



**2017-2018**

**BUDGET**



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# General Fund

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## CITY COUNCIL, BOARDS AND COMMISSIONS

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2017-2018

LINE	ACCOUNT DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 BUDGET	FY 16-17 ESTIMATE	FY 17-18 BUDGET
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	5,612	6,994	10,000	8,206	10,000
12	Municipal Dues					
13	Employee Dues					
14	Promotional Expense					
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	3,400				
18	Publication					
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	9,012	6,994	10,000	8,206	10,000
27						
28	Non-Operating Expenses					
29	Supplies	2,269	1,585	2,500	3,244	3,500
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	2,269	1,585	2,500	3,244	3,500
35						
36	TOTAL BUDGETED EXPENSES	19,354	16,653	20,575	19,525	21,575

## 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 2016</b>	<b>BUDGET 2017</b>	<b>ESTIMATE 2017</b>	<b>BUDGET 2018</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 2017-2018

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 14-15 ACTUAL</b>	<b>FY 15-16 ACTUAL</b>	<b>FY 16-17 BUDGET</b>	<b>FY 16-17 ESTIMATE</b>	<b>FY 17-18 BUDGET</b>
1	Personal Services					
2	Wages	270,985	291,281	289,991	294,961	301,898
3	Benefits	95,087	98,527	102,136	97,189	99,619
4						
5	Total Personal Services	366,073	389,808	392,127	392,150	401,517
6						
7	Operating Expenses					
8	Communications					
9	Utilities					
10	Insurance					
11	Conference & Seminars	4,366	5,068	7,000	5,446	6,500
12	Municipal Dues	2,319	2,439	2,000	2,589	2,800
13	Employee Dues	3,334	3,409	4,500	3,510	3,800
14	Promotional Expense					
15	Audit/Legal Expense	414	472	1,000	736	1,000
16	Election Expense	315		3,000	352	2,000
17	Contractual Expense	8,932	8,723	10,800	8,700	8,700
18	Publication	7,364	9,300	8,000	8,358	8,500
19	Building Repairs					
20	Vehicle O & M	2,532	2,717	2,400	2,720	2,900
21	Equipment O & M					
22	Grounds Maintenance					
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	29,575	32,129	38,700	32,411	36,200
27						
28	Non-Operating Expenses					
29	Supplies	2,832	2,095	6,000	7,245	7,700
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	2,832	2,095	6,000	7,245	7,700
35						
36	TOTAL BUDGETED EXPENSES	398,480	424,032	436,827	431,806	445,417

## 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 2016</b>	<b>BUDGET 2017</b>	<b>ESTIMATE 2017</b>	<b>BUDGET 2018</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 2017-2018

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 14-15 ACTUAL</b>	<b>FY 15-16 ACTUAL</b>	<b>FY 16-17 BUDGET</b>	<b>FY 16-17 ESTIMATE</b>	<b>FY 17-18 BUDGET</b>
1	Personal Services					
2	Wages	73,996	79,323	78,773	78,798	81,021
3	Benefits	24,108	24,958	25,848	24,702	25,319
4						
5	Total Personal Services	98,104	104,281	104,620	103,499	106,340
6						
7	Operating Expenses					
8	Communications					
9	Utilities					
10	Insurance					
11	Conference & Seminars	976	909	3,000	900	3,000
12	Municipal Dues	70		100		100
13	Employee Dues	240	240	300	240	300
14	Promotional Expense					
15	Audit/Legal Expense	17,612	17,210	20,000	12,911	20,000
16	Election Expense					
17	Contractual Expense	10,611	11,450	11,500	11,549	11,800
18	Publication	443	651	600	584	650
19	Building Repairs					
20	Vehicle O & M	1,247	1,246	1,200	1,250	1,250
21	Equipment O & M					
22	Grounds Maintenance					
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	31,200	31,707	36,700	27,434	37,100
27						
28	Non-Operating Expenses					
29	Supplies	2,211	1,571	1,820	1,355	1,700
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	2,211	1,571	1,820	1,355	1,700
35						
36	<b>TOTAL BUDGETED EXPENSES</b>	<b>131,515</b>	<b>137,559</b>	<b>143,140</b>	<b>132,289</b>	<b>145,140</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 2016	BUDGET 2017	ESTIMATE 2017	BUDGET 2018
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 2017-2018

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 14-15 ACTUAL</b>	<b>FY 15-16 ACTUAL</b>	<b>FY 16-17 BUDGET</b>	<b>FY 16-17 ESTIMATE</b>	<b>FY 17-18 BUDGET</b>
1	Personal Services					
2	Wages	8,308	0	0	0	0
3	Benefits	636	0	0	0	0
4						
5	Total Personal Services	8,944	0	0	0	0
6						
7	Operating Expenses					
8	Communications					
9	Utilities	68,411	66,337	71,000	69,780	71,000
10	Insurance	199,998	246,689	248,000	241,518	248,000
11	Conference & Seminars	205			480	
12	Municipal Dues	37,686	27,960	29,000	26,730	29,000
13	Employee Dues					
14	Promotional Expense	13,736	14,059	14,000	14,017	14,500
15	Audit/Legal Expense	21,610	44,458	38,000	48,300	49,000
16	Election Expense					
17	Contractual Expense	338,284	162,032	144,407	154,830	150,157
18	Publication	272	988	750	988	1,000
19	Building Repairs	10,504	5,346	8,000	13,503	10,000
20	Vehicle O & M	1,630		2,000	500	2,000
21	Equipment O & M	114	30	10,000	400	2,000
22	Grounds Maintenance	1,407	128	3,000	5,688	3,000
23	Miscellaneous Expense	31,434	151,268	100,000	60,540	50,000
24	Street Repairs					
25						
26	Total Operating Expenses	725,292	719,295	668,157	637,274	629,657
27						
28	Non-Operating Expenses					
29	Supplies	16,298	22,364	18,000	17,006	18,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property	147,649	514,011	420,000	963,411	39,000
33	Transfers - Out:					
35	Debt Service	725,515	694,437	379,816	471,959	566,253
36	Econ Dev Sales Tax	167,500	167,500	167,500	167,500	167,500
37	Landfill					
38	Other					
39	Street	359,280	385,398	354,000	393,594	526,448
40	Total Transfers Out	1,252,294	1,247,335	901,316	1,033,053	1,260,201
41						
42	Total Non-Operating Expenses	1,416,241	1,783,710	1,339,316	2,013,471	1,317,201
43						
44	TOTAL BUDGETED EXPENSES	2,150,477	2,503,005	2,007,473	2,650,745	1,946,858

**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 Parking Lot Improvements	19,000
PD Training Room Improvements	20,000
Total	<u>\$39,000</u>

<b>PERSONNEL SCHEDULE</b>				
<b>POSITION</b>	<b>NUMBER OF EMPLOYEES</b>			
	<b>ACTUAL 2016</b>	<b>BUDGET 2017</b>	<b>ESTIMATE 2017</b>	<b>BUDGET 2018</b>
	0.00	0.00	0.00	0.00
<b>TOTAL EMPLOYEES:</b>	0.00	0.00	0.00	0.00

## DEVELOPMENT SERVICES

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2017-2018

LINE	ACCOUNT DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 BUDGET	FY 16-17 ESTIMATE	FY 17-18 BUDGET
1	Personal Services					
2	Wages	155,348	148,668	148,238	129,302	115,874
3	Benefits	67,968	63,688	65,997	55,618	45,889
4						
5	Total Personal Services	223,316	212,355	214,234	184,920	161,762
6						
7	Operating Expenses					
8	Communications					
9	Utilities					
10	Insurance					
11	Conference & Seminars	2,646	3,799	4,000	5,263	4,500
12	Municipal Dues		40	500		500
13	Employee Dues	380	355	500	750	1,000
14	Promotional Expense	2,585	11,945	15,000	6,000	14,000
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	46,001	49,100	71,000	60,408	66,000
18	Publication			1,000	1,330	1,500
19	Building Repairs					
20	Vehicle O & M	1,917	1,915	4,000	2,147	3,500
21	Equipment O & M	60	195	1,000	120	1,000
22	Grounds Maintenance					
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	53,589	67,348	97,000	76,018	92,000
27						
28	Non-Operating Expenses					
29	Supplies	10,506	8,202	12,500	7,500	12,500
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	10,506	8,202	12,500	7,500	12,500
35						
36	TOTAL BUDGETED EXPENSES	287,412	287,906	323,734	268,438	266,262

## 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 2016	BUDGET 2017	ESTIMATE 2017	BUDGET 2018
Development Services Manager	1.00	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00	1.00
Compliance Technician (part-time)	1.00	1.00	1.00	1.00
<b>TOTAL EMPLOYEES:</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

**POLICE & DISPATCH**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2017-2018

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 14-15 ACTUAL</b>	<b>FY 15-16 ACTUAL</b>	<b>FY 16-17 BUDGET</b>	<b>FY 16-17 ESTIMATE</b>	<b>FY 17-18 BUDGET</b>
1	Personal Services					
2	Wages	1,016,363	1,106,002	1,109,417	1,137,540	1,122,027
3	Benefits	421,809	436,523	446,362	449,056	442,240
4						
5	Total Personal Services	1,438,172	1,542,525	1,555,779	1,586,596	1,564,267
6						
7	Operating Expenses					
8	Communications	750	63	1,000	100	1,000
9	Utilities	700	694	1,000	769	1,000
10	Insurance					
11	Conference & Seminars	6,585	4,155	12,000	6,739	12,000
12	Municipal Dues	1,200	1,150	1,200	1,200	1,200
13	Employee Dues	410	310	500	365	500
14	Promotional Expense					
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	123,330	122,285	123,000	122,062	125,000
18	Publication	430	1,185	1,000	500	1,000
19	Building Repairs	4,306	21,913	1,000	1,000	1,000
20	Vehicle O & M	62,388	39,667	44,000	45,873	45,000
21	Equipment O & M	17,178	15,473	25,000	15,849	25,000
22	Grounds Maintenance					
23	Miscellaneous Expense	83	305	1,000	200	1,000
24	Street Repairs					
25						
26	Total Operating Expenses	217,360	207,201	210,700	194,657	213,700
27						
28	Non-Operating Expenses					
29	Supplies	25,700	22,430	26,000	23,764	26,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh	75,894	29,999	35,000	32,533	35,000
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	101,594	52,429	61,000	56,297	61,000
35						
36	TOTAL BUDGETED EXPENSES	1,757,125	1,802,155	1,827,479	1,837,550	1,838,967

## 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	35,000
Total	\$35,000

<b>PERSONNEL SCHEDULE</b>				
<b>POSITION</b>	<b>NUMBER OF EMPLOYEES</b>			
	<b>ACTUAL 2016</b>	<b>BUDGET 2017</b>	<b>ESTIMATE 2017</b>	<b>BUDGET 2018</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	13.00	13.00	13.00	13.00
Dispatcher	2.00	2.00	2.00	2.00
<b>TOTAL EMPLOYEES:</b>	<b>23.00</b>	<b>23.00</b>	<b>23.00</b>	<b>23.00</b>

## FIRE & CIVIL DEFENSE

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2017-2018

LINE	ACCOUNT DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 BUDGET	FY 16-17 ESTIMATE	FY 17-18 BUDGET
1	Personal Services					
2	Wages	20,232	21,654	21,700	21,100	21,700
3	Benefits	23,238	23,266	23,700	24,736	25,000
4						
5	Total Personal Services	43,470	44,920	45,400	45,836	46,700
6						
7	Operating Expenses					
8	Communications	2,523	9,808	6,000	3,468	6,000
9	Utilities	11,625	10,286	15,000	11,382	15,000
10	Insurance	18,821	17,945	20,100	15,419	20,100
11	Conference & Seminars	15,045	14,992	15,000	15,045	15,000
12	Municipal Dues		175	165	175	200
13	Employee Dues					
14	Promotional Expense					
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	14,355	16,764	18,000	17,551	18,000
18	Publication					
19	Building Repairs	5,700	3,905	3,000	2,208	3,000
20	Vehicle O & M	11,008	7,166	12,500	9,728	12,500
21	Equipment O & M	22,308	25,290	25,000	24,988	25,000
22	Grounds Maintenance					
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	101,386	106,332	114,765	99,964	114,800
27						
28	Non-Operating Expenses					
29	Supplies	1,423	1,114	8,000	500	7,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh		493,961	0	0	0
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	1,423	495,075	8,000	500	7,000
35						
36	TOTAL BUDGETED EXPENSES	146,279	646,327	168,165	146,300	168,500

## 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:

Total  \$0

<b>PERSONNEL SCHEDULE</b>				
<b>POSITION</b>	<b>NUMBER OF EMPLOYEES</b>			
	<b>ACTUAL 2016</b>	<b>BUDGET 2017</b>	<b>ESTIMATE 2017</b>	<b>BUDGET 2018</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 2017-2018

LINE	ACCOUNT DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 BUDGET	FY 16-17 ESTIMATE	FY 17-18 BUDGET
1	Personal Services					
2	Wages	173,013	180,654	178,273	177,983	183,223
3	Benefits	80,484	89,279	92,229	88,484	90,696
4						
5	Total Personal Services	253,497	269,933	270,501	266,467	273,919
6						
7	Operating Expenses					
8	Communications					
9	Utilities	9,952	9,543	10,500	10,471	10,500
10	Insurance					
11	Conference & Seminars	323	620	800	780	800
12	Municipal Dues					
13	Employee Dues		20	400	20	400
14	Promotional Expense	395	111	500	350	500
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	29,462	26,928	26,300	27,454	28,000
18	Publication					
19	Building Repairs	7,327	20,326	4,000	1,500	4,000
20	Vehicle O & M	890	412	1,000	1,194	1,000
21	Equipment O & M	2,388	1,223	3,000	2,446	3,000
22	Grounds Maintenance			10,000		10,000
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	50,736	59,184	56,500	44,215	58,200
27						
28	Non-Operating Expenses					
29	Supplies	5,849	5,840	6,000	5,898	6,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	5,849	5,840	6,000	5,898	6,000
35						
36	<b>TOTAL BUDGETED EXPENSES</b>	<b>310,081</b>	<b>334,957</b>	<b>333,001</b>	<b>316,580</b>	<b>338,119</b>

## 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 2016	BUDGET 2017	ESTIMATE 2017	BUDGET 2018
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
Kitchen Manager	1.00	1.00	1.00	1.00
Kitchen Staff	2.00	2.00	2.00	2.00
<b>TOTAL EMPLOYEES:</b>	6.00	6.00	6.00	6.00

**LIBRARY**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2017-2018

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 14-15 ACTUAL</b>	<b>FY 15-16 ACTUAL</b>	<b>FY 16-17 BUDGET</b>	<b>FY 16-17 ESTIMATE</b>	<b>FY 17-18 BUDGET</b>
1	Personal Services					
2	Wages	205,311	215,204	217,863	215,301	216,224
3	Benefits	75,888	77,651	80,662	80,014	87,110
4						
5	Total Personal Services	281,199	292,856	298,525	295,315	303,334
6						
7	Operating Expenses					
8	Communications					
9	Utilities	25,068	26,667	26,000	26,927	27,000
10	Insurance					
11	Conference & Seminars	881	1,478	1,000	950	1,000
12	Municipal Dues					
13	Employee Dues	105	314	600	100	500
14	Promotional Expense	527	1,096	2,000	1,847	2,000
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	43,191	48,285	36,000	45,185	46,000
18	Publication	574	286	1,000	225	800
19	Building Repairs	4,283	16,066	3,000	5,437	5,500
20	Vehicle O & M	92				
21	Equipment O & M		250	10,000	5,495	9,000
22	Grounds Maintenance	757	214			
23	Miscellaneous Expense	2,030	2,613	1,000	2,568	2,500
24	Street Repairs					
25						
26	Total Operating Expenses	77,508	97,268	80,600	88,734	94,300
27						
28	Non-Operating Expenses					
29	Supplies	72,310	81,386	80,000	79,501	80,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	72,310	81,386	80,000	79,501	80,000
35						
36	TOTAL BUDGETED EXPENSES	431,018	471,510	459,125	463,550	477,634

## **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 2016</b>	<b>BUDGET 2017</b>	<b>ESTIMATE 2017</b>	<b>BUDGET 2018</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 2017-2018

LINE	ACCOUNT DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 BUDGET	FY 16-17 ESTIMATE	FY 17-18 BUDGET
1	Personal Services					
2	Wages	138,655	168,114	164,476	166,980	168,000
3	Benefits	9,369	11,702	11,432	12,774	12,800
4						
5	Total Personal Services	148,024	179,815	175,908	179,753	180,800
6						
7	Operating Expenses					
8	Communications					
9	Utilities	14,580	21,066	17,000	16,710	18,000
10	Insurance					
11	Conference & Seminars	1,533	1,059	3,000	2,515	3,000
12	Municipal Dues	40	40	100	40	100
13	Employee Dues					
14	Promotional Expense	333	500	800	673	800
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	6,545	13,370	11,000	17,577	13,000
18	Publication	410	430	1,000	500	1,000
19	Building Repairs	1,867	2,889	4,000	3,559	4,000
20	Vehicle O & M	28	252		300	
21	Equipment O & M	2,367	1,532	12,000	5,968	10,000
22	Grounds Maintenance	71,450	9,489	14,000	9,689	14,000
23	Miscellaneous Expense		134			
24	Street Repairs					
25						
26	Total Operating Expenses	99,152	50,760	62,900	57,531	63,900
27						
28	Non-Operating Expenses					
29	Supplies	29,305	45,634	40,000	45,302	41,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh				19,030	
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	29,305	45,634	40,000	64,332	41,000
35						
36	<b>TOTAL BUDGETED EXPENSES</b>	<b>276,481</b>	<b>276,209</b>	<b>278,808</b>	<b>301,617</b>	<b>285,700</b>

## AQUATIC CENTER

### *Program Description:*

The Aquatic Center, an outdoor venue 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 2016</b>	<b>BUDGET 2017</b>	<b>ESTIMATE 2017</b>	<b>BUDGET 2018</b>
Lifeguards/Concessions/Park Attendant (Seasonal)	40.00	38.00	43.00	40.00
Pool Manager (Seasonal)	6.00	6.00	6.00	6.00
Assistant Pool Manager (Seasonal)	0.00	0.00	0.00	0.00
Maintenance Manager (Seasonal)	1.00	1.00	1.00	1.00
Concession Manager (Seasonal)	1.00	1.00	1.00	1.00
<b>TOTAL EMPLOYEES:</b>	<b>48.00</b>	<b>46.00</b>	<b>51.00</b>	<b>48.00</b>

## PARKS & RECREATION

### CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2017-2018

LINE	ACCOUNT DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 BUDGET	FY 16-17 ESTIMATE	FY 17-18 BUDGET
1	Personal Services					
2	Wages	279,473	321,921	309,796	317,063	309,258
3	Benefits	91,604	97,885	99,100	97,222	95,676
4						
5	Total Personal Services	371,077	419,806	408,896	414,285	404,934
6						
7	Operating Expenses					
8	Communications					
9	Utilities	33,151	42,603	35,000	43,039	44,000
10	Insurance					
11	Conference & Seminars	1,652	278	1,300	400	1,300
12	Municipal Dues					
13	Employee Dues	225	225	400	285	400
14	Promotional Expense	399	500	500	1,073	500
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	19,945	22,332	25,000	26,199	25,000
18	Publication	726	1,391	4,000	1,100	3,000
19	Building Repairs	18,456	7,045	10,000	5,100	10,000
20	Vehicle O & M	10,612	14,351	15,000	12,164	15,000
21	Equipment O & M	23,830	17,628	27,000	19,293	25,000
22	Grounds Maintenance	59,744	99,587	65,000	78,341	65,000
23	Miscellaneous Expense		59,716		6,394	5,000
24	Street Repairs					
25						
26	Total Operating Expenses	168,740	265,656	183,200	193,388	194,200
27						
28	Non-Operating Expenses					
29	Supplies	45,617	36,794	41,000	70,814	50,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh	105,252	82,306	115,000	29,822	80,000
32	Capital -- Real Property	788,850	1,331,565	590,000	641,631	616,140
33						
34	Total Non-Operating Expenses	939,720	1,450,665	746,000	742,267	746,140
35						
36	TOTAL BUDGETED EXPENSES	1,479,537	2,136,126	1,338,096	1,349,940	1,345,274

## 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, driving range, an indoor hitting facility, and the Lexington Fieldhouse, an all-season indoor turf 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	30,000
Security Equipment--Lighting	10,000
Mower/Maintenance Vehicles & Equip	40,000
Total	\$80,000

Real Property Capital includes:

Park Facility Improvements--General	50,000
Optimist Complex Parking Lot	186,450
Lexington Fieldhouse--Parking Lot	204,690
Basketball / Soccer Courts--Splash Pads	50,000
Plum Creek Park Improvements	25,000
Kirkpatrick Memorial Park Improvements	100,000
Total	\$616,140

<b>PERSONNEL SCHEDULE</b>				
<b>POSITION</b>	<b>NUMBER OF EMPLOYEES</b>			
	<b>ACTUAL 2016</b>	<b>BUDGET 2017</b>	<b>ESTIMATE 2017</b>	<b>BUDGET 2018</b>
Community Activities Director	1.00	1.00	1.00	1.00
Recreation Complex Manager	1.00	1.00	1.00	1.00
Park Foreman	1.00	1.00	1.00	1.00
Maintenance Worker	2.00	2.00	2.00	2.00
Maintenance Worker (Seasonal)	11.00	11.00	11.00	11.00
Coordinators/Concession Staff (Seasonal)	16.00	16.00	16.00	16.00
<b>TOTAL EMPLOYEES:</b>	<b>31.00</b>	<b>31.00</b>	<b>31.00</b>	<b>31.00</b>

## CEMETERY

### CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2017-2018

LINE	ACCOUNT DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 BUDGET	FY 16-17 ESTIMATE	FY 17-18 BUDGET
1	Personal Services					
2	Wages	75,667	72,974	72,907	56,796	46,608
3	Benefits	8,785	8,228	9,269	6,444	5,826
4						
5	Total Personal Services	84,453	81,202	82,176	63,240	52,434
6						
7	Operating Expenses					
8	Communications					
9	Utilities	889	1,533	1,000	1,683	1,800
10	Insurance					
11	Conference & Seminars					
12	Municipal Dues					
13	Employee Dues					
14	Promotional Expense					
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	1,965	1,758	1,800	1,500	1,800
18	Publication					
19	Building Repairs	33	457	1,000	500	1,000
20	Vehicle O & M	3,538	4,523	5,000	1,750	5,000
21	Equipment O & M	9,459	9,849	12,000	12,148	12,000
22	Grounds Maintenance	1,274	10,868	5,000	13,900	10,000
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	17,158	28,987	25,800	31,481	31,600
27						
28	Non-Operating Expenses					
29	Supplies	2,190	3,822	5,000	1,500	5,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh	28,356		15,000		15,000
32	Capital -- Real Property					0
33						
34	Total Non-Operating Expenses	30,546	3,822	20,000	1,500	20,000
35						
36	TOTAL BUDGETED EXPENSES	132,156	114,011	127,976	96,221	104,034

## CEMETERY

*Program Description:*

The Cemetery department operates and maintains Greenwood and Evergreen cemeteries.

*Budget Items of Interest:*

Capital Equipment includes:

Mower/Maintenance Equipment	15,000
Total	\$15,000

<b>PERSONNEL SCHEDULE</b>				
<b>POSITION</b>	<b>NUMBER OF EMPLOYEES</b>			
	<b>ACTUAL 2016</b>	<b>BUDGET 2017</b>	<b>ESTIMATE 2017</b>	<b>BUDGET 2018</b>
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 2017-2018

LINE	ACCOUNT DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 BUDGET	FY 16-17 ESTIMATE	FY 17-18 BUDGET
1	Personal Services					
2	Wages	2,424,852	2,613,295	2,598,933	2,603,323	2,573,332
3	Benefits	899,550	932,279	957,309	936,814	930,750
4						
5	Total Personal Services	3,324,402	3,545,574	3,556,242	3,540,137	3,504,082
6						
7	Operating Expenses					
8	Communications	3,273	9,871	7,000	3,568	7,000
9	Utilities	164,376	178,728	176,500	180,761	188,300
10	Insurance	218,819	264,634	268,100	256,937	268,100
11	Conference & Seminars	39,826	39,353	57,100	46,724	57,100
12	Municipal Dues	41,315	31,804	33,065	30,734	33,900
13	Employee Dues	4,694	4,873	7,200	5,270	6,900
14	Promotional Expense	17,976	28,212	32,800	23,960	32,300
15	Audit/Legal Expense	39,636	62,140	59,000	61,947	70,000
16	Election Expense	315	0	3,000	352	2,000
17	Contractual Expense	646,021	483,027	478,807	493,015	493,457
18	Publication	10,220	14,232	17,350	13,585	17,450
19	Building Repairs	52,476	77,948	34,000	32,807	38,500
20	Vehicle O & M	95,880	72,248	87,100	77,626	88,150
21	Equipment O & M	77,702	71,471	125,000	86,707	112,000
22	Grounds Maintenance	134,632	120,285	97,000	107,618	102,000
23	Miscellaneous Expense	33,547	214,036	102,000	69,702	58,500
24	Street Repairs	0	0	0	0	0
25						
26	Total Operating Expenses	1,580,708	1,672,862	1,585,022	1,491,313	1,575,657
27						
28	Non-Operating Expenses					
29	Supplies	216,510	232,838	246,820	263,629	258,400
30	Equipment Rental	0	0	0	0	0
31	Capital -- Equip/Furn/Veh	209,502	606,266	165,000	81,385	130,000
32	Capital -- Real Property	936,499	1,845,576	1,010,000	1,605,042	655,140
33	Transfers Out	1,252,294	1,247,335	901,316	1,033,053	1,260,201
34	Total Non-Operating Expenses	2,614,806	3,932,014	2,323,136	2,983,110	2,303,741
35						
36	TOTAL BUDGETED EXPENSES	7,519,916	9,150,450	7,464,400	8,014,560	7,383,480

**GENERAL FUND REVENUE**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2017-2018

LINE	ACCOUNT DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 BUDGET	FY 16-17 ESTIMATE	FY 17-18 BUDGET
1	State Tax Revenue:					
2	Aid to Local Subdivision					
3	MV Prorate	2,897	2,918		3,073	2,900
4	State Property Tax Credit	31,530	47,380		49,834	
5	Personal Tax Rebate				3,444	
6	Homestead Exemption	32,094	36,719		42,339	
7	Mutual Finance Organization	20,350	20,591	20,590	18,310	17,739
8	MEF/MIRF/Urban Hwy	947,178	965,708	993,130	993,130	1,031,804
9						
10	Total State Tax Revenue	1,034,050	1,073,316	1,013,720	1,110,130	1,052,443
11						
12	Sales Tax Revenue	2,058,409	2,013,922	1,935,800	2,002,165	1,950,750
13						
14	Local Receipts - All Other:					
15						
16	Occupation Taxes:					
17	Liquor License	2,300	2,500	2,500	2,150	2,300
18	Telecommunications	126,513	103,128	130,000	116,652	120,000
19	Fireworks Stands	1,730	1,715	1,800	2,550	2,100
20						
21	Total Occupation Taxes	130,543	107,343	134,300	121,352	124,400
22						
23	Franchise Fees:					
24	Cable TV	56,011	57,903	58,000	60,217	60,000
25	Source Gas	19,313	18,022	18,500	16,217	17,500
26	Electric	804,748	818,335	810,000	848,164	846,250
27	Water	65,420	66,985	70,000	71,574	73,950
28	Sewer	87,808	95,015	93,000	97,414	97,500
29						
30	Total Franchise Fees	1,033,300	1,056,259	1,049,500	1,093,586	1,095,200
31						
32	Permits: All	11,255	12,726	12,500	12,441	12,500
33						
34	Total Permits	11,255	12,726	12,500	12,441	12,500
35						
36	Service Fees:					
37	Locates/Zoning/Subdivision	235	640	1,000	800	1,000
38	Abatement Fees	4,900	5,518	10,000	6,000	8,000
39	Lottery Proceeds					
40	Library Fines/Fees/Copier	17,826	17,267	17,500	16,147	17,500
41	Intoxalizer Fees	5,379	3,685	4,000	3,119	4,000
42	Animal Pound	2,332	1,425	3,500	2,472	3,500
43	Burial Fees	16,000	21,250	18,000	27,800	22,000
44	Miscellaneous	3,123	4,564	7,000	5,419	7,000
45						
46	Total Service Fees	49,794	54,349	61,000	61,756	63,000
47						

**GENERAL FUND REVENUE**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2017-2018

LINE	ACCOUNT DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 BUDGET	FY 16-17 ESTIMATE	FY 17-18 BUDGET
48	Inter-Dept Service Fees:					
49	Electric Dept	472,849	472,849	472,849	472,849	494,220
50	Water Dept	191,467	191,467	107,000	107,000	138,999
51	Sewer Dept	106,977	106,977	106,977	106,977	138,999
52	Meals on Wheels	41,514	41,514	41,514	41,514	41,514
53	Ambulance	21,459	21,707	22,925	22,925	22,925
54						
55	Total Inter-Dept Service Fees	834,266	834,514	751,265	751,265	836,657
56						
57	Contracts & Rents:					
58	Rural Fire	48,805	206,927	48,000	49,096	49,000
59	Land Lease/Towers	11,043	11,374	11,715	18,015	19,477
60	Special Waste Income	8,280	4,075	5,000	8,400	6,000
61	Ballfield/Building Rent	140,806	148,039	145,000	141,562	145,000
62	Other Contracts		4,990		187,861	
63	Airport Authority / DC Roads					
64	School District	101,100	95,860	100,000	102,952	103,000
65						
66	Total Contracts & Rents:	310,034	471,266	309,715	507,886	322,477
67						
68	Program Fees:					
69	Recreation Fees	1,774	1,460	10,500	5,062	5,000
70	Red Cross Lessons	8,840	8,120	9,000	8,320	8,500
71	Pool Admission	31,227	35,396	37,000	36,270	35,000
72	Special Events	10,404	1,173	5,000	3,740	5,000
73						
74	Total Program Fees	52,245	46,149	61,500	53,392	53,500
75						
76	Licenses:					
77	All Licenses	2,825	2,850	3,200	2,525	3,000
78						
79	Total Licenses	2,825	2,850	3,200	2,525	3,000
80						
81	Public Donations:					
82	Lexington Foundation	265,000	93,975	20,000	24,952	5,000
83	Library/Foundation Donations	2,030	2,548	3,000	2,568	2,700
84	Miscellaneous	350	8,650		63,550	10,000
85	Total Public Donations	267,380	105,173	23,000	91,070	17,700
86						
87	Sales:					
88	Accident Report Copies	721	769	1,000	612	800
89	Concessions	38,575	42,198	45,000	42,069	43,000
90	Restitution/Witness Fees	322	133	1,000	650	800
91	Cemetery Spaces	5,500	8,500	10,000	9,400	10,000
92	Sale of Equip/Junk/Other	62,165	77,743	85,000	94,827	75,000
93	Land Sale			440,000	25,000	375,000
94						
95	Total Sales	107,283	129,343	582,000	172,558	504,600
96						

**GENERAL FUND REVENUE**

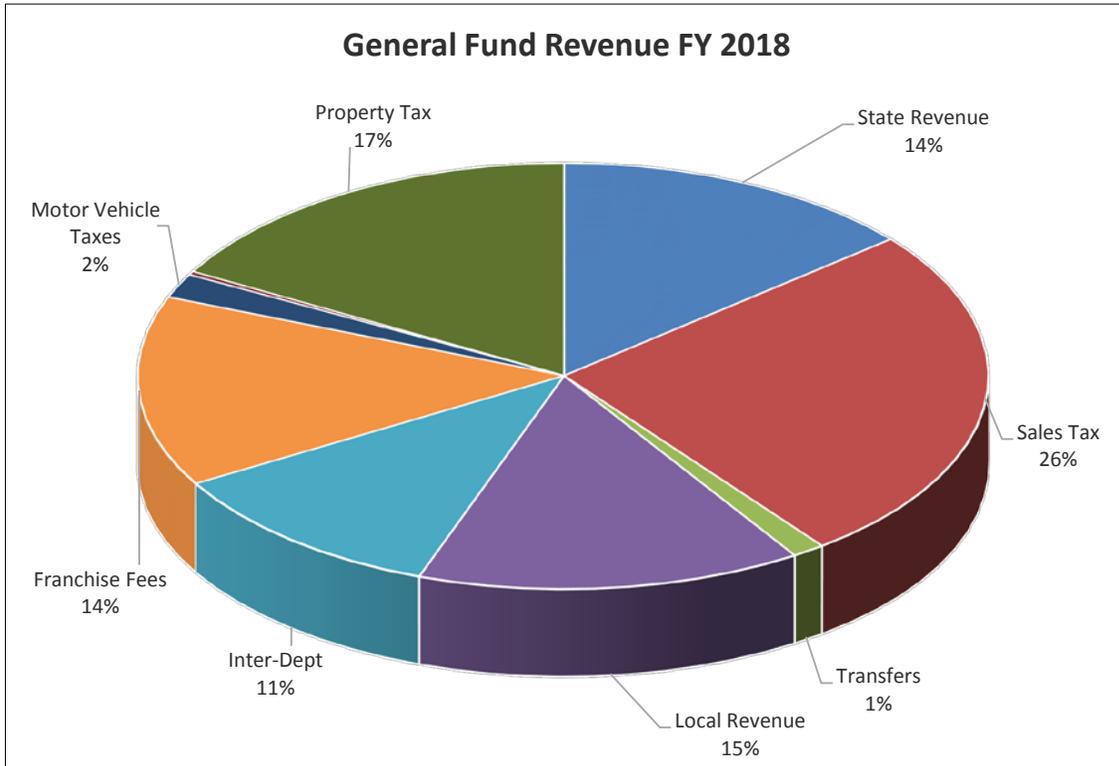
CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2017-2018

LINE	ACCOUNT DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 BUDGET	FY 16-17 ESTIMATE	FY 17-18 BUDGET
97	Other Income:					
98	Interest from Investments	763	830	1,000	580	1,000
99	Miscellaneous/Other		2,755	1,000	1,814	2,000
100	Loan/Lease Proceeds		865,090	200,000	661,379	
101						
102	Total Other Income	763	868,675	202,000	663,773	3,000
103						
104	Grant in Aid - Local					
105	UPRR/Peter Kiewit		150,000			
106	Other Misc Local Grants	20,000	160,000		6,500	
107						
108	Total Grant In Aid - Local	20,000	310,000	0	6,500	0
109						
110	Total Local Receipts - All Other	2,819,687	3,998,647	3,189,980	3,538,105	3,036,034
111						
112	Grant In Aid - State					
113	NE Dept of Econ Dev					
114	NE Emergency Mgt					
115	NE DEQ	19,562	94,562	19,500	16,201	16,000
116	NE Environmental Trust	9,399	237,691	45,000	53,100	
117	NE Housing Trust Fund					
118	Other Misc State Grants	36,808	300,000	5,000		
119						
120	Total Grant In Aid - State	65,769	632,253	69,500	69,301	16,000
121						
122	Grant In Aid - Federal					
123	CDBG (NE Dept of Econ Dev)	231,866	(83,415)			
124	CDBG-Admin Fee (NE Dept of Econ Dev)	16,637				
125	EEBG (NE Energy Office)					
126	Federal Econ Dev Admin					
127	Federal Emergency Mgt					
128	Federal Hwy Admin (NE Dept of Roads)					
129	US Dept of Agriculture			99,000	99,000	
130	US Dept of HUD (NE Dept of Econ Dev)					
131	US Dept of Justice/COPS/BJA	80,488	48,165	45,956	46,686	2,199
132	US Forest Service (NE Game & Parks)			30,000	30,000	
133	Nat Fnd of the Arts (NE Library Comm)	2,283	2,067	2,125	5,610	2,125
134	Other Misc Federal Grants	2,400	2,289		3170	
135						
136	Total Grant In Aid - Federal	333,673	(30,894)	177,081	184,466	4,324
137						
138	Fund Transfers:					
139	Econ Develop Fund - In					
140	Utilities Fund - In	13,108				
141	Other Transfers - In					
142	TIF Fund - In	31,694	32,966	100,000	75,128	94,000
143						
144	Total Fund Transfers	44,802	32,966	100,000	75,128	94,000
145						

**GENERAL FUND REVENUE**

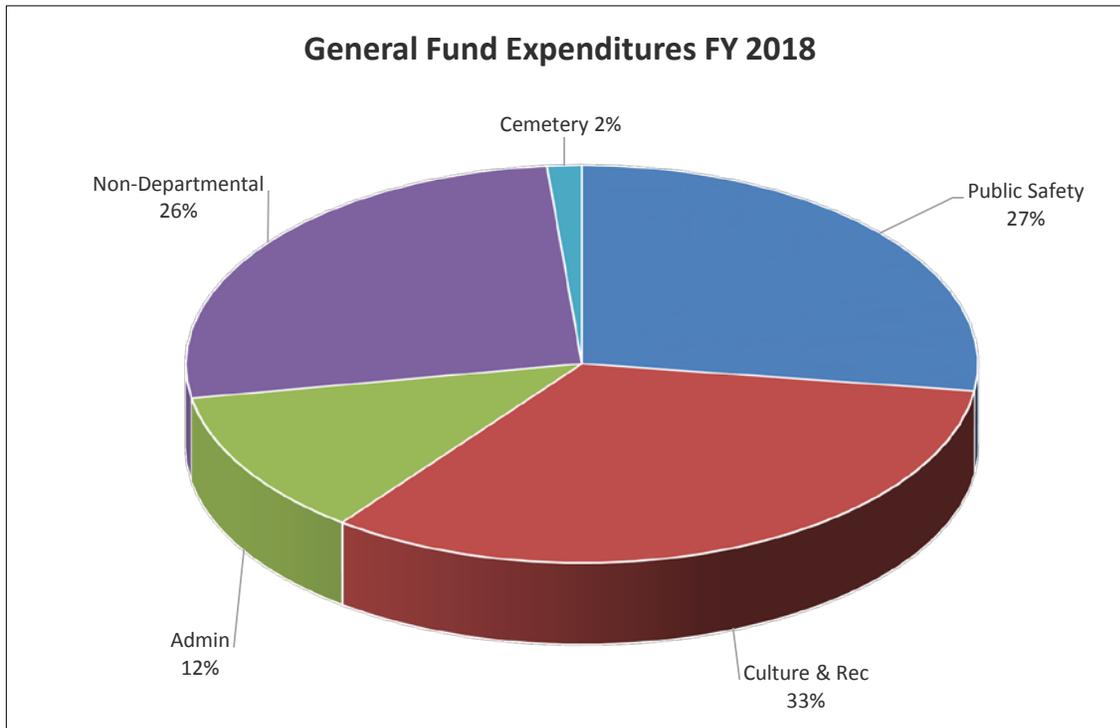
CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2017-2018

LINE	ACCOUNT DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 BUDGET	FY 16-17 ESTIMATE	FY 17-18 BUDGET
146	Local Taxes:					
147	In Lieu Of	46,877	10,193	10,375	10,375	10,375
148	Personal and Real Property Taxes:					
149	Property Taxes	927,195	1,014,841		1,000,178	
150	MV Taxes	132,009	136,026	135,000	142,470	140,000
151	Corporations		(270)			
152	Carline/Airline	971	1,204		852	
153						
154	Total Local Taxes	1,107,052	1,161,994	145,375	1,153,875	150,375
155						
156	TOTAL GENERAL FUND REVENUE	7,463,443	8,882,203	6,631,456	8,133,170	6,303,926
157						
158						
159	General Fund Expenditures	7,519,916	9,150,450	7,464,400	8,014,560	7,383,480
160	Less General Fund Revenue	7,463,443	8,882,203	6,631,456	8,133,170	6,303,926
161	Necessary Cash Reserve			1,125,500		1,270,682
162	Less Est Cash on Hand			880,962		1,097,896
163						
164	<b><u>General Fund Tax Summary</u></b>					
165	Net Property Tax Required			1,077,481		1,252,340
166	1% Collection Fee			10,775		12,523
167	Delinquent Allowance			21,550		
168	Total Property Tax Requested			1,109,806		1,264,864
169	Total City Valuation			306,996,482		349,889,978
170	Property Tax Levy			0.361504		0.361503



**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><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>FY</u></b> <b><u>2021</u></b>
<b><u>Police Equipment</u></b>				
Patrol Cars	35,000	35,000	35,000	35,000
<b>Subtotal for department</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
<b><u>Fire &amp; Civil Defense Equipment</u></b>				
Chief Vehicle		35,000		
<b>Subtotal for department</b>	<b>0</b>	<b>35,000</b>	<b>0</b>	<b>0</b>
<b><u>Parks &amp; Recreation Equipment</u></b>				
Playground Equipment	30,000	30,000	30,000	30,000
Security Equipment--Lighting	10,000	10,000	10,000	10,000
Mower / Maintenance Vehicles & Equipment	40,000	40,000	40,000	40,000
<b>Subtotal for department</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>
<b><u>Cemetery Equipment</u></b>				
Mower/Maintenance Equipment	15,000	15,000	25,000	15,000
<b>Subtotal for department</b>	<b>15,000</b>	<b>15,000</b>	<b>25,000</b>	<b>15,000</b>
<b>TOTAL FOR FISCAL YEAR</b>	<b>130,000</b>	<b>165,000</b>	<b>140,000</b>	<b>130,000</b>
<b><u>Parks &amp; Recreation Capital Improvements</u></b>				
Park Facility Improvements--General	50,000	50,000	50,000	50,000
Optimist Complex Improvements	186,450	75,000	75,000	75,000
Kirkpatrick Memorial Park Lake Restoration		400,000		
Lexington Fieldhouse--Parking Lot	204,690			
Basketball/Soccer Courts--Splash Pads	50,000	50,000	25,000	25,000
Plum Creek Park Improvements	25,000	25,000	25,000	25,000
Indoor Tennis Facility--Memorial Park		700,000		
Kirkpatrick Memorial Park Improvements	100,000	100,000	100,000	100,000
Sandoz--Joint Use Green Space			75,000	
Southwest First Addition Parks--Greenspace		75,000		
<b>Subtotal for department</b>	<b>616,140</b>	<b>1,475,000</b>	<b>350,000</b>	<b>275,000</b>
<b><u>Cemetery Improvements</u></b>				
Infrastructure Replacements		25,000		20,000
<b>Subtotal for department</b>	<b>0</b>	<b>25,000</b>	<b>0</b>	<b>20,000</b>
<b><u>Non-Departmental Capital Improvements</u></b>				
Opportunity Center Renovation		150,000		
Opportunity Center Parking Lot Improvements	19,000			
PD Training Room	20,000	20,000	20,000	
<b>Subtotal for department</b>	<b>39,000</b>	<b>170,000</b>	<b>20,000</b>	<b>0</b>
<b>TOTAL FOR FISCAL YEAR</b>	<b>655,140</b>	<b>1,670,000</b>	<b>370,000</b>	<b>295,000</b>

# Debt Service

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## DEBT SERVICE FUND

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2017-2018

LINE	DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 BUDGET	FY 16-17 ESTIMATE	FY 17-18 BUDGET
1	Revenue:					
2	Beginning Cash Balance	(15,486)	3,426	0	40,031	0
3	Assessment Collection	39,886	36,568	30,425	43,427	29,785
4	Taxes Collected / In Lieu Of	11,773	37			
5	General Fund Transfer	725,515	694,437	379,816	471,959	566,253
6	Street Transfer	177,166	309,852	266,378	269,508	873,504
7	Economic Development Transfer	245,911				
8	Sewer Transfer					
9	Bond Proceeds	890,000	1,115,000	1,215,000	995,000	
10						
11	Total Revenue	2,074,765	2,159,320	1,891,619	1,819,925	1,469,542
12						
13	Expenditures:					
14	Paying Agent / Issue Expense	11,125	9,756	15,000	10,945	
15	Collection / Delinquent Fee	1				
16	2008 Bond Pmts-Sales Tax Supported	339,986	333,769			
17	2010 Bond Pmts-Prop Tax Supported	1,010,614				
18	2015 Bond Pmts-Prop Tax Supported		106,879	110,933	110,933	105,278
19	2015 Certificate of Participation					
20	2016 Highway Allocation Bonds			12,044	12,044	232,255
21	2017 Highway Allocation Bonds				3,130	207,600
22	Loan Payments	709,612	563,642	523,755	698,819	924,410
23	Transfers Out		1,105,244	1,229,888	984,055	
24	Total Expenditures	2,071,339	2,119,290	1,891,619	1,819,925	1,469,542
25						
26	TOTAL BUDGETED EXPENDITURES	2,071,339	2,119,290	1,891,619	1,819,925	1,469,542
27						
28	Ending Balance	3,426	40,031	0	0	0



# Special Revenue

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## ECONOMIC DEVELOPMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2017-2018

LINE	ACCOUNT DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 BUDGET	FY 16-17 ESTIMATE	FY 17-18 BUDGET
1	Revenues:					
2	Beginning Cash Balance	12,682	367,704	625,720	579,434	182,755
3	Transfer from General Fund	167,500	167,500	167,500	167,500	167,500
4	Land / Lease Payments					
5	Loan Proceeds			500,000		500,000
6	Loan Paybacks	433,200	89,867	56,533	56,533	89,200
7	Miscellaneous / Other	233	764	300	666	300
8						
9	Total Revenue	<u>613,615</u>	<u>625,834</u>	<u>1,350,053</u>	<u>804,133</u>	<u>939,755</u>
10						
11	Expenses:					
12	Transfer to General Fund					
13	Transfer to Street					
14	Transfer to Debt Service	245,911				
15	Transfer to Lex Revolving					
16	Programs / Projects		46,400	1,320,053	621,378	909,755
17	Bond Payments					
18	Loan Payments					
19	Admin / Marketing Costs			30,000		30,000
20						
21	Total Expenses	<u>245,911</u>	<u>46,400</u>	<u>1,350,053</u>	<u>621,378</u>	<u>939,755</u>
22						
23	Ending Balance	<u>367,704</u>	<u>579,434</u>	<u>0</u>	<u>182,755</u>	<u>0</u>

**CDBG - ED and HOUSING REUSE**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2017-2018

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 14-15 ACTUAL</b>	<b>FY 15-16 ACTUAL</b>	<b>FY 16-17 BUDGET</b>	<b>FY 16-17 ESTIMATE</b>	<b>FY 17-18 BUDGET</b>
1	Revenue:					
2	Beginning Cash Balance	69,470	43,738	59,897	59,909	55,336
3	Grant Proceeds		7,050	271,950	33,924	271,950
4	Loan Proceeds					
5	Loan Payments	63,186	16,113	2,120	7,612	554
6	Pmts From Other Funds					
7	Sale of Property					
8	Miscellaneous / Other	1,082	129	544	314	131
9	Transfers In					
10						
11	Total Revenue	<u>133,738</u>	<u>67,030</u>	<u>334,511</u>	<u>101,759</u>	<u>327,971</u>
12						
13	Expenses					
14	Audit / Legal / Publication					
15	Contractual					
16	Loans to Other Funds					
17	Payments to NE DED					
18	Paybacks to Other Funds					
19	Programs / Projects	90,000	7,050	334,511	46,423	327,971
20	Supplies		71			
21	Transfers Out					
22						
23	Total Expenses	<u>90,000</u>	<u>7,121</u>	<u>334,511</u>	<u>46,423</u>	<u>327,971</u>
24						
25	Ending Balance	<u>43,738</u>	<u>59,909</u>	<u>0</u>	<u>55,336</u>	<u>0</u>

## LEXINGTON REVOLVING LOAN FUND

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2017-2018

LINE	ACCOUNT DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 BUDGET	FY 16-17 ESTIMATE	FY 17-18 BUDGET
1	Revenue:					
2	Beginning Cash Balance	146	36,149	2,155	2,154	83,159
3	Grant / Loan Proceeds					
4	Loan Payments	36,000	81,000	93,803	81,000	93,803
5	Pmts From Other Funds					
6	Sale of Property					
7	Miscellaneous	3	5		5	
8	Transfers In					
9						
10	Total Revenue	<u>36,149</u>	<u>117,154</u>	<u>95,958</u>	<u>83,159</u>	<u>176,962</u>
11						
12	Expenses					
13	Audit / Legal / Publication					
14	Contractual					
15	Loans to Other Funds					
16	Loan Repymt to State					
17	Paybacks to Other Funds					
18	Programs / Projects		115,000	95,958		176,962
19	Office Expense					
20	Transfers Out					
21						
22	Total Expenses	<u>0</u>	<u>115,000</u>	<u>95,958</u>	<u>0</u>	<u>176,962</u>
23						
24	Ending Balance	<u>36,149</u>	<u>2,154</u>	<u>0</u>	<u>83,159</u>	<u>0</u>

## MEALS ON WHEELS

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2017-2018

LINE	ACCOUNT DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 BUDGET	FY 16-17 ESTIMATE	FY 17-18 BUDGET
1	Revenue:					
2	Beginning Cash Balance	34,653	42,374	43,029	49,137	57,660
3	AoA Income	52,335	48,907	45,000	48,937	47,000
4	Title XX Income	30,708	25,946	30,000	23,577	25,000
5	USDA Income	12,860	14,633	12,000	14,552	13,000
6	Contribution Income	64,166	68,302	68,000	65,962	68,000
7	Other Income	9,257	6,225	6,000	6,335	6,000
8	U W Income					
9	Donations / Grants		766		158	
10	Misc Income	385	60		51	
11						
12	Total Revenue	204,364	207,213	204,029	208,709	216,660
13						
14	Personal Services					
15	Wages	16,980	17,729	17,634	17,293	17,631
16	Benefits	1,299	1,356	1,400	1,323	1,349
17						
18	Total Personal Services	18,279	19,085	19,034	18,616	18,980
19						
20	Operating Expenses					
21	Utilities	7,314	6,739	10,000	6,790	10,000
22	Raw Food	79,456	75,787	79,000	71,982	79,000
23	Other Kitchen	11,925	11,072	13,500	10,445	13,500
24	Conf / Seminar/ Travel	20		1,500		1,500
25	Other Expense	497	657	2,000	611	2,000
26	Contractual	1,492	1,229	2,000	266	2,000
27	Equip Exp / Vehicle Repairs	1,494	1,993	4,000	825	2,000
28	Interdepartmental Fees	41,514	41,514	41,514	41,514	41,514
29						
30	Total Operating Expenses	143,712	138,992	153,514	132,433	151,514
31						
32	Non-Operating Expense					
33	Supplies					
34	Equipment Rental					
35	Capital Outlay					
36	Reappropriation Fund			31,481		46,166
37						
38	Total Non-Operating Expense	0	0	31,481	0	46,166
39						
40	Total Expenses	161,990	158,077	204,029	151,049	216,660
41						
42	Ending Balance	42,374	49,137	0	57,660	0

**STREET**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2017-2018

LINE	DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 BUDGET	FY 16-17 ESTIMATE	FY 17-18 BUDGET
1	Revenues:					
2	Beginning Cash Balance	664,906	281,444	1,467,795	1,041,935	1,159,604
3						
4	Federal Revenue					
5	CDBG (NE Dept of Econ Dev)	82,822	132,510	218,860	204,813	
6	CDBG-Admin Fee (NE Dept of Econ Dev)	3,900	11,988	15,875	15,875	
7	Federal Econ Dev Admin					
8	Federal Hwy Admin (NE Dept of Roads)	8,034	9,294			
9						
10	Total Federal Revenue	94,755	153,792	234,735	220,688	0
11						
12	State Revenue					
13	Highway Allocation	950,734	965,517	1,015,177	1,015,177	1,049,351
14	Incentive Payment	7,000	7,000	7,000	7,000	7,000
15	Motor Vehicle Fees	78,045	80,823	80,000	83,189	80,000
16	Maintenance Contract #16	20,140	20,140	20,140	20,140	20,140
17	NE DEQ-Scrap Tire					
18	NE Emergency Mgt					
19	NE Road Fund Purchase Program		182,747	190,711	190,711	193,636
20	Total State Revenue	1,055,919	1,256,228	1,313,028	1,316,218	1,350,127
21						
22	Local Revenue					
23	Interest Income	790	310	500	546	500
24	Loan/Lease Proceeds	630,000			1,173,500	75,000
25	Inter-Dept Service Fees					44,746
26	Fuel Sold to Other Departments	29,935	99,712	100,000	99,465	100,000
27	Miscellaneous/Other	40,694	223,141	345,000	49,368	794,730
28	Lexington Foundation			100,000		100,000
29	Total Local Revenue	701,419	323,163	545,500	1,322,879	1,114,976
30						
31	Contracts & Rents:					
32	Dawson County RTSD		400,000	230,000	230,000	
33	State Contracts	620				
34	Total Contracts & Rents:	620	400,000	230,000	230,000	0
35						
36	Fund Transfers:					
37	Debt Service		1,105,244	1,229,888	984,055	
38	Econ Develop STS Fund - In					
39	Electric Fund - In					
40	General Fund		11,500			
41	General Fund - MV Prorate	2,897			3,073	
42	General Fund - MV Sales Tax	224,373	234,954	225,000	248,051	225,000
43	General Fund - MV Taxes	132,009	138,944	129,000	142,470	142,900
44	General Fund - Reg Sales Tax					158,548
45	TIF Fund - In	156,060	457,141	248,807	184,807	248,807
46	Water Fund - In		11,500			23,285
47	Sewer Fund - In		11,500			23,285
48	Total Fund Transfers	515,340	1,970,783	1,832,695	1,562,456	821,825
49						
50	Total Revenue	3,032,959	4,385,409	5,623,754	5,694,175	4,446,532

**STREET**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2017-2018

LINE	DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 BUDGET	FY 16-17 ESTIMATE	FY 17-18 BUDGET
51	Personal Services					
52	Wages	314,355	402,294	352,933	363,171	375,879
53	Benefits	132,958	177,181	165,329	177,322	177,829
54						
55	Total Personal Services	447,313	579,475	518,262	540,494	553,708
56						
57	Operating Expenses					
58	Communications	624	3,617	2,000	1,200	2,000
59	Utilities	84,993	88,479	95,000	93,476	95,000
60	Insurance					
61	Conference & Seminars	264	180	500	646	500
62	Municipal Dues	300	310	500	320	500
63	Employee Dues					
64	Promotional Expense		10,710			
65	Audit/Legal Expense	4,246	3,010	5,000	5,313	5,000
66	Election Expense					
67	Contractual Expense	217,853	262,141	100,000	91,558	80,000
68	Publication	357		500	0	500
69	Building Repairs	2,624	4,792	5,000	6,390	5,000
70	Vehicle O & M	59,213	56,781	70,000	39,072	60,000
71	Equipment O & M	65,667	59,423	65,000	119,471	65,000
72	Grounds Maintenance	18,941	29,157	10,000	27,750	10,000
73	Miscellaneous Expense	1,413	3,125	2,096	1,317	2,096
74	Street Repairs	135,286	78,645	200,000	92,759	280,000
75	Fuel for Resale	24,647	99,581	100,000	102,303	100,000
76	State of NE Contracts/Projects				21,673	
77	Total Operating Expenses	616,427	699,951	655,596	603,248	705,596
78						
79	Non-Operating Expenses					
80	Supplies	46,149	64,807	50,000	50,280	50,000
81	Equipment Rental	16,774	47,759	10,000	875	10,000
82	Capital -- Equip/Furn/Veh	395,148	68,511	168,000	214,422	95,000
83	Capital -- Real Property	1,052,539	1,573,120	3,860,459	2,855,744	2,158,724
84	Transfers - Out	177,166	309,852	266,378	269,508	873,504
85	Reappropriations			95,059		
86						
87	Total Non-Operating Expenses	1,687,775	2,064,049	4,449,896	3,390,829	3,187,228
88						
89	TOTAL BUDGETED EXPENSES	2,751,515	3,343,474	5,623,754	4,534,570	4,446,533
90						
91	Ending Balance	281,444	1,041,935	0	1,159,604	0

## STREET

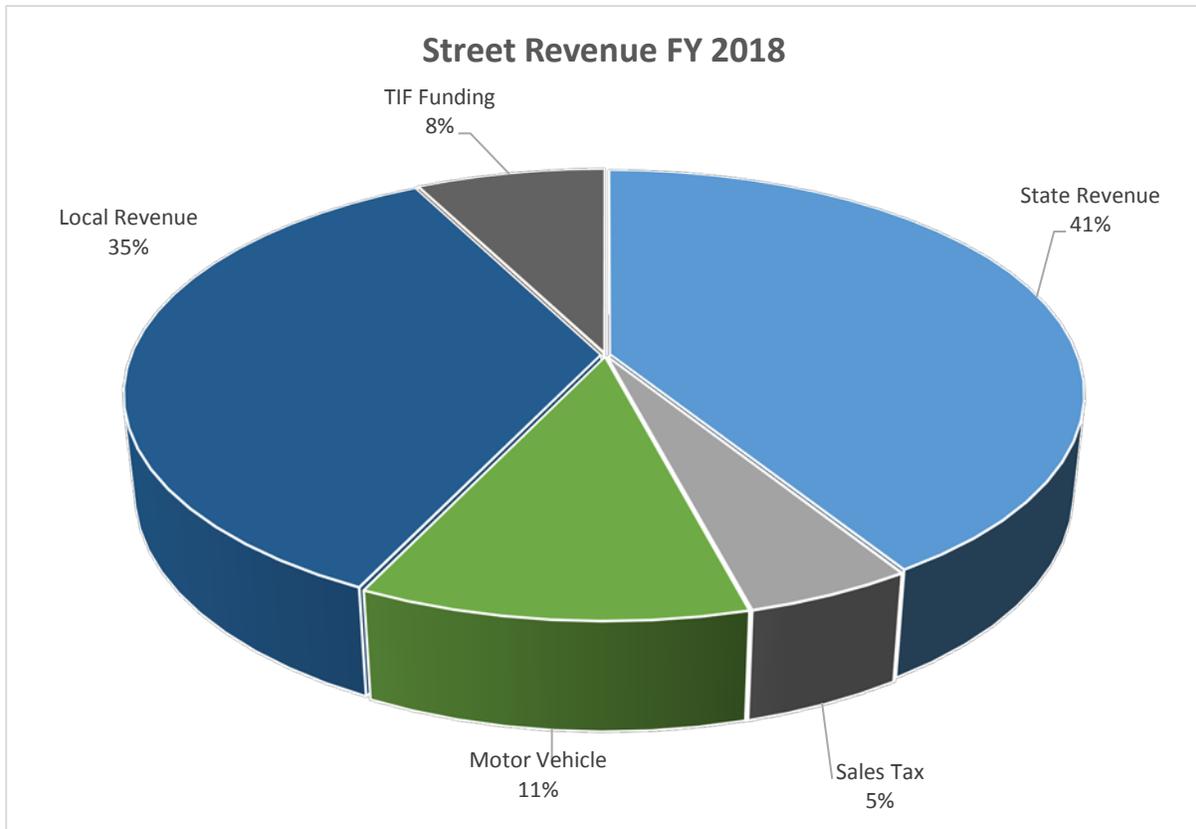
### *Program Description:*

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 53.

PERSONNEL SCHEDULE				
POSITION	NUMBER OF EMPLOYEES			
	ACTUAL 2016	BUDGET 2017	ESTIMATE 2017	BUDGET 2018
Street Superintendent	1.00	1.00	1.00	1.00
Maintenance Worker	9.00	9.00	9.00	9.00
Shop Clerk	1.00	1.00	1.00	1.00
Maintenance Worker (Seasonal)	0.00	0.00	2.00	2.00
TOTAL EMPLOYEES:	11.00	11.00	13.00	13.00



**State Revenue = Highway Allocation; Incentive Payments; Motor Vehicle Fees; Maintenance Contract #16; and NE Road Fund Purchase Program**

**Motor Vehicle = Prorate and Personal Property Tax**

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

	<b><u>FY 2018</u></b>	<b><u>FY 2019</u></b>	<b><u>FY 2020</u></b>	<b><u>FY 2021</u></b>	<b><u>FY 2022</u></b>
<b><u>Equipment</u></b>					
Street Sweeper				180,000	
Dump Truck	75,000				
Pick-up	20,000	20,000	20,000	20,000	20,000
Snow Plow for Pick-up		10,000			10,000
Cat Loader - Trade in 936		100,000			
<b>TOTAL FOR FISCAL YEAR</b>	<b><u>95,000</u></b>	<b><u>130,000</u></b>	<b><u>20,000</u></b>	<b><u>200,000</u></b>	<b><u>30,000</u></b>
<b><u>Capital Projects</u></b>					
Southwest Additions--Additional Phases		450,000		450,000	
15th Steet Turnaround		30,000			
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		
East Hwy 30 Drainage Outfall Bridge				80,000	
SW 1st Addition--Phase 1B	582,500				
Fillmore & 16th Streets		150,000			
Hike-Bike Trail Segments	200,000	200,000	200,000	200,000	200,000
Northwest Additions Paving-Additional Phases			500,000		
Intersection & Panel Improvements		150,000	150,000	150,000	150,000
West Frontier Street			490,000		
Adams Street Box Culvert	100,000				
20th & Polk Streets Reconstruction				725,000	
South Adams--Prospect to Frontier				750,000	
East Lexington Viaduct Project	768,224	200,000	200,000		
Highway 283--South Beautification	50,000	50,000	50,000	50,000	50,000
Taft Street--Prospect to Frontier					950,000
East Walnut paving					900,000
Taft Street--6th to 13th			325,000		
Airport Road--20th North to Corporate Limits		130,000			
West Commerce Road	208,000				
EEA Projects	250,000	250,000	250,000	250,000	250,000
<b>TOTAL FOR FISCAL YEAR</b>	<b><u>2,158,724</u></b>	<b><u>1,810,000</u></b>	<b><u>2,410,000</u></b>	<b><u>2,855,000</u></b>	<b><u>2,500,000</u></b>



# Internal Service

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## CENTRAL GARAGE

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2017-2018

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 14-15 ACTUAL</b>	<b>FY 15-16 ACTUAL</b>	<b>FY 16-17 BUDGET</b>	<b>FY 16-17 ESTIMATE</b>	<b>FY 17-18 BUDGET</b>
1	Revenue:					
2	Beginning Cash Balance	(14,419)				
3	Sales to Other Depts	186,975				
4						
5	Total Revenue	172,556	0	0	0	0
6						
7	Personal Service:					
8	Wages	33,359				
9	Benefits	13,736				
10						
11	Total Personal Service	47,095	0	0	0	0
12						
13	Operating Expenses:					
14	Utilities	5,630				
15	Conference / Seminars					
16	Vehicle O & M	929				
17	Equipment O & M	108				
18						
19	Total Operating Expenses	6,666	0	0	0	0
20						
21	Non-Operating Expenses:					
22	Supplies	118,795				
23	Capital Outlay					
24						
25	Total Non-Operating Expenses	118,795	0	0	0	0
26						
27	Total Expenses	172,556	0	0	0	0
28						
29	Ending Balance	0	0	0	0	0

## HEALTH FUND

### CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2017-2018

LINE	ACCOUNT DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 BUDGET	FY 16-17 ESTIMATE	FY 17-18 BUDGET
1	Revenue:					
2	Beginning Cash Balance	217,852	207,077	190,541	171,447	144,862
3	From City of Lex	558,022	564,775	600,000	589,015	600,000
4	Transfers In					
5	Reimbursement from Ins	183,050	74,996	70,000	181,911	83,000
6	125 Plan Refund		942		1,843	
7	Employee Paid Premiums	14,421	16,419	16,000	15,446	16,000
8	Miscellaneous Income	26	19	20	17	
9						
10	Total Revenue	973,371	864,227	876,561	959,679	843,862
11						
12	Expenses:					
13	125 Admin Fees	2,486	2,587	3,000	2,428	3,000
14	Hospital	513,592	427,192	370,000	521,750	400,000
15	Doctor/Ambulance	188,297	168,859	250,000	210,447	240,000
16	Medicine	34,126	56,008	72,000	55,499	70,000
17	Administrative Cost	10,916	7,717	5,000	6,500	7,000
18	Flu Shots	2,175	2,308	2,300	2,297	2,400
19	Drug Tests	319	284	1,000	250	800
20	AFLAC / Dental Premiums	14,383	15,288	17,250	15,446	16,000
21	Other Expenses		12,536	1,000	200	1,000
22	Wellness Program					
23	Reappropriation Fund			155,011		103,662
24						
25	Total Expenses	766,294	692,780	876,561	814,817	843,862
26						
27	Ending Balance	207,077	171,447	0	144,862	0

Enterprise

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**ELECTRIC DEPARTMENT**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2017-2018

LINE	ACCOUNT DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 BUDGET	FY 16-17 ESTIMATE	FY 17-18 BUDGET
1	Operating Revenue:					
2	Beginning Cash Balance	1,491,789	1,547,838	2,200,281	2,084,789	2,791,540
3	Sales of Electricity					
4	Basic Residential	2,433,074	2,420,421	2,550,000	2,409,766	2,410,000
5	All Electric	2,198,245	2,200,380	2,245,150	2,283,655	2,290,000
6	Commercial Small	1,421,507	1,377,848	1,420,000	1,362,996	1,380,000
7	Commercial Large	1,498,981	1,763,434	1,625,000	1,786,817	1,750,000
8	Commercial Heat	218,191	209,305	225,000	204,541	225,000
9	Industrial	7,780,389	7,793,524	7,900,000	8,444,163	8,400,000
10	Yard Lights	15,505	14,692	15,800	14,080	14,000
11	Irrigation	27,724	32,102	30,000	30,964	30,000
12	Municipal	354,146	375,237	362,000	362,499	362,000
13	Street Lights	73,830	69,578	70,000	63,802	64,000
14	AMI Fee	49,577	50,212	50,000	50,323	50,000
15	Total Sales of Electricity	<u>16,071,168</u>	<u>16,306,734</u>	<u>16,492,950</u>	<u>17,013,607</u>	<u>16,975,000</u>
16						
17	Other Sales					
18	Facility Charges		13,857		13,857	13,857
19	Reconnect Fees	18,754	16,828	23,000	14,652	15,000
20	Other / Misc Sales	19,134	9,982	30,000	9,348	20,000
21	Sale of Merch/Labor	34,294	18,865	89,283	255,501	30,000
22	Sales Tax Billed Coll Fee	900	900	900	900	900
23	DCPPD Lease	82,693	82,253	85,000	81,752	83,000
24	NPPD Energy Efficiency	56,840	47,740	30,000	45,147	35,000
25	Total Other Sales	<u>212,614</u>	<u>190,425</u>	<u>258,183</u>	<u>421,156</u>	<u>197,757</u>
26						
27	Total Operating Revenue	<u>17,775,571</u>	<u>18,044,996</u>	<u>18,951,414</u>	<u>19,519,553</u>	<u>19,964,296</u>
28						
29	Personal Services					
30	Wages	233,556	256,619	232,647	237,406	239,351
31	Benefits	74,171	74,399	76,318	76,520	81,335
32	Total Personal Services	<u>307,727</u>	<u>331,018</u>	<u>308,965</u>	<u>313,926</u>	<u>320,686</u>
33						
34	Operating Expenses:					
35	Wholesale Power Purchased	12,484,072	12,259,713	12,208,387	12,588,675	12,600,000
36	Power Purchase - IGS				191,929	551,576
37	Transmission/Distribution O & M					
38	Equipment / Vehicle	84	366	8,000	7,248	8,000
39	Inventory & Supplies	187,812	230,439	200,000	177,908	200,000
40	Maint / Misc	17,852	24,197	15,000	228,456	15,000
41	Outside Services	13,959	11,842	20,000	13,305	20,000
42	NPPD O & M	1,082,798	913,158	865,000	1,013,317	875,000
43	Total O & M Expense	<u>1,302,505</u>	<u>1,180,002</u>	<u>1,108,000</u>	<u>1,440,234</u>	<u>1,118,000</u>
44						
45	Administrative Expense					
46	Advertising/Promotion	37,100	36,458	35,000	34,800	35,000
47	Franchise Fees	804,748	818,335	810,000	848,164	846,250
48	Incentives/Rebates	64,027	93,141	50,000	52,719	50,000
49	Interdepartmental Fees	472,849	472,849	472,849	472,849	494,220
50	Miscellaneous	23,441	13,269	20,000	13,690	20,000
51	Office/Data Processing	132,025	124,792	110,000	129,162	120,000
52	Outside Services	37,378	20,473	20,000	4,695	20,000
53	Total Administrative Expense	<u>1,571,568</u>	<u>1,579,316</u>	<u>1,517,849</u>	<u>1,556,079</u>	<u>1,585,470</u>

**ELECTRIC DEPARTMENT**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2017-2018

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 14-15 ACTUAL</b>	<b>FY 15-16 ACTUAL</b>	<b>FY 16-17 BUDGET</b>	<b>FY 16-17 ESTIMATE</b>	<b>FY 17-18 BUDGET</b>
54						
55	Total Operating Expense	15,665,871	15,350,050	15,143,201	16,090,844	16,175,732
56						
57	Operating Income	2,109,700	2,694,947	3,808,212	3,428,709	3,788,565
58						
59	Non-Operating Income					
60	Bond/Loan Proceeds					
61	Interest	8,784	8,466	9,237	2,509	2,400
62	Other	111,494	62,289	58,449	55,826	49,545
63	Tax Increment Financing					
64	Sale of Assets					
65	Transfers In					
66	Federal Funds					
67	State Funds	36,959				
68						
69	Total Non-Operating Income	157,237	70,755	67,686	58,335	51,945
70						
71	Non-Operating Expense					
72	Bond / Note Interest	77,358	76,059	73,418	73,418	71,375
73	Bond / Note Principal	224,169	341,118	338,761	338,761	350,244
74	Paying Agent/Issuance Costs					
75	Transfers Out	13,108				
76	Other	62,231	47,268	43,150	82,864	28,678
77	Capital - Real	252,235	205,890	834,244	188,813	690,244
78	Capital - Other	89,999	10,578		11,648	
79	Total Non-Operating Expense	719,100	680,913	1,289,573	695,504	1,140,541
80						
81	Ending Balance	1,547,838	2,084,789	2,586,325	2,791,540	2,699,969

## WATER DEPARTMENT

### CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2017-2018

LINE DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 BUDGET	FY 16-17 ESTIMATE	FY 17-18 BUDGET
1 Operating Revenue:					
2     Beginning Cash Balance	75,676	21,657	30,379	32,416	327,103
3     Sales of Water					
4         Residential Metered	680,230	713,719	767,000	792,260	790,000
5         Flat Rate / Multi-Family	79,854	75,523	72,000	83,652	84,000
6         Commercial Metered	225,165	234,506	256,500	243,740	250,000
7         Industrial Metered	277,557	267,442	355,000	311,830	355,000
8     Total Sales of Water	<u>1,262,805</u>	<u>1,291,190</u>	<u>1,450,500</u>	<u>1,431,482</u>	<u>1,479,000</u>
9					
10    Other Sales					
11       Facility Charges	84,777	84,777		14,130	
12       Miscellaneous Income	11,193	6,811	6,000	8,752	8,900
13       Sale of Merch/Labor	28,050	2,057	4,000	3,750	4,000
14       Tap Fees/AMI Fee	44,726	50,174	50,000	45,329	50,000
15     Total Other Sales	<u>168,746</u>	<u>143,819</u>	<u>60,000</u>	<u>71,960</u>	<u>62,900</u>
16					
17 Total Operating Revenue	<u>1,507,227</u>	<u>1,456,666</u>	<u>1,540,879</u>	<u>1,535,858</u>	<u>1,869,003</u>
18					
19 Personal Services					
20     Wages	219,066	268,583	259,284	260,638	275,000
21     Benefits	126,687	144,211	150,333	143,703	145,000
22 Total Personal Services	<u>345,753</u>	<u>412,794</u>	<u>409,617</u>	<u>404,341</u>	<u>420,000</u>
23					
24 Operating Expenses:					
25     Operation/Maintenance					
26       Power Purchase/Utilities	192,556	180,662	190,000	179,468	180,000
27       Equipment/Vehicle Expense	204,989	113,156	160,000	106,784	160,000
28       Inventory & Supplies	174,427	83,437	70,000	62,787	70,000
29       Miscellaneous	2,232	1,612	10,000	6,082	10,000
30       Outside Services	130,557	63,768	60,000	54,823	60,000
31     Total Operation/Maintenance	<u>704,761</u>	<u>442,635</u>	<u>490,000</u>	<u>409,945</u>	<u>480,000</u>
32					
33     Administrative Expense					
34       Advertising/Promotion	934	781	5,000	2,747	5,000
35       Franchise Fees	65,420	66,985	70,000	71,574	73,950
36       Incentives/Rebates					
37       Interdepartmental Fees	191,467	191,467	107,000	107,000	161,372
38       Miscellaneous	1,500	1,142	4,000	2,182	4,000
39       Office/Data Processing	22,669	13,571	30,000	17,857	30,000
40       Outside Services	11,111		18,000		18,000
41     Total Administrative Expense	<u>293,101</u>	<u>273,946</u>	<u>234,000</u>	<u>201,360</u>	<u>292,322</u>
42					
43 Total Operating Expense	<u>1,343,615</u>	<u>1,129,374</u>	<u>1,133,617</u>	<u>1,015,646</u>	<u>1,192,322</u>
44					
45 Operating Income	<u>163,613</u>	<u>327,292</u>	<u>407,262</u>	<u>520,212</u>	<u>676,681</u>
46					

## WATER DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2017-2018

LINE DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 BUDGET	FY 16-17 ESTIMATE	FY 17-18 BUDGET
47 Non-Operating Income					
48 Bond/Loan Proceeds			50,000	280,000	1,050,000
49 Interest	1,973	2,028	4,000	2,146	4,000
50 Other	28,103	28,767	28,980	30,732	116,220
51 Tax Increment Financing					
52 Sale of Assets					
53 Transfers In					
54 Federal Funds		21,908		29,922	
55 State Funds					
56 Total Non-Operating Income	<u>30,076</u>	<u>52,704</u>	<u>82,980</u>	<u>342,800</u>	<u>1,170,220</u>
57					
58 Non-Operating Expense					
59 Bond/Note Interest	9,213	9,634	8,931	8,931	1,285
60 Bond / Note Principal	90,000	166,873	169,819	169,819	75,980
61 Paying Agent/Issuance Costs		1,000			
62 Transfers Out		11,500			23,285
63 Capital - Real	72,819	123,080	155,000	331,478	1,240,236
64 Capital - Other		35,495		25,682	
65 Total Non-Operating Expense	<u>172,032</u>	<u>347,580</u>	<u>333,750</u>	<u>535,909</u>	<u>1,340,785</u>
66					
67 Ending Balance	<u>21,657</u>	<u>32,416</u>	<u>156,492</u>	<u>327,103</u>	<u>506,116</u>

## SEWER DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2017-2018

LINE DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 BUDGET	FY 16-17 ESTIMATE	FY 17-18 BUDGET
1 Operating Revenue:					
2 Beginning Cash Balance	708,349	958,239	763,368	680,836	509,189
3 Income from Services					
4 Residential Use Fee	915,248	962,495	960,000	982,786	985,000
5 Commercial Use Fee	280,204	299,748	300,000	313,679	315,000
7 Industrial Use Fees	564,197	618,331	630,000	651,834	650,000
6 Facility Charges	18,333				
8 Total Income from Services	<u>1,777,982</u>	<u>1,880,574</u>	<u>1,890,000</u>	<u>1,948,299</u>	<u>1,950,000</u>
9					
10 Other Sales					
11 Sales of Merch/Tap Fees	7,773	9,835	8,000	10,100	8,000
12 Misc Sales/Lease	7,754	8,055	9,000	38,671	9,000
13 Total Other Sales	<u>15,526</u>	<u>17,890</u>	<u>17,000</u>	<u>48,771</u>	<u>17,000</u>
14					
15 Total Operating Revenue	<u>2,501,857</u>	<u>2,856,702</u>	<u>2,670,368</u>	<u>2,677,905</u>	<u>2,476,189</u>
16					
17 Personal Services					
18 Wages	292,473	302,836	285,351	273,625	274,674
19 Benefits	93,136	104,052	104,465	100,522	103,341
20 Total Personal Services	<u>385,610</u>	<u>406,888</u>	<u>389,816</u>	<u>374,147</u>	<u>378,015</u>
21					
22 Operating Expenses:					
23 Operation/Maintenance					
24 Power Purchase / Utilities	184,690	217,125	190,000	208,361	190,000
25 Equipment/Vehicle Expense	13,954	19,105	25,000	29,567	25,000
26 Inventory & Supplies	26,555	27,673	35,000	32,085	35,000
27 Miscellaneous	5,357	10,836	5,000	8,054	5,000
28 Outside Services	141,264	128,718	131,000	85,309	131,000
29 Total Operation/Maintenance	<u>371,820</u>	<u>403,458</u>	<u>386,000</u>	<u>363,376</u>	<u>386,000</u>
30					
31 Administrative Expense					
32 Advertising/Promotion					
33 Franchise Fees	87,808	95,015	93,000	97,414	97,500
34 Incentives/Rebates					
35 Interdepartmental Fees	106,977	107,322	106,977	106,977	161,372
36 Miscellaneous	1,911	1,557	10,000	8,555	10,000
37 Office/Data Processing	12,460	17,172	15,000	17,225	15,000
38 Outside Services	6,861	1,368	9,000	4,725	9,000
39 Total Administrative Expense	<u>216,016</u>	<u>222,434</u>	<u>233,977</u>	<u>234,896</u>	<u>292,872</u>
40					
41 Total Operating Expense	<u>973,446</u>	<u>1,032,780</u>	<u>1,009,793</u>	<u>972,420</u>	<u>1,056,887</u>
42					
43 Operating Income	<u>1,528,411</u>	<u>1,823,923</u>	<u>1,660,575</u>	<u>1,705,486</u>	<u>1,419,302</u>

## SEWER DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2017-2018

LINE DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 BUDGET	FY 16-17 ESTIMATE	FY 17-18 BUDGET
44					
45 Non-Operating Income					
46 Bond/Loan Proceeds	430,000	1,060,000	850,000	1,100,000	
47 Interest	1				
48 Other	22,554	21,500	23,000	3,521	125,510
49 Tax Increment Financing	399,701	90,705	124,701	124,701	254,701
50 Sale of Assets					
51 Transfers In					
52 Federal Funds					
53 State Funds					
54 Total Non-Operating Income	<u>852,255</u>	<u>1,172,205</u>	<u>997,701</u>	<u>1,228,222</u>	<u>380,211</u>
55					
56 Non-Operating Expense					
57 Bond/Note Interest	173,172	160,836	136,522	136,522	142,479
58 Bond Principal	365,831	1,674,714	742,253	742,253	807,783
59 Note Principal	235,783	28,866	29,565	29,565	30,275
60 Paying Agent/Issue Expense	5,850	15,660		20,895	
61 Transfers Out		11,500			23,285
62 Other	12,107				
63 Capital - Real	629,685	405,670	1,250,000	1,430,257	375,500
64 Capital - Other		18,045		65,027	
65 Total Non-Operating Expense	<u>1,422,427</u>	<u>2,315,291</u>	<u>2,158,340</u>	<u>2,424,519</u>	<u>1,379,322</u>
66					
67 Ending Balance	<u>958,239</u>	<u>680,836</u>	<u>499,936</u>	<u>509,189</u>	<u>420,190</u>



## LEXUS CAPITAL IMPROVEMENT PLAN - 5 YEAR

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2017-2018

PROJECT	<u>FY</u> <u>2018</u>	<u>FY</u> <u>2019</u>	<u>FY</u> <u>2020</u>	<u>FY</u> <u>2021</u>	<u>FY</u> <u>2022</u>
<b><u>Electric</u></b>					
NW Additions		55,000		55,000	
SW Additions	55,000		53,000		53,000
South System Integration			1,500,000		
Dist. Reconductor Tyson-Walnut		141,000			
Miscellaneous Improvements	100,000	100,000	100,000	100,000	100,000
Kugler 124 (1) Conversion	130,000				
Adams 106 Feeder Conversion	405,244				
Kugler Feeder Conversions		594,244			
<b>Department Total</b>	690,244	890,244	1,653,000	155,000	153,000
<b><u>Water</u></b>					
North System--Well Development					250,000
Water Extension--SW Additions	50,000		50,000		50,000
13th Street--Adams to Park St. Upgrade		145,000			
SW 1st Addition Extension--Phase 1B	140,236				
Water Extension--NW Additions		55,000		55,000	
South System--Well Development	1,000,000	450,000			
East Business Park Main Extension		75,000			
Vehicle/Equipment Replacement	50,000	20,000		20,000	
<b>Department Total</b>	1,240,236	745,000	50,000	75,000	300,000
<b><u>Sewer</u></b>					
Sewer Extension--SW Additions		100,000		115,000	115,000
SW 1st Addition Extension--Phase 1B	275,500				
Sewer Extension--NW Additions		125,000		125,000	
WWTP Improvements	100,000		250,000		225,000
Sludge Dewatering Process					
<b>Department Total</b>	375,500	225,000	250,000	240,000	340,000

**SANITATION**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2017-2018

<b>LINE DESCRIPTION</b>	<b>FY 14-15 ACTUAL</b>	<b>FY 15-16 ACTUAL</b>	<b>FY 16-17 BUDGET</b>	<b>FY 16-17 ESTIMATE</b>	<b>FY 17-18 BUDGET</b>
1 Revenue:					
2 Beginning Cash Balance	43,594	50,607	55,329	86,914	124,030
3 Collection Fee	517,665	522,893	520,100	528,886	525,100
4 Administration Fee					
5 Transfers In					
6 Miscellaneous	6	7	10	11	
7					
8 Total Revenue	<u>561,265</u>	<u>573,507</u>	<u>575,439</u>	<u>615,811</u>	<u>649,130</u>
9					
10 Expenses:					
11 Personnel					
12 School/Promotion					
13 Supplies	106	166			
14 Sanitation Expense	480,161	486,014	485,000	491,781	488,000
15 Contractual	390	413	420		420
16 Transfers Out	30,000		30,000		
17 Reappropriation Fund			60,019		50,710
18					
19 Total Expenses	<u>510,658</u>	<u>486,593</u>	<u>575,439</u>	<u>491,781</u>	<u>539,130</u>
20					
21					
22					
23 Capital Outlay					110,000
24					
25 Ending Balance	<u>50,607</u>	<u>86,914</u>	<u>0</u>	<u>124,030</u>	<u>0</u>

**LANDFILL**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2017-2018

LINE	DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 BUDGET	FY 16-17 ESTIMATE	FY 17-18 BUDGET
1	Revenue:					
2	Beginning Cash Balance	274,524	299,877	310,625	293,770	287,441
3	Transfer in From General Fund					
4	Transfer in From Sanitation	30,000		30,000		
5	Miscellaneous	697	748	700	732	700
7						
8	Total Revenue	<u>305,221</u>	<u>300,625</u>	<u>341,325</u>	<u>294,502</u>	<u>288,141</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	5,344	6,855	30,000	7,061	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>5,344</u>	<u>6,855</u>	<u>30,000</u>	<u>7,061</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>5,344</u>	<u>6,855</u>	<u>30,000</u>	<u>7,061</u>	<u>20,000</u>
44						
45	Required Reserve					
46	Reappropriation Fund			311,325		268,141
47						
48						
49	Ending Balance	<u>299,877</u>	<u>293,770</u>	<u>0</u>	<u>287,441</u>	<u>0</u>

## AMBULANCE

### CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2017-2018

LINE DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 BUDGET	FY 16-17 ESTIMATE	FY 17-18 BUDGET
1 Revenue:					
2 Beginning Cash Balance	13,747	39,802	31,693	64,675	81,424
3 Fees	150,257	158,575	138,000	158,632	150,000
4 Miscellaneous	137	152	100	172	100
5 Lease / Loan / Sale	35,000				
6 State Revenue		18,771		10,854	
7 Miscellaneous					
8					
9 Total Revenue	<u>199,141</u>	<u>217,300</u>	<u>169,793</u>	<u>234,332</u>	<u>231,524</u>
10					
11 Operating Expenses					
12 Communications	3,460	1,193	5,000	3,990	5,000
13 Conference / Seminars	9,389	2,456	8,000	6,894	8,000
14 Contractual Expense	3,545	3,507	5,500	3,929	6,000
15 Insurance	5,417	4,900	5,500	3,978	6,000
16 Interdepartment Service Fee	21,459	21,707	22,925	22,925	22,925
17 Vehicle / Equip / O&M	10,761	2,919	8,500	8,430	9,000
18 Supplies / LVFD Funding	47,147	54,766	49,000	51,597	52,000
19 Miscellaneous	4,492	1,763	6,000	2,100	6,000
20					
21					
22 Total Operating Expenses	<u>105,670</u>	<u>93,213</u>	<u>110,425</u>	<u>103,842</u>	<u>114,925</u>
23					
24 Non-Operating Expenses					
25 Interest Expense					
26 Equipment Payment/Lease	38,211	38,211	38,211	38,211	
27 Capital - Equipment	15,458	21,201		10,854	
28 Capital - Real Property					
29 Reappropriation Fund			21,157		116,599
30					
31 Total Non-Operating Expense	<u>53,669</u>	<u>59,412</u>	<u>59,368</u>	<u>49,065</u>	<u>116,599</u>
32					
33 Total Expenses	<u>159,339</u>	<u>152,625</u>	<u>169,793</u>	<u>152,908</u>	<u>231,524</u>
34					
35 Ending Balance	<u>39,802</u>	<u>64,675</u>	<u>0</u>	<u>81,424</u>	<u>0</u>

Agency

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## TAX INCREMENT FINANCING

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2017-2018

LINE	ACCOUNT DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 BUDGET	FY 16-17 ESTIMATE	FY 17-18 BUDGET
1	Revenue:					
2	Beginning Cash Balance	1,211,594	981,950	617,854	556,899	465,647
3	TIF - Dawson Co Treasurer	831,412	773,299	840,000	591,656	600,000
4	From Developers--CDA	1,596	3,366	302,000	9,790	302,000
5	Interest / Other	2,525	1,735	2,000	957	1,000
6						
7	Total Revenue	<u>2,047,127</u>	<u>1,760,350</u>	<u>1,761,854</u>	<u>1,159,303</u>	<u>1,368,647</u>
8						
9	Expenses					
10	Pmts to Security First Bank	66,622				
11	Payments to CDA	805,573	713,344	541,382	433,721	676,262
12	Pmts to Developers					
13	Transfers to Utilities					
14	Transfer to General Fund	31,694	32,966	100,000	75,128	94,000
15	Transfer to Street	156,061	457,141	248,807	184,807	248,807
16	Misc Expenses					
17	Project Costs	5,228		803,054		
18	Reappropriation Fund			68,611		349,578
19						
20	Total Expenses	<u>1,065,177</u>	<u>1,203,451</u>	<u>1,761,854</u>	<u>693,656</u>	<u>1,368,647</u>
21						
22	Ending Balance	<u>981,950</u>	<u>556,899</u>	<u>0</u>	<u>465,647</u>	<u>0</u>

## REFUND TO SCHOOLS

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2017-2018

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 14-15 ACTUAL</b>	<b>FY 15-16 ACTUAL</b>	<b>FY 16-17 BUDGET</b>	<b>FY 16-17 ESTIMATE</b>	<b>FY 17-18 BUDGET</b>
1	Revenues:					
2	Est Beginning Cash Balance	0	0	0	0	0
3	Tobacco License	255	255	300	270	300
4	Liquor License	5,350	5,500	6,500	6,030	6,500
5						
6	Total Revenues	5,605	5,755	6,800	6,300	6,800
7						
8	Expenses:					
9	Refund to Schools	5,605	5,755	6,800	6,300	6,800
10						
11	Total Expenses	5,605	5,755	6,800	6,300	6,800
12						
13	Ending Balance	0	0	0	0	0

# Component Unit

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**COMMUNITY DEVELOPMENT AGENCY**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2017-2018

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 14-15 ACTUAL</b>	<b>FY 15-16 ACTUAL</b>	<b>FY 16-17 BUDGET</b>	<b>FY 16-17 ESTIMATE</b>	<b>FY 17-18 BUDGET</b>
1	Revenues:					
2	Beginning Cash Balance	51,801	4,554	86,785	137,235	112,250
3	Bond / Loan Proceeds					
4	Land/Facility Payments					
5	Administration Fees					
6	TIF Receipts	805,573	713,344	541,382	433,721	676,262
7	Repayment of Fees					
8	General Fund Support		150,000	100,000	50,000	50,000
9	Misc Revenue	204,200	5,116	619,000		1,187,000
10	Miscellaneous	7	3		15	580,000
11						
12	Total Revenues	<u>1,061,581</u>	<u>873,017</u>	<u>1,347,167</u>	<u>620,971</u>	<u>2,605,512</u>
13						
14	Expenses:					
15	Contractual/Legal	104	5,000			
16	Administration Fees					
17	Conference/Seminars					
18	Utilities					
19	Publication/Filing					
20	Misc Expense	8,676	8,075	26,500	13,556	26,500
21	Loan Payments	122,009	122,582	123,780	123,172	123,780
22	City Project Payments	625,793	595,584	433,926	356,743	538,926
23	Programs/Projects	300,445	4,541	757,000	15,250	1,777,000
24	Reappropriation Fund			5,961		139,306
25						
26	Total Expenses	<u>1,057,027</u>	<u>735,782</u>	<u>1,347,167</u>	<u>508,720</u>	<u>2,605,512</u>
27						
28	Ending Balance	<u>4,554</u>	<u>137,235</u>	<u>0</u>	<u>112,250</u>	<u>0</u>



Supplemental

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

Expenditures:	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Total Remaining</u>
Oct 15 Prin, 2015 Issue	95,000.00	95,000.00	100,000.00	105,000.00	95,000.00	100,000.00	105,000.00	695,000.00
Oct 15 Int, 2015 Issue	5,328.75	4,948.75	4,450.00	3,800.00	2,986.25	2,155.00	1,155.00	24,823.75
Dec 15 Int, 2016 Issue HA	6,650.00	5,605.00	4,450.00	3,130.00	1,667.50	0.00	0.00	21,502.50
Dec 15 Prin, 2016 Issue HA	220,000.00	220,000.00	220,000.00	225,000.00	230,000.00	0.00	0.00	1,115,000.00
Dec 15 Prin, 2017 Issue HA	195,000.00	195,000.00	200,000.00	200,000.00	205,000.00	0.00	0.00	995,000.00
Dec 15 Int, 2017 Issue HA	6,787.50	5,812.50	4,642.50	3,292.50	1,742.50	0.00	0.00	22,277.50
Apr 15 Int, 2015 Issue	4,948.75	4,450.00	3,800.00	2,986.25	2,155.00	1,155.00	0.00	19,495.00
June 15 Int, 2016 Issue HA	5,605.00	4,450.00	3,130.00	1,667.50	0.00	0.00	0.00	14,852.50
June 15 Int, 2017 Issue HA	<u>5,812.50</u>	<u>4,642.50</u>	<u>3,292.50</u>	<u>1,742.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	15,490.00
 Total Principal	510,000.00	510,000.00	520,000.00	530,000.00	530,000.00	100,000.00	105,000.00	2,805,000.00
Total Interest	<u>35,132.50</u>	<u>29,908.75</u>	<u>23,765.00</u>	<u>16,618.75</u>	<u>8,551.25</u>	<u>3,310.00</u>	<u>1,155.00</u>	<u>118,441.25</u>
 Total Debt Requirement	<u>545,132.50</u>	<u>539,908.75</u>	<u>543,765.00</u>	<u>546,618.75</u>	<u>538,551.25</u>	<u>103,310.00</u>	<u>106,155.00</u>	<u>2,923,441.25</u>
  Revenue Required:								
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Total</u>
Street Department	439,855.00	435,510.00	435,515.00	434,832.50	438,410.00	0.00	0.00	2,184,122.50
Prop. Tax or Transfer In	105,277.50	104,398.75	108,250.00	111,786.25	100,141.25	103,310.00	106,155.00	739,318.75
	<u>545,132.50</u>	<u>539,908.75</u>	<u>543,765.00</u>	<u>546,618.75</u>	<u>538,551.25</u>	<u>103,310.00</u>	<u>106,155.00</u>	<u>2,923,441.25</u>

Issues:

\$890,000 General Obligation Refunding Bonds dated March 30, 2015; due April 15 & October 15 2015-2023; 0.40%-2.20% callable October 15, 2020.  
 \$1,115,000 Highway Allocation Bonds dated July 19, 2016; due June 15 & December 15 2016/2021; 0.95%-1.45%.  
 \$995,000 Highway Allocation Bonds dated March 22, 2017; June 15 & December 15 2017/2021; 1.00%-1.70%.

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

<u>Expenditures:</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	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	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	15,046.25	12,908.75	10,033.75	7,793.75	5,157.50	2,040.00	-	-
Dec 15, Principal 2014	450,000.00	460,000.00	280,000.00	285,000.00	290,000.00	170,000.00	-	-
Dec 15, Interest NDEQ	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	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 2016	5,901.25	5,201.25	4,396.25	3,490.00	2,475.00	1,275.00	-	-
Apr 15, Interest 2013	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	12,908.75	10,033.75	7,793.75	5,157.50	2,040.00	-	-	-
June 15, Interest NDEQ	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	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 2016	5,901.25	5,201.25	4,396.25	3,490.00	2,475.00	1,275.00	-	-
Sept 15, Principal 2016	<u>140,000.00</u>	<u>140,000.00</u>	<u>145,000.00</u>	<u>145,000.00</u>	<u>150,000.00</u>	<u>150,000.00</u>	-	-
Total Principal	1,014,006.63	1,027,228.76	855,499.42	873,819.31	887,189.19	780,609.81	469,081.93	482,606.32
Total Interest	<u>201,117.63</u>	<u>186,184.91</u>	<u>170,071.32</u>	<u>153,056.91</u>	<u>134,046.69</u>	<u>114,368.17</u>	<u>96,781.30</u>	<u>82,982.31</u>
Total Debt Requirement	1,215,124.26	1,213,413.67	1,025,570.74	1,026,876.22	1,021,235.88	894,977.98	565,863.23	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
Debt service reserve	0.00	71,000.00	0.00	0.00	0.00	271,000.00	157,525.00	0.00
Water Department	77,264.48	45,228.34	0.00	0.00	0.00	0.00	0.00	0.00
Electric Department	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	716,240.67	723,668.66	721,885.73	718,613.65	719,432.63	605,022.95	298,658.23	296,308.63
Total Funds Available	1,215,124.26	1,213,413.67	1,025,570.74	1,026,876.22	1,021,235.88	1,134,047.76	723,388.23	565,588.63
Debt Requirement	<u>1,215,124.26</u>	<u>1,213,413.67</u>	<u>1,025,570.74</u>	<u>1,026,876.22</u>	<u>1,021,235.88</u>	<u>894,977.98</u>	<u>565,863.23</u>	<u>565,588.63</u>

Bond Issues:

\$1,060,000 Combined Utility Revenue & Refunding Bonds, Series 2016; dated June 1, 2016; due March 15 & September 15 2016/2023; 0.60%-1.70% callable June 1, 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 15, 2013.

\$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 June 15, 2014.

\$4,600,833 Combined Utility Revenue Bond, NDEQ Series 2013; dated April 29, 2013; due June 15 & December 15, 2014/2033; interest 1.50% plus 1% administrative fee.

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

Expenditures:	Fiscal Year										Total Remaining
	2026	2027	2028	2029	2030	2031	2032	2033	2034		
Oct 15, Interest 2013	10,057.50	5,557.50	682.50	-	-	-	-	-	-	-	213,900.00
Oct 15, Principal 2013	250,000.00	260,000.00	35,000.00	-	-	-	-	-	-	-	2,325,000.00
Dec 15, Interest 2014	-	-	-	-	-	-	-	-	-	-	52,980.00
Dec 15, Principal 2014	-	-	-	-	-	-	-	-	-	-	1,935,000.00
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	-	451,924.31
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	-	2,047,880.93
March 15, Interest 2016	-	-	-	-	-	-	-	-	-	-	22,738.75
Apr 15, Interest 2013	5,557.50	682.50	-	-	-	-	-	-	-	-	181,555.00
June 15, Interest 2014	-	-	-	-	-	-	-	-	-	-	37,933.75
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	-	-	426,325.81
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	-	-	1,926,826.18
Sept 15, Interest 2016	-	-	-	-	-	-	-	-	-	-	22,738.75
Sept 15, Principal 2016	-	-	-	-	-	-	-	-	-	-	870,000.00
<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>9,104,707.11</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>1,410,096.37</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>10,514,803.48</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	0.00
Debt service reserve	0.00	0.00	274,690.00	0.00	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	0.00	122,492.82
Electric Department	265,615.00	266,240.00	-239,007.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,796,243.92
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		7,218,446.52
<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>10,911,398.26</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>10,514,803.48</b>

**Bond Issues:**

\$1,060,000 Combined Utility Revenue & Refunding Bonds, Series 2016; dated June 1, 2016; due March 15 & September 15 2016/2023; 0.60%-1.70% callable June 1, 2021.

\$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.

\$4,600,833 Combined Utility Revenue Bond, NDEQ Series 2013; dated April 29, 2013; due June 15 & December 15, 2014/2033; interest 1.50% plus 1% admin fee.