

ELECTRIC DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015

LINE	ACCOUNT DESCRIPTION	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATE	FY 14-15 BUDGET
1	Operating Revenue:					
2	Beginning Cash Balance	2,429,800	1,885,475	2,201,304	2,169,343	1,794,403
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	20,000
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	78,152	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>190,746</u>	<u>178,900</u>
26						
27	Total Operating Revenue	<u>17,849,883</u>	<u>17,411,770</u>	<u>18,316,568</u>	<u>18,337,435</u>	<u>18,110,095</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	12,140,579	12,261,985
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	800,000
43	Total O & M Expense	<u>940,933</u>	<u>976,207</u>	<u>998,000</u>	<u>1,304,459</u>	<u>963,000</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 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATE	FY 14-15 BUDGET
54						
55	Total Operating Expense	14,406,197	14,570,549	14,924,232	15,241,441	15,058,451
56						
57	Operating Income	3,443,686	2,841,221	3,392,336	3,095,993	3,051,644
58						
59	Non-Operating Income					
60	Bond/Loan Proceeds		471,424	3,035,000	3,640,529	13,382
61	Interest	4,461	3,967	5,000	10,501	5,000
62	Other	20,213	24,463	19,000	74,464	40,000
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	3,059,000	3,725,493	58,382
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	3,385,921	3,840,455	224,169
74	Paying Agent/Issuance Costs				45,765	
75	Transfers Out					
76	Other	953	19,880	19,000	38,382	32,000
77	Capital - Real	1,223,775	820,476	957,588	957,588	336,000
78	Capital - Other	58,626				
79	Total Non-Operating Expense	1,608,554	1,171,733	4,432,859	5,027,083	669,527
80						
81	Ending Balance	1,885,475	2,169,343	2,018,477	1,794,403	2,440,499

WATER DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015

LINE DESCRIPTION	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATE	FY 14-15 BUDGET
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

LINE DESCRIPTION	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATE	FY 14-15 BUDGET
47 Non-Operating Income					
48 Bond/Loan Proceeds		328,576	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					
52 Sale of Assets					
53 Transfers In					
54 Federal Funds	0				
55 State Funds	289				37,500
56 Total Non-Operating Income	<u>62,995</u>	<u>373,765</u>	<u>287,000</u>	<u>606,334</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	170,000	793,576	90,000
61 Paying Agent/Issuance Costs				10,208	
62 Transfers Out	0				
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>391,730</u>	<u>834,969</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

LINE DESCRIPTION	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATE	FY 14-15 BUDGET
1 Operating Revenue:					
2 Beginning Cash Balance	291,603	705,306	2,054,410	1,915,867	799,589
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	7,225	7,000
13 Total Other Sales	<u>4,273</u>	<u>16,525</u>	<u>11,000</u>	<u>12,969</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>3,594,292</u>	<u>2,620,156</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	174,145	125,000
29 Total Operation/Maintenance	<u>467,730</u>	<u>372,606</u>	<u>380,000</u>	<u>457,449</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	107,333	106,977
36 Miscellaneous	310	2,714	10,000	2,479	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>1,022,017</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>2,572,275</u>	<u>1,640,989</u>

SEWER DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015

LINE DESCRIPTION	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATE	FY 14-15 BUDGET
44					
45 Non-Operating Income					
46 Bond/Loan Proceeds		2,154,660	2,004,000	4,702,351	560,000
47 Interest	6,760	6,760	6,700	6,760	6,700
48 Other	172,385	2,370,298	290,000	300,266	15,000
49 Tax Increment Financing	49,701	49,701	169,701	49,701	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>2,470,401</u>	<u>5,059,077</u>	<u>871,401</u>
55					
56 Non-Operating Expense					
57 Bond/Note Interest	126,903	238,219	168,416	127,119	59,228
58 Bond Principal	295,257	185,257	309,079	2,538,508	365,831
59 Note Principal					28,206
60 Paying Agent/Issue Expense		2,838		36,240	
61 Transfers Out					
62 Other	9,552				
63 Capital - Real	13,119	3,673,466	4,155,000	4,000,000	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>4,632,494</u>	<u>6,831,763</u>	<u>1,503,266</u>
66					
67 Ending Balance	<u>705,306</u>	<u>1,915,867</u>	<u>689,604</u>	<u>799,589</u>	<u>1,009,124</u>

LEXUS CAPITAL IMPROVEMENT PLAN - 5 YEAR

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015

PROJECT	<u>FY</u> <u>2015</u>	<u>FY</u> <u>2016</u>	<u>FY</u> <u>2017</u>	<u>FY</u> <u>2018</u>	<u>FY</u> <u>2019</u>
<u>Electric</u>					
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			
Adams 104 Feeder Conversion--Phase 2	95,000				
Miscellaneous Improvements	75,000				
Adams 106 Feeder Conversion			435,178		
Kugler Feeder Conversions		285,836		594,244	
Department Total	336,000	426,836	490,178	647,244	370,171
<u>Water</u>					
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	
Department Total	255,000	215,000	80,000	65,000	200,000
<u>Sewer</u>					
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				
Department Total	1,050,000	0	375,000	115,000	225,000

SANITATION

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015

LINE DESCRIPTION	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATE	FY 14-15 BUDGET
1 Revenue:					
2 Beginning Cash Balance	(2,419)	17,173	29,096	34,835	43,243
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	558,293
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		47,993
18					
19 Total Expenses	489,567	491,575	544,146	505,566	558,293
20					
21					
22					
23 Capital Outlay					
24					
25 Ending Balance	17,173	34,835	0	43,243	0

LANDFILL

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015

LINE	DESCRIPTION	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATE	FY 14-15 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	265,750	271,472	291,664	280,665	291,665
9						
10	Personal Service:					
11	Wages					
12	Benefits					
13						
14	Total Personal Services	0	0	0	0	0
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	15,701	21,424	30,500	19,500	30,500
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	0	0	0	0	0
42						
43	Total Expenses	15,701	21,424	30,500	19,500	30,500
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	250,048	250,048	0	261,165	0

AMBULANCE

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015

LINE	DESCRIPTION	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATE	FY 14-15 BUDGET
1	Revenue:					
2	Beginning Cash Balance	52,396	33,222	37,310	35,767	77,834
3	Fees	123,810	123,783	130,000	141,774	130,000
4	Interest	83	67	100	137	100
5	Lease / Loan / Sale				150,000	
6	Miscellaneous					
7						
8	Total Revenue	176,289	157,072	167,410	327,678	207,934
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	21,513	21,513
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	124,714	102,955	101,763	92,236	101,763
22						
23	Non-Operating Expenses					
24	Interest Expense	1,544	789			
25	Equipment Payment/Lease	16,809	17,561			50,000
26	Capital - Equipment				157,608	
27	Capital - Real Property					
28	Reappropriation Fund			65,647		56,171
29						
30	Total Non-Operating Expense	18,352	18,350	65,647	157,608	106,171
31						
32	Total Expenses	143,067	121,305	167,410	249,844	207,934
33						
34	Ending Balance	33,222	35,767	0	77,834	0