,000	24,634	25,000
10	Insurance					
11	Conference & Seminars	2,140	1,138	3,000	3,000	3,000
12	Municipal Dues					
13	Employee Dues	270	485	500	500	500
14	Promotional Expense	239	610	1,000	1,000	1,000
15	Legal Fees					
16	Election Expense					
17	Contractual Expense	10,742	25,114	25,000	25,000	26,000
18	Publication	1,269	1,608	1,500	1,000	1,000
19	Building Repairs	776	2,755	2,000	1,500	2,000
20	Vehicle O & M	295	2,215	2,800	0	0
21	Equipment O & M	1,767	4,700	3,000	5,500	11,500
22	Grounds Maintenance	192		600		
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	24,780	65,798	60,400	62,134	70,000
27						
28	Non-Operating Expenses					
29	Supplies	58,057	66,189	75,000	70,000	75,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh		28,110	5,000	5,000	
32	Capital -- Real Property	2,086,114	539,035			
33						
34	Total Non-Operating Expenses	2,144,172	633,334	80,000	75,000	75,000
35						
36	TOTAL BUDGETED EXPENSES	2,301,231	881,253	330,473	343,279	358,055

# AQUATIC CENTER

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2007-2008

LINE	ACCOUNT DESCRIPTION	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 BUDGET	FY 06-07 ESTIMATE	FY 07-08 BUDGET
1	Personal Services					
2	Wages	91,683	84,022	100,788	95,960	98,792
3	Benefits	7,167	6,586	8,087	7,623	7,845
4						
5	Total Personnel Services	98,850	90,608	108,875	103,583	106,637
6						
7	Operating Expenses					
8	Communications					
9	Utilities	15,336	14,761	35,000	20,000	20,000
10	Insurance					
11	Conference & Seminars	60		300		300
12	Municipal Dues	40		100		100
13	Employee Dues		40		40	100
14	Promotional Expense	396	339	800	500	800
15	Legal Fees					
16	Election Expense					
17	Contractual Expense	5,767	4,895	10,000	8,000	10,000
18	Publication	620	400	1,000	1,000	1,000
19	Building Repairs	1,025	8,882	7,000	5,000	7,000
20	Vehicle O & M	2,617	1,361	2,000	1,000	2,000
21	Equipment O & M	17,154	9,614	10,000	9,000	53,000
22	Grounds Maintenance	5,315	5,103	5,000	5,000	5,000
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	48,329	45,394	71,200	49,540	99,300
27						
28	Non-Operating Expenses					
29	Supplies	33,475	30,878	35,000	35,000	35,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh	14,696		1,000	2,000	55,000
32	Capital -- Real Property			5,000		
33						
34	Total Non-Operating Expenses	48,171	30,878	41,000	37,000	90,000
35						
36	TOTAL BUDGETED EXPENSES	195,350	166,880	221,075	190,123	295,937

# RECREATION

## CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2007-2008

LINE	ACCOUNT DESCRIPTION	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 BUDGET	FY 06-07 ESTIMATE	FY 07-08 BUDGET
1	Personal Services					
2	Wages	71,936	72,512	80,601	84,655	89,555
3	Benefits	7,316	6,976	7,902	8,284	8,704
4						
5	Total Personnel Services	79,251	79,488	88,503	92,939	98,259
6						
7	Operating Expenses					
8	Communications					
9	Utilities					
10	Insurance					
11	Conference & Seminars	192	391	1,000	1,000	1,000
12	Municipal Dues					
13	Employee Dues		100	400	400	400
14	Promotional Expense	376	170	500	500	500
15	Legal Fees					
16	Election Expense					
17	Contractual Expense	21,042	16,087	22,000	18,000	22,000
18	Publication	2,175	2,630	2,500	2,700	3,000
19	Building Repairs					
20	Vehicle O & M	2,808	2,746	3,000	3,000	3,000
21	Equipment O & M	886	14	500	500	5,000
22	Grounds Maintenance	1,674	473			
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	29,152	22,612	29,900	26,100	34,900
27						
28	Non-Operating Expenses					
29	Supplies	46,621	60,699	50,000	55,000	57,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh			1,000		
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	46,621	60,699	51,000	55,000	57,000
35						
36	TOTAL BUDGETED EXPENSES	155,024	162,798	169,403	174,039	190,159

**PARKS**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2007-2008

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 04-05 ACTUAL</b>	<b>FY 05-06 ACTUAL</b>	<b>FY 06-07 BUDGET</b>	<b>FY 06-07 ESTIMATE</b>	<b>FY 07-08 BUDGET</b>
1	Personal Services					
2	Wages	100,437	115,953	134,420	125,326	143,973
3	Benefits	30,914	44,178	48,817	46,173	53,136
4						
5	Total Personnel Services	131,352	160,131	183,237	171,499	197,109
6						
7	Operating Expenses					
8	Communications				200	
9	Utilities	20,150	24,295	22,000	27,635	29,000
10	Insurance					
11	Conference & Seminars	151	90	100	90	500
12	Municipal Dues					
13	Employee Dues					
14	Promotional Expense					
15	Legal Fees					
16	Election Expense					
17	Contractual Expense	7,543	14,106	15,000	13,000	15,000
18	Publication					
19	Building Repairs	3,375	1,744	5,000	4,000	5,000
20	Vehicle O & M	5,321	6,678	8,000	7,000	8,000
21	Equipment O & M	20,762	26,613	20,000	19,000	26,000
22	Grounds Maintenance	17,721	26,142	26,000	26,000	37,000
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	75,023	99,668	96,100	96,925	120,500
27						
28	Non-Operating Expenses					
29	Supplies	6,845	8,761	11,000	9,000	11,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh	30,828	11,279	45,000	16,129	90,000
32	Capital -- Real Property	12,643	32,084	100,000	100,000	100,000
33						
34	Total Non-Operating Expenses	50,316	52,124	156,000	125,129	201,000
35						
36	TOTAL BUDGETED EXPENSES	256,691	311,922	435,337	393,553	518,609

**CEMETERY**

## CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2007-2008

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 04-05 ACTUAL</b>	<b>FY 05-06 ACTUAL</b>	<b>FY 06-07 BUDGET</b>	<b>FY 06-07 ESTIMATE</b>	<b>FY 07-08 BUDGET</b>
1	Personal Services					
2	Wages	56,809	60,823	67,808	72,435	72,393
3	Benefits	16,354	22,150	21,116	20,925	21,679
4						
5	Total Personnel Services	73,164	82,973	88,924	93,360	94,072
6						
7	Operating Expenses					
8	Communications					
9	Utilities	540	638	1,500	1,000	1,000
10	Insurance					
11	Conference & Seminars	25				
12	Municipal Dues					
13	Employee Dues					
14	Promotional Expense					
15	Legal Fees					
16	Election Expense					
17	Contractual Expense	4,138	570	3,000	3,000	3,000
18	Publication					
19	Building Repairs	106	65	1,500	1,000	1,000
20	Vehicle O & M	2,715	4,566	4,000	4,000	4,000
21	Equipment O & M	13,002	10,987	9,000	10,000	10,000
22	Grounds Maintenance	1,337	1,623	3,000	3,000	3,000
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	21,864	18,449	22,000	22,000	22,000
27						
28	Non-Operating Expenses					
29	Supplies	1,965	4,113	3,000	3,000	3,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh	0	9,000			15,000
32	Capital -- Real Property			60,000		50,000
33						
34	Total Non-Operating Expenses	1,965	13,113	63,000	3,000	68,000
35						
36	TOTAL BUDGETED EXPENSES	96,992	114,535	173,924	118,360	184,072

# AIRPORT

## CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2007-2008

LINE	ACCOUNT DESCRIPTION	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 BUDGET	FY 06-07 ESTIMATE	FY 07-08 BUDGET
1	Personal Services					
2	Wages	30,869	32,482	33,347	25,765	3,000
3	Benefits	8,589	18,960	17,664	11,026	300
4						
5	Total Personnel Services	39,459	51,442	51,011	36,792	3,300
6						
7	Operating Expenses					
8	Communications					
9	Utilities					
10	Insurance			500	500	
11	Conference & Seminars					
12	Municipal Dues					
13	Employee Dues					
14	Promotional Expense					
15	Legal Fees					
16	Election Expense					
17	Contractual Expense					
18	Publication					
19	Building Repairs					
20	Vehicle O & M	368		500	500	
21	Equipment O & M					
22	Grounds Maintenance					
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	368	0	1,000	1,000	0
27						
28	Non-Operating Expenses					
29	Supplies	248		200	200	
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	248	0	200	200	0
35						
36	TOTAL BUDGETED EXPENSES	40,074	51,442	52,211	37,992	3,300

**STREET**

## CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2007-2008

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 04-05 ACTUAL</b>	<b>FY 05-06 ACTUAL</b>	<b>FY 06-07 BUDGET</b>	<b>FY 06-07 ESTIMATE</b>	<b>FY 07-08 BUDGET</b>
1	Personal Services					
2	Wages	229,523	245,911	259,897	265,742	267,688
3	Benefits	96,375	124,527	124,769	112,863	119,775
4						
5	Total Personnel Services	325,898	370,438	384,666	378,605	387,463
6						
7	Operating Expenses					
8	Communications	3,282	378	2,000	1,000	2,000
9	Utilities	68,725	69,151	74,000	72,000	74,000
10	Insurance					
11	Conference & Seminars	619	205	1,000	500	1,000
12	Municipal Dues		243	500	500	1,000
13	Employee Dues	232				
14	Promotional Expense	810	1,439	1,000	2,000	2,000
15	Legal Fees					
16	Election Expense					
17	Contractual Expense	21,620	29,493	25,000	45,000	75,000
18	Publication		17,423	500	500	500
19	Building Repairs	3,540	3,107	5,000	4,000	5,000
20	Vehicle O & M	41,866	49,914	49,000	55,000	60,000
21	Equipment O & M	48,172	43,358	45,000	45,000	45,000
22	Grounds Maintenance		2,399	1,000	1,000	1,000
23	Miscellaneous Expense					
24	Street Repairs	16,920	39,319	37,000	34,000	67,000
25						
26	Total Operating Expenses	205,786	256,427	241,000	260,500	333,500
27						
28	Non-Operating Expenses					
29	Supplies	37,881	28,375	30,000	30,000	37,000
30	Equipment Rental	110	3,995	10,000	5,000	10,000
31	Capital -- Equip/Furn/Veh	74,785	16,894	27,000	27,000	7,000
32	Capital -- Real Property	1,315,840	525,717	1,864,000	327,433	2,510,000
33						
34	Total Non-Operating Expenses	1,428,616	574,981	1,931,000	389,433	2,564,000
35						
36	TOTAL BUDGETED EXPENSES	1,960,300	1,201,846	2,556,666	1,028,538	3,284,963

# TOTAL EXPENDITURES

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2007-2008

LINE	ACCOUNT DESCRIPTION	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 BUDGET	FY 06-07 ESTIMATE	FY 07-08 BUDGET
1	Personal Services					
2	Wages	1,635,592	1,746,912	1,835,169	1,855,866	1,979,725
3	Benefits	548,547	717,434	695,403	684,379	744,432
4						
5	Total Personnel Services	2,184,139	2,464,346	2,530,572	2,540,245	2,724,157
6						
7	Operating Expenses					
8	Communications	11,875	3,996	6,700	6,900	8,200
9	Utilities	150,571	181,233	210,825	201,914	209,256
10	Insurance	180,223	209,038	224,500	210,367	224,000
11	Conference & Seminars	33,577	27,444	46,900	35,590	47,300
12	Municipal Dues	23,998	22,559	28,100	24,100	29,200
13	Employee Dues	2,389	2,797	5,000	8,450	5,800
14	Promotional Expense	6,598	8,354	15,400	15,200	11,800
15	Legal Fees	20,618	18,815	21,000	17,500	0
16	Election Expense	386	404	3,000	500	3,000
17	Contractual Expense	405,351	323,972	368,179	393,471	456,000
18	Publication	13,332	29,091	18,600	15,830	18,300
19	Building Repairs	15,140	28,691	41,500	41,000	43,000
20	Vehicle O & M	101,687	113,225	124,600	121,900	133,200
21	Equipment O & M	116,907	107,044	103,100	119,000	230,500
22	Grounds Maintenance	26,238	35,739	35,600	35,000	56,000
23	Miscellaneous Expense	1,889,953	301	1,300	1,100	2,000
24	Street Repairs	16,920	39,319	37,000	34,000	67,000
25						
26	Total Operating Expenses	3,015,761	1,152,021	1,291,304	1,281,822	1,544,556
27						
28	Non-Operating Expenses					
29	Supplies	239,019	251,959	262,000	263,000	282,345
30	Equipment Rental	110	3,995	10,000	5,000	10,000
31	Capital -- Equip/Furn/Veh	246,740	375,447	358,600	118,729	356,323
32	Capital -- Real Property	3,414,598	1,396,836	2,523,000	921,433	2,660,000
33						
34	Total Non-Operating Expenses	3,900,467	2,028,238	3,153,600	1,308,162	3,308,668
35						
36	TOTAL BUDGETED EXPENSES	9,100,368	5,644,605	6,975,476	5,130,229	7,577,381



## GENERAL FUND REVENUES

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2007-2008

LINE	ACCOUNT DESCRIPTION	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 BUDGET	FY 06-07 ESTIMATE	FY 07-08 BUDGET
1	State Tax Revenues:					
2	Aid to Local Subdivision	88,518	88,509	88,481	88,473	88,473
3	Mutual Finance Organization	32,109	31,839	31,839	32,279	34,531
4	Hwy Allocation/Motor Veh Fees	712,472	695,506	740,499	755,002	770,102
5	Incentive Payment	3,500	7,000	7,000	7,000	7,000
6	Maintenance Contract #16	13,356	13,356	13,356	13,356	13,356
7	Sales Tax Revenue	1,823,204	1,944,195	1,800,000	1,883,612	1,400,000
8	MEF/MIRF/Urban Hwy					
9						
10	Total State Tax Revenues	2,673,160	2,780,404	2,681,175	2,779,721	2,313,462
11						
12	Local Funds:					
13	Occupation Taxes:					
14	Liquor License	2,600	2,600	3,500	2,600	3,000
15	Telecommunications			167,000	75,000	170,000
16	Satelite TV			36,100		
17	Fire Insurance	10	10	15	15	15
18	Firework Stands	1,125	1,500	1,300	1,300	1,300
19						
20	Total Occupation Taxes	3,735	4,110	207,915	78,915	174,315
21						
22	Franchise Fees:					
23	Cable TV	61,512	55,702	62,000	56,000	60,000
24	Telephone	660	660	0	0	0
25	Kinder Morgan	23,278	22,795	23,000	20,986	23,000
26	Electric	328,401	485,843	507,992	507,992	547,171
27	Water	32,316	53,698	57,000	57,000	59,850
28	Sewer	41,957	57,641	62,000	62,000	77,000
29						
30	Total Franchise Fees	488,124	676,339	711,992	703,978	767,021
31						
32	Permits:					
33	All	17,560	15,937	17,000	16,000	17,000
34						
35	Total Permits	17,560	15,937	17,000	16,000	17,000
36						
37	Service Fees:					
38	Lot Locations	450	320	400	300	400
39	Zoning/Subdivision	1,100	845	1,500	600	1,200
40	Abatement Fees	200	318	5,000	500	5,000
41	Lottery Proceeds	7,329	10,286	8,000	11,350	11,000
42	Libr Fines/Fees/Copier	10,347	11,004	12,000	14,000	15,000
43	Intoxalizer Fees	3,356	4,274	3,800	4,000	4,000
44	Dispatch Fees	34,197	36,887	34,293	34,293	34,293
45	Animal Pound	2,024	2,018	2,000	2,500	3,000
46	Burial Fees	11,000	16,325	20,000	21,000	22,000
47	Filing Fees	0	75			
48	Engineering Fees					
49	Easements/Sidewalks	35	35		70	
50						
51	Total Service Fees	70,037	82,387	86,993	88,613	95,893
52						
53	Inter-Dept Service Fees:					
54	Electric Dept	244,894	288,282	353,477	353,477	367,616
55	Water Dept	69,169	77,658	95,933	95,935	99,772
56	Sewer Dept	37,437	56,191	69,258	69,256	70,641
57	Ambulance		15,000	15,000	15,000	21,500

## GENERAL FUND REVENUES

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2007-2008

LINE	ACCOUNT DESCRIPTION	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 BUDGET	FY 06-07 ESTIMATE	FY 07-08 BUDGET
58						
59	Total Inter-Dept Service Fees	351,501	437,132	533,668	533,668	559,530
60						
61	Contracts & Rents:					
62	Rural Fire Contract/Equip Agrmt	25,625	37,260	136,378	32,535	106,511
63	Land Lease/Towers	18,600	10,200	20,200	31,986	53,178
64	Special Waste Income	14,133	9,562	15,000	8,000	15,000
65	Ballfield/Building Rent	1,322	1,336	1,200	1,000	1,200
66	Dawson County Roads			40,000	0	200,000
67	School District					20,000
68	Airport Authority	40,020	52,945	52,211	40,653	3,300
69						
70	Total Contracts & Rents:	99,700	111,303	264,989	114,174	399,189
71						
72	Program Fees:					
73	Other Rec Program Fees	4,933	20,803		14,000	14,000
74	Basketball	1,690	1,956	2,200	2,000	2,000
75	Vball/Soccer/Football/Tennis/Camp	392		6,000	6,000	6,000
76	Red Cross Lessons	3,020	3,030	2,700	3,000	3,000
77	Pool Admission	44,968	46,341	47,000	47,000	47,000
78	Adult Gym/Spec Event	13,860	19,860	14,000	15,000	15,000
79	Boys/Girls Softball	4,021		4,200	4,000	4,000
80						
81	Total Program Fees	72,884	91,990	76,100	91,000	91,000
82						
83	Grant in Aid:					
84	Federal EDA/FEMA	68,784			90,849	62,383
85	NE State Arboretum					
86	NE DED/DEQ/CDA		18,911	332,000	353,870	46,870
87	US Dept of Justice/COPS/BJA		1,326	2,000	1,300	2,000
88	NE Dept of Roads/ISTEA	1,874,119	377,082	529,600	129,600	280,000
89	NE Game & Parks	168				
90	Lib/Walmart/NE Softball	4,552	3,302	6,000	3,000	5,000
91	UPRR/Peter Kiewit	358,688			50,000	
92	NE Comm Enhance/CPNRD			512,861	80,251	438,000
93						
94	Total Grant in Aid	2,306,311	400,621	1,382,461	708,870	834,253
95						
96	Licenses:					
97	Mobile Home	385	581	385	400	400
98	Sanitation Hauler					
99	Licenses	10	10	7,000	10	
100						
101	Total Licenses	395	591	7,385	410	400
102						
103	Public Donations:					
104	Recreation/Aquatic Ctr/Parks	16,257	356,693	0		
105	Miscellaneous	400	2,113	15,000		
106	Lexington Foundation	792,289	303,174	150,000	125,000	71,000
107						
108	Total Public Donations	808,947	661,980	165,000	125,000	71,000
109						
110	Fund Transfers:					
111	Debt Service Fund	(398,622)	(385,737)	(505,125)	(505,125)	(535,972)
112	Econ Develop Fund	(167,500)	(167,500)	(167,500)	(167,500)	(167,500)
113	Utility Fund		(270,000)			
114	Police Pension Fund		300,000	17,400	17,656	26,000

**GENERAL FUND REVENUES**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2007-2008

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 04-05 ACTUAL</b>	<b>FY 05-06 ACTUAL</b>	<b>FY 06-07 BUDGET</b>	<b>FY 06-07 ESTIMATE</b>	<b>FY 07-08 BUDGET</b>
115	Other Transfers	(14,884)	100,000	180,424	120,424	180,423
116	TIF Fund	55,375	14,000	97,194	97,194	452,199
117						
118	Total Fund Transfers	(525,631)	(409,237)	(377,607)	(437,351)	(44,849)
119						

## GENERAL FUND REVENUES

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2007-2008

LINE	ACCOUNT DESCRIPTION	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 BUDGET	FY 06-07 ESTIMATE	FY 07-08 BUDGET
120	Sales:					
121	Accident Report Copies	677	716	900	800	900
122	Concessions	45,066	48,310	48,000	48,000	48,000
123	Court Rest/Witness Fees	468	682		200	
124	Cemetery Spaces	21,060	11,260	15,000	7,000	15,000
125	Maps/Specs/Books/Misc	6,597	1,507	6,000	1,500	6,000
126	Admin Fees -- CDBG	670	4,043	15,000	15,000	15,000
127	Sale of Equip/Junk/Other	60,134	97,622	40,000	40,000	35,000
128	Sale of Bonds					
129	Land Sale		70,000	80,000	44,500	310,000
130						
131	Total Sales	134,671	234,139	204,900	157,000	429,900
132						
133	Other Income:					
134	Interest from Investments	32,249	30,119	40,000	30,000	40,000
135	Cash Short/Long	(150)				
136	Loan/Lease Proceeds	55,000	1,074,908	498,000		750,000
137						
138	Total Other Income	87,099	1,105,027	538,000	30,000	790,000
139						
140	Total Local Fees	3,915,331	3,412,319	3,818,796	2,210,277	4,184,652
141						
142	Personal Taxes:					
143	Property Taxes	227,776	144,755		148,714	
144	Motor Vehicle Taxes	117,978	125,018	135,000	130,000	135,000
145	Prorate	1,036	672		578	
146	In Lieu Of	555			555	
147	Corporations					
148	Personal Tax Rebate					
149	Homestead Exemption	7,287	4,495		4,565	
150	Carline/Airline	216	219		195	
151						
152	Total Personal Taxes	354,849	275,158	135,000	284,607	135,000
153						
154	TOTAL GENERAL FUND REVENUES	6,943,340	6,467,882	6,634,971	5,274,604	6,633,114
155						
156						
157	General Fund Expenses			6,975,476	5,130,229	7,577,381
158	Less General Fund Revenue			6,634,971	5,274,604	6,633,114
159	Necessary Cash Reserve			1,025,000		600,000
160	Less Est Cash on Hand			1,178,175		1,255,540
161						
162						
163	Net Property Tax Required/Requested			187,330		288,728
164	1% Collection Fee			1,873		2,887
165	Delinquent Allowance			3,747		5,775
166						
167	Total Property Tax Requested			192,950		297,389
168						
169	Total City Valuation			270,882,348		268,948,446
170						
171	Property Tax Levy			0.07123		0.11057
172	Debt Service Levy			0.16028		0.15094
173	Total Levy			0.23151		0.26151

**DEBT SERVICE FUND**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2007-2008

LINE	DESCRIPTION	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 BUDGET	FY 06-07 ESTIMATE	FY 07-08 BUDGET
1	Revenues:					
2	Beginning Cash Balance	5,099	(3,943)	(30,555)	(17,384)	5,085
3	Assessment Collection	37,358	1,448	11,663	3,758	2,857
4	Taxes Collected	273,083	380,446		425,747	
5	General Fund Transfer	398,622	385,737	505,126	505,126	535,972
6	Other Transfers					
7	In lieu of					
8	Interest-Invest/Bonds					
9	Interest-Assessments	4,153	247	180		
10	Bond Proceeds					
11						
12	Total Revenue	718,315	763,935	486,414	917,247	543,914
13						
14	Non-Operating Expenses:					
15	Paying Agent / Issue Expense					
16	Collection Fee	2,797	3,652		4,215	
17	Prop Tax Supported Bond Pymts	320,839	391,930	287,200	287,200	287,770
18	Sales Tax Supported Bond Pymts	358,850	350,785	352,273	352,273	353,114
19	Library Bond Pymts			115,621	115,621	114,288
20	Other Transfers					
21	Loan / Lease Payments	39,772	34,952	152,853	152,853	182,858
22						
23	Total Non-Operating Expense	722,258	781,319	907,947	912,162	938,029
24						
25	TOTAL BUDGETED EXPENSE	722,258	781,319	907,947	912,162	938,029
26						
27	Ending Balance	(3,943)	(17,384)	(421,533)	5,085	-394,115
28						
29						
30	Property Tax Request			421,533		394,115
31	1% Collection Fee			4,215		3,941
32	Delinquent Allowance			8,431		7,882
33	Net Property Tax Required			434,178		405,937
34						
35	Total City Valuation			270,882,348		268,948,446
36	Debt Service Levy			0.16028		0.15094
37						
38						
39						
40						

**Bond Payments for FY 2007-2008**

	Principal	Interest	Total
2004 Series Bonds	55,000	59,288	114,288
2002 Series Bonds	280,000	7,770	287,770
2001 Series Bonds	235,000	118,114	353,114
<b>Total Payments</b>	570,000	185,171	755,171

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

<u>Project</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>
<b><u>Police</u></b>					
Patrol Cars	25,000	25,000	25,000	25,000	25,000
<b>Subtotal for department</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b><u>Fire &amp; Civil Defense</u></b>					
Wildland Gear	16,323				
Quick Attack Truck (Replaces Unit #300)	148,000				
<b>Subtotal for department</b>	<b>164,323</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>Aquatic Center</u></b>					
Heat pump upgrade	55,000				
<b>Subtotal for department</b>	<b>55,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>Parks</u></b>					
Playground Equipment	65,000	50,000	50,000	50,000	50,000
Surveilence equipment	25,000	20,000	20,000	20,000	20,000
Mower / Pickup / JD Gator		15,000	15,000	15,000	15,000
<b>Subtotal for department</b>	<b>90,000</b>	<b>85,000</b>	<b>85,000</b>	<b>85,000</b>	<b>85,000</b>
<b><u>Cemetery</u></b>					
Mower	15,000		15,000		15,000
Skid Loader		10,000		10,000	
Pickup			15,000		15,000
<b>Subtotal for department</b>	<b>15,000</b>	<b>10,000</b>	<b>30,000</b>	<b>10,000</b>	<b>30,000</b>
<b><u>Streets</u></b>					
Sewer Jet		45,000			
Pick-up Snow Plow	7,000				
Grader		50,000			
Snow Plow		10,000		10,000	
Street Sander		5,000	6,000		
Street Sweeper			100,000		
Air Compressor			12,000		
Paint Stripping Machine			6,000		
Backhoe				40,000	
Pick-up				15,000	
Snow Blower					40,000
Tractor					20,000
<b>Subtotal for department</b>	<b>7,000</b>	<b>110,000</b>	<b>124,000</b>	<b>65,000</b>	<b>60,000</b>
<b>TOTAL FOR FISCAL YEAR</b>	<b>356,323</b>	<b>230,000</b>	<b>264,000</b>	<b>185,000</b>	<b>200,000</b>

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

<u>Project</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>
<b><u>Parks</u></b>					
Park Improvements/Bldg Replacement	75,000	75,000	75,000	75,000	75,000
Sprinkler system	15,000	15,000	15,000	15,000	15,000
Rec Complex Ball--Soccer Fields		250,000	150,000		
Memorial Park Expansion		50,000	50,000	50,000	50,000
Rec Complex Improvements	10,000	10,000	10,000	10,000	10,000
Resurface Tennis Courts		30,000			30,000
<b>Subtotal for department</b>	<b>100,000</b>	<b>430,000</b>	<b>300,000</b>	<b>150,000</b>	<b>180,000</b>
<b><u>Cemetery</u></b>					
Development / Land Purchase	50,000	50,000	50,000	50,000	50,000
Tree Removal/Replacement		5,000		5,000	5,000
<b>Subtotal for department</b>	<b>50,000</b>	<b>55,000</b>	<b>50,000</b>	<b>55,000</b>	<b>55,000</b>
<b><u>Streets</u></b>					
West 15th Street Intersections	75,000				
West 18th Street	200,000				
CED Addition	150,000		150,000		150,000
East Drainage Box Culverts	200,000				
East Frontier Street	200,000				
Monroe Street Improvements 3rd-10th		250,000			
NW Stormwater Detention	200,000				
SW Stormwater Detention		85,000			
13th Street Reconstruction	350,000	1,100,000			
Hike-Bike Trail	700,000	150,000	150,000	150,000	150,000
Northwest Paving-Additional Phases	400,000	200,000	200,000	200,000	200,000
6th Street-Madison to Lincoln	35,000				
Street Overlay Program			150,000	150,000	150,000
West Frontier Street		400,000			
Ontario--9th to 10th--Gap Paving		30,000			
W. Maple & W. Spruce--Gap Paving		250,000			
East Walnut paving				500,000	500,000
Lake--7th to Hwy 30--Gap Pave			40,000		
Miscellaneous Paving			150,000	150,000	150,000
17th Street - Gap Paving		60,000			
<b>Subtotal for department</b>	<b>2,510,000</b>	<b>2,525,000</b>	<b>840,000</b>	<b>1,150,000</b>	<b>1,300,000</b>
<b>TOTAL FOR FISCAL YEAR</b>	<b>2,660,000</b>	<b>3,010,000</b>	<b>1,190,000</b>	<b>1,355,000</b>	<b>1,535,000</b>

# ELECTRIC DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2007-2008

LINE	ACCOUNT DESCRIPTION	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 BUDGET	FY 06-07 ESTIMATE	FY 07-08 BUDGET
1	Operating Revenues					
2	Sales of Electricity					
3	Basic Residential	1,687,752	1,784,282	1,832,040	1,734,363	1,803,738
4	All Electric	1,031,892	1,127,330	1,154,185	1,225,884	1,274,919
5	Commercial Small	911,015	955,829	980,735	978,911	1,018,067
6	Commercial Large	1,053,522	1,076,903	1,104,099	1,091,477	1,135,136
7	Commercial Heat	106,893	104,950	104,313	110,699	115,127
8	Industrial	3,203,343	4,393,945	5,044,603	4,981,714	5,180,983
9	Yard Lights	10,106	10,564	10,899	11,452	11,910
10	Irrigation Usage	21,189	29,651	27,500	27,500	28,600
11	Municipal	119,254	171,003	177,426	176,274	183,325
12	Street Lights	63,636	63,586	64,691	64,061	66,623
13	Production Adder				75,000	125,000
14						
15	Total Sales of Electricity	8,208,603	9,718,043	10,500,492	10,477,335	10,943,428
16						
17	Other Sales					
18	Facility Charges	11,232	15,918	7,726	12,849	30,000
19	Reconnect Fees	19,105	20,203	20,000	17,000	20,000
20	Other / Misc Sales	2,371	2,518	8,000	36,438	8,000
21	Sale of Merch/Labor	16,172	83,739	20,000	30,000	25,000
22	Sales Tax Billed Coll Fee	900	900	900	900	900
23	DCPPD Lease	35,203	71,144	30,000	57,200	57,200
24						
25	Total Other Sales	84,983	194,421	86,626	154,387	141,100
26						
27	Total Income from Sales	8,293,586	9,912,463	10,587,118	10,631,722	11,084,528
28						
29	Operating Expenses					
30	Power Purchased	6,102,706	6,965,050	7,593,795	7,866,243	8,259,555
31						
32	Dist O & M Expense					
33	Supervision / Engineering	33,622	37,477	50,000	25,142	
34	Station Expense	54,859	94,156	59,000	63,781	
35	Overhead Lines	57,076	87,773	100,000	54,900	
36	Underground Lines	24,482	14,101	40,000	11,120	
37	Line Transformers	6,525	16,430	40,000	3,438	
38	Street/Signal Lights	25,529	39,075	40,000	29,501	
39	Meter Expense	1,227	523	18,000	2,000	
40	General Operating	196,258	124,680	190,000	100,000	
41	Conferences/Schools	3,000	197	3,000	2,000	
42	Equipment Expense	294	39,910	3,000	29,000	
43	Load Monitoring	688		10,000	0	
44	Customer Install	9,499	3,529	10,000	16,000	
45	NPPD O & M				250,000	875,000
46						
47	Total Dist O & M Expense	413,059	457,850	563,000	586,882	875,000
48						
49	Office Expense					
50	Meter Reading	39,878	38,273	43,000	38,000	43,000
51	Customer Service	105,051	124,910	134,000	123,080	134,000
52	Advertising	24,005	15,844	35,000	26,000	35,000
53	Electric Rebates - City	41,150	55,900	60,000	45,000	60,000
54	Administrative Salaries	100,689	139,511	190,457	190,457	217,801



**ELECTRIC DEPARTMENT**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2007-2008

LINE	ACCOUNT DESCRIPTION	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 BUDGET	FY 06-07 ESTIMATE	FY 07-08 BUDGET
55	Office Expense	131,869	136,264	140,000	130,000	140,000
56	Data Processing	12,652	20,520	20,000	11,441	20,000
57	Outside Services	50,320	44,145	50,000	33,000	50,000
58	Property Insurance	75,683	88,300	95,000	107,030	100,000
59	Pension/Social Security	55,992	45,671	60,000	42,498	26,000
60	Franchise Fee Expense	328,431	485,843	507,992	507,992	547,171
61	Miscellaneous Expense	21,179	18,880	45,000	24,000	40,000
62	Landfill Expense	400	415	2,000	1,000	2,000
63	Maintenance of Gen Plant	43,418	47,029	55,000	49,000	55,000
64						
65	Total Office Expense	1,030,716	1,261,504	1,437,449	1,328,498	1,469,972
66						
67	Total Operating Expense	7,546,481	8,684,405	9,594,244	9,781,623	10,604,527
68						
69	Operating Income	747,105	1,228,059	992,874	850,099	480,002
70						
71	Non-Operating Income					
72	Interest from Investments	21,043	19,677	20,000	18,000	20,000
73	Miscellaneous Income	1,800	8,111	1,000	455,434	1,000
74	FEMA / NEMA	60,671			28,183	
75	Bond/Loan Proceeds/Pmts	0	292,067			3,500,000
76						
77	Total Non-Operating Income	83,515	319,854	21,000	501,617	3,521,000
78						
79	Non-Operating Expense					
80	Bond/Note Interest	55,257	51,616	47,388	47,388	40,976
81	Pay Agent/Issue Expense					
82	Bad Debts					
83	Miscellaneous Expense	572,199				
84						
85	Total Non-Operating Expense	627,456	51,616	47,388	47,388	40,976
86						
87	Available Net	203,164	1,496,297	966,486	1,304,328	3,960,025
88						
89	Capital Outlay	528,946	338,210	446,350	208,777	2,762,501
90	Bond Principal	283,725	288,725	279,535	341,750	170,000
91						
92	Total	812,671	626,935	725,885	550,527	2,932,501
93						
94	After Bond / Capital	(609,507)	869,362	240,601	753,801	1,027,524
95						
96	Capital Outlay Items:					
97	Construction:					
98	Tree Trimming			30,000		
99	CED Addition Extension			45,655		
100	SCADA at Subs			141,657		
101	New 34.5 from East Lex			1,604,325		
102	Underbuild--Taft-Monroe on 11th			55,000		
103	Reconductor .24 mi E Walnut Sub			146,165		
104	Underbuild--N or E Walnut Sub			28,000		
105	NE By-Products xfmr replacement			55,211		
106	E Walnut--T2 OH distribution			65,000		
107	Kugler T2 feeder conversion			297,251		
108	Kugler T1 feeder conversion			146,637		
109	CEL spare pad xfmrs			72,600		
110	Metering--Tyson & Walnut Subs			25,000		
111	Equipment:					
112	Financial Mgt Software/Hardware			50,000		

**WATER DEPARTMENT**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2007-2008

<b>LINE</b>	<b>DESCRIPTION</b>	<b>FY 04-05 ACTUAL</b>	<b>FY 05-06 ACTUAL</b>	<b>FY 06-07 BUDGET</b>	<b>FY 06-07 ESTIMATE</b>	<b>FY 07-08 BUDGET</b>
1	Operating Revenues:					
2	Sales of Water					
3	Residential Metered	416,609	554,687	549,001	478,000	557,236
4	Flat Rate / Multi-Family	68,169	83,724	84,543	78,799	85,811
5	Commercial Metered	146,982	198,782	198,529	175,000	201,507
6	Industrial Metered	172,268	230,333	231,214	231,000	234,683
7						
8	Total Sales of Water	804,026	1,067,526	1,063,288	962,799	1,079,237
9						
10	Other Sales					
11	Facility Charges	84,778	84,777	84,777	84,777	84,777
12	Miscellaneous Income	1,022	3,123	2,000	5,500	6,000
13	Sale of Merch/Labor	1,220	6,562	2,000	3,661	4,000
14	Tap Fees	7,210	14,462	7,000	2,000	7,000
15						
16	Total Other Sales	94,230	108,924	95,777	95,938	101,777
17						
18	Total Income from Sales	898,257	1,176,450	1,159,065	1,058,737	1,181,014
19						
20	Operating Expenses					
21	Production Expense					
22	Power Purchased	114,420	138,156	132,000	130,000	132,000
23	Operating Supplies & Exp	7,038	4,324	7,000	7,000	7,000
24	Station Labor	4,320	4,659	6,000	4,331	5,000
25	Remove & Reset Meters					
26	Customer Install	1,203	3,319	9,000	4,000	7,000
27	Operation Distribution Mains					
28						
29	Total Production Expense	126,981	150,457	154,000	145,331	151,000
30						
31	Maintenance Expense					
32	Pumping Equipment	67,740	39,753	80,000	70,000	70,000
33	General Maintenance	80,917	148,366	97,000	142,000	110,000
34	Maintenance Standpipe	1,447	1,676	4,000	1,500	3,000
35	Mains	7,878	27,029	22,000	35,505	32,000
36	Hydrants	2,866	3,470	5,000	7,500	6,000
37	Services	55,080	62,073	60,000	68,937	70,000
38	Meters	8,233	11,614	18,000	8,572	15,000
39	General Operating Expense	24,114	29,558	30,000	28,623	30,000
40	Supervision & Engineering	28,705	30,032	35,000	37,538	38,648
41						
42	Total Maintenance Expense	276,980	353,571	351,000	400,175	374,648
43						
44	Office Expense					
45	Meter Reading	7,297	7,303	8,000	7,000	8,000
46	Customer Records	18,750	23,414	25,000	20,000	24,000
47	Advertising	460		800	500	1,000
48	Admin Salaries & Exp	16,637	23,048	25,000	31,465	35,982
49	Office Expense	37,999	26,609	40,000	28,000	33,000

50	Data Process/Phone/Contracts	4,745	6,104	7,000	5,000	7,000
51	Outside Services	8,280	9,805	10,000	9,000	10,000
52	Property Insurance	12,505	14,588	16,000	17,682	19,000
53	Pension / Social Security	18,145	16,194	18,000	20,000	21,000
54	Franchise Fee	32,312	53,698	57,000	57,000	58,710
55	Miscellaneous Exp	2,815	1,758	4,000	2,000	3,000
56	Maint of General Plant	6,703	7,205	8,000	7,000	8,000
57						
58	Total Office Expense	166,649	189,726	218,800	204,647	228,692
59						
60	Total Operating Expense	570,611	693,755	723,800	750,153	754,340
61						
62	Operating Income	327,646	482,695	435,265	308,584	426,674
63						
64	Non-Operating Income					
65	Interest	27,500	15,216	30,000	27,000	30,000
66	EDA Grant					
67	Miscellaneous Income	30	60,054		12,811	19,800
68						
69	Total Non-Operating Income	27,530	75,270	30,000	39,811	49,800
70						
71	Non-Operating Expense					
72	Bond Interest	54,732	50,815	46,323	46,323	40,404
73	Pay Agent/Issue Expense					
74	Bad Debts					
75	Miscellaneous Expense				235,155	
76	Total Non-Operating Expense	54,732	50,815	46,323	281,478	40,404
77						
78	Available Net	300,444	507,150	418,942	66,917	436,070
79						
80	Capital Outlay	191,842	179,507	156,750	70,704	265,000
81	Bond Principal	159,755	160,450	161,853	161,853	116,432
82	Bond Proceeds					
83						
84	Total	351,597	339,957	318,603	232,557	381,432
85						
86	After Bond/Capital	(51,153)	167,193	100,339	(165,640)	54,638
87						
88						
89						
90	Capital Outlay Items:					
91	Construction					
92	Water Main Upgrades		50,000			
93	Water Line Valve Replacement		50,000			
94	Water Extention--CED Addition		125,000			
95						
96	Equipment					
97	Vehicle Changeout		15,000			
98	Well Controls / Pumps		10,000			
99	Financial Mgt Software/Hardware		15,000			

**SEWER DEPARTMENT**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2007-2008

LINE	DESCRIPTION	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 BUDGET	FY 06-07 ESTIMATE	FY 07-08 BUDGET
1	Operating Revenues:					
2	Income from Services					
3	Residential Use Fee	667,456	673,424	690,000	688,100	834,900
4	Commercial Use Fee	142,401	143,670	145,000	145,000	175,450
5	Facility Charges	220,073	110,000	110,000	110,000	110,000
6	Industrial Use Fees	229,916	310,326	438,520	404,154	530,609
7						
8	Total Income from Services	1,259,846	1,237,420	1,383,520	1,347,254	1,650,959
9						
10	Other Sales					
11	Sales of Merch/Tap Fees	2,966	4,120	3,000	1,000	3,000
12	Misc Sales/Lease	5,945	1,329	7,000	8,665	7,000
13						
14	Total Other Sales	8,911	5,448	10,000	9,665	10,000
15						
16	Total Operating Revenues	1,268,757	1,242,868	1,393,520	1,356,918	1,660,959
17						
18	Operating Expenses					
19	Maintenance Expense					
20	Rent/Waste Removal	58,059	72,551	65,000	60,000	65,000
21	General Operating	4,352	4,649	8,000	4,000	8,000
22						
23	Total Maintenance Expense	62,411	77,200	73,000	64,000	73,000
24						
25	Disposal Plant Expense					
26	Maint. Salaries / Benefits	71,504	89,105	93,605	105,000	110,000
27	Oper. Salaries / Benefits	71,716	91,312	100,953	85,000	100,953
28	Supplies	2,945	43,798	10,000	40,000	41,000
29	Utilities	84,533	157,884	100,000	230,000	200,000
30	General Maintenance	37,413	50,199	50,000	48,000	50,000
31	Building & Ground Maint		11,714	4,000	11,000	9,000
32	Vehicle Maint & Operation	175	131	6,000	2,000	6,000
33	Testing & Testing Supplies	12,106	46,451	22,000	12,000	22,000
34	School, Travel & Dues	1,278	502	2,000	1,000	2,000
35						
36	Total Disposal Plant Expense	281,670	491,097	388,559	534,000	540,953
37						
38	Sewer Lines Expense					
39	Supervision Expense					
40	Clean/Repair/Replace	24,711	24,147	40,000	29,600	50,000
41	Checking Lines			2,000		7,000
42	Manhole Repair	565	1,411	2,000		12,000
43	Miscellaneous Expense	5,116	4,130	7,000	5,000	7,000
44						
45	Total Sewer Lines Expense	30,392	29,688	51,000	34,600	76,000
46						

47	Lift Station Expense					
48	Checking Lift Station	4,567	4,315	6,000	5,000	6,000
49	Lift Station Repair	3,209	5,824	5,000	2,000	20,000
50	Utilities	1,634	1,627	3,000	2,000	3,000
51	Miscellaneous Expense	584	1,793	3,000	2,000	3,000
52						
53	Total Lift Station Expense	9,994	13,558	17,000	11,000	32,000
54						
55	Office Expense					
56	Pumping Equipment					
57	Meter Reading	5,504	2,884	5,000	3,000	5,000
58	Customer Records	7,402	16,937	11,000	9,000	11,000
59	Advertising					
60	Admin Salaries & Expenses	16,837	34,941	45,971	45,971	50,431
61	Office Expense	10,577	11,466	13,000	12,000	13,000
62	Computer Equipment	1,798	2,269	3,000	1,000	3,000
63	Outside Service	6,998	6,152	7,000	5,000	7,000
64	Property Insurance	10,812	12,613	15,288	15,288	16,000
65	Pension / Social Security	18,418	19,869	20,412	23,000	24,000
66	Franchise Fee	41,960	57,641	62,000	61,422	63,860
67	Miscellaneous Expense	1,892	2,122	5,000	2,000	5,000
68	Landfill/Rent Expense	1,154	1,197	2,000	2,000	2,000
69	Maint of General Plant	3,583	3,890	4,000	4,000	5,000
70						
71	Total Office Expense	126,934	171,980	193,670	183,681	205,291
72						
73	Total Operating Expense	511,401	783,523	723,229	827,281	927,244
74						
75	Operating Income	757,355	459,345	670,291	529,637	733,715
76						
77	Non-Operating Income					
78	Interest Income	26,892	17,229	28,000	20,000	25,000
79	FEMA					
80	Sale of Land		12,500			
81	State of Nebraska					
82	Sale of Bonds					1,000,000
83	Loan Proceeds		187,200			
84	Miscellaneous		92,384			
85	TIF Proceeds	35,791	49,701	49,701	49,701	49,701
86						
87	Total Non-Operating Income	62,684	359,013	77,701	69,701	1,074,701
88						

89	Non-Operating Expense					
90	Bond Interest	250,615	250,615	236,383	236,383	217,719
91	Note Interest	2,274	471	7,829	9,329	7,829
92	Pay Agent/Issue Expense	3,308	597			
93	Land Purchase		208,000			
94						
95	Total Non-Operating Expense	<u>256,197</u>	<u>459,683</u>	<u>244,212</u>	<u>245,712</u>	<u>225,549</u>
96						
97	Available Net	<u>563,842</u>	<u>358,675</u>	<u>503,780</u>	<u>353,626</u>	<u>1,582,867</u>
98						
99	Capital Outlay	820,343	820,694	201,500	225,955	402,000
100	Bond Principal	450,825	450,825	447,615	447,615	341,637
101	Note Principal	<u>31,209</u>	<u>16,275</u>	<u>34,439</u>	<u>40,256</u>	<u>49,230</u>
102						
103	Total	<u>1,302,377</u>	<u>1,287,794</u>	<u>683,554</u>	<u>713,826</u>	<u>792,867</u>
104						
105	After Bond/Capital	<u>(738,535)</u>	<u>(929,119)</u>	<u>(179,774)</u>	<u>(360,200)</u>	<u>790,000</u>
106						
107						
108						
109	Capital Outlay Items					
110	Construction					
111	Secondary Digester Rennovation		150,000			
112	Sewer Extension--CED Addition		175,000			
113	Methane Recovery System		55,000			
114	Vehicle Changeout		15,000			
115						
116	Equipment					
117	Financial Mgt Software/ Hardware		7,000			

**Lexington Utilities System (LEXUS) Capital Improvement Plan - 5 yr**  
**CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2007-2008**

<b>PROJECT</b>	<b><u>FY</u> <u>2008</u></b>	<b><u>FY</u> <u>2009</u></b>	<b><u>FY</u> <u>2010</u></b>	<b><u>FY</u> <u>2011</u></b>	<b><u>FY</u> <u>2012</u></b>
<b><u>Electric</u></b>					
Tree Trimming	30,000	30,000	30,000	30,000	30,000
CED Addition Extension	45,655				
SCADA at Subs	141,657				
New 34.5 from East Lex	1,604,325				
Underbuild--Taft-Monroe on 11th	55,000				
Reconductor .24 mi E Walnut Sub	146,165				
Underbuild--N or E Walnut Sub	28,000				
NE By-Products xfmr replacement	55,211				
E Walnut--T2 OH distribution	65,000				
Financial Mgmt Software	50,000				
CEL UG feeder		370,171			
Kugler T2 feeder conversion	297,251				
Kugler T1 feeder conversion	146,637				
CEL spare pad xfmrs	72,600				
Metering--Tyson & Walnut Subs	25,000				
Circuit Switch--Adams Sub		135,589			
28 MVA xfmr--E Walnut Sub		1,200,000			
<b>Department Total</b>	<b>2,762,501</b>	<b>1,735,760</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b><u>Water</u></b>					
Water Main Upgrades	50,000	100,000	100,000	100,000	100,000
Well Development				200,000	200,000
Water Extension--CED Addition	125,000		125,000		125,000
Water Line Valve Replacement	50,000	50,000	50,000	50,000	50,000
Replace 4" Trash Pump		12,000			
Well Controls / Pumps	10,000	10,000	10,000	10,000	10,000
Vehicle Changeout	15,000		15,000		
Tower Painting		65,000	65,000		
<b>Department Total</b>	<b>250,000</b>	<b>237,000</b>	<b>365,000</b>	<b>360,000</b>	<b>485,000</b>
<b><u>Sewer</u></b>					
Secondary Digester Renovation	150,000				
Sewer Extension--CED Addition	175,000		150,000		150,000
Methane Recovery System	55,000				
Treatment Plant Improvements		200,000	200,000	200,000	200,000
<b>Department Total</b>	<b>380,000</b>	<b>200,000</b>	<b>350,000</b>	<b>200,000</b>	<b>350,000</b>

**SANITATION**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2007-2008

<b>LINE</b>	<b>DESCRIPTION</b>	<b>FY 04-05 ACTUAL</b>	<b>FY 05-06 ACTUAL</b>	<b>FY 06-07 BUDGET</b>	<b>FY 06-07 ESTIMATE</b>	<b>FY 07-08 BUDGET</b>
1	Revenues:					
2	Beginning Cash Balance	160,433	174,289	94,242	87,662	88,851
3	Collection Fee	403,128	414,015	425,000	423,446	425,000
4	Administration Fee					
5	Interest	3,758	4,639	5,000	3,000	4,000
6						
7	Total Revenues	567,319	592,943	524,242	514,107	517,851
8						
9	Expenses:					
10	Personnel					
11	School/Promotion					
12	Sanitation Expense	392,461	404,737	405,600	407,000	410,000
13	Contractual	570	544	1,000	256	1,000
14	Transfers		100,000	18,000	18,000	18,000
15	Reappropriation Fund			99,642		88,851
16						
17	Total Expenses	393,031	505,282	524,242	425,256	517,851
18						
19						
20	Bad Debt					
21	Capital Outlay					
22						
23	Ending Balance	174,289	87,662	0	88,851	0



**LANDFILL**

## CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2007-2008

<b>LINE</b>	<b>DESCRIPTION</b>	<b>FY 04-05 ACTUAL</b>	<b>FY 05-06 ACTUAL</b>	<b>FY 06-07 BUDGET</b>	<b>FY 06-07 ESTIMATE</b>	<b>FY 07-08 BUDGET</b>
1	Revenues:					
2	Beginning Cash Balance	429,035	409,624	383,591	375,329	339,329
3	Landfill Permits					
4	Land Payment					
5	Interest	10,604	9,779	9,500	9,000	9,000
6						
7	Total Revenues	<u>439,639</u>	<u>419,403</u>	<u>393,091</u>	<u>384,329</u>	<u>348,329</u>
8						
9	Personnel Service:					
10	Wages					
11	Benefits					
12						
13	Total Personnel Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
14						
15	Operating Expenses:					
16	Communications					
17	Utilities					
18	Insurance					
19	Conference/Seminars					
20	Municipal Dues					
21	Promotional Expense					
22	Legal Fees					
23	Contractual Expense	30,015	44,074	45,000	45,000	45,000
24	Publication Expense					
25	Building Repair					
26	Vehicle O&M					
27	Equipment O&M					
28	Grounds Maintenance					
29						
30	Total Operating Expenses	<u>30,015</u>	<u>44,074</u>	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>
31						
32	Non-Operating Expenses:					
33	Supplies					
34	Equipment Rental					
35	Lease Payments					
36	Transfer to General					
37	Interest Expense					
39	Capital Outlay					
40						
41	Total Non-Operating Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
42						
43	Total Expenses	<u>30,015</u>	<u>44,074</u>	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>
44						
45	Gain/Foreclosure Cost	409,624	375,329	348,091	339,329	303,329
46	Reappropriation Fund			348,091		303,329
47	Sale of Property					
48						
49	Ending Balance	<u>409,624</u>	<u>375,329</u>	<u>0</u>	<u>339,329</u>	<u>0</u>

**AMBULANCE**

## CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2007-2008

<b>LINE</b>	<b>DESCRIPTION</b>	<b>FY 04-05 ACTUAL</b>	<b>FY 05-06 ACTUAL</b>	<b>FY 06-07 BUDGET</b>	<b>FY 06-07 ESTIMATE</b>	<b>FY 07-08 BUDGET</b>
1	Revenues:					
2	Beginning Cash Balance		82,218	68,433	59,336	51,268
3	Fees	109,142	101,145	106,000	110,000	112,000
4	Transfers In	14,884				
5	Interest / Misc	732	2,154	2,000	2,333	2,000
6	Lease / Loan / Sale			100,000	80,000	
7						
8	Total Revenues	<u>124,758</u>	<u>185,517</u>	<u>276,433</u>	<u>251,669</u>	<u>165,268</u>
9						
10	Operating Expenses					
11	Communications	583	620	1,000	2,583	2,000
12	Conference / Seminars	1,212	573	2,000	1,850	2,000
13	Contractual Expense	4,813	2,184	8,000	2,300	8,000
14	Insurance	4,321	3,034	8,000	4,000	8,000
15	Interdepartment Service Fee		15,000	15,000	15,000	15,000
16	Vehicle / Equip / O&M	2,798	22,981	6,000	2,200	6,000
17	Supplies / LVFD Funding	26,692	35,159	38,000	42,000	40,000
18	Refunds					
19	Miscellaneous	2,121	6,434	2,000	510	2,000
20						
21	Total Operating Expenses	<u>42,540</u>	<u>85,985</u>	<u>77,000</u>	<u>70,443</u>	<u>83,000</u>
22						
23	Non-Operating Expenses					
24	Interest Expense		2,327	1,779	1,779	1,212
25	Equipment Payment/Lease		13,831	14,377	14,379	14,946
26	Capital - Equipment		24,038	149,550	113,800	
27	Reappropriation Fund			33,728		66,111
28						
29	Total Non-Operating Expense	<u>0</u>	<u>40,196</u>	<u>199,433</u>	<u>129,958</u>	<u>82,269</u>
30						
31	Total Expenses	<u>42,540</u>	<u>126,181</u>	<u>276,433</u>	<u>200,401</u>	<u>165,269</u>
32						
33	Ending Balance	<u>82,218</u>	<u>59,336</u>	<u>(0)</u>	<u>51,268</u>	<u>(0)</u>

**ECONOMIC DEVELOPMENT**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2007-2008

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 04-05 ACTUAL</b>	<b>FY 05-06 ACTUAL</b>	<b>FY 06-07 BUDGET</b>	<b>FY 06-07 ESTIMATE</b>	<b>FY 07-08 BUDGET</b>
1	Revenues:					
2	Beginning Cash Balance	286,724	514,528	107,456	23,555	12,426
3	Transfer from General Fund	167,500	167,500	167,500	167,500	167,500
4	Land / Lease Payments	255,703	20,000	20,000	20,000	20,000
5	Bond/Loan Proceeds		720,000			
6	Loan Paybacks		93,114	372,455	372,455	372,455
7	Interest / Misc	7,780	7,991	4,000	2,021	2,368
8						
9	Total Revenues	<u>717,707</u>	<u>1,523,133</u>	<u>671,411</u>	<u>585,531</u>	<u>574,749</u>
10						
11	Expenses:					
12	Transfer to General Fund				102,424	102,424
13	Programs / Projects	22,285	1,000,000	292,819	277,000	194,605
14	Bond Payments	180,894	415,538			
15	Loan Payments		84,040	378,592	193,681	277,720
16	Admin / Marketing Costs					
17						
18	Total Expenses	<u>203,179</u>	<u>1,499,578</u>	<u>671,411</u>	<u>573,105</u>	<u>574,749</u>
19						
20	Ending Balance	<u>514,528</u>	<u>23,555</u>	<u>0</u>	<u>12,426</u>	<u>0</u>

**TAX INCREMENT FINANCING**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2007-2008

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 04-05 ACTUAL</b>	<b>FY 05-06 ACTUAL</b>	<b>FY 06-07 BUDGET</b>	<b>FY 06-07 ESTIMATE</b>	<b>FY 07-08 BUDGET</b>
1	Revenues					
2	Beginning Cash Balance	51,701	132,508	207,677	236,633	439,453
3	TIF - Dawson Co Treasurer	205,166	254,140	204,553	418,529	602,753
4	From Developers	35,791	49,701	49,701	24,850	0
5	Interest	2,485	4,083	4,000	7,166	8,000
6						
7	Total Revenues	<u>295,144</u>	<u>440,431</u>	<u>465,931</u>	<u>687,178</u>	<u>1,050,206</u>
8						
9	Expenses					
10	Pmts to Security First Bank	22,852	45,704	45,704	45,704	45,704
11	Pmts to CRA	40,698	81,562	60,810	175,172	552,459
12	Pmts to Developers	7,920	12,024	34,442	2,000	0
13	Pmts to City	91,166	64,508	109,925	24,850	
14	Reappropriation Fund			215,051		452,044
15						
16	Total Expenses	<u>162,636</u>	<u>203,798</u>	<u>465,931</u>	<u>247,725</u>	<u>1,050,206</u>
17						
18	Ending Balance	<u>132,508</u>	<u>236,633</u>	<u>0</u>	<u>439,453</u>	<u>0</u>

**CDBG - ED and HOUSING REUSE**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2007-2008

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 04-05 ACTUAL</b>	<b>FY 05-06 ACTUAL</b>	<b>FY 06-07 BUDGET</b>	<b>FY 06-07 ESTIMATE</b>	<b>FY 07-08 BUDGET</b>
1	Revenues					
2	Beginning Cash Balance	352,204	330,887	175,744	157,353	290,213
3	Grant / Loan Proceeds	495,000	505,500	75,000	100,000	
4	Loan Payments	100,228	244,645	525,173	290,362	598,340
5	Pmts From Other Funds		13,000		190,000	
6	Sale of Property					
7	Interest	33,279	18,888	26,808	26,645	35,121
8	Transfers In					
9						
10	Total Revenues	<u>980,712</u>	<u>1,112,920</u>	<u>802,725</u>	<u>764,361</u>	<u>923,673</u>
11						
12	Expenses					
13	Contractual					
14	Admin Fees / Audit					
15	Conference/Seminars					
16	Wages					
17	Benefits					
18	Utilities					
19	Insurance					
20	Food					
21	Office Supplies					
22	Building Repair					
23	Paybacks to Other Funds				190,000	
24	Loan Repymt to State	32,837	94,468	98,510	98,510	98,510
25	Loan to ED Sales Tax Fund		125,000			
26	Transfers Out	13,000				
27	Programs / Projects	<u>603,988</u>	<u>736,100</u>	<u>704,215</u>	<u>185,638</u>	<u>825,163</u>
28						
29	Total Expenses	<u>649,825</u>	<u>955,567</u>	<u>802,725</u>	<u>474,148</u>	<u>923,673</u>
30						
31	Ending Balance	<u>330,887</u>	<u>157,353</u>	<u>(0)</u>	<u>290,213</u>	<u>0</u>

# MEALS ON WHEELS

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2007-2008

LINE	ACCOUNT DESCRIPTION	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 BUDGET	FY 06-07 ESTIMATE	FY 07-08 BUDGET
1	Revenues					
2	Beginning Cash Balance	(11,814)	(25,809)	(67,286)	(76,571)	(97,556)
3	AoA Income	57,325	42,132	46,855	45,000	46,855
4	Title XX Income	20,696	19,903	20,000	19,000	20,000
5	USDA Income	22,509	16,352	20,000	18,000	20,000
6	Contribution Income	81,984	88,403	87,000	80,000	87,000
7	Other Income	4,959	3,894	4,000	4,000	4,000
8	U W Income					
9	Donations / Grants	250				
10	Interest Income	16	9		23	
11	Misc Income		1,101	1,470	742	1,000
12						
13	Total Revenues	175,925	145,986	112,039	90,194	81,299
14						
15	Personnel Services					
16	Wages	69,200	73,176	75,748	70,019	55,155
17	Benefits	46,624	64,680	32,854	25,159	11,700
18						
19	Total Personnel Services	115,824	137,856	108,602	95,177	66,855
20						
21	Operating Expenses					
22	Utilities	7,199	7,056	7,500	8,000	7,500
23	Raw Food	65,345	63,423	68,000	70,000	71,000
24	Other Kitchen	9,778	10,378	11,000	10,500	11,000
25	Conf / Seminar/ Travel	875	1,143	1,100	950	1,000
26	Other Expense	1,613	1,501	1,000	800	2,000
27	Contractual	1,100	1,200	1,500	1,322	1,500
28	Equip Exp / Vehicle Repairs			1,000	1,000	1,000
29	Reappropriation Fund					
30						
31	Total Operating Expenses	85,910	84,701	91,100	92,572	95,000
32						
33	Non-Operating Expense					
34	Supplies					
35	Equipment Rental					
36	Capital Outlay					
37						
38	Total Non-Operating Expense	0	0	0	0	0
39						
40	Total Expenses	201,733	222,557	199,702	187,749	161,855
41						
42	Ending Balance	(25,809)	(76,571)	(87,663)	(97,556)	(80,556)

**CENTRAL GARAGE**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2007-2008

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 04-05 ACTUAL</b>	<b>FY 05-06 ACTUAL</b>	<b>FY 06-07 BUDGET</b>	<b>FY 06-07 ESTIMATE</b>	<b>FY 07-08 BUDGET</b>
1	Revenues:					
2	Beginning Cash Balance	32,972	31,137	6,679	16,344	5,437
3	Sales to Other Depts	196,912	217,246	244,523	244,523	237,885
4	Transfer from Gen Fund					
5						
6	Total Revenues	<u>229,884</u>	<u>248,383</u>	<u>251,203</u>	<u>260,867</u>	<u>243,322</u>
7						
8	Personnel Service:					
9	Wages	33,451	34,999	35,694	37,514	38,119
10	Benefits	14,407	19,763	20,009	17,616	18,503
11						
12	Total Personnel Service	<u>47,858</u>	<u>54,762</u>	<u>55,703</u>	<u>55,130</u>	<u>56,622</u>
13						
14	Operating Expenses:					
15	Utilities	6,043	6,258	7,000	8,200	8,500
16	Conference / Seminars	25	50	500	100	200
17	Vehicle O & M	1,141	1,313	2,000	2,000	2,000
18	Equipment O & M		332	1,000		1,000
19						
20	Total Operating Expenses	<u>7,209</u>	<u>7,952</u>	<u>10,500</u>	<u>10,300</u>	<u>11,700</u>
21						
22	Non-Operating Expenses:					
23	Supplies	143,681	169,325	185,000	190,000	175,000
24	Capital Outlay					10,000
25						
26	Total Non-Operating Expenses	<u>143,681</u>	<u>169,325</u>	<u>185,000</u>	<u>190,000</u>	<u>175,000</u>
27						
28	Total Expenses	<u>198,748</u>	<u>232,039</u>	<u>251,203</u>	<u>255,430</u>	<u>243,322</u>
29						
30	Ending Balance	<u>31,137</u>	<u>16,344</u>	<u>(0)</u>	<u>5,437</u>	<u>0</u>

**HEALTH FUND**

## CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2007-2008

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 04-05 ACTUAL</b>	<b>FY 05-06 ACTUAL</b>	<b>FY 06-07 BUDGET</b>	<b>FY 06-07 ESTIMATE</b>	<b>FY 07-08 BUDGET</b>
1	Revenues:					
2	Beginning Cash Balance	45,880	63,589	115,071	150,733	165,745
3	From City of Lex	393,569	656,462	600,000	500,000	575,000
4	Transfers In					
5	Reimbursement from Ins	197,869	103,577	80,000	50,000	75,000
6	125 Plan Refund/Employee	334	293			
7	Interest Income	287	662	700	1,500	1,000
8						
9	Total Revenues	<u>637,939</u>	<u>824,584</u>	<u>795,771</u>	<u>702,233</u>	<u>816,745</u>
10						
11	Expenses:					
12	125 Admin Fees	1,836	2,209	3,000	2,400	3,000
13	Hospital	352,720	289,701	275,000	225,000	275,000
14	Doctor/Ambulance	160,431	313,570	275,000	250,000	275,000
15	Medicine	55,106	59,374	60,000	55,000	60,000
16	Work comp					
17	Administrative Cost	4,298	7,495	8,000	2,000	8,000
18	Flu Shots		1,125	2,000	1,462	2,000
19	Drug Tests	381	346	1,000	326	1,000
20	Personal Injury					
21	125 Cancer Plan	(422)	30	2,000	300	2,000
22	Wellness Program					
23	Reappropriation Fund			169,771		190,745
24						
25	Total Expenses	<u>574,350</u>	<u>673,851</u>	<u>795,771</u>	<u>536,488</u>	<u>816,745</u>
26						
27	Ending Balance	<u>63,589</u>	<u>150,733</u>	<u>0</u>	<u>165,745</u>	<u>(0)</u>



**LIBRARY MEMORIAL**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2007-2008

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 04-05 ACTUAL</b>	<b>FY 05-06 ACTUAL</b>	<b>FY 06-07 BUDGET</b>	<b>FY 06-07 ESTIMATE</b>	<b>FY 07-08 BUDGET</b>
1	Revenues:					
2	Beginning Cash Balance	26,927	25,474	23,362	24,344	(0)
3	Grants/Donations	592	3,531		750	
4	Interest	194	138	150	136	
5						
6	Total Revenues	<u>27,712</u>	<u>29,143</u>	<u>23,512</u>	<u>25,230</u>	<u>(0)</u>
7						
8	Operating Expenses:					
9	Utilities					
10	Reappropriation Fund					
11	Lexington Foundation				23,230	
12						
13	Total Operating Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>23,230</u>	<u>0</u>
14						
15	Non-Operating Expenses					
16	Supplies/Books	2,239	100	2,000	2,000	
17	Equipment Rental					
18	Capital Outlay		4,700	21,512		
19						
20	Total Non-Operating Expenses	<u>2,239</u>	<u>4,800</u>	<u>23,512</u>	<u>2,000</u>	<u>0</u>
21						
22	Total Expenses	<u>2,239</u>	<u>4,800</u>	<u>23,512</u>	<u>25,230</u>	<u>0</u>
23						
24	Ending Balance	<u>25,474</u>	<u>24,344</u>	<u>0</u>	<u>(0)</u>	<u>(0)</u>

# LIBRARY BUILDING

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2007-2008

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 04-05 ACTUAL</b>	<b>FY 05-06 ACTUAL</b>	<b>FY 06-07 BUDGET</b>	<b>FY 06-07 ESTIMATE</b>	<b>FY 07-08 BUDGET</b>
1	Revenues:					
2	Beginning Cash Balance	0	0		0	0
3	Donations/Interest	0				
4	Rent from Properties					
5						
6	Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7						
8	Expenses:					
9	Utilities					
10	Lexington Foundation	0				
11	Building Repair					
12	Capital Outlay	0				
13						
14	Total Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
15						
16	Ending Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**CEMETERY MEMORIAL**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2007-2008

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 04-05 ACTUAL</b>	<b>FY 05-06 ACTUAL</b>	<b>FY 06-07 BUDGET</b>	<b>FY 06-07 ESTIMATE</b>	<b>FY 07-08 BUDGET</b>
1	Revenues:					
2	Beginning Cash Balance	67,305	71,539	73,347	73,346	75,146
3	Donations					
4	Interest / Misc	4,234	1,807	500	1,800	1,000
5						
6	Total Revenues	<u>71,539</u>	<u>73,346</u>	<u>73,847</u>	<u>75,146</u>	<u>76,146</u>
7						
8	Expenses:					
9	Transfer to General Fund			60,000		60,000
10	Reappropriation Fund			13,847		16,146
11						
12	Total Expenses	<u>0</u>	<u>0</u>	<u>73,847</u>	<u>0</u>	<u>76,146</u>
13						
14	Ending Balance	<u>71,539</u>	<u>73,346</u>	<u>0</u>	<u>75,146</u>	<u>0</u>

**POLICE PENSION**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2007-2008

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 04-05 ACTUAL</b>	<b>FY 05-06 ACTUAL</b>	<b>FY 06-07 BUDGET</b>	<b>FY 06-07 ESTIMATE</b>	<b>FY 07-08 BUDGET</b>
1	Revenues:					
2	Beginning Cash Balance	305,428	313,111	17,428	17,456	0
3	Loan Payments					26,000
4	Interest / Misc Income	7,683	4,345	100	200	
5						
6	Total Revenues	<u>313,111</u>	<u>317,456</u>	<u>17,528</u>	<u>17,656</u>	<u>26,000</u>
7						
8	Expenses:					
9	Transfer to General Fund		300,000	17,528	17,656	26,000
10	Reappropriation Fund					
11	Loan to CRA					
12	Consulting Fees					
13						
14	Total Expenses	<u>0</u>	<u>300,000</u>	<u>17,528</u>	<u>17,656</u>	<u>26,000</u>
15						
16	Ending Balance	<u>313,111</u>	<u>17,456</u>	<u>0</u>	<u>0</u>	<u>0</u>

# REFUND TO SCHOOLS

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2007-2008

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 04-05 ACTUAL</b>	<b>FY 05-06 ACTUAL</b>	<b>FY 06-07 BUDGET</b>	<b>FY 06-07 ESTIMATE</b>	<b>FY 07-08 BUDGET</b>
1	Revenues:					
2	Est Beginning Cash Balance	0	0	0	0	0
3	Tobacco License	330	330	400	330	400
4	Liquor License	4,300	5,600	6,000	5,600	6,000
5						
6	Total Revenues	<u>4,630</u>	<u>5,930</u>	<u>6,400</u>	<u>5,930</u>	<u>6,400</u>
7						
8	Expenses:					
9	Refund to Schools	<u>4,630</u>	<u>5,930</u>	<u>6,400</u>	<u>5,930</u>	<u>6,400</u>
10						
11	Total Expenses	<u>4,630</u>	<u>5,930</u>	<u>6,400</u>	<u>5,930</u>	<u>6,400</u>
12						
13	Ending Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**COMMUNITY REDEVELOPMENT AUTHORITY**  
**CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2007-2008**

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 04-05 ACTUAL</b>	<b>FY 05-06 ACTUAL</b>	<b>FY 06-07 BUDGET</b>	<b>FY 06-07 ESTIMATE</b>	<b>FY 07-08 BUDGET</b>
1	Revenues:					
2	Beginning Cash Balance	5,479	5,898	5,737	6,574	6,012
3	Loan Proceeds				400,959	400,000
4	Land/Facility Payments	300,421	69,701	69,701	44,850	420,000
5	Administration Fees					
6	TIF Receipts	40,698	96,369	65,905	175,172	497,779
7	Repayment of Fees	10,051	10,000	5,000		
8	From Other Funds	13,000			37,807	
9	Misc Revenue				5,000	
10	Interest	51	37	100	40	100
11						
12	Total Revenues	369,701	182,005	146,442	670,402	1,323,890
13						
14	Expenses:					
15	Contractual/Legal	23,751	9,361	5,000	597	10,000
16	Administration Fees					
17	Conference/Seminars					
18	Utilities					
19	Publication/Filing					500
20	Misc Expense					
21	Loan Payments					400,000
22	City Project Payments	340,052	166,070	141,442	234,835	508,604
23	Programs/Projects				428,959	400,000
24	Reappropriation Fund					4,786
25						
26	Total Expenses	363,803	175,431	146,442	664,391	1,323,890
27						
28	Ending Balance	5,898	6,574	0	6,012	0