



**2015-2016  
BUDGET**



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# General Fund

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**CITY COUNCIL, BOARDS AND COMMISSIONS**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2015-2016

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 12-13 ACTUAL</b>	<b>FY 13-14 ACTUAL</b>	<b>FY 14-15 BUDGET</b>	<b>FY 14-15 ESTIMATE</b>	<b>FY 15-16 BUDGET</b>
1	Personal Services					
2	Wages	7,500	7,500	7,500	7,500	7,500
3	Benefits	574	574	575	575	575
4						
5	Total Personal Services	8,074	8,074	8,075	8,075	8,075
6						
7	Operating Expenses					
8	Communications					
9	Utilities					
10	Insurance					
11	Conference & Seminars	11,750	9,917	10,000	4,235	10,000
12	Municipal Dues		100			
13	Employee Dues					
14	Promotional Expense					
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	102,369			3,400	
18	Publication			1,000		
19	Building Repairs					
20	Vehicle O & M					
21	Equipment O & M					
22	Grounds Maintenance					
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	114,119	10,017	11,000	7,635	10,000
27						
28	Non-Operating Expenses					
29	Supplies	1,932	1,739	2,525	2,469	2,500
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	1,932	1,739	2,525	2,469	2,500
35						
36	TOTAL BUDGETED EXPENSES	124,125	19,830	21,600	18,179	20,575

## CITY COUNCIL, BOARDS, & COMMISSIONS

### *Program Description:*

The five-member city council is the policy making body for the City of Lexington. The five members are elected at large with overlapping 4-year terms and follow a two-year election process. The Council holds an organizational meeting on the first Tuesday in December following a general municipal election to internally elect a President of the Council and a Vice-President. The title of President of the Council and Mayor are the same. The Boards and Commissions, funded under their category, include the Planning Commission, Civil Service Commission, Tree Board, and the Board of Adjustment.

### *Budget Items of Interest:*

<b>PERSONNEL SCHEDULE</b>				
<b>POSITION</b>	<b>NUMBER OF EMPLOYEES</b>			
	<b>ACTUAL 2014</b>	<b>BUDGET 2015</b>	<b>ESTIMATE 2015</b>	<b>BUDGET 2016</b>
Council President	1.00	1.00	1.00	1.00
Council Member	4.00	4.00	4.00	4.00
<b>TOTAL EMPLOYEES:</b>	5.00	5.00	5.00	5.00

**CITY MANAGER**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2015-2016

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 12-13 ACTUAL</b>	<b>FY 13-14 ACTUAL</b>	<b>FY 14-15 BUDGET</b>	<b>FY 14-15 ESTIMATE</b>	<b>FY 15-16 BUDGET</b>
1	Personal Services					
2	Wages	254,420	261,033	263,071	270,524	277,287
3	Benefits	89,124	93,405	93,135	94,625	96,990
4						
5	Total Personal Services	343,544	354,439	356,206	365,148	374,277
6						
7	Operating Expenses					
8	Communications					
9	Utilities					
10	Insurance					
11	Conference & Seminars	7,025	3,702	7,000	4,566	7,000
12	Municipal Dues	1,460	2,025	2,000	1,100	2,000
13	Employee Dues	4,933	4,367	4,200	4,270	4,200
14	Promotional Expense	20				
15	Audit/Legal Expense	526	328	1,000	151	1,000
16	Election Expense	688		3,000	315	3,000
17	Contractual Expense	850	2,199	5,000	1,100	5,000
18	Publication	6,763	8,205	8,000	7,456	8,000
19	Building Repairs					
20	Vehicle O & M	6,506	10,200	10,200	10,200	10,200
21	Equipment O & M					
22	Grounds Maintenance					
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	28,771	31,026	40,400	29,158	40,400
27						
28	Non-Operating Expenses					
29	Supplies	2,579	1,837	6,000	3,987	6,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	2,579	1,837	6,000	3,987	6,000
35						
36	TOTAL BUDGETED EXPENSES	374,893	387,302	402,606	398,293	420,677

## CITY MANAGER

### *Program Description:*

The City Manager and department staff administer the policy established by the City Council in planning, organizing, staffing, directing, coordinating, reporting, and budgeting the activities of all municipal operations. This department is made up of the City Manager, Assistant City Manager, City Clerk, and Administrative Assistant.

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

### *Budget Items of Interest:*

<b>PERSONNEL SCHEDULE</b>				
<b>POSITION</b>	<b>NUMBER OF EMPLOYEES</b>			
	<b>ACTUAL 2014</b>	<b>BUDGET 2015</b>	<b>ESTIMATE 2015</b>	<b>BUDGET 2016</b>
City Manager	1.00	1.00	1.00	1.00
Assistant City Manager	1.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00
Admin. Assistant	1.00	1.00	1.00	1.00
<b>TOTAL EMPLOYEES:</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

## CITY TREASURER

### CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2015-2016

LINE	ACCOUNT DESCRIPTION	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 14-15 ESTIMATE	FY 15-16 BUDGET
1	Personal Services					
2	Wages	68,017	72,811	73,100	73,996	75,846
3	Benefits	24,664	23,919	24,117	24,017	24,617
4						
5	Total Personal Services	92,681	96,730	97,217	98,013	100,464
6						
7	Operating Expenses					
8	Communications					
9	Utilities					
10	Insurance					
11	Conference & Seminars	519	777	3,000	893	3,000
12	Municipal Dues		70	100	70	100
13	Employee Dues	275	190	300	240	300
14	Promotional Expense					
15	Audit/Legal Expense	19,138	12,556	20,000	17,612	20,000
16	Election Expense					
17	Contractual Expense	9,432	10,431	10,800	10,349	11,000
18	Publication	212	310	300	400	500
19	Building Repairs					
20	Vehicle O & M	1,200	1,200	1,200	1,200	1,200
21	Equipment O & M					
22	Grounds Maintenance					
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	30,775	25,535	35,700	30,764	36,100
27						
28	Non-Operating Expenses					
29	Supplies	1,373	1,399	1,200	1,902	1,820
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	1,373	1,399	1,200	1,902	1,820
35						
36	<b>TOTAL BUDGETED EXPENSES</b>	<b>124,830</b>	<b>123,663</b>	<b>134,117</b>	<b>130,680</b>	<b>138,384</b>

## CITY TREASURER

### *Program Description:*

This department includes the Finance Director who oversees the daily activities of the Business Office. Finance Director duties include budgeting, audit, loan and grant recording, financial reporting, cash management, and asset management. The Business Office is responsible for payroll, accounts payable, accounts receivable, special assessments, and tracking project costs. Within the business office, the utility section is responsible for utility account management, meter reading, and materials inventory.

### *Budget Items of Interest:*

PERSONNEL SCHEDULE				
POSITION	NUMBER OF EMPLOYEES			
	ACTUAL 2014	BUDGET 2015	ESTIMATE 2015	BUDGET 2016
Finance Director	1.00	1.00	1.00	1.00
<b>TOTAL EMPLOYEES:</b>	1.00	1.00	1.00	1.00

## NON-DEPARTMENT

### CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2015-2016

LINE	ACCOUNT DESCRIPTION	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 14-15 ESTIMATE	FY 15-16 BUDGET
1	Personal Services					
2	Wages	27,000	27,000	27,000	8,308	0
3	Benefits	2,065	2,065	2,066	636	0
4						
5	Total Personal Services	29,065	29,065	29,066	8,943	0
6						
7	Operating Expenses					
8	Communications					
9	Utilities	68,426	68,941	70,000	69,992	70,000
10	Insurance	179,690	184,237	180,000	199,954	205,000
11	Conference & Seminars	1,356	8		350	
12	Municipal Dues	16,428	10,237	20,000	28,363	29,000
13	Employee Dues					
14	Promotional Expense	12,318	11,087	14,000	13,384	14,000
15	Audit/Legal Expense	4,147	29	1,000	21,610	32,400
16	Election Expense					
17	Contractual Expense	175,640	241,817	278,686	286,265	144,407
18	Publication	638	1,101	750	272	750
19	Building Repairs	8,833	8,362	8,000	8,237	8,000
20	Vehicle O & M	1,104	238	2,000	1,752	2,000
21	Equipment O & M	300		10,000	0	10,000
22	Grounds Maintenance	1,986	511	7,000	1,297	5,000
23	Miscellaneous Expense	10,941	50,000	50,000	81,672	100,000
24	Street Repairs					
25						
26	Total Operating Expenses	481,807	576,567	641,436	713,148	620,557
27						
28	Non-Operating Expenses					
29	Supplies	25,309	10,890	18,000	15,906	18,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property	143,137		280,000	143,731	480,000
33	Transfers - Out:					
35	Debt Service	587,112	607,576	700,598	726,621	693,367
36	Econ Dev Sales Tax	167,500	167,500	167,500	167,500	167,500
37	Landfill					
38	Other					
39	Street	572,843	779,842	360,500	393,230	433,926
40	Total Transfers Out	1,327,455	1,554,918	1,228,598	1,287,351	1,294,793
41						
42	Total Non-Operating Expenses	1,495,901	1,565,808	1,526,598	1,446,988	1,792,793
43						
44	TOTAL BUDGETED EXPENSES	2,006,773	2,171,440	2,197,100	2,169,079	2,413,350

**NON-DEPARTMENT**

*Program Description:*

This department is responsible for expenditures for services utilized by various city departments; such as insurance, utilities, legal/consulting services, facility maintenance, facility upgrades, contractual expenses, and fund transfers.

*Budget Items of Interest:*

Real Property Capital includes:

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

<b>PERSONNEL SCHEDULE</b>				
<b>POSITION</b>	<b>NUMBER OF EMPLOYEES</b>			
	<b>ACTUAL 2014</b>	<b>BUDGET 2015</b>	<b>ESTIMATE 2015</b>	<b>BUDGET 2016</b>
Attorney	1.00	1.00	1.00	0.00
<b>TOTAL EMPLOYEES:</b>	1.00	1.00	1.00	0.00

## DEVELOPMENT SERVICES

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2015-2016

LINE	ACCOUNT DESCRIPTION	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 14-15 ESTIMATE	FY 15-16 BUDGET
1	Personal Services					
2	Wages	135,246	165,670	168,444	154,193	140,528
3	Benefits	66,395	73,405	74,656	69,673	62,328
4						
5	Total Personal Services	201,641	239,075	243,100	223,866	202,856
6						
7	Operating Expenses					
8	Communications					
9	Utilities					
10	Insurance					
11	Conference & Seminars	3,993	2,443	4,000	2,821	4,000
12	Municipal Dues	75	0	500	0	500
13	Employee Dues	235	245	500	380	500
14	Promotional Expense	3,753	4,380	15,000	2,940	15,000
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	63,622	60,190	70,000	67,038	70,000
18	Publication	591		1,000	0	1,000
19	Building Repairs					
20	Vehicle O & M	3,000	3,270	4,000	2,139	4,000
21	Equipment O & M	27	60	1,000	60	1,000
22	Grounds Maintenance					
23	Miscellaneous Expense			1,000		1,000
24	Street Repairs					
25						
26	Total Operating Expenses	75,297	70,588	97,000	75,378	97,000
27						
28	Non-Operating Expenses					
29	Supplies	11,014	11,625	13,000	12,827	14,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	11,014	11,625	13,000	12,827	14,000
35						
36	TOTAL BUDGETED EXPENSES	287,953	321,288	353,100	312,071	313,856

## DEVELOPMENT SERVICES

### *Program Description:*

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

### *Budget Items of Interest:*

PERSONNEL SCHEDULE				
POSITION	NUMBER OF EMPLOYEES			
	ACTUAL 2014	BUDGET 2015	ESTIMATE 2015	BUDGET 2016
Development Services Manager	1.00	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00	1.00
Compliance Technician	2.00	2.00	1.00	1.00
<b>TOTAL EMPLOYEES:</b>	4.00	4.00	3.00	3.00

## POLICE & DISPATCH

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2015-2016

LINE	ACCOUNT DESCRIPTION	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 14-15 ESTIMATE	FY 15-16 BUDGET
1	Personal Services					
2	Wages	902,277	969,704	953,356	1,010,721	1,035,989
3	Benefits	380,877	390,928	399,939	420,493	426,127
4						
5	Total Personal Services	1,283,154	1,360,632	1,353,295	1,431,214	1,462,116
6						
7	Operating Expenses					
8	Communications				1,000	1,000
9	Utilities	591	617	1,000	700	1,000
10	Insurance					
11	Conference & Seminars	2,609	13,834	10,000	8,311	12,000
12	Municipal Dues	1,000	1,150	1,200	1,200	1,200
13	Employee Dues	420	390	500	410	500
14	Promotional Expense					
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	116,981	118,452	120,000	122,947	123,000
18	Publication	518	671	1,000	670	1,000
19	Building Repairs		7,027	1,000	4,477	1,000
20	Vehicle O & M	45,663	47,680	44,000	54,639	44,000
21	Equipment O & M	14,931	26,792	25,000	13,676	25,000
22	Grounds Maintenance					
23	Miscellaneous Expense	725	496	1,000	83	1,000
24	Street Repairs					
25						
26	Total Operating Expenses	183,438	217,110	204,700	208,113	210,700
27						
28	Non-Operating Expenses					
29	Supplies	21,832	27,299	26,000	19,341	26,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh	34,925	28,271	60,000	75,884	30,000
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	56,757	55,570	86,000	95,225	56,000
35						
36	TOTAL BUDGETED EXPENSES	1,523,348	1,633,312	1,643,995	1,734,552	1,728,816

## POLICE & DISPATCH

### *Program Description:*

The Police department serves the citizens of Lexington by providing security and safety through fair and impartial law enforcement.

### *Budget Items of Interest:*

Capital Equipment includes:	
Patrol Cars	30,000
Total	\$30,000

<b>PERSONNEL SCHEDULE</b>				
<b>POSITION</b>	<b>NUMBER OF EMPLOYEES</b>			
	<b>ACTUAL 2014</b>	<b>BUDGET 2015</b>	<b>ESTIMATE 2015</b>	<b>BUDGET 2016</b>
Chief of Police	1.00	1.00	1.00	1.00
Captain	1.00	1.00	1.00	1.00
Sergeant	4.00	4.00	4.00	4.00
Investigators	2.00	2.00	2.00	2.00
Officer	11.00	11.00	12.00	12.00
Dispatcher	2.00	2.00	2.00	2.00
<b>TOTAL EMPLOYEES:</b>	21.00	21.00	22.00	22.00

## FIRE & CIVIL DEFENSE

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2015-2016

LINE	ACCOUNT DESCRIPTION	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 14-15 ESTIMATE	FY 15-16 BUDGET
1	Personal Services					
2	Wages	19,960	20,376	20,000	20,240	20,300
3	Benefits	20,018	20,050	21,367	23,566	23,700
4						
5	Total Personal Services	39,978	40,426	41,367	43,806	44,000
6						
7	Operating Expenses					
8	Communications	3,898	5,703	6,000	2,171	6,000
9	Utilities	12,603	13,448	15,000	14,605	15,000
10	Insurance	19,619	21,779	20,100	16,937	20,100
11	Conference & Seminars	12,014	15,030	15,000	15,045	15,000
12	Municipal Dues					
13	Employee Dues	165	165	165	165	165
14	Promotional Expense					
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	15,751	15,780	18,000	15,465	18,000
18	Publication					
19	Building Repairs	979	3,291	3,000	4,436	3,000
20	Vehicle O & M	14,931	11,136	12,500	11,755	12,500
21	Equipment O & M	15,401	21,151	25,000	24,016	25,000
22	Grounds Maintenance					
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	95,361	107,483	114,765	104,595	114,765
27						
28	Non-Operating Expenses					
29	Supplies	768	966	8,000	1,672	8,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh	5,191	10,399			450,000
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	5,959	11,365	8,000	1,672	458,000
35						
36	TOTAL BUDGETED EXPENSES	141,298	159,274	164,132	150,073	616,765

## FIRE & CIVIL DEFENSE

*Program Description:*

The Fire and Civil Defense department provides efficient and effective services in the areas of fire protection and emergency management by trained emergency service volunteers. The department budget includes expenses for the fire chief, rescue chief, and two other part-time employees whose responsibilities are record keeping and reporting. Vehicle and facility maintenance is contracted with a third party.

*Budget Items of Interest:*

Capital Equipment includes:	
Unit #10 Replacement	450,000
Total	\$450,000

<b>PERSONNEL SCHEDULE</b>				
<b>POSITION</b>	<b>NUMBER OF EMPLOYEES</b>			
	<b>ACTUAL 2014</b>	<b>BUDGET 2015</b>	<b>ESTIMATE 2015</b>	<b>BUDGET 2016</b>
Fire Chief	1.00	1.00	1.00	1.00
Recordkeeper	2.00	2.00	2.00	2.00
Rescue Chief	1.00	1.00	1.00	1.00
<b>TOTAL EMPLOYEES:</b>	4.00	4.00	4.00	4.00

## GRAND GENERATION CENTER

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2015-2016

LINE	ACCOUNT DESCRIPTION	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 14-15 ESTIMATE	FY 15-16 BUDGET
1	Personal Services					
2	Wages	159,819	162,119	157,666	171,843	176,139
3	Benefits	87,632	85,634	86,395	78,845	80,816
4						
5	Total Personal Services	247,451	247,753	244,061	250,688	256,955
6						
7	Operating Expenses					
8	Communications					
9	Utilities	9,699	10,040	10,500	10,406	10,500
10	Insurance					
11	Conference & Seminars	178	180	800	300	800
12	Municipal Dues					
13	Employee Dues	145	145	400	145	400
14	Promotional Expense		185	500	350	500
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	24,117	24,744	25,300	26,861	26,300
18	Publication					
19	Building Repairs	2,219	999	4,000	7,435	4,000
20	Vehicle O & M	189	181	1,000	617	1,000
21	Equipment O & M	1,450	453	3,000	2,347	3,000
22	Grounds Maintenance			10,000		10,000
23	Miscellaneous Expense	400				
24	Street Repairs					
25						
26	Total Operating Expenses	38,397	36,927	55,500	48,461	56,500
27						
28	Non-Operating Expenses					
29	Supplies	6,051	6,302	6,000	5,028	6,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh	5,999				
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	12,050	6,302	6,000	5,028	6,000
35						
36	TOTAL BUDGETED EXPENSES	297,898	290,982	305,561	304,177	319,455

## GRAND GENERATION CENTER

### *Program Description:*

The Grand Generation Center offers senior citizens in the Lexington area a variety of programs and activities such as noon meals, exercise, health screenings, and social activities. The center also prepares meals for the Meals on Wheels program. The Department is directed by the Community Activities Director.

### *Budget Items of Interest:*

PERSONNEL SCHEDULE				
POSITION	NUMBER OF EMPLOYEES			
	ACTUAL 2014	BUDGET 2015	ESTIMATE 2015	BUDGET 2016
Community Activities Director	1.00	1.00	1.00	1.00
Assistant Center Director	1.00	1.00	1.00	1.00
Activities Assistant	1.00	1.00	1.00	1.00
Meals On Wheels	3.00	3.00	3.00	3.00
<b>TOTAL EMPLOYEES:</b>	6.00	6.00	6.00	6.00

**LIBRARY**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2015-2016

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 12-13 ACTUAL</b>	<b>FY 13-14 ACTUAL</b>	<b>FY 14-15 BUDGET</b>	<b>FY 14-15 ESTIMATE</b>	<b>FY 15-16 BUDGET</b>
1	Personal Services					
2	Wages	193,291	203,526	198,965	206,143	211,297
3	Benefits	81,218	75,597	76,384	75,701	77,593
4						
5	Total Personal Services	274,509	279,123	275,349	281,844	288,890
6						
7	Operating Expenses					
8	Communications					
9	Utilities	26,029	28,617	26,000	24,826	26,000
10	Insurance					
11	Conference & Seminars	1,436	1,041	1,000	833	1,000
12	Municipal Dues					
13	Employee Dues	520	303	600	315	600
14	Promotional Expense	815	1,071	2,000	100	2,000
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	30,238	34,724	35,000	36,505	36,000
18	Publication	324	683	1,000	480	1,000
19	Building Repairs	14,484	10,422	3,000	3,350	3,000
20	Vehicle O & M					
21	Equipment O & M	11,206	2,015	10,000	3,340	10,000
22	Grounds Maintenance	389	1,466		465	
23	Miscellaneous Expense	852	1,690	1,000	2,200	1,000
24	Street Repairs					
25						
26	Total Operating Expenses	86,293	82,032	79,600	72,414	80,600
27						
28	Non-Operating Expenses					
29	Supplies	75,742	80,919	80,000	77,687	80,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh	8,225				
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	83,967	80,919	80,000	77,687	80,000
35						
36	TOTAL BUDGETED EXPENSES	444,770	442,073	434,949	431,945	449,490

## **LIBRARY**

### *Program Description:*

The Lexington Public Library serves the citizens of Lexington by providing informational, educational, cultural, and recreational materials in a variety of media, including the latest technology. The library offers several age-appropriate programs such as the Summer Reading Program, Lap Sit, and Children Crafts programs.

### *Budget Items of Interest:*

<b>PERSONNEL SCHEDULE</b>				
<b>POSITION</b>	<b>NUMBER OF EMPLOYEES</b>			
	<b>ACTUAL 2014</b>	<b>BUDGET 2015</b>	<b>ESTIMATE 2015</b>	<b>BUDGET 2016</b>
Library Director	1.00	1.00	1.00	1.00
Assistant Library Director	1.00	1.00	1.00	1.00
Library Assistant II	3.00	3.00	3.00	3.00
Library Assistant I (part-time)	4.00	4.00	4.00	4.00
<b>TOTAL EMPLOYEES:</b>	9.00	9.00	9.00	9.00

## AQUATIC CENTER

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2015-2016

LINE	ACCOUNT DESCRIPTION	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 14-15 ESTIMATE	FY 15-16 BUDGET
1	Personal Services					
2	Wages	154,931	156,413	160,750	140,858	160,750
3	Benefits	11,148	10,716	11,432	8,698	11,432
4						
5	Total Personal Services	166,079	167,129	172,182	149,556	172,182
6						
7	Operating Expenses					
8	Communications	4,996				
9	Utilities	16,477	16,366	17,000	16,375	17,000
10	Insurance					
11	Conference & Seminars	6,096	2,796	3,000	1,533	3,000
12	Municipal Dues					
13	Employee Dues	122	99	100	100	100
14	Promotional Expense	333	420	800	333	800
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	5,377	4,393	11,000	7,044	11,000
18	Publication	584	410	1,000	500	1,000
19	Building Repairs	448	1,262	4,000	1,275	4,000
20	Vehicle O & M	47	36			
21	Equipment O & M	6,241	7,137	12,000	3,155	12,000
22	Grounds Maintenance	13,089	13,290	55,000	69,357	14,000
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	53,811	46,209	103,900	99,672	62,900
27						
28	Non-Operating Expenses					
29	Supplies	37,231	31,300	40,000	35,802	40,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	37,231	31,300	40,000	35,802	40,000
35						
36	TOTAL BUDGETED EXPENSES	257,121	244,638	316,082	285,030	275,082

## AQUATIC CENTER

### *Program Description:*

The Aquatic Center, which features a 50 meter competition lap pool with diving well, a zero depth pool with a water slide and water features, and a splash pad, provides a safe and sanitary public swimming facility for recreational and athletic activities. A concession stand, picnic/green areas, a sand playground, and sand volleyball court are also provided for the enjoyment of the citizens and visitors.

### *Budget Items of Interest:*

<b>PERSONNEL SCHEDULE</b>				
<b>POSITION</b>	<b>NUMBER OF EMPLOYEES</b>			
	<b>ACTUAL 2014</b>	<b>BUDGET 2015</b>	<b>ESTIMATE 2015</b>	<b>BUDGET 2016</b>
Lifeguards/Concessions/Park Attendant	38.00	38.00	35.00	38.00
Pool Manager	8.00	8.00	6.00	6.00
Assistant Pool Manager	0.00	0.00	0.00	0.00
Maintenance Manager	1.00	1.00	1.00	1.00
Concession Manager	1.00	1.00	1.00	1.00
<b>TOTAL EMPLOYEES:</b>	<b>48.00</b>	<b>48.00</b>	<b>43.00</b>	<b>46.00</b>

## PARKS & RECREATION

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2015-2016

LINE	ACCOUNT DESCRIPTION	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 14-15 ESTIMATE	FY 15-16 BUDGET
1	Personal Services					
2	Wages	199,469	225,321	243,099	273,235	310,336
3	Benefits	86,778	85,292	90,652	90,788	112,231
4						
5	Total Personal Services	286,247	310,614	333,751	364,022	422,567
6						
7	Operating Expenses					
8	Communications					
9	Utilities	33,444	30,991	35,000	33,401	35,000
10	Insurance					
11	Conference & Seminars	178	22	1,300	1,800	1,300
12	Municipal Dues					
13	Employee Dues	369	60	400	225	400
14	Promotional Expense	368	403	500	450	500
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	28,225	16,315	25,000	18,087	25,000
18	Publication	1,143	1,303	4,000	1,565	4,000
19	Building Repairs	5,275	18,648	10,000	19,580	10,000
20	Vehicle O & M	10,361	11,794	15,000	13,015	15,000
21	Equipment O & M	37,839	29,618	27,000	28,772	27,000
22	Grounds Maintenance	91,475	42,047	65,000	60,463	65,000
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	208,677	151,203	183,200	177,358	183,200
27						
28	Non-Operating Expenses					
29	Supplies	36,345	40,114	40,000	46,032	41,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh	18,999	29,375	105,000	69,987	105,000
32	Capital -- Real Property		550,787	2,035,000	1,452,662	730,000
33						
34	Total Non-Operating Expenses	55,344	620,276	2,180,000	1,568,681	876,000
35						
36	TOTAL BUDGETED EXPENSES	550,268	1,082,093	2,696,951	2,110,061	1,481,767

## PARKS & RECREATION

### *Program Description:*

The City of Lexington Parks and Recreation department is responsible for maintaining a safe, clean, and pleasing environment for recreational and leisure activities within the city. The city maintains six parks and a sports complex for the enjoyment of its citizens. Playground equipment, ponds, picnic areas, park shelters, basketball, tennis, and sand volleyball courts are some of the amenities provided by the park system.

The Optimist Recreation Complex offers a legion baseball field, three softball/baseball fields, five soccer fields, playground area, and an indoor hitting facility.

The Parks and Recreation department includes expenses for the Community Activities Director as well as program coordinators for recreation programs as offered. The Park Improvement Committee, consisting of city council members and city staff, continues to evaluate the rehabilitation and development of parks and green spaces throughout the community.

### *Budget Items of Interest:*

Capital Equipment includes:

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

Real Property Capital includes:

Optimist Complex Improvements	35,000
Lake Restoration	550,000
Driving Range	20,000
Lexington Fieldhouse	100,000
Basketball / Soccer Courts	25,000
<b>Total</b>	<b>\$730,000</b>

<b>PERSONNEL SCHEDULE</b>				
<b>POSITION</b>	<b>NUMBER OF EMPLOYEES</b>			
	<b>ACTUAL 2014</b>	<b>BUDGET 2015</b>	<b>ESTIMATE 2015</b>	<b>BUDGET 2016</b>
Community Activities Director	1.00	1.00	1.00	1.00
Park Foreman	2.00	2.00	2.00	2.00
Maintenance Worker	2.00	2.00	2.00	3.00
Maintenance Worker (Seasonal)	8.00	8.00	11.00	10.00
Coordinators & Support Staff	1.00	1.00	1.00	1.00
Recreation Complex Manager	1.00	1.00	1.00	1.00
Concession Manager	5.00	5.00	4.00	4.00
Concession Attendant	11.00	11.00	13.00	13.00
<b>TOTAL EMPLOYEES:</b>	<b>30.00</b>	<b>30.00</b>	<b>34.00</b>	<b>34.00</b>

## CEMETERY

### CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2015-2016

LINE	ACCOUNT DESCRIPTION	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 14-15 ESTIMATE	FY 15-16 BUDGET
1	Personal Services					
2	Wages	66,352	78,876	77,587	76,194	78,099
3	Benefits	7,892	8,570	8,656	8,373	8,582
4						
5	Total Personal Services	74,244	87,446	86,243	84,567	86,681
6						
7	Operating Expenses					
8	Communications					
9	Utilities	813	940	1,000	966	1,000
10	Insurance					
11	Conference & Seminars					
12	Municipal Dues					
13	Employee Dues					
14	Promotional Expense					
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	1,178	1,183	1,800	1,906	1,800
18	Publication					
19	Building Repairs			1,000	100	1,000
20	Vehicle O & M	3,541	3,963	4,000	3,650	4,000
21	Equipment O & M	11,624	9,001	12,000	10,038	12,000
22	Grounds Maintenance	3,201	4,736	5,000	4,620	5,000
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	20,355	19,822	24,800	21,280	24,800
27						
28	Non-Operating Expenses					
29	Supplies	1,927	1,897	5,000	2,152	5,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh	15,000		30,000	28,356	25,000
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	16,927	1,897	35,000	30,508	30,000
35						
36	TOTAL BUDGETED EXPENSES	111,526	109,165	146,043	136,355	141,481

## CEMETERY

*Program Description:*

The Cemetery department operates and maintains Greenwood and Evergreen cemeteries.

*Budget Items of Interest:*

Capital Equipment includes:  
Mower/Maintenance Equipment 25,000

Total            \$25,000

PERSONNEL SCHEDULE				
POSITION	NUMBER OF EMPLOYEES			
	ACTUAL 2014	BUDGET 2015	ESTIMATE 2015	BUDGET 2016
Cemetery Foreman (Seasonal)	1.00	1.00	1.00	1.00
Maintenance Person (Seasonal)	4.00	4.00	4.00	4.00
<b>TOTAL EMPLOYEES:</b>	5.00	5.00	5.00	5.00

## TOTAL EXPENDITURES

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2015-2016

LINE	ACCOUNT DESCRIPTION	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 14-15 ESTIMATE	FY 15-16 BUDGET
1	Personal Services					
2	Wages	2,188,282	2,350,349	2,350,538	2,413,756	2,494,071
3	Benefits	858,385	870,155	889,374	895,987	924,991
4						
5	Total Personal Services	3,046,667	3,220,505	3,239,912	3,309,743	3,419,062
6						
7	Operating Expenses					
8	Communications	8,895	5,703	6,000	3,171	7,000
9	Utilities	168,083	169,958	175,500	171,271	175,500
10	Insurance	199,309	206,016	200,100	216,891	225,100
11	Conference & Seminars	47,154	49,751	55,100	40,687	57,100
12	Municipal Dues	18,963	13,582	23,800	30,733	32,800
13	Employee Dues	7,184	5,964	7,165	6,250	7,165
14	Promotional Expense	17,608	17,546	32,800	17,557	32,800
15	Audit/Legal Expense	23,810	12,913	22,000	39,373	53,400
16	Election Expense	688	0	3,000	315	3,000
17	Contractual Expense	573,779	530,228	600,586	596,967	471,507
18	Publication	10,773	12,684	18,050	11,343	17,250
19	Building Repairs	32,238	50,011	34,000	48,890	34,000
20	Vehicle O & M	86,541	89,699	93,900	98,967	93,900
21	Equipment O & M	99,019	96,227	125,000	85,404	125,000
22	Grounds Maintenance	110,141	62,049	142,000	136,202	99,000
23	Miscellaneous Expense	12,918	52,186	53,000	83,955	103,000
24	Street Repairs	0	0	0	0	0
25						
26	Total Operating Expenses	1,417,102	1,374,517	1,592,001	1,587,976	1,537,522
27						
28	Non-Operating Expenses					
29	Supplies	222,104	216,287	245,725	224,805	248,320
30	Equipment Rental	0	0	0	0	0
31	Capital -- Equip/Furn/Veh	88,339	68,045	195,000	174,227	610,000
32	Capital -- Real Property	143,137	550,787	2,315,000	1,596,393	1,210,000
33	Transfers Out	1,327,455	1,554,918	1,228,598	1,287,351	1,294,793
34	Total Non-Operating Expenses	1,781,034	2,390,037	3,984,323	3,282,776	3,363,113
35						
36	TOTAL BUDGETED EXPENSES	6,244,804	6,985,058	8,816,236	8,180,495	8,319,697

**GENERAL FUND REVENUE**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2015-2016

LINE	ACCOUNT DESCRIPTION	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 14-15 ESTIMATE	FY 15-16 BUDGET
1	State Tax Revenue:					
2	Aid to Local Subdivision					
3	Mutual Finance Organization	23,793	22,103	22,103	20,350	20,590
4	MEF/MIRF/Urban Hwy	901,900	944,524	952,431	952,431	967,781
5						
6	Total State Tax Revenue	925,693	966,627	974,534	972,782	988,371
7						
8	Sales Tax Revenue	1,785,405	1,877,333	1,850,000	2,025,545	1,900,000
9						
10	Local Receipts - All Other:					
11						
12	Occupation Taxes:					
13	Liquor License	2,750	2,400	2,500	2,300	2,500
14	Telecommunications	151,584	151,948	155,000	148,830	150,000
15	Fireworks Stands	1,660	1,960	1,800	1,730	1,800
16						
17	Total Occupation Taxes	155,994	156,308	159,300	152,860	154,300
18						
19	Franchise Fees:					
20	Cable TV	47,766	49,563	49,000	56,011	55,000
21	Source Gas	15,866	19,980	19,500	19,313	19,500
22	Electric	766,858	805,573	795,000	792,324	795,000
23	Water	63,578	62,641	65,000	64,088	65,000
24	Sewer	74,732	78,834	80,000	77,978	80,000
25						
26	Total Franchise Fees	968,802	1,016,590	1,008,500	1,009,714	1,014,500
27						
28	Permits: All	7,542	14,083	12,500	11,500	12,500
29						
30	Total Permits	7,542	14,083	12,500	11,500	12,500
31						
32	Service Fees:					
33	Locates/Zoning/Subdivision	899	850	1,000	900	1,000
34	Abatement Fees	12,182	11,053	10,000	9,667	10,000
35	Lottery Proceeds	27,410				
36	Library Fines/Fees/Copier	17,185	19,097	17,000	17,775	17,500
37	Intoxalizer Fees	2,322	3,649	4,000	5,023	4,000
38	Animal Pound	2,960	3,510	3,500	2,415	3,500
39	Burial Fees	17,125	15,225	18,000	14,400	18,000
40	Miscellaneous	2,379	4,061	7,000	3,704	7,000
41						
42	Total Service Fees	82,461	57,445	60,500	53,884	61,000
43						
44	Inter-Dept Service Fees:					
45	Electric Dept	436,859	472,849	472,849	472,849	472,849
46	Water Dept	176,717	95,734	191,467	191,467	191,467
47	Sewer Dept	98,717	106,977	106,977	106,977	106,977
48	Meals on Wheels	60,000	41,514	41,514	41,514	41,514
49	Ambulance	21,472	21,883	22,925	22,000	22,925
50						
51	Total Inter-Dept Service Fees	793,765	738,956	835,732	834,807	835,732

**GENERAL FUND REVENUE**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2015-2016

LINE	ACCOUNT DESCRIPTION	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 14-15 ESTIMATE	FY 15-16 BUDGET
52						
53	Contracts & Rents:					
54	Rural Fire	45,784	38,908	45,000	48,805	195,000
55	Land Lease/Towers		8,100	10,800	11,043	11,374
56	Special Waste Income	12,812	8,668	14,000	8,008	14,000
57	Ballfield/Building Rent	145,238	153,567	145,000	147,588	145,000
58	Dawson County RTSD					
59	Airport Authority / DC Roads					
60	School District	41,900	50,629	100,000	101,100	100,000
61						
62	Total Contracts & Rents:	245,735	259,871	314,800	316,544	465,374
63						
64	Program Fees:					
65	Recreation Fees	3,655	1,965	5,000	1,974	3,000
66	Red Cross Lessons	19,680	18,790	19,000	8,840	19,000
67	Pool Admission	35,201	36,788	42,000	34,364	37,000
68	Special Events	8,498	7,729	14,500	11,632	10,000
69						
70	Total Program Fees	67,034	65,272	80,500	56,810	69,000
71						
72	Licenses:					
73	All Licenses	3,187	2,612	3,500	2,625	3,200
74						
75	Total Licenses	3,187	2,612	3,500	2,625	3,200
76						
77	Public Donations:					
78	Lexington Foundation	1,400		700,000	450,000	100,000
79	Library/Foundation Donations	8,672	1,690	3,000	2,321	3,000
80	Miscellaneous				350	
81	Total Public Donations	10,072	1,690	703,000	452,671	103,000
82						
83	Sales:					
84	Accident Report Copies	727	712	1,000	776	1,000
85	Concessions	43,342	44,448	45,000	40,768	45,000
86	Restitution/Witness Fees	741	1,069	1,000	430	1,000
87	Cemetery Spaces	3,755	3,610	10,000	3,600	10,000
88	Sale of Equip/Junk/Other	53,583	52,595	55,000	59,711	55,000
89	Land Sale	60,000				100,000
90						
91	Total Sales	162,148	102,434	112,000	105,285	212,000
92						
93	Other Income:					
94	Interest from Investments	721	1,064	3,000	878	1,000
95	Miscellaneous/Other		93,215	1,200		1,000
96	Loan/Lease Proceeds	135,000	400,000			500,000
97						
98	Total Other Income	135,721	494,279	4,200	878	502,000

**GENERAL FUND REVENUE**

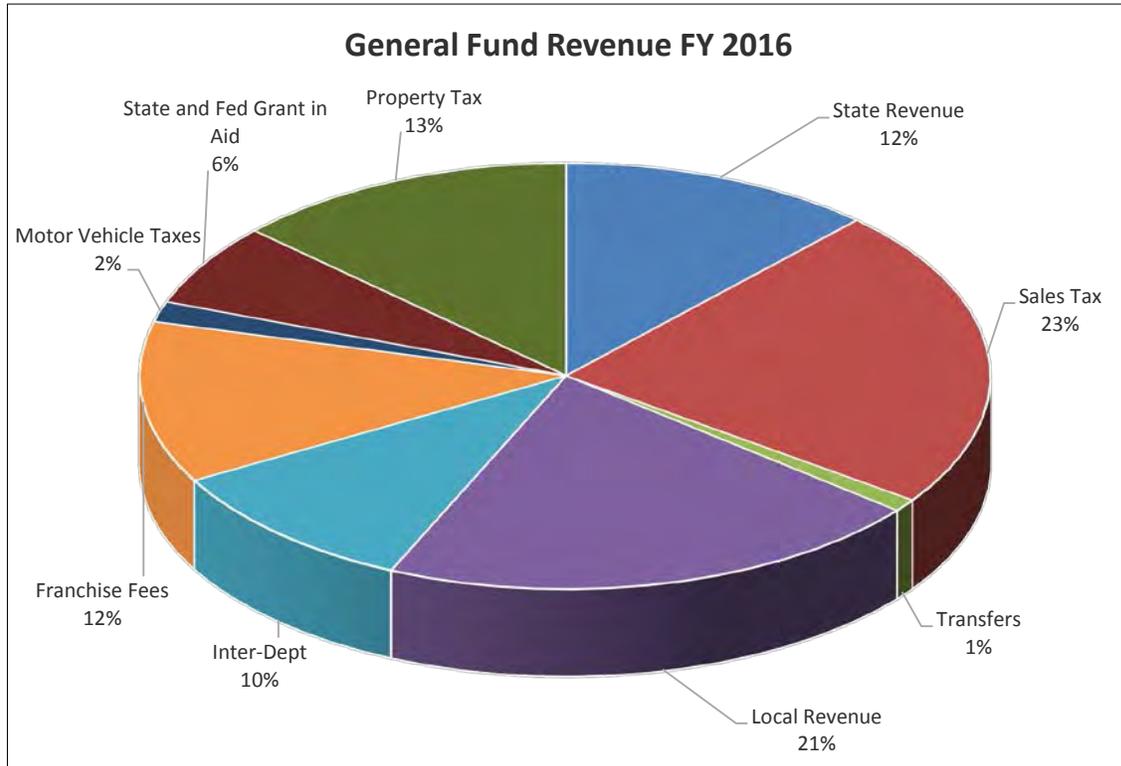
CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2015-2016

LINE	ACCOUNT DESCRIPTION	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 14-15 ESTIMATE	FY 15-16 BUDGET
99						
100	Grant in Aid - Local					
101	UPRR/Peter Kiewit				150,000	
102	Other Misc Local Grants	2,000	1,861	140,000	20,000	140,000
103						
104	Total Grant In Aid - Local	2,000	1,861	140,000	170,000	140,000
105						
106	Total Local Receipts - All Other	2,634,461	2,911,401	3,434,532	3,167,577	3,572,606
107						
108	Grant In Aid - State					
109	NE Dept of Econ Dev	10,941	300,000	300,000	300,000	
110	NE Emergency Mgt					
111	NE DEQ	15,867	15,598	90,600	19,562	94,500
112	NE Environmental Trust	10,500		250,000	9,399	250,000
113	NE Housing Trust Fund		15,500			
114	Other Misc State Grants		28,476	5,500	39,905	5,000
115						
116	Total Grant In Aid - State	37,308	359,574	646,100	368,866	349,500
117						
118	Grant In Aid - Federal					
119	CDBG (NE Dept of Econ Dev)		73,278	179,785	148,451	0
120	CDBG-Admin Fee (NE Dept of Econ Dev)	3,598	5,000	32,098	7,250	10,000
121	EEBG (NE Energy Office)	1,498				
122	Federal Econ Dev Admin					
123	Federal Emergency Mgt					
124	Federal Hwy Admin (NE Dept of Roads)	98,551	5,288	20,000		20,000
125	US Dept of Agriculture			99,000		99,000
126	US Dept of HUD (NE Dept of Econ Dev)					
127	US Dept of Justice/COPS/BJA	103,707	108,647	61,327	80,876	39,475
128	US Forest Service (NE Game & Parks)	5,000				
129	Nat Fnd of the Arts (NE Library Comm)	3,012	2,262	2,125	2,178	2,125
130	Other Misc Federal Grants	3,619	6,040			
131						
132	Total Grant In Aid - Federal	218,984	200,514	394,335	238,755	170,600
133						
134	Fund Transfers:					
135	Econ Develop Fund - In					
136	Utilities Fund - In				13,108	
137	Other Transfers - In	209,988				
138	TIF Fund - In			80,000	27,776	80,000
139						
140	Total Fund Transfers	209,988	0	80,000	40,884	80,000

**GENERAL FUND REVENUE**

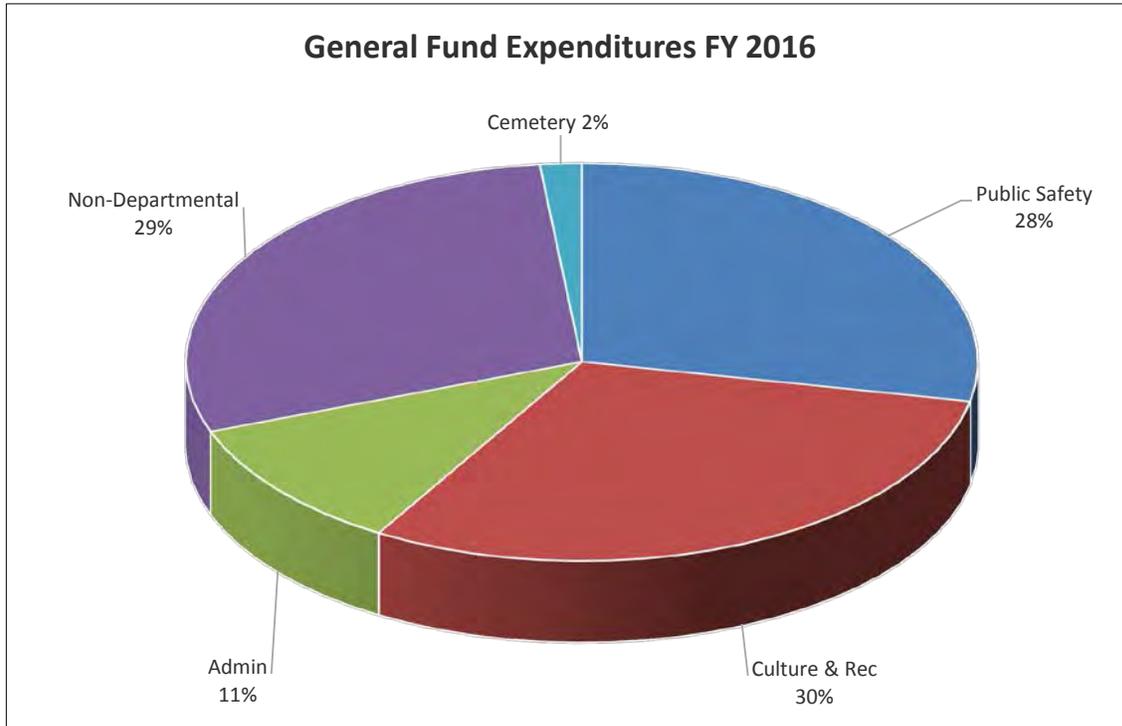
CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2015-2016

LINE	ACCOUNT DESCRIPTION	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 14-15 ESTIMATE	FY 15-16 BUDGET
141						
142	Local Taxes:					
143	In Lieu Of	555	555		46,877	8,000
144	Personal and Real Property Taxes:					
145	Property Taxes	852,862	952,165		974,888	
146	MV Prorate	3,056	3,073		3,073	
147	MV Taxes	125,082	123,311	125,000	129,184	129,000
148	Corporations					
149	Personal Tax Rebate					
150	Homestead Exemption	27,924	28,582		32,094	
151	Carline/Airline	1,172	938		993	
152						
153	Total Local Taxes	1,010,650	1,108,623	125,000	1,187,108	137,000
154						
155	TOTAL GENERAL FUND REVENUE	6,822,489	7,424,073	7,504,501	8,001,517	7,198,078
156						
157						
158	General Fund Expenditures	6,244,804	6,985,058	8,816,236	8,180,495	8,319,697
159	Less General Fund Revenue	6,822,489	7,424,073	7,504,501	8,001,517	7,198,078
160	Necessary Cash Reserve			962,299		1,044,715
161	Less Est Cash on Hand			1,314,503		1,125,028
162						
163	<b><u>General Fund Tax Summary</u></b>					
164	Net Property Tax Required			959,531		1,041,307
165	1% Collection Fee			9,595		10,413
166	Delinquent Allowance			19,191		20,826
167	Total Property Tax Requested			988,317		1,072,546
168	Total City Valuation			289,397,314		296,689,000
169	Property Tax Levy			0.34151		0.361505



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

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



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

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

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

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

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

	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>
<b><u>Police Equipment</u></b>					
Patrol Cars	30,000	30,000	30,000	30,000	30,000
<b>Subtotal for department</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b><u>Fire &amp; Civil Defense Equipment</u></b>					
Aerial Fire Truck					875,000
Unit #10 Replacement	450,000				
<b>Subtotal for department</b>	<b>450,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>875,000</b>
<b><u>Parks &amp; Recreation Equipment</u></b>					
Playground Equipment	35,000	35,000	35,000	35,000	35,000
Park Irrigation Improvements	15,000	15,000	15,000	15,000	15,000
Driving Range Equipment	20,000		10,000		10,000
Security Equipment--Lighting	15,000	15,000	15,000	15,000	15,000
Mower / Maintenance Vehicles & Equipment	20,000	20,000	20,000	20,000	20,000
<b>Subtotal for department</b>	<b>105,000</b>	<b>85,000</b>	<b>95,000</b>	<b>85,000</b>	<b>95,000</b>
<b><u>Cemetery Equipment</u></b>					
Mower/Maintenance Equipment	25,000	15,000	25,000	15,000	25,000
Pickup		18,000		18,000	
<b>Subtotal for department</b>	<b>25,000</b>	<b>33,000</b>	<b>25,000</b>	<b>33,000</b>	<b>25,000</b>
<b>TOTAL FOR FISCAL YEAR</b>	<b>610,000</b>	<b>148,000</b>	<b>150,000</b>	<b>148,000</b>	<b>1,025,000</b>
<b><u>Parks &amp; Recreation Capital Improvements</u></b>					
Park Facility Improvements		100,000	100,000	100,000	100,000
Optimist Complex Improvements	35,000	200,000			
Lake Restoration	550,000				
Driving Range	20,000				
Lexington Fieldhouse	100,000				
Basketball/Soccer Courts	25,000	25,000	25,000	25,000	
Plum Creek Park Improvements		100,000	100,000	100,000	100,000
Indoor Tennis Facility--Memorial Park		700,000			
Kirkpatrick Memorial Park Improvements		150,000	150,000	150,000	150,000
Sandoz--Joint Use Green Space					75,000
CED Addition--Green Space			75,000		
<b>Subtotal for department</b>	<b>730,000</b>	<b>1,275,000</b>	<b>450,000</b>	<b>375,000</b>	<b>425,000</b>
<b><u>Cemetery Improvements</u></b>					
Water Line Replacement at Greenwood			10,000		10,000
<b>Subtotal for department</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>
<b><u>Non-Departmental Capital Improvements</u></b>					
Opportunity Center Renovation	200,000		150,000		
Opportunity Center Parking Lot Improvements	60,000				
PD Training Room	20,000				
<b>Subtotal for department</b>	<b>280,000</b>	<b>0</b>	<b>150,000</b>	<b>0</b>	<b>0</b>
<b>TOTAL FOR FISCAL YEAR</b>	<b>1,010,000</b>	<b>1,275,000</b>	<b>610,000</b>	<b>375,000</b>	<b>435,000</b>

# Debt Service

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## DEBT SERVICE FUND

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2015-2016

LINE	DESCRIPTION	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 14-15 ESTIMATE	FY 15-16 BUDGET
1	Revenue:					
2	Beginning Cash Balance	259,420	54,183	0	(15,486)	0
3	Assessment Collection	57,471	33,310	33,219	38,097	31,856
4	Taxes Collected / In Lieu Of	66,127	8,909		11,759	
5	General Fund Transfer	587,112	607,576	700,598	726,621	693,367
6	Street Transfer	115,066	178,756	176,658	174,437	286,190
7	Economic Development Transfer				245,911	
8	Sewer Transfer					3,128
9	Bond Proceeds				1,320,000	710,000
10						
11	Total Revenue	1,085,196	882,734	910,475	2,501,339	1,724,540
12						
13	Expenditures:					
14	Paying Agent / Issue Expense				16,975	8,875
15	Collection / Delinquent Fee	585	85		1	
16	2008 Bond Pmts-Sales Tax Supported	334,379	345,224	339,986	339,986	333,769
17	2010 Bond Pmts-Prop Tax Supported	109,335	108,191	106,823	1,010,614	
18	2015 Bond Pmts-Prop Tax Supported					106,880
19	2015 Certificate of Participation					3,128
20	2015 Highway Allocation Bonds					7,105
21	Loan / Lease Payments	423,334	444,720	463,666	709,612	563,658
22	Transfers Out	163,380			424,150	701,125
23	Total Expenditures	1,031,013	898,220	910,475	2,501,339	1,724,540
24						
25	TOTAL BUDGETED EXPENDITURES	1,031,013	898,220	910,475	2,501,339	1,724,540
26						
27	Ending Balance	54,183	(15,486)	0	0	0

# Special Revenue

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## TAX INCREMENT FINANCING

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2015-2016

LINE	ACCOUNT DESCRIPTION	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 14-15 ESTIMATE	FY 15-16 BUDGET
1	Revenue:					
2	Beginning Cash Balance	1,545,702	924,350	1,114,355	1,211,594	1,040,864
3	TIF - Dawson Co Treasurer	847,537	918,018	920,000	871,421	875,000
4	From Developers--CDA		417,465	302,000	1,596	302,000
5	Interest	2,868	2,396	3,000	2,456	2,500
6						
7	Total Revenue	<u>2,396,108</u>	<u>2,262,229</u>	<u>2,339,355</u>	<u>2,087,067</u>	<u>2,220,364</u>
8						
9	Expenses					
10	Pmts to Security First Bank	45,704	45,704	45,704	66,622	
11	Payments to CDA	1,288,397	509,871	639,618	824,172	551,657
12	Pmts to Developers					
13	Transfers to Utilities					
14	Transfer to General Fund			80,000	27,776	80,000
15	Transfer to Street	137,656	456,866	348,807	127,633	792,807
16	Misc Expenses					
17	Project Costs		38,195	887,031		765,064
18	Reappropriation Fund			338,195		30,836
19						
20	Total Expenses	<u>1,471,757</u>	<u>1,050,636</u>	<u>2,339,355</u>	<u>1,046,203</u>	<u>2,220,364</u>
21						
22	Ending Balance	<u>924,350</u>	<u>1,211,594</u>	<u>0</u>	<u>1,040,864</u>	<u>0</u>

## ECONOMIC DEVELOPMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2015-2016

LINE	ACCOUNT DESCRIPTION	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 14-15 ESTIMATE	FY 15-16 BUDGET
1	Revenues:					
2	Beginning Cash Balance	497,176	13,830	12,688	12,682	400,980
3	Transfer from General Fund	167,500	167,500	167,500	167,500	167,500
4	Land / Lease Payments	20,000				
5	Bond/Loan Proceeds		740,000	500,000		500,000
6	Loan Paybacks	55,000	322,910	466,533	466,533	56,533
7	Interest / Misc	226	442	600	176	300
8						
9	Total Revenue	<u>739,902</u>	<u>1,244,682</u>	<u>1,147,321</u>	<u>646,891</u>	<u>1,125,313</u>
10						
11	Expenses:					
12	Transfer to General Fund					
13	Transfer to Street	356,000				
14	Transfer to Debt Service	120,000			245,911	
15	Transfer to Lex Revolving					
16	Programs / Projects		1,232,000	992,888		1,095,313
17	Bond Payments					
18	Loan Payments	250,000		124,433		
19	Admin / Marketing Costs	72		30,000		30,000
20						
21	Total Expenses	<u>726,072</u>	<u>1,232,000</u>	<u>1,147,321</u>	<u>245,911</u>	<u>1,125,313</u>
22						
23	Ending Balance	<u>13,830</u>	<u>12,682</u>	<u>0</u>	<u>400,980</u>	<u>0</u>

**CDBG - ED and HOUSING REUSE**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2015-2016

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 12-13 ACTUAL</b>	<b>FY 13-14 ACTUAL</b>	<b>FY 14-15 BUDGET</b>	<b>FY 14-15 ESTIMATE</b>	<b>FY 15-16 BUDGET</b>
1	Revenue:					
2	Beginning Cash Balance	27,510	50,211	69,489	69,470	43,697
3	Grant Proceeds					310,000
4	Loan Proceeds					
5	Loan Payments	21,216	17,910	12,448	63,248	12,694
6	Pmts From Other Funds					
7	Sale of Property					
8	Interest	1,555	1,348	935	979	1,035
9	Transfers In					
10						
11	Total Revenue	<u>50,281</u>	<u>69,470</u>	<u>82,872</u>	<u>133,697</u>	<u>367,426</u>
12						
13	Expenses					
14	Audit / Legal / Publication	70		200		200
15	Contractual					
16	Loans to Other Funds					
17	Payments to NE DED					
18	Paybacks to Other Funds					
19	Programs / Projects			82,672	90,000	367,226
20	Transfers Out					
21						
22	Total Expenses	<u>70</u>	<u>0</u>	<u>82,872</u>	<u>90,000</u>	<u>367,426</u>
23						
24	Ending Balance	<u>50,211</u>	<u>69,470</u>	<u>0</u>	<u>43,697</u>	<u>0</u>

## LEXINGTON REVOLVING LOAN FUND

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2015-2016

LINE	ACCOUNT DESCRIPTION	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 14-15 ESTIMATE	FY 15-16 BUDGET
1	Revenue:					
2	Beginning Cash Balance	84	120,121	148	146	36,149
3	Grant / Loan Proceeds		600,000			
4	Loan Payments			36,000	36,000	81,000
5	Pmts From Other Funds					
6	Sale of Property					
7	Miscellaneous	37	25		3	
8	Transfers In	120,000				
9						
10	Total Revenue	<u>120,121</u>	<u>720,146</u>	<u>36,148</u>	<u>36,149</u>	<u>117,149</u>
11						
12	Expenses					
13	Audit / Legal / Publication			113		
14	Contractual					
15	Loans to Other Funds					
16	Loan Repymt to State					
17	Paybacks to Other Funds					
18	Programs / Projects		720,000	36,035		117,149
19	Office Expense					
20	Transfers Out					
21						
22	Total Expenses	<u>0</u>	<u>720,000</u>	<u>36,148</u>	<u>0</u>	<u>117,149</u>
23						
24	Ending Balance	<u>120,121</u>	<u>146</u>	<u>0</u>	<u>36,149</u>	<u>0</u>

## MEALS ON WHEELS

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2015-2016

LINE	ACCOUNT DESCRIPTION	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 14-15 ESTIMATE	FY 15-16 BUDGET
1	Revenue:					
2	Beginning Cash Balance	39,048	31,053	28,998	34,653	38,749
3	AoA Income	47,863	47,909	43,000	49,772	45,000
4	Title XX Income	30,492	30,212	29,000	26,715	29,000
5	USDA Income	11,165	10,909	11,000	12,832	11,000
6	Contribution Income	72,666	73,105	74,000	65,300	70,000
7	Other Income	3,718	4,303	6,000	8,160	6,000
8	U W Income					
9	Donations / Grants					
10	Misc Income	70	50		49	
11						
12	Total Revenue	205,022	197,541	191,998	197,480	199,749
13						
14	Personal Services					
15	Wages	15,669	16,083	16,323	16,939	17,362
16	Benefits	1,199	1,230	1,245	1,296	1,328
17						
18	Total Personal Services	16,868	17,313	17,567	18,235	18,690
19						
20	Operating Expenses					
21	Utilities	7,186	7,267	10,000	7,407	10,000
22	Raw Food	72,712	80,464	78,000	76,784	78,000
23	Other Kitchen	12,381	11,812	14,000	11,013	14,000
24	Conf / Seminar/ Travel	222	20	2,000	0	2,000
25	Other Expense	543	793	2,000	418	2,000
26	Contractual	1,404	1,751	2,000	1,592	2,000
27	Equip Exp / Vehicle Repairs	2,654	1,955	4,000	1,768	4,000
28	Interdepartmental Fees	60,000	41,514	41,514	41,514	41,514
29						
30	Total Operating Expenses	157,102	145,576	153,514	140,497	153,514
31						
32	Non-Operating Expense					
33	Supplies					
34	Equipment Rental					
35	Capital Outlay					
36	Reappropriation Fund			20,917		27,544
37						
38	Total Non-Operating Expense	0	0	20,917	0	27,544
39						
40	Total Expenses	173,970	162,889	191,998	158,731	199,748
41						
42	Ending Balance	31,053	34,653	0	38,749	0

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2015-2016

LINE	DESCRIPTION	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 14-15 ESTIMATE	FY 15-16 BUDGET
1	Revenues:					
2	Beginning Cash Balance	490,474	708,528	684,740	664,906	411,947
3						
4	Federal Revenue					
5	CDBG (NE Dept of Econ Dev)	238,017		212,500	212,500	240,000
6	CDBG-Admin Fee (NE Dept of Econ Dev)	2,500				
7	Federal Econ Dev Admin	711,428				
8	Federal Hwy Admin (NE Dept of Roads)				8,654	
9						
10	Total Federal Revenue	951,945	0	212,500	221,154	240,000
11						
12	State Revenue					
13	Highway Allocation	831,396	920,578	938,172	944,651	957,495
14	Incentive Payment	7,000	7,000	7,000	7,000	7,000
15	Motor Vehicle Fees	73,079	75,593	73,000	78,045	78,000
16	Maintenance Contract #16	20,140	20,140	20,140	20,140	20,140
17	NE DEQ-Scrap Tire	5,965				
18	NE Emergency Mgt					
19	NE Road Fund Purchase Program					180,000
20	Total State Revenue	937,581	1,023,311	1,038,312	1,049,836	1,242,635
21						
22	Local Revenue					
23	Interest Income	393	809		896	500
24	Loan/Lease Proceeds			1,125,000	630,000	250,000
25	Fuel Sold to Other Departments				33,000	100,000
26	Miscellaneous/Other	17,673	11,534		40,321	95,000
27	Lexington Foundation			100,000		100,000
28	Total Local Revenue	18,066	12,343	1,225,000	704,217	545,500
29						
30	Contracts & Rents:					
31	Dawson County RTSD	300,000	250,000	250,000		400,000
32						
33	Total Contracts & Rents:	300,000	250,000	250,000	0	400,000
34						
35	Fund Transfers:					
36	Debt Service					701,125
37	Econ Develop STS Fund - In	356,000				
38	Electric Fund - In					
39	General Fund					
40	General Fund - MV Prorate	3,056	3,073		3,073	
41	General Fund - MV Sales Tax	217,098	200,764	200,000	224,346	200,000
42	General Fund - MV Taxes	125,083	123,310	125,000	130,811	129,000
43	General Fund - Reg Sales Tax	227,606	452,695	35,500	35,000	104,926
44	TIF Fund - In	137,656	495,061	348,807	127,633	792,807
45	Water Fund - In					
46	Sewer Fund - In					
47	Total Fund Transfers	1,066,499	1,274,903	709,307	520,863	1,927,858
48						
49	Total Revenue	3,764,565	3,269,085	4,119,859	3,160,976	4,767,940

**STREET**

## CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2015-2016

<b>LINE</b>	<b>DESCRIPTION</b>	<b>FY 12-13 ACTUAL</b>	<b>FY 13-14 ACTUAL</b>	<b>FY 14-15 BUDGET</b>	<b>FY 14-15 ESTIMATE</b>	<b>FY 15-16 BUDGET</b>
50	Personal Services					
51	Wages	300,989	299,553	348,400	315,875	355,627
52	Benefits	121,909	123,535	132,251	130,035	153,110
53						
54	Total Personal Services	422,898	423,088	480,651	445,910	508,737
55						
56	Operating Expenses					
57	Communications	870	1,003	2,000	875	2,000
58	Utilities	92,047	90,177	101,000	120,849	125,000
59	Insurance					
60	Conference & Seminars	70	135	500	264	500
61	Municipal Dues	284	292	500	300	500
62	Employee Dues					
63	Promotional Expense					
64	Audit/Legal Expense	1,517	7,793		4,246	5,000
65	Election Expense					
66	Contractual Expense	174,760	290,681	175,000	207,686	200,000
67	Publication		214		450	500
68	Building Repairs	6,131	3,488	5,000	3,982	5,000
69	Vehicle O & M	64,481	60,144	70,000	68,200	70,000
70	Equipment O & M	52,204	44,218	65,000	64,154	65,000
71	Grounds Maintenance	15,814	7,577	5,000	17,092	10,000
72	Miscellaneous Expense	1,354	1,231	2,096	1,276	2,096
73	Street Repairs	74,839	177,283	244,655	124,804	208,033
74	Fuel for Resale				33,000	100,000
75						
76	Total Operating Expenses	484,371	684,236	670,751	614,177	793,629
77						
78	Non-Operating Expenses					
79	Supplies	46,030	28,551	50,000	26,809	50,000
80	Equipment Rental	14,288	2,675	10,000	16,774	10,000
81	Capital -- Equip/Furn/Veh		49,097	268,000	388,512	18,000
82	Capital -- Real Property	1,926,778	1,237,777	2,463,799	1,082,411	3,044,364
83	Transfers - Out	161,673	178,756	176,658	174,437	286,190
84	Reappropriations					57,020
85						
86	Total Non-Operating Expenses	2,148,768	1,496,856	2,968,457	1,688,941	3,465,574
87						
88	TOTAL BUDGETED EXPENSES	3,056,037	2,604,179	4,119,859	2,749,029	4,767,940
89						
90	Ending Balance	708,528	664,906	0	411,947	0

## STREET

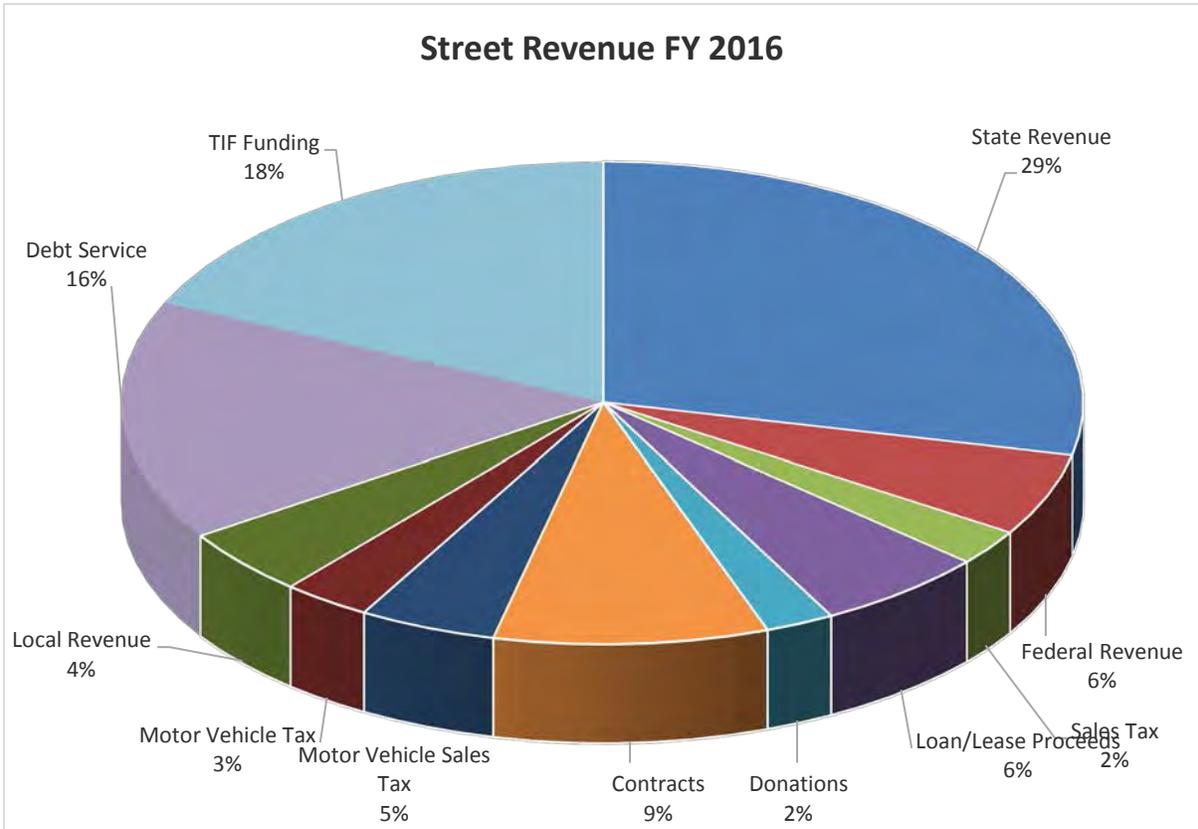
### *Program Description:*

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

### *Budget Items of Interest:*

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

PERSONNEL SCHEDULE				
POSITION	NUMBER OF EMPLOYEES			
	ACTUAL 2014	BUDGET 2015	ESTIMATE 2015	BUDGET 2016
Street Superintendent	1.00	1.00	1.00	1.00
Maintenance Worker	7.00	6.00	8.00	9.00
Shop Clerk	1.00	1.00	1.00	1.00
Maintenance Worker (Seasonal)	0.00	1.00	0.00	0.00
TOTAL EMPLOYEES:	9.00	9.00	10.00	11.00



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

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

	<b><u>FY</u></b> <b><u>2016</u></b>	<b><u>FY</u></b> <b><u>2017</u></b>	<b><u>FY</u></b> <b><u>2018</u></b>	<b><u>FY</u></b> <b><u>2019</u></b>	<b><u>FY</u></b> <b><u>2020</u></b>
<b><u>Equipment</u></b>					
Road Grader		60,000			
Street Sweeper					180,000
Dump Truck		65,000			
Pick-up	18,000	18,000	18,000	18,000	18,000
<b>TOTAL FOR FISCAL YEAR</b>	<b>18,000</b>	<b>143,000</b>	<b>18,000</b>	<b>18,000</b>	<b>198,000</b>
<b><u>Capital Projects</u></b>					
Opportunity Center South Street Extension	80,000				
CED Addition--Phase 2 & 3	250,000			250,000	
Taylor Street Storm Sewer	258,000				
Grant Street Intersections--7th and 8th		200,000			
17th Street--160' E of Grant to Jefferson					200,000
Erie Street--13th Street to Highway 30				245,000	
20th Street, Independence to Airport Road		375,000			
East Hwy 30 Drainage Outfall Bridge					80,000
Fillmore & 16th Streets					150,000
Hike-Bike Trail Segments	100,000	200,000	200,000	200,000	200,000
Northwest 3rd Addition Paving-Additional Phases	637,000		520,000		530,000
Handicap Access Ramp Program		50,000	50,000	50,000	50,000
Street Overlay/Intersection Improvement Program		100,000	100,000	100,000	100,000
West Frontier Street				490,000	
Adams Street Box Culvert--Lighting			475,000		
20th & Polk Streets Reconstruction					725,000
6th Street--Lincoln to Taylor	242,000				
South Adams--Prospect to Frontier				800,000	
East Lexington Viaduct Project	698,364		200,000	200,000	
Highway 283--South Beautification	50,000				
Ontario--9th to 10th--Gap Paving	45,000				
West Frontier Street--Reconstruction	294,000				
East Walnut paving					900,000
Independence--20th South			325,000		
Taft Street--6th to 13th				325,000	
Airport Road--20th North to Corporate Limits		130,000			
Highway 283--Frontage Roads	350,000				
Salt Storage Building	40,000				
<b>TOTAL FOR FISCAL YEAR</b>	<b>3,044,364</b>	<b>1,055,000</b>	<b>1,870,000</b>	<b>2,660,000</b>	<b>2,935,000</b>

# Internal Service

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**CENTRAL GARAGE**

## CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2015-2016

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 12-13 ACTUAL</b>	<b>FY 13-14 ACTUAL</b>	<b>FY 14-15 BUDGET</b>	<b>FY 14-15 ESTIMATE</b>	<b>FY 15-16 BUDGET</b>
1	Revenue:					
2	Beginning Cash Balance	(6,319)	6,555	12,883	(14,419)	0
3	Sales to Other Depts	278,722	251,352	280,000	186,975	
4						
5	Total Revenue	272,403	257,908	292,883	172,556	0
6						
7	Personal Service:					
8	Wages	41,967	42,572	43,618	33,359	
9	Benefits	21,009	19,625	20,133	13,736	
10						
11	Total Personal Service	62,976	62,197	63,751	47,095	0
12						
13	Operating Expenses:					
14	Utilities	4,303	5,849	7,000	5,630	
15	Conference / Seminars					
16	Vehicle O & M	1,732	1,751	2,500	929	
17	Equipment O & M	547		1,000	108	
18						
19	Total Operating Expenses	6,582	7,600	10,500	6,666	0
20						
21	Non-Operating Expenses:					
22	Supplies	196,290	202,529	218,632	118,795	
23	Capital Outlay					
24						
25	Total Non-Operating Expenses	196,290	202,529	218,632	118,795	0
26						
27	Total Expenses	265,848	272,327	292,883	172,556	0
28						
29	Ending Balance	6,555	(14,419)	0	0	0

## HEALTH FUND

### CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2015-2016

LINE	ACCOUNT DESCRIPTION	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 14-15 ESTIMATE	FY 15-16 BUDGET
1	Revenue:					
2	Beginning Cash Balance	120,977	145,264	242,517	217,852	203,822
3	From City of Lex	593,092	548,214	558,855	555,036	558,855
4	Transfers In					
5	Reimbursement from Ins	22,463		50,000	190,913	80,000
6	125 Plan Refund	1,369	146			
7	Employee Paid Premiums	25,882	15,752	16,000	14,947	16,000
8	Miscellaneous Income	63	78	100	27	50
9						
10	Total Revenue	<u>763,845</u>	<u>709,454</u>	<u>867,472</u>	<u>978,775</u>	<u>858,727</u>
11						
12	Expenses:					
13	125 Admin Fees	2,306	2,684	3,000	2,584	3,000
14	Hospital	294,928	265,656	350,000	486,686	350,000
15	Doctor/Ambulance	227,939	139,864	280,000	225,663	280,000
16	Medicine	69,148	64,324	75,000	32,353	75,000
17	Administrative Cost		324		10,584	
18	Flu Shots	126	1,517	2,000	2,175	2,000
19	Drug Tests	125	125	1,000	369	1,000
20	AFLAC / Dental Premiums	24,008	17,066	17,250	14,539	17,250
21	Other Expenses					
22	Wellness Program		42	3,000		3,000
23	Reappropriation Fund			136,222		127,477
24						
25	Total Expenses	<u>618,581</u>	<u>491,602</u>	<u>867,472</u>	<u>774,953</u>	<u>858,727</u>
26						
27	Ending Balance	<u>145,264</u>	<u>217,852</u>	<u>0</u>	<u>203,822</u>	<u>0</u>

Enterprise

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**ELECTRIC DEPARTMENT**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2015-2016

LINE	ACCOUNT DESCRIPTION	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 14-15 ESTIMATE	FY 15-16 BUDGET
1	Operating Revenue:					
2	Beginning Cash Balance	1,885,475	2,169,343	1,693,579	1,491,789	1,779,961
3	Sales of Electricity					
4	Basic Residential	2,485,835	2,552,241	2,683,462	2,446,716	2,550,000
5	All Electric	2,065,105	2,225,476	2,245,150	2,187,517	2,245,150
6	Commercial Small	1,295,148	1,348,993	1,348,255	1,415,801	1,420,000
7	Commercial Large	1,563,520	1,625,503	1,628,181	1,507,998	1,625,000
8	Commercial Heat	225,084	227,465	234,534	218,200	225,000
9	Industrial	7,169,861	7,712,961	7,452,575	7,905,521	7,900,000
10	Yard Lights	15,418	15,720	15,755	15,809	15,800
11	Irrigation	36,595	33,221	35,928	28,520	35,000
12	Municipal	359,404	362,305	362,148	361,230	362,000
13	Street Lights	81,388	78,421	80,804	74,188	70,000
14	AMI Fee	49,370	49,759	50,000	49,642	50,000
15	Total Sales of Electricity	<u>15,346,728</u>	<u>16,232,067</u>	<u>16,136,792</u>	<u>16,211,140</u>	<u>16,497,950</u>
16						
17	Other Sales					
18	Facility Charges					
19	Reconnect Fees	22,739	21,840	23,000	19,448	23,000
20	Other / Misc Sales	34,235	17,619	30,000	26,846	30,000
21	Sale of Merch/Labor	13,959	38,890	20,000	34,992	89,283
22	Sales Tax Billed Coll Fee	900	900	900	900	900
23	DCPPD Lease	78,698	79,955	78,000	79,233	80,000
24	NPPD Energy Efficiency	29,036	46,335	30,000	50,918	30,000
25	Total Other Sales	<u>179,567</u>	<u>205,539</u>	<u>181,900</u>	<u>212,338</u>	<u>253,183</u>
26						
27	Total Operating Revenue	<u>17,411,770</u>	<u>18,606,948</u>	<u>18,012,271</u>	<u>17,915,267</u>	<u>18,531,093</u>
28						
29	Personal Services					
30	Wages	246,450	244,797	253,480	231,150	238,084
31	Benefits	77,678	74,747	77,137	73,713	75,924
32	Total Personal Services	<u>324,129</u>	<u>319,544</u>	<u>330,617</u>	<u>304,862</u>	<u>314,008</u>
33						
34	Operating Expenses:					
35	Wholesale Power Purchased	11,808,405	12,398,833	12,376,950	12,407,732	12,469,771
36						
37	Transmission/Distribution O & M					
38	Equipment / Vehicle	5,420	273	8,000		8,000
39	Inventory & Supplies	318,661	297,622	120,000	226,641	120,000
40	Maint / Misc	14,893	19,337	15,000	18,927	15,000
41	Outside Services	19,243	12,456	20,000	7,200	20,000
42	NPPD O & M	617,991	1,169,882	840,000	923,884	865,000
43	Total O & M Expense	<u>976,207</u>	<u>1,499,571</u>	<u>1,003,000</u>	<u>1,176,652</u>	<u>1,028,000</u>
44						
45	Administrative Expense					
46	Advertising/Promotion	35,277	34,472	35,000	34,500	35,000
47	Franchise Fees	766,858	805,573	795,000	792,324	795,000
48	Incentives/Rebates	59,689	61,293	50,000	54,286	50,000
49	Interdepartmental Fees	436,859	472,849	472,849	472,849	472,849
50	Miscellaneous	17,917	12,739	20,000	24,941	20,000
51	Office/Data Processing	144,338	111,536	110,000	113,672	110,000
52	Outside Services	871	16,361	20,000	17,953	20,000
53	Total Administrative Expense	<u>1,461,808</u>	<u>1,514,822</u>	<u>1,502,849</u>	<u>1,510,525</u>	<u>1,502,849</u>

**ELECTRIC DEPARTMENT**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2015-2016

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 12-13 ACTUAL</b>	<b>FY 13-14 ACTUAL</b>	<b>FY 14-15 BUDGET</b>	<b>FY 14-15 ESTIMATE</b>	<b>FY 15-16 BUDGET</b>
54						
55	Total Operating Expense	14,570,549	15,732,771	15,213,416	15,399,771	15,314,628
56						
57	Operating Income	2,841,221	2,874,177	2,798,855	2,515,495	3,216,466
58						
59	Non-Operating Income					
60	Bond/Loan Proceeds	471,424	3,640,529		12,308	13,332
61	Interest	3,967	10,426	9,614	8,954	9,237
62	Other	24,463	41,457	55,532	129,067	55,532
63	Tax Increment Financing					
64	Sale of Assets					
65	Transfers In					
66	Federal Funds					
67	State Funds					
68						
69	Total Non-Operating Income	499,855	3,692,412	65,146	150,329	78,101
70						
71	Non-Operating Expense					
72	Bond / Note Interest	166,634	144,894	77,358	77,358	76,059
73	Bond / Note Principal	164,743	3,840,455	224,169	224,169	341,118
74	Paying Agent/Issuance Costs		47,701			
75	Transfers Out				13,108	
76	Other	19,880	38,122	43,150	59,594	43,150
77	Capital - Real	820,476	1,003,629	463,240	421,637	571,470
78	Capital - Other				89,999	
79	Total Non-Operating Expense	1,171,733	5,074,800	807,917	885,864	1,031,797
80						
81	Ending Balance	2,169,343	1,491,789	2,056,084	1,779,961	2,262,770

## WATER DEPARTMENT

### CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2015-2016

LINE DESCRIPTION	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 14-15 ESTIMATE	FY 15-16 BUDGET
1 Operating Revenue:					
2     Beginning Cash Balance	417,396	419,709	140,419	75,676	48,971
3     Sales of Water					
4         Residential Metered	652,392	638,259	710,000	685,690	720,000
5         Flat Rate / Multi-Family	74,727	78,177	80,000	81,742	84,000
6         Commercial Metered	244,656	222,615	276,500	232,480	276,500
7         Industrial Metered	298,282	271,269	295,800	284,130	295,800
8     Total Sales of Water	<u>1,270,058</u>	<u>1,210,321</u>	<u>1,362,300</u>	<u>1,284,041</u>	<u>1,376,300</u>
9					
10    Other Sales					
11       Facility Charges	91,842	84,777	84,777	84,777	84,777
12       Miscellaneous Income	20,632	6,408	6,000	12,117	6,000
13       Sale of Merch/Labor	91	2,298	4,000	29,000	4,000
14       Tap Fees/AMI Fee	32,814	60,946	50,000	44,843	50,000
15     Total Other Sales	<u>145,380</u>	<u>154,429</u>	<u>144,777</u>	<u>170,737</u>	<u>144,777</u>
16					
17 Total Operating Revenue	<u>1,832,833</u>	<u>1,784,458</u>	<u>1,647,496</u>	<u>1,530,454</u>	<u>1,570,048</u>
18					
19 Personal Services					
20     Wages	183,742	207,253	208,948	229,482	236,367
21     Benefits	124,961	122,579	125,675	125,370	129,132
22 Total Personal Services	<u>308,703</u>	<u>329,832</u>	<u>334,623</u>	<u>354,853</u>	<u>365,498</u>
23					
24 Operating Expenses:					
25     Operation/Maintenance					
26       Power Purchase/Utilities	190,381	181,600	207,000	189,072	190,000
27       Equipment/Vehicle Expense	233,134	271,147	160,000	201,448	160,000
28       Inventory & Supplies	302,903	338,997	100,000	190,058	75,000
29       Miscellaneous		3,167	12,000	2,728	12,000
30       Outside Services	119,024	158,982	114,000	132,008	64,000
31     Total Operation/Maintenance	<u>845,441</u>	<u>953,893</u>	<u>593,000</u>	<u>715,315</u>	<u>501,000</u>
32					
33     Administrative Expense					
34       Advertising/Promotion	686	707	5,000	1,245	5,000
35       Franchise Fees	63,578	62,641	65,000	64,088	65,000
36       Incentives/Rebates					
37       Interdepartmental Fees	176,717	95,734	191,467	191,467	191,467
38       Miscellaneous	2,925	2,352	4,000	1,500	4,000
39       Office/Data Processing	32,001	13,103	30,000	18,268	30,000
40       Outside Services	840	802	18,000	11,111	18,000
41     Total Administrative Expense	<u>276,748</u>	<u>175,339</u>	<u>313,467</u>	<u>287,679</u>	<u>313,467</u>
42					
43 Total Operating Expense	<u>1,430,892</u>	<u>1,459,064</u>	<u>1,241,090</u>	<u>1,357,846</u>	<u>1,179,965</u>
44					
45 Operating Income	<u>401,941</u>	<u>325,394</u>	<u>406,406</u>	<u>172,608</u>	<u>390,083</u>
46					

## WATER DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2015-2016

LINE DESCRIPTION	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 14-15 ESTIMATE	FY 15-16 BUDGET
47 Non-Operating Income					
48 Bond/Loan Proceeds	328,576	576,597	258,000		
49 Interest	3,865	3,218	4,000	2,066	4,000
50 Other	41,325	25,021	25,000	27,822	27,900
51 Tax Increment Financing		29,160			
52 Sale of Assets					
53 Transfers In					
54 Federal Funds			37,500		
55 State Funds					
56 Total Non-Operating Income	<u>373,765</u>	<u>633,996</u>	<u>324,500</u>	<u>29,888</u>	<u>31,900</u>
57					
58 Non-Operating Expense					
59 Bond/Note Interest	15,879	19,902	9,213	9,213	9,634
60 Bond / Note Principal	95,000	793,576	90,000	90,000	166,873
61 Paying Agent/Issuance Costs		11,793			
62 Transfers Out		29,160			
63 Capital - Real	245,119	7,874	255,000	54,311	125,000
64 Capital - Other		21,410			
65 Total Non-Operating Expense	<u>355,998</u>	<u>883,714</u>	<u>354,213</u>	<u>153,524</u>	<u>301,506</u>
66					
67 Ending Balance	<u>419,709</u>	<u>75,676</u>	<u>376,693</u>	<u>48,971</u>	<u>120,477</u>

## SEWER DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2015-2016

LINE DESCRIPTION	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 14-15 ESTIMATE	FY 15-16 BUDGET
1 Operating Revenue:					
2 Beginning Cash Balance	705,306	1,915,867	862,334	708,349	806,905
3 Income from Services					
4 Residential Use Fee	875,314	882,278	915,200	914,454	956,000
5 Commercial Use Fee	226,080	257,674	265,200	280,440	300,000
7 Industrial Use Fees	414,709	440,916	620,000	597,164	630,000
6 Facility Charges	115,469	110,000	9,167	18,333	
8 Total Income from Services	<u>1,631,572</u>	<u>1,690,868</u>	<u>1,809,567</u>	<u>1,810,391</u>	<u>1,886,000</u>
9					
10 Other Sales					
11 Sales of Merch/Tap Fees	11,292	5,139	4,000	8,025	5,000
12 Misc Sales/Lease	5,233	6,286	7,000	7,275	7,000
13 Total Other Sales	<u>16,525</u>	<u>11,426</u>	<u>11,000</u>	<u>15,300</u>	<u>12,000</u>
14					
15 Total Operating Revenue	<u>2,353,403</u>	<u>3,618,161</u>	<u>2,682,901</u>	<u>2,534,040</u>	<u>2,704,905</u>
16					
17 Personal Services					
18 Wages	261,674	277,597	286,211	277,986	286,326
19 Benefits	94,371	89,374	91,980	89,148	91,823
20 Total Personal Services	<u>356,045</u>	<u>366,971</u>	<u>378,191</u>	<u>367,134</u>	<u>378,148</u>
21					
22 Operating Expenses:					
23 Operation/Maintenance					
24 Power Purchase / Utilities	166,309	189,391	165,000	185,398	180,000
25 Equipment/Vehicle Expense	30,478	19,095	25,000	13,954	25,000
26 Inventory & Supplies	21,522	30,015	60,000	29,314	60,000
27 Miscellaneous	508	93,032	5,000	4,950	5,000
28 Outside Services	153,791	183,210	125,000	120,191	125,000
29 Total Operation/Maintenance	<u>372,606</u>	<u>514,743</u>	<u>380,000</u>	<u>353,806</u>	<u>395,000</u>
30					
31 Administrative Expense					
32 Advertising/Promotion					
33 Franchise Fees	74,732	78,834	80,000	77,978	80,000
34 Incentives/Rebates					
35 Interdepartmental Fees	98,717	107,333	106,977	106,977	106,977
36 Miscellaneous	2,714	1,879	10,000	1,765	10,000
37 Office/Data Processing	12,905	9,239	15,000	13,579	15,000
38 Outside Services	1,456	3,727	9,000	8,692	9,000
39 Total Administrative Expense	<u>190,523</u>	<u>201,012</u>	<u>220,977</u>	<u>208,991</u>	<u>220,977</u>
40					
41 Total Operating Expense	<u>919,175</u>	<u>1,082,726</u>	<u>979,168</u>	<u>929,932</u>	<u>994,125</u>
42					
43 Operating Income	<u>1,434,228</u>	<u>2,535,435</u>	<u>1,703,734</u>	<u>1,604,109</u>	<u>1,710,779</u>

## SEWER DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2015-2016

LINE DESCRIPTION	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 14-15 ESTIMATE	FY 15-16 BUDGET
44					
45 Non-Operating Income					
46 Bond/Loan Proceeds	2,154,660	4,702,351	560,000	see transfers	
47 Interest	6,760	(5,373)		1	
48 Other	2,370,298	298,277	23,000	22,554	23,000
49 Tax Increment Financing	49,701	58,736	289,701	399,701	149,701
50 Sale of Assets					
51 Transfers In				424,150	
52 Federal Funds					
53 State Funds					
54 Total Non-Operating Income	<u>4,581,419</u>	<u>5,053,990</u>	<u>872,701</u>	<u>846,406</u>	<u>172,701</u>
55					
56 Non-Operating Expense					
57 Bond/Note Interest	238,219	127,119	173,132	173,172	164,922
58 Bond Principal	185,257	2,653,508	545,658	573,420	569,714
59 Note Principal			28,206	28,194	28,866
60 Paying Agent/Issue Expense	2,838	42,123			
61 Transfers Out		9,035			3,128
62 Other				12,107	
63 Capital - Real	3,673,466	3,919,396	1,050,000	856,717	287,000
64 Capital - Other		129,895			
65 Total Non-Operating Expense	<u>4,099,780</u>	<u>6,881,076</u>	<u>1,796,997</u>	<u>1,643,610</u>	<u>1,053,630</u>
66					
67 Ending Balance	<u>1,915,867</u>	<u>708,349</u>	<u>779,438</u>	<u>806,905</u>	<u>829,850</u>

## LEXUS CAPITAL IMPROVEMENT PLAN - 5 YEAR

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2014-2015

<b>PROJECT</b>	<b><u>FY</u> 2016</b>	<b><u>FY</u> 2017</b>	<b><u>FY</u> 2018</b>	<b><u>FY</u> 2019</b>	<b><u>FY</u> 2020</b>
<b><u>Electric</u></b>					
NW 3rd Addition	58,000		55,000		
CED Additions	53,000			53,000	
CEL UG feeder					370,171
Dist. Reconductor Tyson-Walnut			141,000		
Kugler 104 (1) Feeder Conversion	138,230				
Miscellaneous Improvements	100,000	100,000	100,000	100,000	100,000
Kugler 124 (1) Conversion	222,240				
Adams 106 Feeder Conversion		420,180			
Kugler Feeder Conversions				594,244	
<b>Department Total</b>	571,470	520,180	296,000	747,244	470,171
<b><u>Water</u></b>					
Production Well Development					250,000
Water Extension--CED Additions	50,000			50,000	
13th Street--Adams to Park St. Upgrade		145,000			
Water Extension--NW 3rd Addition	55,000		80,000		
East Business Park Main Extension		55,000			
Vehicle/Equipment Replacement	20,000	60,000	20,000		20,000
<b>Department Total</b>	125,000	260,000	100,000	50,000	270,000
<b><u>Sewer</u></b>					
Sewer Extension--CED Additions	100,000			115,000	
Sewer Extension--NW 3rd Addition	112,000		125,000		125,000
Commerce Drive Lift Station Renovation	75,000				
WWTP Improvements			250,000		225,000
Sludge Dewatering Process		850,000			
<b>Department Total</b>	287,000	850,000	375,000	115,000	350,000

**SANITATION**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2015-2016

<b>LINE DESCRIPTION</b>	<b>FY 12-13 ACTUAL</b>	<b>FY 13-14 ACTUAL</b>	<b>FY 14-15 BUDGET</b>	<b>FY 14-15 ESTIMATE</b>	<b>FY 15-16 BUDGET</b>
1 Revenue:					
2 Beginning Cash Balance	17,173	34,835	43,150	43,594	50,923
3 Collection Fee	509,233	513,115	515,000	519,456	518,000
4 Administration Fee					
5 Transfers In					
6 Interest	4	6	50	6	10
7					
8 Total Revenue	<u>526,410</u>	<u>547,955</u>	<u>558,200</u>	<u>563,056</u>	<u>568,933</u>
9					
10 Expenses:					
11 Personnel					
12 School/Promotion					
13 Supplies		93			
14 Sanitation Expense	470,497	473,877	480,000	481,742	480,000
15 Contractual	264	391	300	390	400
16 Transfers Out	20,814	30,000	30,000	30,000	30,000
17 Reappropriation Fund			47,900		58,533
18					
19 Total Expenses	<u>491,575</u>	<u>504,361</u>	<u>558,200</u>	<u>512,133</u>	<u>568,933</u>
20					
21					
22					
23 Capital Outlay					
24					
25 Ending Balance	<u>34,835</u>	<u>43,594</u>	<u>0</u>	<u>50,923</u>	<u>0</u>

**LANDFILL**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2015-2016

LINE	DESCRIPTION	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 14-15 ESTIMATE	FY 15-16 BUDGET
1	Revenue:					
2	Beginning Cash Balance	250,048	250,048	261,165	274,524	285,209
3	Transfer in From General Fund					
4	Transfer in From Sanitation	20,814	30,000	30,000	30,000	30,000
5	Miscellaneous					
6	Interest	610	628	500	685	700
7						
8	Total Revenue	271,472	280,676	291,665	305,209	315,909
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	21,424	6,152	30,500	20,000	30,000
25	Publication Expense					
26	Building Repair					
27	Vehicle O&M					
28	Equipment O&M					
29	Grounds Maintenance					
30						
31	Total Operating Expenses	21,424	6,152	30,500	20,000	30,000
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	21,424	6,152	30,500	20,000	30,000
44						
45	Required Reserve					
46	Reappropriation Fund			261,165		285,909
47						
48						
49	Ending Balance	250,048	274,524	0	285,209	0

## AMBULANCE

### CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2015-2016

LINE DESCRIPTION	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 14-15 ESTIMATE	FY 15-16 BUDGET
1 Revenue:					
2 Beginning Cash Balance	33,222	35,767	46,430	13,747	41,647
3 Fees	123,783	138,573	130,000	141,509	136,000
4 Interest	67	134	100	100	100
5 Lease / Loan / Sale		110,000		35,000	
6 Miscellaneous					
7					
8 Total Revenue	<u>157,072</u>	<u>284,475</u>	<u>176,530</u>	<u>190,356</u>	<u>177,747</u>
9					
10 Operating Expenses					
11 Communications	5,758	3,358	7,250	2,623	5,000
12 Conference / Seminars	9,302	5,879	7,000	9,011	8,000
13 Contractual Expense	6,365	3,496	6,000	4,593	5,500
14 Insurance	5,060	5,294	5,000	5,123	5,500
15 Interdepartment Service Fee	21,459	21,883	22,925	22,925	22,925
16 Vehicle / Equip / O&M	4,417	10,459	5,000	11,177	8,500
17 Supplies / LVFD Funding	41,893	46,303	45,000	49,054	49,000
18 Miscellaneous	8,702	3,949	5,000	6,092	6,000
19					
20					
21 Total Operating Expenses	<u>102,955</u>	<u>100,621</u>	<u>103,175</u>	<u>110,598</u>	<u>110,425</u>
22					
23 Non-Operating Expenses					
24 Interest Expense	789				
25 Equipment Payment/Lease	17,561		25,000	38,111	38,111
26 Capital - Equipment		170,106			
27 Capital - Real Property					
28 Reappropriation Fund			48,355		29,211
29					
30 Total Non-Operating Expense	<u>18,350</u>	<u>170,106</u>	<u>73,355</u>	<u>38,111</u>	<u>67,322</u>
31					
32 Total Expenses	<u>121,305</u>	<u>270,727</u>	<u>176,530</u>	<u>148,709</u>	<u>177,747</u>
33					
34 Ending Balance	<u>35,767</u>	<u>13,747</u>	<u>0</u>	<u>41,647</u>	<u>0</u>

Agency

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## REFUND TO SCHOOLS

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2015-2016

LINE	ACCOUNT DESCRIPTION	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 14-15 ESTIMATE	FY 15-16 BUDGET
1	Revenues:					
2	Est Beginning Cash Balance	0	0	0	0	0
3	Tobacco License	255	270	300	255	300
4	Liquor License	6,563	5,800	6,500	5,350	6,500
5						
6	Total Revenues	<u>6,818</u>	<u>6,070</u>	<u>6,800</u>	<u>5,605</u>	<u>6,800</u>
7						
8	Expenses:					
9	Refund to Schools	<u>6,818</u>	<u>6,070</u>	<u>6,800</u>	<u>5,605</u>	<u>6,800</u>
10						
11	Total Expenses	<u>6,818</u>	<u>6,070</u>	<u>6,800</u>	<u>5,605</u>	<u>6,800</u>
12						
13	Ending Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

# Component Unit

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**COMMUNITY DEVELOPMENT AGENCY**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2015-2016

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 12-13 ACTUAL</b>	<b>FY 13-14 ACTUAL</b>	<b>FY 14-15 BUDGET</b>	<b>FY 14-15 ESTIMATE</b>	<b>FY 15-16 BUDGET</b>
1	Revenues:					
2	Beginning Cash Balance	14,414	16,370	59,311	51,801	47,915
3	Bond / Loan Proceeds					
4	Land/Facility Payments	20,000				
5	Administration Fees					
6	TIF Receipts	1,288,397	509,871	639,618	824,172	551,657
7	Repayment of Fees					
8	General Fund Support		50,000	50,000	50,000	100,000
9	Misc Revenue	8,455	1,298,970	302,000	204,608	419,000
10	Miscellaneous	18	10		10	
11						
12	Total Revenues	<u>1,331,284</u>	<u>1,875,222</u>	<u>1,050,929</u>	<u>1,130,590</u>	<u>1,118,572</u>
13						
14	Expenses:					
15	Contractual/Legal	2,717	56,017		38	
16	Administration Fees					
17	Conference/Seminars					
18	Utilities					
19	Publication/Filing					
20	Misc Expense	434	18,055	26,500	8,676	26,500
21	Loan Payments	914,371	121,453	122,009	141,678	123,172
22	City Project Payments	262,358	297,204	500,609	625,794	419,809
23	Programs/Projects	135,033	1,330,691	399,855	306,489	479,855
24	Reappropriation Fund					69,236
25						
26	Total Expenses	<u>1,314,914</u>	<u>1,823,421</u>	<u>1,048,973</u>	<u>1,082,675</u>	<u>1,118,572</u>
27						
28	Ending Balance	<u>16,370</u>	<u>51,801</u>	<u>1,956</u>	<u>47,915</u>	<u>0</u>

# Supplemental

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

Expenditures:	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>Total Remaining</u>
Oct 15 Prin, 2015 Issue	95,000.00	100,000.00	95,000.00	95,000.00	100,000.00	105,000.00	95,000.00	100,000.00	105,000.00	0.00	890,000.00
Oct 15 Int, 2015 Issue	6,276.56	5,603.75	5,328.75	4,948.75	4,450.00	3,800.00	2,986.25	2,155.00	1,155.00	0.00	36,704.06
Dec 15 Int, 2008 Issue	5,848.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,848.75
Dec 15 Prin, 2008 Issue	165,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	165,000.00
Apr 15 Int, 2015 Issue	5,603.75	5,328.75	4,948.75	4,450.00	3,800.00	2,986.25	2,155.00	1,155.00	0.00	0.00	30,427.50
June 15 Int, 2008 Issue	2,920.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,920.00
June 15 Prin, 2008 Issue	<u>160,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>160,000.00</u>							
 Total Principal	420,000.00	100,000.00	95,000.00	95,000.00	100,000.00	105,000.00	95,000.00	100,000.00	105,000.00	0.00	1,215,000.00
Total Interest	<u>20,649.06</u>	<u>10,932.50</u>	<u>10,277.50</u>	<u>9,398.75</u>	<u>8,250.00</u>	<u>6,786.25</u>	<u>5,141.25</u>	<u>3,310.00</u>	<u>1,155.00</u>	<u>0.00</u>	<u>75,900.31</u>
 Total Debt Requirement	<u>440,649.06</u>	<u>110,932.50</u>	<u>105,277.50</u>	<u>104,398.75</u>	<u>108,250.00</u>	<u>111,786.25</u>	<u>100,141.25</u>	<u>103,310.00</u>	<u>106,155.00</u>	<u>0.00</u>	<u>1,290,900.31</u>

Revenue Required:

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>Total</u>
Sales Tax	333,768.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	333,768.75
Prop. Tax or Transfer In	106,880.31	110,932.50	105,277.50	104,398.75	108,250.00	111,786.25	100,141.25	103,310.00	106,155.00	0.00	957,131.56

Issues:

\$890,000--Series 2015 General Obligation Refunding Bond; due October 15, 2015-October 15, 2024; .40%-2.20% callable October 15, 2020.

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

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

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

Bond Issues:

\$1,650,000 Combined Utility Revenue & Refunding Bonds, Series 2011; dated September 15, 2011; due March 15 & September 15 2011/2024; 0.35%-4.00% callable September 2016.

\$2,925,000 Combined Utility Revenue Bonds, Series 2013, dated October 15, 2013, due April 15 & October 15 2014/2027; 0.45%-3.9% callable October 2018.

\$3,420,000 Combined Utility Revenue & Refunding Bonds, Series 2014; dated December 15, 2014; due June 15 & December 15 2014/2022; 0.30%-2.40% callable December 2019.

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

Expenditures:	Fiscal Year									Total
	2026	2027	2028	2029	2030	2031	2032	2033	2034	Remaining
Oct 15, Interest 2013	10,057.50	5,557.50	682.50	-	-	-	-	-	-	281,306.25
Oct 15, Principal 2013	250,000.00	260,000.00	35,000.00	-	-	-	-	-	-	2,735,000.00
Dec 15, Interest 2014	-	-	-	-	-	-	-	-	-	87,640.00
Dec 15, Principal 2014	-	-	-	-	-	-	-	-	-	3,040,000.00
Dec 15, Interest NDEQ	27,120.82	24,106.02	21,045.84	17,939.57	14,786.54	11,586.03	8,337.34	5,039.74	1,692.48	559,159.11
Dec 15, Principal NDEQ	120,141.36	121,950.24	123,786.35	125,650.11	127,541.93	129,462.23	131,411.45	133,390.01	135,398.37	2,256,367.76
March 15, Interest 2011	-	-	-	-	-	-	-	-	-	107,162.50
Apr 15, Interest 2013	5,557.50	682.50	-	-	-	-	-	-	-	247,270.00
June 15, Interest 2014	-	-	-	-	-	-	-	-	-	69,691.25
June 15, Interest NDEQ	25,619.05	22,581.65	19,498.51	16,368.95	13,192.27	9,967.76	6,694.70	3,372.36	-	530,954.52
June 15, Principal NDEQ	121,042.42	122,864.87	124,714.75	126,592.49	128,498.49	130,433.20	132,397.03	134,390.44	-	2,136,876.66
Sept 15, Interest 2011	-	-	-	-	-	-	-	-	-	107,162.50
Sept 15, Principal 2011	-	-	-	-	-	-	-	-	-	1,170,000.00
<b>Total Principal</b>	<b>491,183.78</b>	<b>504,815.11</b>	<b>283,501.10</b>	<b>252,242.60</b>	<b>256,040.42</b>	<b>259,895.43</b>	<b>263,808.48</b>	<b>267,780.45</b>	<b>135,398.37</b>	<b>11,338,244.42</b>
<b>Total Interest</b>	<b>68,354.87</b>	<b>52,927.67</b>	<b>41,226.85</b>	<b>34,308.52</b>	<b>27,978.81</b>	<b>21,553.79</b>	<b>15,032.04</b>	<b>8,412.10</b>	<b>1,692.48</b>	<b>1,990,346.13</b>
<b>Total Debt Requirement</b>	<b>559,538.65</b>	<b>557,742.78</b>	<b>324,727.95</b>	<b>286,551.12</b>	<b>284,019.23</b>	<b>281,449.22</b>	<b>278,840.52</b>	<b>276,192.55</b>	<b>137,090.85</b>	<b>13,328,590.55</b>
<b>Debt Service Revenues:</b>										
Debt service reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt service reserve	0.00	0.00	274,690.00	0.00	0.00	0.00	0.00	0.00	0.00	774,215.00
Water Department	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	477,748.63
Electric Department	265,615.00	266,240.00	-239,007.50	0.00	0.00	0.00	0.00	0.00	0.00	3,625,600.04
Sewer Department	293,923.65	291,502.78	289,045.45	286,551.12	284,019.23	281,449.22	278,840.52	276,192.55	137,090.85	8,451,026.88
<b>Total Funds Available</b>	<b>559,538.65</b>	<b>557,742.78</b>	<b>324,727.95</b>	<b>286,551.12</b>	<b>284,019.23</b>	<b>281,449.22</b>	<b>278,840.52</b>	<b>276,192.55</b>	<b>137,090.85</b>	<b>13,328,590.55</b>
<b>Debt Requirement</b>	<b>559,538.65</b>	<b>557,742.78</b>	<b>324,727.95</b>	<b>286,551.12</b>	<b>284,019.23</b>	<b>281,449.22</b>	<b>278,840.52</b>	<b>276,192.55</b>	<b>137,090.85</b>	<b>13,328,590.55</b>

**Bond Issues:**

\$1,650,000 Combined Utility Revenue & Refunding Bonds, Series 2011; dated September 15, 2011; due March 15 & September 15 2011/2024; 0.35%-4.00% callable September 2016.

\$2,925,000 Combined Utility Revenue Bonds, Series 2013, dated October 15, 2013, due April 15 & October 15 2014/2027; 0.45%-3.9% callable October 2018.

\$3,420,000 Combined Utility Revenue & Refunding Bonds, Series 2014; dated December 15, 2014; due June 15 & December 15 2014/2022; 0.30%-2.40% callable December 2019.