

**ELECTRIC DEPARTMENT**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2020-2021

LINE	ACCOUNT DESCRIPTION	FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 19-20 ESTIMATE	FY 20-21 BUDGET
1	Operating Revenue:					
2	Beginning Cash Balance	2,535,065	4,627,209	3,512,285	3,425,228	3,310,574
3	Sales of Electricity					
4	Basic Residential	2,477,774	2,466,586	2,515,526	2,432,422	2,515,526
5	All Electric	2,489,678	2,669,499	2,664,857	2,651,465	2,664,857
6	Commercial Small	1,389,448	1,373,909	1,397,231	1,379,802	1,397,231
7	Commercial Large	1,865,075	1,859,433	1,890,580	1,756,137	1,890,580
8	Commercial Heat	219,466	227,938	233,408	218,148	233,408
9	Industrial	8,496,996	8,455,916	8,583,361	8,068,123	8,583,361
10	Yard Lights	12,787	11,320	13,000	11,277	13,000
11	Irrigation	27,882	23,845	33,800	22,309	33,800
12	Municipal	390,801	420,175	424,715	398,882	424,715
13	Street Lights	55,126	53,934	56,000	53,632	56,000
14	AMI Fee	50,548	51,587	50,000	51,780	51,000
15	Total Sales of Electricity	<u>17,475,581</u>	<u>17,614,141</u>	<u>17,862,477</u>	<u>17,043,977</u>	<u>17,863,477</u>
16						
17	Other Sales					
18	Facility Charges	13,857	13,857	13,857	13,857	13,857
19	Reconnect Fees	14,795	15,951	15,000	18,215	15,000
20	Other / Misc Sales	10,596	5,454	15,000	54,321	75,000
21	Sale of Merch/Labor	33,452	69,905	30,000	48,938	30,000
22	Sales Tax Billed Coll Fee	900	900	900	900	900
23	DPPD Lease	84,526	85,078	83,000	71,083	71,083
24	NPPD Energy Efficiency	76,866	167,675	40,000	46,342	40,000
25	Total Other Sales	<u>234,992</u>	<u>358,819</u>	<u>197,757</u>	<u>253,656</u>	<u>174,757</u>
26						
27	Total Operating Revenue	<u>20,245,637</u>	<u>22,600,169</u>	<u>21,572,519</u>	<u>20,722,860</u>	<u>21,348,808</u>
28						
29	Personal Services					
30	Wages	244,136	256,094	257,580	266,660	261,111
31	Benefits	92,427	108,092	109,126	111,721	112,420
32	Total Personal Services	<u>336,563</u>	<u>364,186</u>	<u>366,706</u>	<u>378,381</u>	<u>373,531</u>
33						
34	Operating Expenses:					
35	Wholesale Power Purchased	12,973,010	12,710,442	12,800,000	12,078,003	12,500,000
36	Power Purchase - IGS	436,321	420,009	450,000	447,688	450,000
37	Transmission/Distribution O & M					
38	Equipment / Vehicle	20,123	792	8,000		8,000
39	Inventory & Supplies	376,700	113,609	150,000	132,453	150,000
40	Maint / Misc	54,784	33,740	20,000	24,632	24,000
41	Outside Services	16,091	19,511	20,000	18,086	20,000
42	NPPD O & M	809,187	977,467	900,000	955,669	900,000
43	Total O & M Expense	<u>1,276,886</u>	<u>1,145,119</u>	<u>1,098,000</u>	<u>1,130,840</u>	<u>1,102,000</u>
44						
45	Administrative Expense					
46	Advertising/Promotion	34,006	29,942	35,000	30,800	35,000
47	Franchise Fees	875,718	876,643	901,601	856,878	901,601
48	Incentives/Rebates	123,231	248,666	50,000	74,073	50,000
49	Interdepartmental Fees	494,220	522,159	522,060	522,159	522,159
50	Miscellaneous	18,658	24,188	20,000	18,535	20,000
51	Office/Data Processing	123,356	123,726	200,000	238,238	200,000
52	Outside Services	61,769	11,502	20,000	972	20,000
53	Total Administrative Expense	<u>1,730,958</u>	<u>1,836,825</u>	<u>1,748,661</u>	<u>1,741,655</u>	<u>1,748,760</u>

**ELECTRIC DEPARTMENT**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2020-2021

LINE	ACCOUNT DESCRIPTION	FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 19-20 ESTIMATE	FY 20-21 BUDGET
54						
55	Total Operating Expense	16,753,738	16,476,581	16,463,367	15,776,567	16,174,291
56						
57	Operating Income	3,491,900	6,123,589	5,109,152	4,946,293	5,174,517
58						
59	Non-Operating Income					
60	Bond/Loan Proceeds	1,850,000				
61	Interest	3,001	8,852	2,500	768	2,500
62	Other	37,924	38,790	23,412	25,109	28,286
63	Tax Increment Financing					
64	Sale of Assets					
65	Transfers In				7,711	
66	Federal Funds					
67	State Funds					
68						
69	Total Non-Operating Income	1,890,925	47,642	25,912	33,588	30,786
70						
71	Non-Operating Expense					
72	Bond / Note Interest	71,375	67,754	46,292	46,292	40,738
73	Bond / Note Principal	350,244	2,254,065	252,991	252,991	281,580
74	Paying Agent/Issuance Costs	21,863				
75	Transfers Out					
76	Other	15,342	3,380	4,500	400	
77	Capital - Real	296,793	382,664	1,471,000	1,369,624	630,000
78	Capital - Other		38,140			
79	Total Non-Operating Expense	755,616	2,746,003	1,774,783	1,669,307	952,318
80						
81	Ending Balance	4,627,209	3,425,228	3,360,281	3,310,574	4,252,986

## WATER DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2020-2021

LINE DESCRIPTION	FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 19-20 ESTIMATE	FY 20-21 BUDGET
1 Operating Revenue:					
2 Beginning Cash Balance	402,568	509,897	656,822	614,799	1,403,949
3 Sales of Water					
4 Residential Metered	787,598	774,284	805,000	826,911	810,000
5 Flat Rate / Multi-Family	92,372	95,787	96,000	96,636	96,000
6 Commercial Metered	242,867	241,811	250,000	248,442	250,000
7 Industrial Metered	341,485	341,494	355,000	350,934	355,000
8 Total Sales of Water	<u>1,464,322</u>	<u>1,453,376</u>	<u>1,506,000</u>	<u>1,522,923</u>	<u>1,511,000</u>
9					
10 Other Sales					
11 Facility Charges					
12 Miscellaneous Income	6,082	7,385	8,900	8,846	8,900
13 Sale of Merch/Labor	880	10,270	4,000	9,800	4,000
14 Tap Fees/AMI Fee	49,841	51,549	50,000	53,808	50,000
15 Total Other Sales	<u>56,804</u>	<u>69,205</u>	<u>62,900</u>	<u>72,454</u>	<u>62,900</u>
16					
17 Total Operating Revenue	<u>1,923,694</u>	<u>2,032,478</u>	<u>2,225,722</u>	<u>2,210,176</u>	<u>2,977,849</u>
18					
19 Personal Services					
20 Wages	262,366	292,434	279,445	313,999	288,481
21 Benefits	174,676	213,406	185,097	213,294	180,208
22 Total Personal Services	<u>437,042</u>	<u>505,840</u>	<u>464,542</u>	<u>527,293</u>	<u>468,689</u>
23					
24 Operating Expenses:					
25 Operation/Maintenance					
26 Power Purchase/Utilities	180,790	197,940	185,000	186,540	157,000
27 Equipment/Vehicle Expense	136,294	144,062	160,000	107,293	160,000
28 Inventory & Supplies	94,608	92,974	75,000	65,241	75,000
29 Miscellaneous	5,077	3,853	10,000	3,954	10,000
30 Outside Services	51,194	66,946	60,000	57,166	50,953
31 Total Operation/Maintenance	<u>467,963</u>	<u>505,775</u>	<u>490,000</u>	<u>420,194</u>	<u>452,953</u>
32					
33 Administrative Expense					
34 Advertising/Promotion	4,684	2,620	5,000	3,435	5,000
35 Franchise Fees	75,774	74,776	75,300	76,146	75,300
36 Incentives/Rebates					
37 Interdepartmental Fees	169,373	175,582	175,582	175,582	175,582
38 Miscellaneous	1,680	1,659	4,000	1,653	4,000
39 Office/Data Processing	16,719	24,864	30,000	27,627	30,330
40 Outside Services	2,499	510	18,000	600	18,000
41 Total Administrative Expense	<u>270,729</u>	<u>280,012</u>	<u>307,882</u>	<u>285,043</u>	<u>308,212</u>
42					
43 Total Operating Expense	<u>1,175,733</u>	<u>1,291,627</u>	<u>1,262,425</u>	<u>1,232,531</u>	<u>1,229,855</u>
44					
45 Operating Income	<u>747,960</u>	<u>740,851</u>	<u>963,296</u>	<u>977,645</u>	<u>1,747,995</u>
46					

## WATER DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2020-2021

LINE	DESCRIPTION	FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 19-20 ESTIMATE	FY 20-21 BUDGET
47	Non-Operating Income					
48	Bond/Loan Proceeds			1,000,000	1,370,000	
49	Interest	2,970	3,039	4,000	665	4,000
50	Other	30,706	66,214	69,760	36,414	47,768
51	Tax Increment Financing					
52	Sale of Assets					
53	Transfers In					
54	Federal Funds					
55	State Funds					
56	Total Non-Operating Income	<u>33,676</u>	<u>69,254</u>	<u>1,073,760</u>	<u>1,407,079</u>	<u>51,768</u>
57						
58	Non-Operating Expense					
59	Bond/Note Interest	1,285	462		7,114	25,058
60	Bond / Note Principal	75,980	73,926			85,000
61	Paying Agent/Issuance Costs		3,000	20,000	18,495	
62	Due to Street	23,285	23,285	23,285	23,285	23,285
63	Capital - Real	171,189	5,376	1,020,000	902,925	350,000
64	Capital - Other		89,257		28,956	20,000
65	Total Non-Operating Expense	<u>271,739</u>	<u>195,306</u>	<u>1,063,285</u>	<u>980,775</u>	<u>503,343</u>
66						
67	Ending Balance	<u>509,897</u>	<u>614,799</u>	<u>973,771</u>	<u>1,403,949</u>	<u>1,296,420</u>

## SEWER DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2020-2021

LINE DESCRIPTION	FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 19-20 ESTIMATE	FY 20-21 BUDGET
1 Operating Revenue:					
2 Beginning Cash Balance	848,840	(178,162)	-191,735	(264,240)	(478,036)
3 Income from Services					
4 Residential Use Fee	1,002,022	1,030,424	1,025,000	1,047,256	1,030,000
5 Commercial Use Fee	307,449	301,371	315,000	299,961	315,000
7 Industrial Use Fees	610,742	620,897	650,000	637,288	650,000
6 Facility Charges					
8 Total Income from Services	<u>1,920,213</u>	<u>1,952,692</u>	<u>1,990,000</u>	<u>1,984,505</u>	<u>1,995,000</u>
9					
10 Other Sales					
11 Sales of Merch/Tap Fees	8,075	9,699	8,000	33,342	8,000
12 Misc Sales/Lease	9,829	9,208	9,000	8,189	9,000
13 Total Other Sales	<u>17,904</u>	<u>18,907</u>	<u>17,000</u>	<u>41,531</u>	<u>17,000</u>
14					
15 Total Operating Revenue	<u>2,786,957</u>	<u>1,793,436</u>	<u>1,815,265</u>	<u>1,761,796</u>	<u>1,533,964</u>
16					
17 Personal Services					
18 Wages	280,152	290,261	288,956	285,527	300,470
19 Benefits	118,647	139,964	139,130	131,158	123,908
20 Total Personal Services	<u>398,800</u>	<u>430,225</u>	<u>428,086</u>	<u>416,685</u>	<u>424,378</u>
21					
22 Operating Expenses:					
23 Operation/Maintenance					
24 Power Purchase / Utilities	206,618	210,658	190,000	190,134	190,000
25 Equipment/Vehicle Expense	39,807	58,973	30,000	46,611	45,000
26 Inventory & Supplies	41,106	38,331	35,000	44,230	40,000
27 Miscellaneous	21,552	69,707	25,000	30,433	25,000
28 Outside Services	71,228	159,580	181,000	172,083	181,000
29 Total Operation/Maintenance	<u>380,311</u>	<u>537,249</u>	<u>461,000</u>	<u>483,491</u>	<u>481,000</u>
30					
31 Administrative Expense					
32 Advertising/Promotion		500			
33 Franchise Fees	96,302	96,552	98,500	99,225	99,750
34 Incentives/Rebates					
35 Interdepartmental Fees	169,524	185,976	185,899	185,898	39,069
36 Miscellaneous	2,121	4,111	10,000	5,769	10,000
37 Office/Data Processing	37,386	16,116	15,000	19,636	17,990
38 Outside Services	1,380	4,612	9,000	9,292	9,000
39 Total Administrative Expense	<u>306,713</u>	<u>307,867</u>	<u>318,399</u>	<u>319,821</u>	<u>175,809</u>
40					
41 Total Operating Expense	<u>1,085,823</u>	<u>1,275,341</u>	<u>1,207,485</u>	<u>1,219,997</u>	<u>1,081,187</u>
42					
43 Operating Income	<u>1,701,134</u>	<u>518,096</u>	<u>607,780</u>	<u>541,800</u>	<u>452,776</u>

**SEWER DEPARTMENT**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2020-2021

<b>LINE DESCRIPTION</b>	<b>FY 17-18 ACTUAL</b>	<b>FY 18-19 ACTUAL</b>	<b>FY 19-20 BUDGET</b>	<b>FY 19-20 ESTIMATE</b>	<b>FY 20-21 BUDGET</b>
44					
45 Non-Operating Income					
46 Bond/Loan Proceeds					8,000,000
47 Interest					
48 Other	10,560	42,952	61,500	27,403	29,909
49 Tax Increment Financing	49,701	300,605			
50 Sale of Assets					
51 Transfers In					
52 Federal Funds					
53 State Funds					
54 Total Non-Operating Income	<u>60,261</u>	<u>343,556</u>	<u>61,500</u>	<u>27,403</u>	<u>8,029,909</u>
55					
56 Non-Operating Expense					
57 Bond/Note Interest	142,481	130,213	117,502	117,502	103,549
58 Bond Principal	807,783	824,238	832,509	832,509	845,240
59 Note Principal	30,278				
60 Paying Agent/Issue Expense	1,200	750	500	500	500
61 Due to Street	23,285	23,285	23,285	23,285	23,285
62 Other					
63 Capital - Real	934,531	137,758	100,000	61,845	4,275,000
64 Capital - Other		9,647		11,598	
65 Total Non-Operating Expense	<u>1,939,558</u>	<u>1,125,892</u>	<u>1,073,796</u>	<u>1,047,239</u>	<u>5,247,574</u>
66					
67 Ending Balance	<u>(178,162)</u>	<u>(264,240)</u>	<u>(404,516)</u>	<u>(478,036)</u>	<u>3,235,112</u>

## LEXUS CAPITAL IMPROVEMENT PLAN - 5 YEAR

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2020-2021

PROJECT	<u>FY</u> <u>2021</u>	<u>FY</u> <u>2022</u>	<u>FY</u> <u>2023</u>	<u>FY</u> <u>2024</u>	<u>FY</u> <u>2025</u>
<b><u>Electric</u></b>					
NW Additions	60,000		60,000		60,000
SW Additions		55,000		55,000	
City Hall Solar Array					
South System Re-integration					
Dist. Reconductor Tyson-Walnut					
Miscellaneous Improvements	100,000	100,000	100,000	100,000	100,000
Adams Sub Feeder Conversion	225,000				
Kugler Sub Feeder Conversions	245,000				
<b>Department Total</b>	630,000	155,000	160,000	155,000	160,000
<b><u>Water</u></b>					
Water Extension--SW Additions		50,000		50,000	
Main Extension--South System					
Water Extension--East Addition	350,000				
Water Extension--NW Additions		55,000		55,000	
Well Development/Water Treatment			600,000		600,000
East Business Park Main Extension		75,000			
Vehicle/Equipment Replacement	20,000	20,000	20,000	20,000	20,000
<b>Department Total</b>	370,000	200,000	620,000	125,000	620,000
<b><u>Sewer</u></b>					
Sewer Extension--SW Additions		75,000		75,000	
Sewer Extension--East Addition	700,000				
Sewer Extension--NW Additions	75,000		75,000		
Headworks & Primary Clarifiers	3,500,000	3,800,000			
General WWTP Improvements		50,000	50,000	50,000	50,000
Polk Street lift station/force main		225,000			
<b>Department Total</b>	4,275,000	4,150,000	125,000	125,000	50,000

**SANITATION**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2020-2021

<b>LINE DESCRIPTION</b>	<b>FY 17-18 ACTUAL</b>	<b>FY 18-19 ACTUAL</b>	<b>FY 19-20 BUDGET</b>	<b>FY 19-20 ESTIMATE</b>	<b>FY 20-21 BUDGET</b>
1 Revenue:					
2     Beginning Cash Balance	121,759	156,674	192,738	190,485	189,007
3     Collection Fee	528,375	533,484	534,100	536,539	535,600
4     Administration Fee					
5     Transfers In					
6     Miscellaneous	14	18		21	
7					
8 Total Revenue	<u>650,148</u>	<u>690,176</u>	<u>726,838</u>	<u>727,045</u>	<u>724,607</u>
9					
10 Expenses:					
11     Personnel					
12     School/Promotion					
13     Supplies		761	1,000	350	200
14     Sanitation Expense	492,364	498,365	498,000	499,333	499,000
15     Contractual	1,110	565	1,100	555	1,100
16     Transfers Out				10,000	30,000
17     Capital Outlay			110,000	27,800	110,000
18     Reappropriation Fund			116,738		84,307
19					
20 Total Expenses	<u>493,474</u>	<u>499,691</u>	<u>726,838</u>	<u>538,038</u>	<u>724,607</u>
21					
22					
23 Ending Balance	<u>156,674</u>	<u>190,485</u>	<u>0</u>	<u>189,007</u>	<u>0</u>



**LANDFILL**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2020-2021

LINE	DESCRIPTION	FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 19-20 ESTIMATE	FY 20-21 BUDGET
1	Revenue:					
2	Beginning Cash Balance	288,711	283,051	272,277	263,083	254,943
3	Transfer in From General Fund					
4	Transfer in From Sanitation				10,000	30,000
5	Miscellaneous	716	690	700	655	700
7						
8	Total Revenue	<u>289,427</u>	<u>283,741</u>	<u>272,977</u>	<u>273,738</u>	<u>285,643</u>
9						
10	Personal Service:					
11	Wages					
12	Benefits					
13						
14	Total Personal Services					
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	6,376	20,658	20,000	18,795	20,000
25	Publication Expense					
26	Building Repair					
27	Vehicle O&M					
28	Equipment O&M					
29	Grounds Maintenance					
30						
31	Total Operating Expenses	<u>6,376</u>	<u>20,658</u>	<u>20,000</u>	<u>18,795</u>	<u>20,000</u>
32						
33	Non-Operating Expenses:					
34	Supplies					
35	Equipment Rental					
36	Lease Payments					
37	Transfer to General					
38	Interest Expense					
39	Capital Outlay					
40						
41	Total Non-Operating Expense					
42						
43	Total Expenses	<u>6,376</u>	<u>20,658</u>	<u>20,000</u>	<u>18,795</u>	<u>20,000</u>
44						
45	Required Reserve					
46	Reappropriation Fund			252,977		265,643
47						
48						
49	Ending Balance	<u>283,051</u>	<u>263,083</u>	<u>0</u>	<u>254,943</u>	<u>0</u>

**AMBULANCE**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2020-2021

LINE	DESCRIPTION	FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 19-20 ESTIMATE	FY 20-21 BUDGET
1	Revenue:					
2	Beginning Cash Balance	73,736	138,209	148,179	171,681	151,646
3	Fees	182,471	129,189	75,000	64,561	70,000
4	Miscellaneous	226	337	200	561	200
5	Lease / Loan / Sale					
6	Federal Revenue				2,639	
7	State Revenue					
8	Miscellaneous		1,654		1,271	
9						
10	Total Revenue	256,433	269,389	223,379	240,713	221,846
11						
12	Operating Expenses					
13	Communications	4,978	10,178	6,000	4,128	6,000
14	Conference / Seminars	2,210	4,250	8,000	2,387	6,000
15	Contractual Expense	9,968	4,362	10,000	20,653	25,000
16	Insurance	2,963	4,110	6,000	5,536	6,000
17	Interdepartment Service Fee	21,792	21,459	22,925	21,459	22,925
18	Vehicle / Equip / O&M	4,835	2,569	9,000	3,995	7,000
19	Supplies / LVFD Funding	70,770	50,780	35,000	30,909	35,000
20	Miscellaneous	707		3,000		2,000
21						
22						
23	Total Operating Expenses	118,223	97,708	99,925	89,067	109,925
24						
25	Non-Operating Expenses					
26	Interest Expense					
27	Equipment Payment/Lease					
28	Capital - Equipment					
29	Capital - Real Property					
30	Reappropriation Fund			123,454		111,921
31						
32	Total Non-Operating Expense	0	0	123,454	0	111,921
33						
34	Total Expenses	118,223	97,708	223,379	89,067	221,846
35						
36	Ending Balance	138,209	171,681	0	151,646	0