

CITY OF  
*Lexington*  
NEBRASKA

**2018-2019 BUDGET**





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# General Fund

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## CITY COUNCIL, BOARDS AND COMMISSIONS

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2018-2019

LINE	ACCOUNT DESCRIPTION	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 17-18 ESTIMATE	FY 18-19 BUDGET
1	Personal Services					
2	Wages	7,500	7,500	7,500	13,875	16,375
3	Benefits	574	574	575	1,062	1,253
4						
5	Total Personal Services	8,074	8,074	8,075	14,937	17,628
6						
7	Operating Expenses					
8	Communications					
9	Utilities					
10	Insurance					
11	Conference & Seminars	6,994	8,128	10,000	8,534	10,000
12	Municipal Dues					
13	Employee Dues					
14	Promotional Expense					
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense					
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	6,994	8,128	10,000	8,534	10,000
27						
28	Non-Operating Expenses					
29	Supplies	1,585	3,044	3,500	3,050	3,500
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	1,585	3,044	3,500	3,050	3,500
35						
36	TOTAL BUDGETED EXPENSES	16,653	19,246	21,575	26,521	31,128

## 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 2017</b>	<b>BUDGET 2018</b>	<b>ESTIMATE 2018</b>	<b>BUDGET 2019</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 2018-2019

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 15-16 ACTUAL</b>	<b>FY 16-17 ACTUAL</b>	<b>FY 17-18 BUDGET</b>	<b>FY 17-18 ESTIMATE</b>	<b>FY 18-19 BUDGET</b>
1	Personal Services					
2	Wages	291,281	295,593	301,898	304,595	308,799
3	Benefits	98,527	98,005	99,619	110,134	105,279
4						
5	Total Personal Services	389,808	393,598	401,517	414,730	414,078
6						
7	Operating Expenses					
8	Communications					
9	Utilities					
10	Insurance					
11	Conference & Seminars	5,068	5,459	6,500	5,228	6,500
12	Municipal Dues	2,439	2,139	2,800	2,189	2,800
13	Employee Dues	3,409	3,129	3,800	3,241	3,800
14	Promotional Expense					
15	Audit/Legal Expense	472	990	1,000	804	1,000
16	Election Expense		352	2,000		2,000
17	Contractual Expense	8,723	8,100	8,700	8,700	8,700
18	Publication	9,300	6,322	8,500	6,504	8,500
19	Building Repairs					
20	Vehicle O & M	2,717	2,978	2,900	2,920	3,000
21	Equipment O & M					
22	Grounds Maintenance					
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	32,129	29,470	36,200	29,586	36,300
27						
28	Non-Operating Expenses					
29	Supplies	2,095	7,118	7,700	2,594	7,700
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	2,095	7,118	7,700	2,594	7,700
35						
36	TOTAL BUDGETED EXPENSES	424,032	430,186	445,417	446,910	458,078



## 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 2017</b>	<b>BUDGET 2018</b>	<b>ESTIMATE 2018</b>	<b>BUDGET 2019</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 2018-2019

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 15-16 ACTUAL</b>	<b>FY 16-17 ACTUAL</b>	<b>FY 17-18 BUDGET</b>	<b>FY 17-18 ESTIMATE</b>	<b>FY 18-19 BUDGET</b>
1	Personal Services					
2	Wages	79,323	79,054	81,021	81,828	84,151
3	Benefits	24,958	24,910	25,319	29,061	27,707
4						
5	Total Personal Services	104,281	103,964	106,340	110,889	111,858
6						
7	Operating Expenses					
8	Communications					
9	Utilities					
10	Insurance					
11	Conference & Seminars	909	453	3,000	894	4,000
12	Municipal Dues			100		
13	Employee Dues	240	240	300	240	400
14	Promotional Expense					
15	Audit/Legal Expense	17,210	12,911	20,000	8,081	18,000
16	Election Expense					
17	Contractual Expense	11,450	11,450	11,800	11,549	12,000
18	Publication	651	534	650	540	700
19	Building Repairs					
20	Vehicle O & M	1,246	1,200	1,250	1,250	1,300
21	Equipment O & M					
22	Grounds Maintenance					
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	31,707	26,788	37,100	22,554	36,400
27						
28	Non-Operating Expenses					
29	Supplies	1,571	840	1,700	850	1,500
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	1,571	840	1,700	850	1,500
35						
36	TOTAL BUDGETED EXPENSES	137,559	131,592	145,140	134,293	149,758

## 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 2017	BUDGET 2018	ESTIMATE 2018	BUDGET 2019
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 2018-2019

LINE	ACCOUNT DESCRIPTION	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 17-18 ESTIMATE	FY 18-19 BUDGET
1	Personal Services					
2	Wages	0	0	0	0	0
3	Benefits	0	0	0	0	0
4						
5	Total Personal Services	0	0	0	0	0
6						
7	Operating Expenses					
8	Communications					
9	Utilities	66,337	65,788	71,000	69,310	71,000
10	Insurance	246,689	239,900	248,000	212,425	250,000
11	Conference & Seminars		647			
12	Municipal Dues	27,960	27,319	29,000	29,750	30,000
13	Employee Dues					
14	Promotional Expense	14,059	9,306	14,500	9,500	14,500
15	Audit/Legal Expense	44,458	47,751	49,000	47,300	50,000
16	Election Expense					
17	Contractual Expense	162,032	160,301	150,157	155,176	159,157
18	Publication	988	988	1,000	988	1,000
19	Building Repairs	5,346	10,975	10,000	11,080	11,000
20	Vehicle O & M			2,000	500	2,000
21	Equipment O & M	30	530	2,000	400	2,000
22	Grounds Maintenance	128	7,699	3,000	3,000	3,000
23	Miscellaneous Expense	151,268	16,499	50,000	57,919	50,000
24	Street Repairs					
25						
26	Total Operating Expenses	719,295	587,705	629,657	597,348	643,657
27						
28	Non-Operating Expenses					
29	Supplies	22,364	18,088	18,000	17,578	19,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property	514,011	970,176	39,000	34,594	119,000
33	Transfers - Out:					
35	Debt Service	694,437	555,417	566,253	454,252	497,355
36	Econ Dev Sales Tax	167,500	167,500	167,500	167,500	167,500
37	Landfill					
38	Other					
39	Street	385,398	409,535	526,448	582,586	508,000
40	Total Transfers Out	1,247,335	1,132,452	1,260,201	1,204,338	1,172,855
41						
42	Total Non-Operating Expenses	1,783,710	2,120,716	1,317,201	1,256,510	1,310,855
43						
44	TOTAL BUDGETED EXPENSES	2,503,005	2,708,421	1,946,858	1,853,858	1,954,512

## 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	50,000
Opportunity Center Parking Lot Improvements	19,000
City Hall/PD Training Room Renovation	50,000
Total	\$119,000

PERSONNEL SCHEDULE				
POSITION	NUMBER OF EMPLOYEES			
	ACTUAL 2017	BUDGET 2018	ESTIMATE 2018	BUDGET 2019
	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 2018-2019

LINE	ACCOUNT DESCRIPTION	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 17-18 ESTIMATE	FY 18-19 BUDGET
1	Personal Services					
2	Wages	148,668	130,058	115,874	120,957	118,555
3	Benefits	63,688	53,166	45,889	53,502	49,652
4						
5	Total Personal Services	212,355	183,223	161,762	174,459	168,207
6						
7	Operating Expenses					
8	Communications					
9	Utilities					
10	Insurance					
11	Conference & Seminars	3,799	5,263	4,500	2,550	4,500
12	Municipal Dues	40		500		500
13	Employee Dues	355	750	1,000	750	1,000
14	Promotional Expense	11,945	6,349	14,000	8,400	14,000
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	49,100	64,083	66,000	61,269	66,000
18	Publication		1,328	1,500	1,330	1,500
19	Building Repairs					
20	Vehicle O & M	1,915	1,674	3,500	1,868	3,500
21	Equipment O & M	195	159	1,000	120	1,000
22	Grounds Maintenance					
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	67,348	79,605	92,000	76,287	92,000
27						
28	Non-Operating Expenses					
29	Supplies	8,202	4,342	12,500	7,046	12,500
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	8,202	4,342	12,500	7,046	12,500
35						
36	TOTAL BUDGETED EXPENSES	287,906	267,171	266,262	257,792	272,707

## 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 2017	BUDGET 2018	ESTIMATE 2018	BUDGET 2019
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 2018-2019

LINE	ACCOUNT DESCRIPTION	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 17-18 ESTIMATE	FY 18-19 BUDGET
1	Personal Services					
2	Wages	1,106,002	1,149,183	1,122,027	1,114,379	1,161,511
3	Benefits	436,523	447,071	442,240	484,563	485,826
4						
5	Total Personal Services	1,542,525	1,596,254	1,564,267	1,598,942	1,647,338
6						
7	Operating Expenses					
8	Communications	63	85	1,000	1,000	1,000
9	Utilities	694	671	1,000	733	1,000
10	Insurance					
11	Conference & Seminars	4,155	5,601	12,000	9,059	12,000
12	Municipal Dues	1,150	1,000	1,200	1,000	1,200
13	Employee Dues	310	365	500	365	500
14	Promotional Expense					
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	122,285	122,135	125,000	126,057	127,000
18	Publication	1,185		1,000	1,000	1,200
19	Building Repairs	21,913	1,170	1,000	750	1,000
20	Vehicle O & M	39,667	46,434	45,000	45,618	47,000
21	Equipment O & M	15,473	14,441	25,000	86,597	18,000
22	Grounds Maintenance					
23	Miscellaneous Expense	305	90	1,000	500	1,000
24	Street Repairs					
25						
26	Total Operating Expenses	207,201	191,992	213,700	272,679	210,900
27						
28	Non-Operating Expenses					
29	Supplies	22,430	19,812	26,000	25,615	27,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh	29,999	32,533	35,000	49,020	40,000
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	52,429	52,345	61,000	74,635	67,000
35						
36	TOTAL BUDGETED EXPENSES	1,802,155	1,840,591	1,838,967	1,946,256	1,925,238



## 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	40,000
Total	\$40,000

<b>PERSONNEL SCHEDULE</b>				
<b>POSITION</b>	<b>NUMBER OF EMPLOYEES</b>			
	<b>ACTUAL 2017</b>	<b>BUDGET 2018</b>	<b>ESTIMATE 2018</b>	<b>BUDGET 2019</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 2018-2019

LINE	ACCOUNT DESCRIPTION	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 17-18 ESTIMATE	FY 18-19 BUDGET
1	Personal Services					
2	Wages	21,654	21,082	21,700	21,442	21,700
3	Benefits	23,266	24,407	25,000	31,846	25,000
4						
5	Total Personal Services	44,920	45,489	46,700	53,288	46,700
6						
7	Operating Expenses					
8	Communications	9,808	2,212	6,000	5,716	6,000
9	Utilities	10,286	11,552	15,000	13,243	15,000
10	Insurance	17,945	16,981	20,100	15,778	20,100
11	Conference & Seminars	14,992	11,585	15,000	11,600	15,000
12	Municipal Dues	175	175	200	175	200
13	Employee Dues					
14	Promotional Expense					
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	16,764	16,931	18,000	19,277	19,000
18	Publication					
19	Building Repairs	3,905	1,224	3,000	4,293	3,000
20	Vehicle O & M	7,166	7,289	12,500	7,500	12,500
21	Equipment O & M	25,290	25,171	25,000	20,988	25,000
22	Grounds Maintenance					
23	Miscellaneous Expense		1,672			
24	Street Repairs					
25						
26	Total Operating Expenses	106,332	94,791	114,800	98,570	115,800
27						
28	Non-Operating Expenses					
29	Supplies	1,114	1,507	7,000	1,142	6,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh	493,961				0
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	495,075	1,507	7,000	1,142	6,000
35						
36	<b>TOTAL BUDGETED EXPENSES</b>	<b>646,327</b>	<b>141,787</b>	<b>168,500</b>	<b>152,999</b>	<b>168,500</b>

## **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:*

<b>PERSONNEL SCHEDULE</b>				
<b>POSITION</b>	<b>NUMBER OF EMPLOYEES</b>			
	<b>ACTUAL 2017</b>	<b>BUDGET 2018</b>	<b>ESTIMATE 2018</b>	<b>BUDGET 2019</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>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

## GRAND GENERATION CENTER

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2018-2019

LINE	ACCOUNT DESCRIPTION	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 17-18 ESTIMATE	FY 18-19 BUDGET
1	Personal Services					
2	Wages	180,654	184,577	183,223	176,700	179,990
3	Benefits	89,279	89,480	90,696	95,620	81,013
4						
5	Total Personal Services	269,933	274,057	273,919	272,320	261,003
6						
7	Operating Expenses					
8	Communications					
9	Utilities	9,543	10,068	10,500	10,495	11,000
10	Insurance					
11	Conference & Seminars	620	1,122	800	780	1,000
12	Municipal Dues					
13	Employee Dues	20	20	400	20	400
14	Promotional Expense	111	285	500	701	500
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	26,928	28,380	28,000	30,531	31,000
18	Publication					
19	Building Repairs	20,326	752	4,000	8,133	4,000
20	Vehicle O & M	412	1,050	1,000	2,344	1,500
21	Equipment O & M	1,223	2,354	3,000	2,446	3,000
22	Grounds Maintenance			10,000		10,000
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	59,184	44,030	58,200	55,450	62,400
27						
28	Non-Operating Expenses					
29	Supplies	5,840	3,299	6,000	8,469	6,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	5,840	3,299	6,000	8,469	6,000
35						
36	<b>TOTAL BUDGETED EXPENSES</b>	<b>334,957</b>	<b>321,386</b>	<b>338,119</b>	<b>336,239</b>	<b>329,403</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 2017	BUDGET 2018	ESTIMATE 2018	BUDGET 2019
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 2018-2019

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 15-16 ACTUAL</b>	<b>FY 16-17 ACTUAL</b>	<b>FY 17-18 BUDGET</b>	<b>FY 17-18 ESTIMATE</b>	<b>FY 18-19 BUDGET</b>
1	Personal Services					
2	Wages	215,204	212,547	216,224	224,009	236,979
3	Benefits	77,651	81,819	87,110	101,455	95,688
4						
5	Total Personal Services	292,856	294,366	303,334	325,464	332,667
6						
7	Operating Expenses					
8	Communications					
9	Utilities	26,667	29,150	27,000	29,162	30,000
10	Insurance					
11	Conference & Seminars	1,478	1,585	1,000	1,223	1,500
12	Municipal Dues					
13	Employee Dues	314	332	500	100	500
14	Promotional Expense	1,096	1,795	2,000	1,847	2,000
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	48,285	45,252	46,000	59,603	50,000
18	Publication	286	338	800	225	800
19	Building Repairs	16,066	6,377	5,500	5,388	5,500
20	Vehicle O & M					
21	Equipment O & M	250	3,375	9,000	3,400	9,000
22	Grounds Maintenance	214			130	
23	Miscellaneous Expense	2,613	705	2,500	2,568	2,500
24	Street Repairs					
25						
26	Total Operating Expenses	97,268	88,909	94,300	103,646	101,800
27						
28	Non-Operating Expenses					
29	Supplies	81,386	85,703	80,000	90,366	84,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	81,386	85,703	80,000	90,366	84,000
35						
36	TOTAL BUDGETED EXPENSES	471,510	468,977	477,634	519,476	518,467

## **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 2017</b>	<b>BUDGET 2018</b>	<b>ESTIMATE 2018</b>	<b>BUDGET 2019</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 2018-2019

LINE	ACCOUNT DESCRIPTION	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 17-18 ESTIMATE	FY 18-19 BUDGET
1	Personal Services					
2	Wages	168,114	163,836	168,000	166,980	168,000
3	Benefits	11,702	11,420	12,800	12,774	12,900
4						
5	Total Personal Services	179,815	175,256	180,800	179,753	180,900
6						
7	Operating Expenses					
8	Communications				582	
9	Utilities	21,066	20,539	18,000	20,780	21,000
10	Insurance					
11	Conference & Seminars	1,059	511	3,000	500	3,000
12	Municipal Dues	40	40	100	40	100
13	Employee Dues				80	
14	Promotional Expense	500	673	800	600	800
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	13,370	18,558	13,000	15,918	16,000
18	Publication	430		1,000		1,000
19	Building Repairs	2,889	4,560	4,000	2,500	4,000
20	Vehicle O & M	252	74		300	
21	Equipment O & M	1,532	6,345	10,000	10,762	10,000
22	Grounds Maintenance	9,489	766	14,000	7,693	14,000
23	Miscellaneous Expense	134				
24	Street Repairs					
25						
26	Total Operating Expenses	50,760	52,067	63,900	59,755	69,900
27						
28	Non-Operating Expenses					
29	Supplies	45,634	42,891	41,000	50,810	48,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh		30,945			
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	45,634	73,836	41,000	50,810	48,000
35						
36	TOTAL BUDGETED EXPENSES	276,209	301,158	285,700	290,318	298,800



## 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 2017</b>	<b>BUDGET 2018</b>	<b>ESTIMATE 2018</b>	<b>BUDGET 2019</b>
Lifeguards/Concessions/Park Attendant (Seasonal)	40.00	38.00	47.00	40.00
Pool Manager (Seasonal)	6.00	6.00	7.00	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>56.00</b>	<b>48.00</b>

## PARKS & RECREATION

### CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2018-2019

LINE	ACCOUNT DESCRIPTION	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 17-18 ESTIMATE	FY 18-19 BUDGET
1	Personal Services					
2	Wages	321,921	326,540	309,258	330,584	332,258
3	Benefits	97,885	98,504	95,676	110,241	113,394
4						
5	Total Personal Services	419,806	425,043	404,934	440,826	445,652
6						
7	Operating Expenses					
8	Communications					
9	Utilities	42,603	43,495	44,000	50,019	48,000
10	Insurance					
11	Conference & Seminars	278	167	1,300	400	1,000
12	Municipal Dues					
13	Employee Dues	225	285	400	120	400
14	Promotional Expense	500	1,073	500	1,800	2,000
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	22,332	31,951	25,000	19,266	58,770
18	Publication	1,391	878	3,000	830	2,000
19	Building Repairs	7,045	2,844	10,000	4,565	9,000
20	Vehicle O & M	14,351	10,793	15,000	11,264	15,000
21	Equipment O & M	17,628	32,359	25,000	29,887	27,000
22	Grounds Maintenance	99,587	132,195	65,000	61,330	40,000
23	Miscellaneous Expense	59,716	5,896	5,000	3,500	5,000
24	Street Repairs					
25						
26	Total Operating Expenses	265,656	261,936	194,200	182,981	208,170
27						
28	Non-Operating Expenses					
29	Supplies	36,794	66,783	50,000	61,451	54,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh	82,306	25,822	80,000	34,132	80,000
32	Capital -- Real Property	1,331,565	660,066	616,140	594,858	590,000
33						
34	Total Non-Operating Expenses	1,450,665	752,671	746,140	690,441	724,000
35						
36	TOTAL BUDGETED EXPENSES	2,136,126	1,439,650	1,345,274	1,314,247	1,377,822

## 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--Recreation 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
Kirkpatrick Memorial Park Lake Renovation	340,000
Basketball / Soccer Courts--Splash Pads	50,000
Plum Creek Park Improvements	25,000
Kirkpatrick Memorial Park Improvements	50,000
Southwest First Addition Parks--Greenspace	75,000
Total	\$590,000

<b>PERSONNEL SCHEDULE</b>				
<b>POSITION</b>	<b>NUMBER OF EMPLOYEES</b>			
	<b>ACTUAL 2017</b>	<b>BUDGET 2018</b>	<b>ESTIMATE 2018</b>	<b>BUDGET 2019</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	10.00	11.00
Coordinators/Concession Staff (Seasonal)	16.00	16.00	20.00	16.00
<b>TOTAL EMPLOYEES:</b>	<b>31.00</b>	<b>31.00</b>	<b>34.00</b>	<b>31.00</b>

## CEMETERY

### CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2018-2019

LINE	ACCOUNT DESCRIPTION	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 17-18 ESTIMATE	FY 18-19 BUDGET
1	Personal Services					
2	Wages	72,974	55,854	46,608	48,440	46,608
3	Benefits	8,228	6,088	5,826	5,046	5,126
4						
5	Total Personal Services	81,202	61,943	52,434	53,486	51,734
6						
7	Operating Expenses					
8	Communications					
9	Utilities	1,533	1,789	1,800	1,790	2,000
10	Insurance					
11	Conference & Seminars					
12	Municipal Dues					
13	Employee Dues					
14	Promotional Expense					
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	1,758	1,185	1,800	1,640	2,000
18	Publication					
19	Building Repairs	457		1,000	50	1,000
20	Vehicle O & M	4,523	476	5,000	700	5,000
21	Equipment O & M	9,849	11,089	12,000	8,927	12,000
22	Grounds Maintenance	10,868	11,508	10,000	7,376	10,000
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	28,987	26,047	31,600	20,483	32,000
27						
28	Non-Operating Expenses					
29	Supplies	3,822	349	5,000	1,013	5,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh			15,000	12,639	15,000
32	Capital -- Real Property					45,000
33						
34	Total Non-Operating Expenses	3,822	349	20,000	13,652	65,000
35						
36	<b>TOTAL BUDGETED EXPENSES</b>	<b>114,011</b>	<b>88,338</b>	<b>104,034</b>	<b>87,621</b>	<b>148,734</b>

## 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

Real Property Capital includes:

Infrastructure Replacements	45,000
Total	\$45,000

<b>PERSONNEL SCHEDULE</b>				
<b>POSITION</b>	<b>NUMBER OF EMPLOYEES</b>			
	<b>ACTUAL 2017</b>	<b>BUDGET 2018</b>	<b>ESTIMATE 2018</b>	<b>BUDGET 2019</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>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>



## TOTAL EXPENDITURES

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2018-2019

LINE	ACCOUNT DESCRIPTION	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 17-18 ESTIMATE	FY 18-19 BUDGET
1	Personal Services					
2	Wages	2,613,295	2,625,823	2,573,332	2,603,789	2,674,925
3	Benefits	932,279	935,444	930,750	1,035,304	1,002,838
4						
5	Total Personal Services	3,545,574	3,561,267	3,504,082	3,639,093	3,677,763
6						
7	Operating Expenses					
8	Communications	9,871	2,297	7,000	7,298	7,000
9	Utilities	178,728	183,052	188,300	195,532	199,000
10	Insurance	264,634	256,881	268,100	228,203	270,100
11	Conference & Seminars	39,353	40,521	57,100	40,768	58,500
12	Municipal Dues	31,804	30,673	33,900	33,154	34,800
13	Employee Dues	4,873	5,121	6,900	4,916	7,000
14	Promotional Expense	28,212	19,482	32,300	22,848	33,800
15	Audit/Legal Expense	62,140	61,653	70,000	56,185	69,000
16	Election Expense	0	352	2,000	0	2,000
17	Contractual Expense	483,027	508,325	493,457	508,986	549,627
18	Publication	14,232	10,388	17,450	11,417	16,700
19	Building Repairs	77,948	27,902	38,500	36,759	38,500
20	Vehicle O & M	72,248	71,967	88,150	74,264	90,800
21	Equipment O & M	71,471	95,823	112,000	163,527	107,000
22	Grounds Maintenance	120,285	152,169	102,000	79,529	77,000
23	Miscellaneous Expense	214,036	24,863	58,500	64,487	58,500
24	Street Repairs	0	0	0	0	0
25						
26	Total Operating Expenses	1,672,862	1,491,468	1,575,657	1,527,873	1,619,327
27						
28	Non-Operating Expenses					
29	Supplies	232,838	253,775	258,400	269,984	274,200
30	Equipment Rental	0	0	0	0	0
31	Capital -- Equip/Furn/Veh	606,266	89,300	130,000	95,791	135,000
32	Capital -- Real Property	1,845,576	1,630,242	655,140	629,452	754,000
33	Transfers Out	1,247,335	1,132,452	1,260,201	1,204,338	1,172,855
34	Total Non-Operating Expenses	3,932,014	3,105,768	2,303,741	2,199,565	2,336,055
35						
36	TOTAL BUDGETED EXPENSES	9,150,450	8,158,504	7,383,480	7,366,530	7,633,145

**GENERAL FUND REVENUE**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2018-2019

LINE	ACCOUNT DESCRIPTION	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 17-18 ESTIMATE	FY 18-19 BUDGET
1	State Tax Revenue:					
2	Aid to Local Subdivision					
3	MV Prorate	2,918	2,893	2,900	3,227	3,000
4	State Property Tax Credit	47,380	49,834		50,982	
5	Personal Tax Rebate		5,569		3,336	
6	Homestead Exemption	36,719	42,339		42,532	
7	Mutual Finance Organization	20,591	18,310	17,739	17,739	17,794
8	MEF/MIRF/Urban Hwy	965,708	1,000,683	1,031,804	1,031,804	1,005,353
9						
10	Total State Tax Revenue	1,073,316	1,119,629	1,052,443	1,149,620	1,026,147
11						
12	Sales Tax Revenue	2,013,922	2,018,921	1,950,750	2,119,381	2,000,392
13						
14	Local Receipts - All Other:					
15						
16	Occupation Taxes:					
17	Liquor License	2,500	2,150	2,300	2,000	2,300
18	Telecommunications	103,128	90,023	120,000	97,296	100,000
19	Fireworks Stands	1,715	2,710	2,100	2,550	2,100
20						
21	Total Occupation Taxes	107,343	94,883	124,400	101,846	104,400
22						
23	Franchise Fees:					
24	Cable TV	57,903	60,217	60,000	60,848	60,000
25	Source Gas	18,022	16,217	17,500	19,069	19,000
26	Electric	818,335	848,672	846,250	868,308	870,000
27	Water	66,985	75,460	73,950	74,229	75,000
28	Sewer	95,015	96,139	97,500	96,688	97,500
29						
30	Total Franchise Fees	1,056,259	1,096,705	1,095,200	1,119,142	1,121,500
31						
32	Permits: All	12,726	9,200	12,500	9,686	12,500
33						
34	Total Permits	12,726	9,200	12,500	9,686	12,500
35						
36	Service Fees:					
37	Locates/Zoning/Subdivision	640	740	1,000	800	1,000
38	Abatement Fees	5,518	5,180	8,000	6,886	8,000
39	Lottery Proceeds				700	9,500
40	Library Fines/Fees/Copier	17,267	16,772	17,500	12,734	17,500
41	Intoxalizer Fees	3,685	2,535	4,000	3,550	3,800
42	Animal Pound	1,425	2,595	3,500	2,771	3,300
43	Burial Fees	21,250	26,900	22,000	21,750	22,000
44	Miscellaneous	4,564	9,358	7,000	5,400	7,000
45						
46	Total Service Fees	54,349	64,080	63,000	54,590	72,100
47						



**GENERAL FUND REVENUE**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2018-2019

LINE	ACCOUNT DESCRIPTION	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 17-18 ESTIMATE	FY 18-19 BUDGET
48	Inter-Dept Service Fees:					
49	Electric Dept	472,849	472,849	494,220	494,220	522,159
50	Water Dept	191,467	107,000	138,999	138,999	146,829
51	Sewer Dept	106,977	106,977	138,999	138,999	146,829
52	Meals on Wheels	41,514	41,514	41,514	41,514	41,514
53	Ambulance	21,707	21,459	22,925	22,925	22,925
54						
55	Total Inter-Dept Service Fees	834,514	749,799	836,657	836,657	880,256
56						
57	Contracts & Rents:					
58	Rural Fire	206,927	49,096	49,000	46,126	52,000
59	Land Lease/Towers	11,374	18,015	19,477	18,367	18,429
60	Special Waste Income	4,075	10,359	6,000	13,984	10,000
61	Ballfield/Building Rent	148,039	136,043	145,000	139,646	143,000
62	Other Contracts	4,990	202,851		5,000	100,000
63	Airport Authority / DC Roads					
64	School District	95,860	95,399	103,000	95,765	115,150
65						
66	Total Contracts & Rents:	471,266	511,763	322,477	318,888	438,579
67						
68	Program Fees:					
69	Recreation Fees	1,460	5,438	5,000	4,862	5,000
70	Red Cross Lessons	8,120	8,320	8,500	3,360	3,000
71	Pool Admission	35,396	34,918	35,000	35,270	35,000
72	Special Events	1,173		5,000	3,740	4,000
73						
74	Total Program Fees	46,149	48,676	53,500	47,232	47,000
75						
76	Licenses:					
77	All Licenses	2,850	2,200	3,000	2,525	3,000
78						
79	Total Licenses	2,850	2,200	3,000	2,525	3,000
80						
81	Public Donations:					
82	Lexington Foundation	93,975	6,023	5,000	7,976	5,000
83	Library/Foundation Donations	2,548	2,007	2,700	2,568	2,700
84	Miscellaneous	8,650	63,550	10,000	10,000	50,000
85	Total Public Donations	105,173	71,579	17,700	20,544	57,700
86						
87	Sales:					
88	Accident Report Copies	769	649	800	760	800
89	Concessions	42,198	46,901	43,000	47,485	46,000
90	Restitution/Witness Fees	133	567	800	500	800
91	Cemetery Spaces	8,500	8,000	10,000	5,500	10,000
92	Sale of Equip/Junk/Other	77,743	98,538	75,000	96,582	80,000
93	Land Sale			375,000	10,000	345,000
94						
95	Total Sales	129,343	154,655	504,600	160,827	482,600
96						

**GENERAL FUND REVENUE**

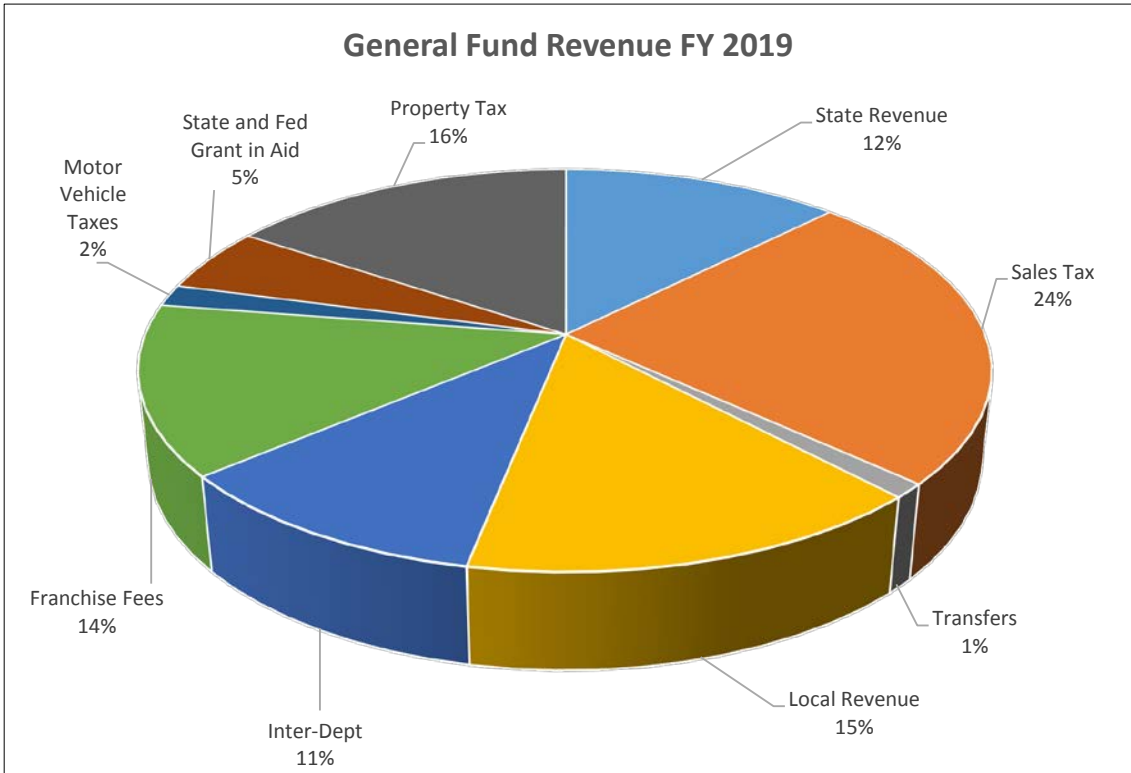
CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2018-2019

LINE	ACCOUNT DESCRIPTION	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 17-18 ESTIMATE	FY 18-19 BUDGET
97	Other Income:					
98	Interest from Investments	830	669	1,000	786	1,000
99	Miscellaneous/Other	2,755	2,491	2,000	1,900	2,000
100	Loan/Lease Proceeds	865,090	661,379			
101						
102	Total Other Income	868,675	664,539	3,000	2,686	3,000
103						
104	Grant in Aid - Local					
105	UPRR/Peter Kiewit	150,000				
106	Other Misc Local Grants	160,000	6,500		20,000	25,000
107						
108	Total Grant In Aid - Local	310,000	6,500	0	20,000	25,000
109						
110	Total Local Receipts - All Other	3,998,647	3,474,579	3,036,034	2,694,624	3,247,635
111						
112	Grant In Aid - State					
113	NE Dept of Econ Dev					
114	NE Emergency Mgt					
115	NE DEQ	94,562	16,201	16,000		255,000
116	NE Environmental Trust	237,691	52,310		5,000	
117	NE Housing Trust Fund					
118	Other Misc State Grants	300,000			7,000	18,000
119						
120	Total Grant In Aid - State	632,253	68,511	16,000	12,000	273,000
121						
122	Grant In Aid - Federal					
123	CDBG (NE Dept of Econ Dev)	(83,415)				
124	CDBG-Admin Fee (NE Dept of Econ Dev)					
125	EEBG (NE Energy Office)					
126	Federal Econ Dev Admin					
127	Federal Emergency Mgt					
128	Federal Hwy Admin (NE Dept of Trans)					
129	US Dept of Agriculture		99,000			
130	US Dept of HUD (NE Dept of Econ Dev)					
131	US Dept of Justice/COPS/BJA	48,165	48,886	2,199	16,125	2,200
132	US Forest Service (NE Game & Parks)				30,000	150,000
133	Nat Fnd of the Arts (NE Library Comm)	2,067	3,100	2,125	2,112	2,200
134	Other Misc Federal Grants	2,289	3170		1,500	
135						
136	Total Grant In Aid - Federal	(30,894)	154,156	4,324	49,737	154,400
137						
138	Fund Transfers:					
139	Econ Develop Fund - In					
140	Utilities Fund - In					
141	Other Transfers - In					
142	TIF Fund - In	32,966	75,130	94,000		94,000
143						
144	Total Fund Transfers	32,966	75,130	94,000	0	94,000
145						

**GENERAL FUND REVENUE**

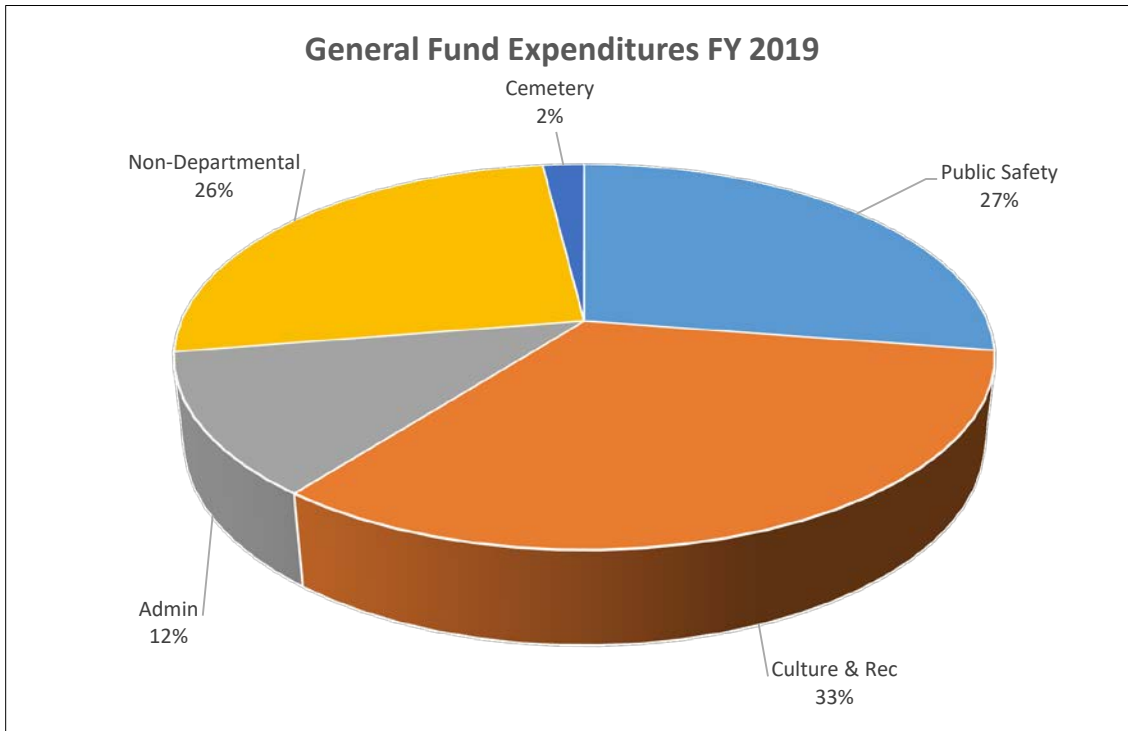
CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2018-2019

LINE	ACCOUNT DESCRIPTION	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 17-18 ESTIMATE	FY 18-19 BUDGET
146	Local Taxes:					
147	In Lieu Of	10,193	10,109	10,375	10,332	10,375
148	Personal and Real Property Taxes:					
149	Property Taxes	1,014,841	1,018,579		1,081,605	
150	MV Taxes	136,026	145,551	140,000	147,408	142,000
151	Corporations	(270)	(1,456)		(1,447)	
152	Carline/Airline	1,204	852		1,979	
153						
154	Total Local Taxes	1,161,994	1,173,635	150,375	1,239,876	152,375
155						
156	TOTAL GENERAL FUND REVENUE	8,882,203	8,084,560	6,303,926	7,265,237	6,947,948
157						
158						
159	General Fund Expenditures	9,150,450	8,158,504	7,383,480	7,366,530	7,633,145
160	Less General Fund Revenue	8,882,203	8,084,560	6,303,926	7,265,237	6,947,948
161	Necessary Cash Reserve			1,270,682		1,379,238
162	Less Est Cash on Hand			1,097,896		804,049
163						
164	<b><u>General Fund Tax Summary</u></b>					
165	Net Property Tax Required			1,252,340		1,260,386
166	1% Collection Fee			12,523		12,604
167	Delinquent Allowance					
168	Total Property Tax Requested			1,264,863		1,272,990
169	Total City Valuation			349,889,978		352,138,243
170	Property Tax Levy			0.361503		0.361503



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

**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 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>
<b><u>Police Equipment</u></b>					
Patrol Cars	40,000	40,000	40,000	40,000	40,000
<b>Subtotal for department</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</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>0</b>
<b><u>Parks &amp; Recreation Equipment</u></b>					
Playground--Recreation Equipment	30,000	30,000	30,000	30,000	30,000
Security Equipment--Lighting	10,000	10,000	10,000	10,000	10,000
Mower / Maintenance Vehicles & Equipment	40,000	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>80,000</b>
<b><u>Cemetery Equipment</u></b>					
Mower/Maintenance Equipment	15,000	15,000	25,000	15,000	25,000
<b>Subtotal for department</b>	<b>15,000</b>	<b>15,000</b>	<b>25,000</b>	<b>15,000</b>	<b>25,000</b>
<b>TOTAL FOR FISCAL YEAR</b>	<b>135,000</b>	<b>170,000</b>	<b>145,000</b>	<b>135,000</b>	<b>145,000</b>
<b><u>Parks &amp; Recreation Capital Improvements</u></b>					
Park Facility Improvements--General	50,000	50,000	50,000	50,000	50,000
Optimist Complex Improvements		75,000	75,000	75,000	75,000
Kirkpatrick Memorial Park Lake Renovation	340,000				
Basketball/Soccer Courts--Splash Pads	50,000	50,000	25,000	25,000	25,000
Plum Creek Park Improvements	25,000	25,000	25,000	25,000	25,000
Indoor Tennis Facility--Memorial Park		700,000			
Kirkpatrick Memorial Park Improvements	50,000	50,000	50,000	50,000	50,000
Sandoz--Joint Use Green Space			75,000		
Southwest First Addition Parks--Greenspace	75,000				
<b>Subtotal for department</b>	<b>590,000</b>	<b>950,000</b>	<b>300,000</b>	<b>225,000</b>	<b>225,000</b>
<b><u>Cemetery Improvements</u></b>					
Infrastructure Replacements	45,000	45,000	20,000	20,000	20,000
<b>Subtotal for department</b>	<b>45,000</b>	<b>45,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b><u>Non-Departmental Capital Improvements</u></b>					
Opportunity Center Renovation	50,000	150,000			
Opportunity Center Parking Lot Improvements	19,000				
City Hall/PD Training Room Renovation	50,000	50,000			
<b>Subtotal for department</b>	<b>119,000</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FOR FISCAL YEAR</b>	<b>754,000</b>	<b>1,195,000</b>	<b>320,000</b>	<b>245,000</b>	<b>245,000</b>

# Debt Service

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## DEBT SERVICE FUND

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2018-2019

LINE	DESCRIPTION	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 17-18 ESTIMATE	FY 18-19 BUDGET
1	Revenue:					
2	Beginning Cash Balance	3,426	40,031	0	86,542	0
3	Assessment Collection	36,568	46,511	29,785	55,243	17,801
4	Taxes Collected / In Lieu Of	37				
5	General Fund Transfer	694,437	555,417	566,253	454,253	497,356
6	Street Transfer	309,852	269,508	873,504	873,504	848,324
7	Economic Development Transfer					
8	Sewer Transfer					
9	Bond Proceeds	1,115,000	995,000			
10						
11	Total Revenue	2,159,320	1,906,467	1,469,542	1,469,542	1,363,481
12						
13	Expenditures:					
14	Paying Agent / Issue Expense	9,756	10,945			
15	Collection / Delinquent Fee					
16	2008 Bond Pmts-Sales Tax Supported	333,769				
17	2010 Bond Pmts-Prop Tax Supported					
18	2015 Bond Pmts-Prop Tax Supported	106,879	110,933	105,278	105,278	104,399
19	2015 Certificate of Participation					
20	2016 Highway Allocation Bonds		12,044	232,255	232,255	230,055
21	2017 Highway Allocation Bonds		3,130	207,600	207,600	205,455
22	Loan Payments	563,642	698,819	924,410	924,410	823,572
23	Transfers Out	1,105,244	984,055			
24	Total Expenditures	2,119,290	1,819,925	1,469,542	1,469,542	1,363,481
25						
26	TOTAL BUDGETED EXPENDITURES	2,119,290	1,819,925	1,469,542	1,469,542	1,363,481
27						
28	Ending Balance	40,031	86,542	0	0	0



# Special Revenue

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## ECONOMIC DEVELOPMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2018-2019

LINE	ACCOUNT DESCRIPTION	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 17-18 ESTIMATE	FY 18-19 BUDGET
1	Revenues:					
2	Beginning Cash Balance	367,704	579,435	182,755	182,763	440,410
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	89,867	56,533	89,200	89,200	89,200
7	Miscellaneous / Other	764	685	300	974	300
8						
9	Total Revenue	<u>625,835</u>	<u>804,153</u>	<u>939,755</u>	<u>440,437</u>	<u>1,197,410</u>
10						
11	Expenses:					
12	Transfer to General Fund					
13	Transfer to Street					
14	Transfer to Debt Service					
15	Transfer to Lex Revolving					
16	Programs / Projects	46,400	621,378	909,755		1,167,410
17	Bond Payments					
18	Loan Payments					
19	Office Expense				27	
20	Admin / Marketing Costs		12	30,000		30,000
21						
22	Total Expenses	<u>46,400</u>	<u>621,390</u>	<u>939,755</u>	<u>27</u>	<u>1,197,410</u>
23						
24	Ending Balance	<u>579,435</u>	<u>182,763</u>	<u>0</u>	<u>440,410</u>	<u>0</u>

**CDBG - ED and HOUSING REUSE**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2018-2019

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 15-16 ACTUAL</b>	<b>FY 16-17 ACTUAL</b>	<b>FY 17-18 BUDGET</b>	<b>FY 17-18 ESTIMATE</b>	<b>FY 18-19 BUDGET</b>
1	Revenue:					
2	Beginning Cash Balance	43,738	59,909	55,336	41,631	41,524
3	Grant Proceeds	7,050	33,924	271,950	2,250	235,776
4	Loan Proceeds					
5	Loan Repayments	16,113	6,583	554	1,112	273
6	Pmts From Other Funds					
7	Sale of Property					
8	Miscellaneous / Other	129	139	131	131	105
9	Transfers In					
10						
11	Total Revenue	<u>67,030</u>	<u>100,554</u>	<u>327,971</u>	<u>45,125</u>	<u>277,678</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	7,050	58,923	327,971	3,601	277,678
20	Supplies	71				
21	Transfers Out					
22						
23	Total Expenses	<u>7,121</u>	<u>58,923</u>	<u>327,971</u>	<u>3,601</u>	<u>277,678</u>
24						
25	Ending Balance	<u>59,909</u>	<u>41,631</u>	<u>0</u>	<u>41,524</u>	<u>0</u>

## LEXINGTON REVOLVING LOAN FUND

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2018-2019

LINE	ACCOUNT DESCRIPTION	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 17-18 ESTIMATE	FY 18-19 BUDGET
1	Revenue:					
2	Beginning Cash Balance	36,149	2,154	83,159	83,158	7,942
3	Grant / Loan Proceeds					300,000
4	Loan Payments	81,000	81,000	93,803	199,772	111,615
5	Pmts From Other Funds					
6	Sale of Property					
7	Miscellaneous	5	3		12	
8	Transfers In					
9						
10	Total Revenue	<u>117,154</u>	<u>83,158</u>	<u>176,962</u>	<u>282,942</u>	<u>419,557</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		176,962	275,000	419,557
19	Office Expense					
20	Transfers Out					
21						
22	Total Expenses	<u>115,000</u>	<u>0</u>	<u>176,962</u>	<u>275,000</u>	<u>419,557</u>
23						
24	Ending Balance	<u>2,154</u>	<u>83,158</u>	<u>0</u>	<u>7,942</u>	<u>0</u>

## MEALS ON WHEELS

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2018-2019

LINE	ACCOUNT DESCRIPTION	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 17-18 ESTIMATE	FY 18-19 BUDGET
1	Revenue:					
2	Beginning Cash Balance	42,374	49,137	57,660	49,271	47,943
3	AoA Income	48,907	44,971	47,000	46,500	47,000
4	Title XX Income	25,946	23,054	25,000	20,727	22,000
5	USDA Income	14,633	17,947	13,000	14,483	15,000
6	Contribution Income	68,302	61,139	68,000	61,848	65,000
7	Other Income	6,225	6,268	6,000	6,285	6,000
8	U W Income					
9	Donations / Grants	766	158		1,087	
10	Misc Income	60	52		66	
11						
12	Total Revenue	207,213	202,727	216,660	200,267	202,943
13						
14	Personal Services					
15	Wages	17,729	17,269	17,631	17,096	17,631
16	Benefits	1,356	1,321	1,349	1,308	1,349
17						
18	Total Personal Services	19,085	18,590	18,980	18,403	18,980
19						
20	Operating Expenses					
21	Utilities	6,739	6,564	10,000	8,206	9,000
22	Raw Food	75,787	73,867	79,000	72,307	77,000
23	Other Kitchen	11,072	11,129	13,500	8,746	12,500
24	Conf / Seminar/ Travel			1,500		
25	Other Expense	657	778	2,000	611	1,000
26	Contractual	1,229	266	2,000	713	1,000
27	Equip Exp / Vehicle Repairs	1,993	637	2,000	1,823	2,000
28	Interdepartmental Fees	41,514	41,514	41,514	41,514	41,514
29						
30	Total Operating Expenses	138,992	134,755	151,514	133,920	144,014
31						
32	Non-Operating Expense					
33	Supplies		111			
34	Equipment Rental					
35	Capital Outlay					
36	Reappropriation Fund			46,166		39,949
37						
38	Total Non-Operating Expense	0	111	46,166	0	39,949
39						
40	Total Expenses	158,076	153,456	216,660	152,323	202,943
41						
42	Ending Balance	49,137	49,271	0	47,943	0



**STREET**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2018-2019

LINE	DESCRIPTION	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 17-18 ESTIMATE	FY 18-19 BUDGET
1	Revenues:					
2	Beginning Cash Balance	281,444	1,041,935	1,159,604	1,467,251	585,822
3						
4	Federal Revenue					
5	CDBG (NE Dept of Econ Dev)	132,510	188,938			
6	CDBG-Admin Fee (NE Dept of Econ Dev)	11,988	15,875			
7	Federal Econ Dev Admin					
8	Federal Hwy Admin (NE Dept of Trans)	9,294				
9						
10	Total Federal Revenue	153,792	204,813	0	0	0
11						
12	State Revenue					
13	Highway Allocation	965,517	1,024,349	1,049,351	1,049,351	1,156,050
14	Incentive Payment	7,000	7,000	7,000	7,000	7,000
15	Motor Vehicle Fees	80,823	83,189	80,000	85,011	85,000
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	193,636	193,636	199,583
20	Total State Revenue	1,256,228	1,325,390	1,350,127	1,355,138	1,467,773
21						
22	Local Revenue					
23	Interest Income	310	440	500	858	500
24	Loan/Lease Proceeds		1,173,500	75,000		75,000
25	Inter-Dept Service Fees			44,746	60,747	67,823
26	Fuel Sold to Other Departments	99,712	100,700	100,000	106,142	105,000
27	Miscellaneous/Other	223,141	49,725	794,730	496,955	290,000
28	Lexington Foundation			100,000		100,000
29	Total Local Revenue	323,163	1,324,366	1,114,976	664,701	638,323
30						
31	Contracts & Rents:					
32	Dawson County RTSD	400,000	230,000			120,000
	Other Contracts					
33	State Contracts					
34	Total Contracts & Rents:	400,000	230,000	0	0	120,000
35						
36	Fund Transfers:					
37	Debt Service	1,105,244	984,055			
38	Econ Develop STS Fund - In					
39	Electric Fund - In					
40	General Fund	11,500				
41	General Fund - MV Prorate	2,918	2,893	2,900	3,227	3,000
42	General Fund - MV Sales Tax	234,954	261,091	225,000	267,875	260,000
43	General Fund - MV Taxes	136,026	145,551	140,000	153,484	145,000
44	General Fund - Reg Sales Tax			158,548	158,000	100,000
45	TIF Fund - In	457,141	184,807	248,807	220,699	202,199
46	Water Fund - In	11,500		23,285	23,285	23,285
47	Sewer Fund - In	11,500		23,285	23,285	23,285
48	Total Fund Transfers	1,970,783	1,578,397	821,825	849,855	756,769
49						
50	Total Revenue	4,385,409	5,704,900	4,446,532	4,336,946	3,568,686

**STREET**

## CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2018-2019

<b>LINE</b>	<b>DESCRIPTION</b>	<b>FY 15-16 ACTUAL</b>	<b>FY 16-17 ACTUAL</b>	<b>FY 17-18 BUDGET</b>	<b>FY 17-18 ESTIMATE</b>	<b>FY 18-19 BUDGET</b>
51	Personal Services					
52	Wages	402,294	369,419	375,879	428,721	415,071
53	Benefits	177,181	178,156	177,829	224,872	207,249
54						
55	Total Personal Services	579,475	547,574	553,708	653,593	622,321
56						
57	Operating Expenses					
58	Communications	3,617	652	2,000	600	2,000
59	Utilities	88,479	80,272	95,000	90,287	90,000
60	Insurance					
61	Conference & Seminars	180	646	500		500
62	Municipal Dues					
63	Employee Dues	310	320	500	330	500
64	Promotional Expense	10,710				
65	Audit/Legal Expense	3,010	5,313	5,000	2,047	5,000
66	Election Expense					
67	Contractual Expense	262,141	65,278	80,000	53,403	149,000
68	Publication			500	409	500
69	Building Repairs	4,792	13,764	5,000	8,270	5,000
70	Vehicle O & M	56,781	27,599	60,000	40,582	55,000
71	Equipment O & M	59,423	69,940	65,000	82,325	60,000
72	Grounds Maintenance	29,157	27,647	10,000	33,248	15,000
73	Miscellaneous Expense	3,125	1,456	2,096	1,474	2,096
74	Street Repairs	78,645	41,858	280,000	69,970	100,000
75	Fuel for Resale	99,581	108,300	100,000	96,699	100,000
76	State of NE Contracts/Projects		21,673		16,905	
77	Total Operating Expenses	699,951	464,719	705,596	496,549	584,596
78						
79	Non-Operating Expenses					
80	Supplies	64,807	100,462	50,000	56,721	50,000
81	Equipment Rental	47,759	875	10,000	3,425	10,000
82	Capital -- Equip/Furn/Veh	68,511	214,422	95,000	33,233	95,000
83	Capital -- Real Property	1,573,120	2,640,090	2,158,724	1,634,099	1,003,068
84	Transfers - Out	309,852	269,508	873,504	873,504	848,324
85	Reappropriations					355,377
86						
87	Total Non-Operating Expenses	2,064,049	3,225,356	3,187,228	2,600,982	2,361,769
88						
89	TOTAL BUDGETED EXPENSES	3,343,474	4,237,649	4,446,533	3,751,124	3,568,686
90						
91	Ending Balance	1,041,935	1,467,251	0	585,822	0

## STREET

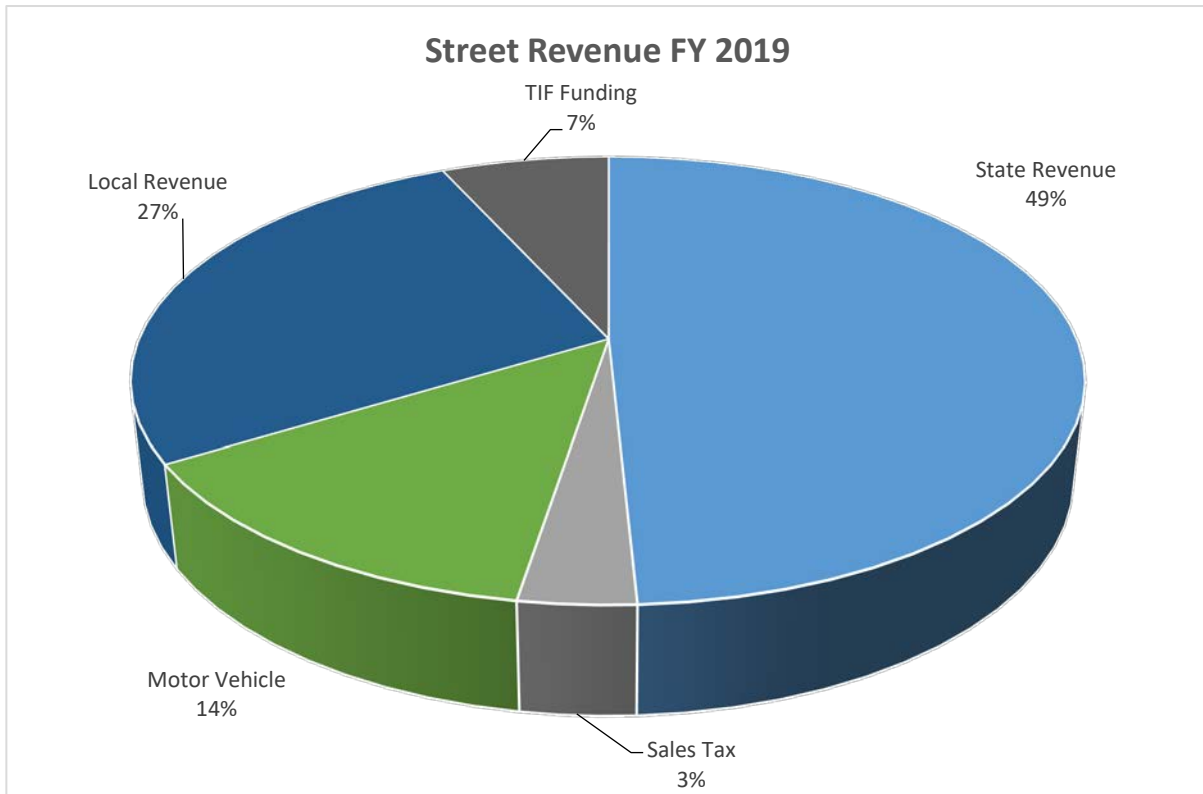
### *Program Description:*

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 2017	BUDGET 2018	ESTIMATE 2018	BUDGET 2019
Street Superintendent	1.00	1.00	1.00	1.00
Maintenance Worker	9.00	9.00	10.00	9.00
Shop Clerk	1.00	1.00	1.00	1.00
Maintenance Worker (Seasonal)	0.00	0.00	0.00	0.00
TOTAL EMPLOYEES:	11.00	11.00	12.00	11.00



**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**

**Local Revenue = Sale of Land; Inter-Departmental Fees; Fuel for Other Depts; and Loan Proceeds**

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

	<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>FY</u></b> <b><u>2022</u></b>	<b><u>FY</u></b> <b><u>2023</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>95,000</b>	<b>130,000</b>	<b>20,000</b>	<b>200,000</b>	<b>30,000</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	
Fillmore & 16th Streets		150,000			
Hike-Bike Trail Segments	232,000	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		
20th & Polk Streets Reconstruction				725,000	
South Adams--Prospect to Frontier				750,000	
East Lexington Viaduct Project	481,787	330,000	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
<b>TOTAL FOR FISCAL YEAR</b>	<b>971,787</b>	<b>1,940,000</b>	<b>2,410,000</b>	<b>3,055,000</b>	<b>2,500,000</b>



# Internal Service

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## HEALTH FUND

### CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2018-2019

LINE	ACCOUNT DESCRIPTION	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 17-18 ESTIMATE	FY 18-19 BUDGET
1	Revenue:					
2	Beginning Cash Balance	207,077	171,447	144,862	240,551	237,823
3	From City of Lex	564,775	598,886	600,000	889,095	600,000
4	Transfers In					
5	Reimbursement from Ins	74,996	186,217	83,000	139,956	90,000
6	125 Plan Refund	942	1,154			
7	Employee Paid Premiums	16,419	15,446	16,000	15,134	16,000
8	Miscellaneous Income	19	18		11	
9						
10	Total Revenue	864,227	973,168	843,862	1,284,746	943,823
11						
12	Expenses:					
13	125 Admin Fees	2,587	2,383	3,000	2,434	3,000
14	Hospital	427,192	465,178	400,000	603,028	500,000
15	Doctor/Ambulance	168,859	187,998	240,000	362,398	240,000
16	Medicine	56,008	53,529	70,000	54,515	60,000
17	Administrative Cost	7,717	5,450	7,000	6,500	7,000
18	Flu Shots	2,308	2,297	2,400	2,367	2,400
19	Drug Tests	284	125	800	350	800
20	AFLAC / Dental Premiums	15,288	15,457	16,000	15,132	16,000
21	Other Expenses	12,536	199	1,000	200	1,000
22	Wellness Program					
23	Reappropriation Fund			103,662		113,623
24						
25	Total Expenses	692,780	732,617	843,862	1,046,924	943,823
26						
27	Ending Balance	171,447	240,551	0	237,823	0



Enterprise

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**ELECTRIC DEPARTMENT**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2018-2019

LINE	ACCOUNT DESCRIPTION	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 17-18 ESTIMATE	FY 18-19 BUDGET
1	Operating Revenue:					
2	Beginning Cash Balance	1,547,838	2,084,789	2,791,540	2,535,065	5,002,193
3	Sales of Electricity					
4	Basic Residential	2,420,421	2,382,675	2,410,000	2,496,307	2,521,300
5	All Electric	2,200,380	2,276,564	2,290,000	2,491,360	2,516,200
6	Commercial Small	1,377,848	1,341,547	1,380,000	1,386,886	1,400,700
7	Commercial Large	1,763,434	1,799,468	1,750,000	1,880,887	1,899,600
8	Commercial Heat	209,305	202,838	225,000	216,632	218,700
9	Industrial	7,793,524	8,416,871	8,400,000	8,458,946	8,543,000
10	Yard Lights	14,692	13,766	14,000	12,760	13,000
11	Irrigation	32,102	33,642	30,000	33,451	33,800
12	Municipal	375,237	359,794	362,000	378,738	382,000
13	Street Lights	69,578	62,329	64,000	55,505	56,000
14	AMI Fee	50,212	50,176	50,000	50,665	50,000
15	Total Sales of Electricity	<u>16,306,734</u>	<u>16,939,671</u>	<u>16,975,000</u>	<u>17,462,137</u>	<u>17,634,300</u>
16						
17	Other Sales					
18	Facility Charges	13,857	13,857	13,857	13,857	13,857
19	Reconnect Fees	16,828	14,622	15,000	14,683	15,000
20	Other / Misc Sales	9,982	779	20,000	13,631	20,000
21	Sale of Merch/Labor	18,865	254,755	30,000	31,000	30,000
22	Sales Tax Billed Coll Fee	900	900	900	900	900
23	DCPPD Lease	82,253	82,030	83,000	83,197	83,000
24	NPPD Energy Efficiency	47,740	45,041	35,000	75,796	35,000
25	Total Other Sales	<u>190,425</u>	<u>411,984</u>	<u>197,757</u>	<u>233,064</u>	<u>197,757</u>
26						
27	Total Operating Revenue	<u>18,044,996</u>	<u>19,436,444</u>	<u>19,964,297</u>	<u>20,230,266</u>	<u>22,834,250</u>
28						
29	Personal Services					
30	Wages	256,619	239,141	239,351	243,403	249,783
31	Benefits	74,399	76,721	81,335	92,285	88,179
32	Total Personal Services	<u>331,018</u>	<u>315,862</u>	<u>320,686</u>	<u>335,688</u>	<u>337,963</u>
33						
34	Operating Expenses:					
35	Wholesale Power Purchased	12,259,713	12,738,536	12,600,000	12,723,248	12,600,000
36	Power Purchase - IGS		198,328	551,576	438,271	460,000
37	Transmission/Distribution O & M					
38	Equipment / Vehicle	366	6,926	8,000	21,008	8,000
39	Inventory & Supplies	230,439	151,986	200,000	381,159	150,000
40	Maint / Misc	24,197	243,543	15,000	64,383	15,000
41	Outside Services	11,842	4,875	20,000	6,150	20,000
42	NPPD O & M	913,158	990,581	875,000	856,657	875,000
43	Total O & M Expense	<u>1,180,002</u>	<u>1,397,910</u>	<u>1,118,000</u>	<u>1,329,357</u>	<u>1,068,000</u>
44						
45	Administrative Expense					
46	Advertising/Promotion	36,458	35,047	35,000	34,800	35,000
47	Franchise Fees	818,335	848,672	846,250	868,308	870,000
48	Incentives/Rebates	93,141	54,369	50,000	110,076	50,000
49	Interdepartmental Fees	472,849	472,849	494,220	494,220	522,060
50	Miscellaneous	13,269	18,372	20,000	18,658	20,000
51	Office/Data Processing	124,792	124,239	120,000	119,907	120,000
52	Outside Services	20,473	4,720	20,000	32,401	20,000
53	Total Administrative Expense	<u>1,579,316</u>	<u>1,558,268</u>	<u>1,585,470</u>	<u>1,678,370</u>	<u>1,637,060</u>

**ELECTRIC DEPARTMENT**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2018-2019

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 15-16 ACTUAL</b>	<b>FY 16-17 ACTUAL</b>	<b>FY 17-18 BUDGET</b>	<b>FY 17-18 ESTIMATE</b>	<b>FY 18-19 BUDGET</b>
54						
55	Total Operating Expense	15,350,050	16,208,904	16,175,732	16,504,934	16,103,022
56						
57	Operating Income	2,694,947	3,227,541	3,788,565	3,725,332	6,731,227
58						
59	Non-Operating Income					
60	Bond/Loan Proceeds				1,950,000	
61	Interest	8,466	2,700	2,400	2,930	2,400
62	Other	62,289	51,640	49,545	37,066	49,545
63	Tax Increment Financing					
64	Sale of Assets					
65	Transfers In					
66	Federal Funds					
67	State Funds					
68						
69	Total Non-Operating Income	70,755	54,340	51,945	1,989,996	51,945
70						
71	Non-Operating Expense					
72	Bond / Note Interest	76,059	73,418	71,375	71,375	61,174
73	Bond / Note Principal	341,118	338,761	350,244	350,244	2,254,065
74	Paying Agent/Issuance Costs				25,000	
75	Transfers Out					
76	Other	47,268	81,727	28,678	17,899	28,678
77	Capital - Real	205,890	241,261	690,244	248,617	1,100,000
78	Capital - Other	10,578	11,648			
79	Total Non-Operating Expense	680,913	746,816	1,140,541	713,135	3,443,917
80						
81	Ending Balance	2,084,789	2,535,065	2,699,969	5,002,193	3,339,255

## WATER DEPARTMENT

### CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2018-2019

LINE DESCRIPTION	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 17-18 ESTIMATE	FY 18-19 BUDGET
1 Operating Revenue:					
2     Beginning Cash Balance	21,657	32,416	327,103	402,567	522,858
3     Sales of Water					
4         Residential Metered	713,719	803,308	790,000	799,057	805,000
5         Flat Rate / Multi-Family	75,523	85,635	84,000	91,284	92,000
6         Commercial Metered	234,506	248,132	250,000	248,434	250,000
7         Industrial Metered	267,442	321,128	355,000	338,068	355,000
8     Total Sales of Water	<u>1,291,190</u>	<u>1,458,202</u>	<u>1,479,000</u>	<u>1,476,843</u>	<u>1,502,000</u>
9					
10    Other Sales					
11         Facility Charges	84,777	14,130			
12         Miscellaneous Income	6,811	6,975	8,900	6,950	8,900
13         Sale of Merch/Labor	2,057	3,771	4,000	1,200	4,000
14         Tap Fees/AMI Fee	50,174	45,279	50,000	50,869	50,000
15     Total Other Sales	<u>143,819</u>	<u>70,154</u>	<u>62,900</u>	<u>59,019</u>	<u>62,900</u>
16					
17 Total Operating Revenue	<u>1,456,666</u>	<u>1,560,773</u>	<u>1,869,003</u>	<u>1,938,429</u>	<u>2,087,758</u>
18					
19 Personal Services					
20         Wages	268,583	264,072	275,000	259,400	238,308
21         Benefits	144,211	144,102	145,000	174,132	147,609
22     Total Personal Services	<u>412,794</u>	<u>408,174</u>	<u>419,999</u>	<u>433,531</u>	<u>385,918</u>
23					
24 Operating Expenses:					
25     Operation/Maintenance					
26         Power Purchase/Utilities	180,662	180,492	180,000	175,874	180,000
27         Equipment/Vehicle Expense	113,156	77,395	160,000	160,979	160,000
28         Inventory & Supplies	83,437	62,271	70,000	77,502	70,000
29         Miscellaneous	1,612	5,147	10,000	9,176	10,000
30         Outside Services	63,768	50,627	60,000	51,005	60,000
31     Total Operation/Maintenance	<u>442,635</u>	<u>375,933</u>	<u>480,000</u>	<u>474,536</u>	<u>480,000</u>
32					
33     Administrative Expense					
34         Advertising/Promotion	781	2,640	5,000	4,684	5,000
35         Franchise Fees	66,985	75,460	73,950	74,229	75,000
36         Incentives/Rebates					
37         Interdepartmental Fees	191,467	107,000	161,372	169,372	175,582
38         Miscellaneous	1,142	2,072	4,000	1,680	4,000
39         Office/Data Processing	13,571	16,304	30,000	17,354	30,000
40         Outside Services			18,000	2,500	18,000
41     Total Administrative Expense	<u>273,946</u>	<u>203,476</u>	<u>292,322</u>	<u>269,819</u>	<u>307,582</u>
42					
43 Total Operating Expense	<u>1,129,374</u>	<u>987,582</u>	<u>1,192,322</u>	<u>1,177,887</u>	<u>1,173,500</u>
44					
45 Operating Income	<u>327,292</u>	<u>573,190</u>	<u>676,681</u>	<u>760,542</u>	<u>914,258</u>
46					

## WATER DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2018-2019

LINE DESCRIPTION	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 17-18 ESTIMATE	FY 18-19 BUDGET
47 Non-Operating Income					
48 Bond/Loan Proceeds		280,000	1,050,000		1,050,000
49 Interest	2,028	2,670	4,000	2,900	4,000
50 Other	28,767	30,732	116,220	30,706	118,260
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>52,704</u>	<u>343,324</u>	<u>1,170,220</u>	<u>33,605</u>	<u>1,172,260</u>
57					
58 Non-Operating Expense					
59 Bond/Note Interest	9,634	8,931	1,285	1,285	462
60 Bond / Note Principal	166,873	169,819	75,980	75,980	73,926
61 Paying Agent/Issuance Costs	1,000				21,000
62 Transfers Out	11,500		23,285	23,285	23,285
63 Capital - Real	123,080	309,515	1,240,236	170,740	1,050,000
64 Capital - Other	35,495	25,682			
65 Total Non-Operating Expense	<u>347,580</u>	<u>513,947</u>	<u>1,340,785</u>	<u>271,289</u>	<u>1,168,673</u>
66					
67 Ending Balance	<u>32,416</u>	<u>402,567</u>	<u>506,116</u>	<u>522,858</u>	<u>917,845</u>

## SEWER DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2018-2019

LINE DESCRIPTION	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 17-18 ESTIMATE	FY 18-19 BUDGET
1 Operating Revenue:					
2 Beginning Cash Balance	958,239	680,836	509,189	848,841	(106,073)
3 Income from Services					
4 Residential Use Fee	962,495	979,809	985,000	1,001,019	1,002,000
5 Commercial Use Fee	299,748	311,643	315,000	307,012	315,000
7 Industrial Use Fees	618,331	627,150	650,000	629,926	650,000
6 Facility Charges					
8 Total Income from Services	<u>1,880,574</u>	<u>1,918,603</u>	<u>1,950,000</u>	<u>1,937,957</u>	<u>1,967,000</u>
9					
10 Other Sales					
11 Sales of Merch/Tap Fees	9,835	10,059	8,000	6,949	8,000
12 Misc Sales/Lease	8,055	37,494	9,000	12,163	9,000
13 Total Other Sales	<u>17,890</u>	<u>47,552</u>	<u>17,000</u>	<u>19,112</u>	<u>17,000</u>
14					
15 Total Operating Revenue	<u>2,856,702</u>	<u>2,646,991</u>	<u>2,476,189</u>	<u>2,805,910</u>	<u>1,877,927</u>
16					
17 Personal Services					
18 Wages	302,836	274,537	274,674	279,802	275,441
19 Benefits	104,052	100,951	103,341	118,376	110,570
20 Total Personal Services	<u>406,888</u>	<u>375,489</u>	<u>378,015</u>	<u>398,177</u>	<u>386,011</u>
21					
22 Operating Expenses:					
23 Operation/Maintenance					
24 Power Purchase / Utilities	217,125	204,937	190,000	198,728	190,000
25 Equipment/Vehicle Expense	19,105	33,008	25,000	33,531	25,000
26 Inventory & Supplies	27,673	35,800	35,000	34,240	35,000
27 Miscellaneous	10,836	24,718	5,000	14,818	5,000
28 Outside Services	128,718	84,235	131,000	70,887	131,000
29 Total Operation/Maintenance	<u>403,458</u>	<u>382,698</u>	<u>386,000</u>	<u>352,204</u>	<u>386,000</u>
30					
31 Administrative Expense					
32 Advertising/Promotion					
33 Franchise Fees	95,015	96,139	97,500	96,688	97,500
34 Incentives/Rebates					
35 Interdepartmental Fees	107,322	107,271	161,372	169,372	185,899
36 Miscellaneous	1,557	6,148	10,000	2,672	10,000
37 Office/Data Processing	17,172	17,546	15,000	31,100	15,000
38 Outside Services	1,368	6,532	9,000	1,380	9,000
39 Total Administrative Expense	<u>222,434</u>	<u>233,637</u>	<u>292,872</u>	<u>301,212</u>	<u>317,399</u>
40					
41 Total Operating Expense	<u>1,032,780</u>	<u>991,823</u>	<u>1,056,887</u>	<u>1,051,593</u>	<u>1,089,410</u>
42					
43 Operating Income	<u>1,823,923</u>	<u>1,655,168</u>	<u>1,419,302</u>	<u>1,754,317</u>	<u>788,518</u>



## SEWER DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2018-2019

LINE DESCRIPTION	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 17-18 ESTIMATE	FY 18-19 BUDGET
44					
45 Non-Operating Income					
46 Bond/Loan Proceeds	1,060,000	1,100,000			
47 Interest					
48 Other	21,500	3,521	125,510	10,560	125,510
49 Tax Increment Financing	90,705	49,701	254,701	49,701	304,851
50 Sale of Assets					
51 Transfers In					
52 Federal Funds					
53 State Funds					
54 Total Non-Operating Income	<u>1,172,205</u>	<u>1,153,222</u>	<u>380,211</u>	<u>60,261</u>	<u>430,361</u>
55					
56 Non-Operating Expense					
57 Bond/Note Interest	160,836	136,511	142,479	142,481	130,214
58 Bond Principal	1,674,714	742,253	807,783	807,784	824,238
59 Note Principal	28,866	29,576	30,275	30,278	
60 Paying Agent/Issue Expense	15,660	20,895		700	
61 Transfers Out	11,500		23,285	23,285	23,285
62 Other					
63 Capital - Real	405,670	945,164	375,500	916,123	165,000
64 Capital - Other	18,045	85,150			
65 Total Non-Operating Expense	<u>2,315,291</u>	<u>1,959,549</u>	<u>1,379,323</u>	<u>1,920,650</u>	<u>1,142,737</u>
66					
67 Ending Balance	<u>680,836</u>	<u>848,841</u>	<u>420,190</u>	<u>(106,073)</u>	<u>76,142</u>



## LEXUS CAPITAL IMPROVEMENT PLAN - 5 YEAR

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2018-2019

PROJECT	<u>FY</u> <u>2019</u>	<u>FY</u> <u>2020</u>	<u>FY</u> <u>2021</u>	<u>FY</u> <u>2022</u>	<u>FY</u> <u>2023</u>
<b><u>Electric</u></b>					
NW Additions			60,000		60,000
SW Additions		55,000		55,000	
South System Integration	750,000	750,000			
Dist. Reconductor Tyson-Walnut		141,000			
Miscellaneous Improvements	100,000	100,000	100,000	100,000	100,000
Kugler 124 & 104 Conversion	45,000				
Adams 106 Feeder Conversion	205,000	200,000			
Kugler Feeder Conversions		250,000	250,000		
<b>Department Total</b>	1,100,000	1,496,000	410,000	155,000	160,000
<b><u>Water</u></b>					
Water Extension--SW Additions		50,000		50,000	
13th Street--Adams to Park St. Upgrade		145,000			
Water Extension--NW Additions			55,000		55,000
Well Development/Water Treatment	1,000,000	450,000			
East Business Park Main Extension		75,000			
Vehicle/Equipment Replacement	50,000	20,000	20,000	20,000	20,000
<b>Department Total</b>	1,050,000	740,000	75,000	70,000	75,000
<b><u>Sewer</u></b>					
Sewer Extension--SW Additions		75,000		75,000	
Sewer Extension--NW Additions			75,000		75,000
WWTP Improvements	100,000		250,000		225,000
Polk Street lift station/force main	65,000				
<b>Department Total</b>	165,000	75,000	325,000	75,000	300,000

**SANITATION**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2018-2019

<b>LINE DESCRIPTION</b>	<b>FY 15-16 ACTUAL</b>	<b>FY 16-17 ACTUAL</b>	<b>FY 17-18 BUDGET</b>	<b>FY 17-18 ESTIMATE</b>	<b>FY 18-19 BUDGET</b>
1 Revenue:					
2 Beginning Cash Balance	50,607	86,914	124,030	121,759	157,737
3 Collection Fee	522,893	526,820	525,100	531,732	534,100
4 Administration Fee					
5 Transfers In					
6 Miscellaneous	7	11		13	
7					
8 Total Revenue	<u>573,507</u>	<u>613,744</u>	<u>649,130</u>	<u>653,504</u>	<u>691,837</u>
9					
10 Expenses:					
11 Personnel					
12 School/Promotion					
13 Supplies	166				
14 Sanitation Expense	486,014	491,985	488,000	494,656	496,000
15 Contractual	413		420	1,111	1,200
16 Transfers Out					
17 Capital Outlay			110,000		110,000
18 Reappropriation Fund			50,710		84,637
19					
20 Total Expenses	<u>486,593</u>	<u>491,985</u>	<u>649,130</u>	<u>495,767</u>	<u>691,837</u>
21					
22					
23 Ending Balance	<u>86,914</u>	<u>121,759</u>	<u>0</u>	<u>157,737</u>	<u>0</u>

**LANDFILL**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2018-2019

LINE	DESCRIPTION	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 17-18 ESTIMATE	FY 18-19 BUDGET
1	Revenue:					
2	Beginning Cash Balance	299,877	293,770	287,441	288,711	281,570
3	Transfer in From General Fund					
4	Transfer in From Sanitation					
5	Miscellaneous	748	732	700	720	700
7						
8	Total Revenue	<u>300,625</u>	<u>294,502</u>	<u>288,141</u>	<u>289,431</u>	<u>282,270</u>
9						
10	Personal Service:					
11	Wages					
12	Benefits					
13						
14	Total Personal Services					
15						
16	Operating Expenses:					
17	Communications					
18	Utilities					
19	Insurance					
20	Conference/Seminars					
21	Municipal Dues					
22	Promotional Expense					
23	Legal Fees					
24	Contractual Expense	6,855	5,791	20,000	7,861	20,000
25	Publication Expense					
26	Building Repair					
27	Vehicle O&M					
28	Equipment O&M					
29	Grounds Maintenance					
30						
31	Total Operating Expenses	<u>6,855</u>	<u>5,791</u>	<u>20,000</u>	<u>7,861</u>	<u>20,000</u>
32						
33	Non-Operating Expenses:					
34	Supplies					
35	Equipment Rental					
36	Lease Payments					
37	Transfer to General					
38	Interest Expense					
39	Capital Outlay					
40						
41	Total Non-Operating Expense					
42						
43	Total Expenses	<u>6,855</u>	<u>5,791</u>	<u>20,000</u>	<u>7,861</u>	<u>20,000</u>
44						
45	Required Reserve					
46	Reappropriation Fund			268,141		262,270
47						
48						
49	Ending Balance	<u>293,770</u>	<u>288,711</u>	<u>0</u>	<u>281,570</u>	<u>0</u>

## AMBULANCE

### CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2018-2019

LINE DESCRIPTION	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 17-18 ESTIMATE	FY 18-19 BUDGET
1 Revenue:					
2 Beginning Cash Balance	39,802	64,675	81,424	73,735	109,908
3 Fees	158,575	150,895	150,000	152,000	150,000
4 Miscellaneous	152	176	100	186	150
5 Lease / Loan / Sale					
6 State Revenue	18,771	10,854			
7 Miscellaneous					
8					
9 Total Revenue	<u>217,300</u>	<u>226,601</u>	<u>231,524</u>	<u>225,921</u>	<u>260,058</u>
10					
11 Operating Expenses					
12 Communications	1,193	3,997	5,000	3,300	5,000
13 Conference / Seminars	2,456	6,827	8,000	5,700	8,000
14 Contractual Expense	3,507	2,782	6,000	11,057	10,000
15 Insurance	4,900	3,978	6,000	4,959	6,000
16 Interdepartment Service Fee	21,707	21,459	22,925	22,925	22,925
17 Vehicle / Equip / O&M	2,919	6,130	9,000	7,782	9,000
18 Supplies / LVFD Funding	54,766	55,970	52,000	58,090	52,000
19 Miscellaneous	1,763	2,657	6,000	2,200	6,000
20					
21					
22 Total Operating Expenses	<u>93,213</u>	<u>103,800</u>	<u>114,925</u>	<u>116,013</u>	<u>118,925</u>
23					
24 Non-Operating Expenses					
25 Interest Expense					
26 Equipment Payment/Lease	38,211	38,211			
27 Capital - Equipment	21,201	10,854			
28 Capital - Real Property					
29 Reappropriation Fund			116,599		141,133
30					
31 Total Non-Operating Expense	<u>59,412</u>	<u>49,065</u>	<u>116,599</u>	<u>0</u>	<u>141,133</u>
32					
33 Total Expenses	<u>152,625</u>	<u>152,865</u>	<u>231,524</u>	<u>116,013</u>	<u>260,058</u>
34					
35 Ending Balance	<u>64,675</u>	<u>73,735</u>	<u>0</u>	<u>109,908</u>	<u>0</u>

Agency

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## TAX INCREMENT FINANCING

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2018-2019

LINE	ACCOUNT DESCRIPTION	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 17-18 ESTIMATE	FY 18-19 BUDGET
1	Revenue:					
2	Beginning Cash Balance	981,950	556,899	465,647	554,188	590,874
3	TIF - Dawson Co Treasurer	773,299	689,333	600,000	743,465	600,000
4	From Developers--CDA	3,366	9,790	302,000	8,067	302,000
5	Interest / Other	1,735	995	1,000	1,051	1,000
6						
7	Total Revenue	<u>1,760,350</u>	<u>1,257,017</u>	<u>1,368,647</u>	<u>1,306,771</u>	<u>1,493,874</u>
8						
9	Expenses					
10	Pmts to Security First Bank					
11	Payments to CDA	713,344	442,892	676,262	495,197	770,195
12	Pmts to Developers					
13	Transfers to Utilities					
14	Transfer to General Fund	32,966	75,130	94,000		94,000
15	Transfer to Street	457,141	184,807	248,807	220,699	202,199
16	Misc Expenses					
17	Project Costs					
18	Reappropriation Fund			349,578		427,480
19						
20	Total Expenses	<u>1,203,451</u>	<u>702,829</u>	<u>1,368,647</u>	<u>715,896</u>	<u>1,493,874</u>
21						
22	Ending Balance	<u>556,899</u>	<u>554,188</u>	<u>0</u>	<u>590,874</u>	<u>0</u>

## REFUND TO SCHOOLS

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2018-2019

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 15-16 ACTUAL</b>	<b>FY 16-17 ACTUAL</b>	<b>FY 17-18 BUDGET</b>	<b>FY 17-18 ESTIMATE</b>	<b>FY 18-19 BUDGET</b>
1	Revenues:					
2	Est Beginning Cash Balance	0	0	0	0	0
3	Tobacco License	255	240	300	240	300
4	Liquor License	5,500	5,000	6,500	4,650	6,500
5						
6	Total Revenues	5,755	5,240	6,800	4,890	6,800
7						
8	Expenses:					
9	Refund to Schools	5,755	5,240	6,800	4,890	6,800
10						
11	Total Expenses	5,755	5,240	6,800	4,890	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 2018-2019

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 15-16 ACTUAL</b>	<b>FY 16-17 ACTUAL</b>	<b>FY 17-18 BUDGET</b>	<b>FY 17-18 ESTIMATE</b>	<b>FY 18-19 BUDGET</b>
1	Revenues:					
2	Beginning Cash Balance	4,554	137,235	112,250	137,249	85,629
3	Bond / Loan Proceeds				100,000	275,000
4	Land/Facility Payments					
5	Administration Fees					
6	TIF Receipts	713,344	442,892	676,262	495,197	770,195
7	Repayment of Fees					
8	General Fund Support	150,000		50,000	50,000	50,000
9	Misc Revenue	5,119	15	1,767,000	300,020	987,000
10						
11	Total Revenues	<u>873,017</u>	<u>580,142</u>	<u>2,605,512</u>	<u>1,082,466</u>	<u>2,167,824</u>
12						
13	Expenses:					
14	Contractual/Legal	5,000			449	
15	Administration Fees					
16	Conference/Seminars					
17	Utilities					
18	Publication/Filing					
19	Misc Expense	8,075	13,556	26,500	21,210	26,500
20	Loan Payments	122,582	123,172	123,780	123,826	22,138
21	City Project Payments	595,584	290,915	538,926	351,769	576,470
22	Programs/Projects	4,541	15,250	1,777,000	298,892	892,000
	Capital - Other				200,692	279,308
23	Reappropriation Fund			139,306		371,407
24						
25	Total Expenses	<u>735,782</u>	<u>442,892</u>	<u>2,605,512</u>	<u>996,838</u>	<u>2,167,824</u>
26						
27	Ending Balance	<u>137,235</u>	<u>137,249</u>	<u>0</u>	<u>85,629</u>	<u>0</u>



Supplemental

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

Expenditures:	<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	100,000.00	105,000.00	95,000.00	100,000.00	105,000.00	600,000.00
Oct 15 Int, 2015 Issue	4,948.75	4,450.00	3,800.00	2,986.25	2,155.00	1,155.00	19,495.00
Dec 15 Int, 2016 Issue HA	5,605.00	4,450.00	3,130.00	1,667.50	0.00	0.00	14,852.50
Dec 15 Prin, 2016 Issue HA	220,000.00	220,000.00	225,000.00	230,000.00	0.00	0.00	895,000.00
Dec 15 Prin, 2017 Issue HA	195,000.00	200,000.00	200,000.00	205,000.00	0.00	0.00	800,000.00
Dec 15 Int, 2017 Issue HA	5,812.50	4,642.50	3,292.50	1,742.50	0.00	0.00	15,490.00
Apr 15 Int, 2015 Issue	4,450.00	3,800.00	2,986.25	2,155.00	1,155.00	0.00	14,546.25
June 15 Int, 2016 Issue HA	4,450.00	3,130.00	1,667.50	0.00	0.00	0.00	9,247.50
June 15 Int, 2017 Issue HA	<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>	9,677.50
 Total Principal	 510,000.00	 520,000.00	 530,000.00	 530,000.00	 100,000.00	 105,000.00	 2,295,000.00
Total Interest	<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>83,308.75</u>
 Total Debt Requirement	 <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>2,378,308.75</u>

Revenue Required:

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Total</u>
Street Department	435,510.00	435,515.00	434,832.50	438,410.00	0.00	0.00	1,744,267.50
Prop. Tax or Transfer In	104,398.75	108,250.00	111,786.25	100,141.25	103,310.00	106,155.00	634,041.25
	<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>2,378,308.75</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**

Expenditures:	2019	2020	2021	2022	2023	2024	2025	2026
Oct 15, Interest 2013	30,980.00	29,195.00	27,042.50	22,402.50	21,432.50	17,982.50	14,222.50	10,057.50
Oct 15, Principal 2013	210,000.00	210,000.00	220,000.00	220,000.00	230,000.00	235,000.00	245,000.00	250,000.00
Dec 15, Interest 2014	460,000.00	280,000.00	285,000.00	290,000.00	170,000.00	-	-	-
Dec 15, Interest NDEQ	47,008.76	44,293.40	41,537.15	38,739.41	35,899.55	33,016.92	30,090.90	27,120.82
Dec 15, Principal NDEQ	108,208.60	109,837.82	111,491.56	113,170.21	114,874.13	116,603.70	118,359.31	120,141.36
March 15, Interest 2016	5,201.25	4,396.25	3,490.00	2,475.00	1,275.00	-	-	-
Apr 15, Interest 2013	29,195.00	27,042.50	24,402.50	21,432.50	17,982.50	14,222.50	10,057.50	5,557.50
June 15, Interest 2014	10,033.75	7,793.75	5,157.50	2,040.00	-	-	-	-
June 15, Interest NDEQ	45,656.15	42,920.42	40,143.51	37,324.78	34,463.62	31,559.38	28,611.41	25,619.05
June 15, Principal NDEQ	109,020.16	110,661.60	112,327.75	114,018.98	115,735.68	117,478.23	119,247.01	121,042.42
Sept 15, Interest 2016	5,201.25	4,396.25	3,490.00	2,475.00	1,275.00	-	-	-
Sept 15, Principal 2016	140,000.00	145,000.00	145,000.00	150,000.00	150,000.00	-	-	-
Total Principal	1,027,228.76	855,499.42	873,819.31	887,189.19	780,609.81	469,081.93	482,606.32	491,183.78
Total Interest	186,184.91	170,071.32	153,056.91	134,046.69	114,368.17	96,781.30	82,982.31	68,354.87
Total Debt Requirement	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	559,538.65
Debt Service Revenues:								
Debt service reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt service reserve	71,000.00	0.00	0.00	0.00	271,000.00	157,525.00	0.00	0.00
Water Department	45,228.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Electric Department	373,516.67	303,685.01	308,262.57	301,803.25	258,024.81	267,205.00	269,280.00	265,615.00
Sewer Department	723,668.66	721,885.73	718,613.65	719,432.63	605,022.95	298,658.23	296,308.63	293,923.65
Total Funds Available	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	559,538.65
Debt Requirement	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	559,538.65

**Bond Issues:**

\$1,060,000 Combined Utility Revenue & Refunding Bonds, Series 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.

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

<u>Expenditures:</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	Total <u>Remaining</u>
Oct 15, Interest 2013	5,557.50	682.50	-	-	-	-	-	-	<b>181,555.00</b>
Oct 15, Principal 2013	260,000.00	35,000.00	-	-	-	-	-	-	<b>2,115,000.00</b>
Dec 15, Interest 2014	-	-	-	-	-	-	-	-	<b>37,933.75</b>
Dec 15, Principal 2014	-	-	-	-	-	-	-	-	<b>1,485,000.00</b>
Dec 15, Interest NDEQ	24,106.02	21,045.84	17,939.57	14,786.54	11,586.03	8,337.34	5,039.74	1,692.48	<b>402,240.47</b>
Dec 15, Principal NDEQ	121,950.24	123,786.35	125,650.11	127,541.93	129,462.23	131,411.45	133,390.01	135,398.37	<b>1,941,277.38</b>
March 15, Interest 2016	-	-	-	-	-	-	-	-	<b>16,837.50</b>
Apr 15, Interest 2013	682.50	-	-	-	-	-	-	-	<b>150,575.00</b>
June 15, Interest 2014	-	-	-	-	-	-	-	-	<b>25,025.00</b>
June 15, Interest NDEQ	22,581.65	19,498.51	16,368.95	13,192.27	9,967.76	6,694.70	3,372.36	-	<b>377,974.52</b>
June 15, Principal NDEQ	122,864.87	124,714.75	126,592.49	128,498.49	130,433.20	132,397.03	134,390.44	-	<b>1,819,423.10</b>
Sept 15, Interest 2016	-	-	-	-	-	-	-	-	<b>16,837.50</b>
Sept 15, Principal 2016	-	-	-	-	-	-	-	-	<b>730,000.00</b>
<b>Total Principal</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>8,090,700.48</b>
<b>Total Interest</b>	<b><u>52,927.67</u></b>	<b><u>41,226.85</u></b>	<b><u>34,308.52</u></b>	<b><u>27,978.81</u></b>	<b><u>21,553.79</u></b>	<b><u>15,032.04</u></b>	<b><u>8,412.10</u></b>	<b><u>1,692.48</u></b>	<b><u>1,208,978.74</u></b>
<b>Total Debt Requirement</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>9,299,679.22</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	<b>0.00</b>
Debt service reserve	0.00	274,690.00	0.00	0.00	0.00	0.00	0.00	0.00	<b>774,215.00</b>
Water Department	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	<b>45,228.34</b>
Electric Department	266,240.00	-239,007.50	0.00	0.00	0.00	0.00	0.00	0.00	<b>2,374,624.81</b>
Sewer Department	291,502.78	289,045.45	286,551.12	284,019.23	281,449.22	278,840.52	276,192.55	137,090.85	<b>6,502,205.85</b>
<b>Total Funds Available</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>9,696,274.00</b>
<b>Debt Requirement</b>	<b><u>557,742.78</u></b>	<b><u>324,727.95</u></b>	<b><u>286,551.12</u></b>	<b><u>284,019.23</u></b>	<b><u>281,449.22</u></b>	<b><u>278,840.52</u></b>	<b><u>276,192.55</u></b>	<b><u>137,090.85</u></b>	<b><u>9,299,679.22</u></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.