

**ELECTRIC DEPARTMENT**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

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

**ELECTRIC DEPARTMENT**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

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

# WATER DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

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

# WATER DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

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

**SEWER DEPARTMENT**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

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

**SEWER DEPARTMENT**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

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

# LEXUS CAPITAL IMPROVEMENT PLAN - 5 YEAR

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

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

**SANITATION**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

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

**LANDFILL**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

LINE DESCRIPTION	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 09-10 ESTIMATE	FY 10-11 BUDGET
1 Revenues:					
2     Beginning Cash Balance	337,357	303,061	263,291	273,067	237,867
3     Landfill Permits					
4     Land Payment					
5     Interest	9,031	4,449	5,500	1,800	2,000
6					
7 Total Revenues	346,388	307,510	268,791	274,867	239,867
8					
9 Personal Service:					
10     Wages					
11     Benefits					
12					
13 Total Personal Services	0	0	0	0	0
14					
15 Operating Expenses:					
16     Communications					
17     Utilities					
18     Insurance					
19     Conference/Seminars					
20     Municipal Dues					
21     Promotional Expense					
22     Legal Fees					
23     Contractual Expense	43,327	34,442	45,000	37,000	45,000
24     Publication Expense					
25     Building Repair					
26     Vehicle O&M					
27     Equipment O&M					
28     Grounds Maintenance					
29					
30 Total Operating Expenses	43,327	34,442	45,000	37,000	45,000
31					
32 Non-Operating Expenses:					
33     Supplies					
34     Equipment Rental					
35     Lease Payments					
36     Transfer to General					
37     Interest Expense					
39     Capital Outlay					
40					
41 Total Non-Operating Expense	0	0	0	0	0
42					
43 Total Expenses	43,327	34,442	45,000	37,000	45,000
44					
45 Gain/Foreclosure Cost	303,061	273,067	223,791	237,867	194,867
46     Reappropriation Fund			223,791		194,867
47     Sale of Property					
48					
49 Ending Balance	303,061	273,067	0	237,867	0

**AMBULANCE**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2010-2011

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