



## 2019-2020 BUDGET





## TABLE OF CONTENTS

	Page
<b>Governmental Funds</b>	
General	6
Revenue Sources Chart	36
Expenditures by Category Chart	37
Equipment and Capital Expenditure Plan	38
Debt Service	41
Special Revenue	
Economic Development	45
CDBG Reuse	46
Lexington Revolving Loan Fund	47
Meals on Wheels	48
Street	49
Street Revenue Sources Chart	52
Equipment and Capital Expenditure Plan	53
<b>Proprietary Funds</b>	
Internal Service	
Health	57
Enterprise	
Electric	60
Water	62
Sewer	64
Capital Improvement Plan	67
Sanitation	68
Landfill	69
Ambulance	70
<b>Fiduciary Funds</b>	
Agency	
Tax Increment Finance	73
Refund to Schools	74
<b>Component Unit</b>	
Community Development Agency	77
<b>Supplemental Information</b>	
General Obligation Debt Schedule	81
Combined Utility Debt Schedule	82



# General Fund

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## CITY COUNCIL, BOARDS AND COMMISSIONS

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2019-2020

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 16-17 ACTUAL</b>	<b>FY 17-18 ACTUAL</b>	<b>FY 18-19 BUDGET</b>	<b>FY 18-19 ESTIMATE</b>	<b>FY 19-20 BUDGET</b>
1	Personal Services					
2	Wages	7,500	13,875	16,375	16,375	16,500
3	Benefits	574	1,062	1,253	1,253	1,262
4						
5	Total Personal Services	8,074	14,937	17,628	17,628	17,762
6						
7	Operating Expenses					
8	Communications					
9	Utilities					
10	Insurance					
11	Conference & Seminars	8,128	9,386	10,000	9,521	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	8,128	9,386	10,000	9,521	10,000
27						
28	Non-Operating Expenses					
29	Supplies	3,044	1,763	3,500	22,057	3,500
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	3,044	1,763	3,500	22,057	3,500
35						
36	TOTAL BUDGETED EXPENSES	19,246	26,085	31,128	49,206	31,262

## 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:*

PERSONNEL SCHEDULE				
POSITION	NUMBER OF EMPLOYEES			
	ACTUAL 2018	BUDGET 2019	ESTIMATE 2019	BUDGET 2020
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 2019-2020

LINE	ACCOUNT DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 18-19 ESTIMATE	FY 19-20 BUDGET
1	Personal Services					
2	Wages	295,593	306,695	308,799	318,485	322,333
3	Benefits	98,005	110,501	105,279	123,280	123,961
4						
5	Total Personal Services	393,598	417,196	414,078	441,765	446,294
6						
7	Operating Expenses					
8	Communications					
9	Utilities					
10	Insurance					
11	Conference & Seminars	5,459	3,935	6,500	5,298	6,500
12	Municipal Dues	2,139	2,189	2,800	2,376	2,800
13	Employee Dues	3,129	3,241	3,800	3,796	4,000
14	Promotional Expense					
15	Audit/Legal Expense	990	720	1,000	707	1,100
16	Election Expense	352		2,000	11,669	2,000
17	Contractual Expense	8,100	8,400	8,700	8,700	8,700
18	Publication	6,322	5,784	8,500	6,891	8,500
19	Building Repairs					
20	Vehicle O & M	2,978	2,668	3,000	2,650	3,000
21	Equipment O & M					
22	Grounds Maintenance					
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	29,470	26,937	36,300	42,087	36,600
27						
28	Non-Operating Expenses					
29	Supplies	7,118	747	7,700	4,768	7,700
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	7,118	747	7,700	4,768	7,700
35						
36	TOTAL BUDGETED EXPENSES	430,186	444,880	458,078	488,620	490,594



## 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:*

PERSONNEL SCHEDULE				
POSITION	NUMBER OF EMPLOYEES			
	ACTUAL 2018	BUDGET 2019	ESTIMATE 2019	BUDGET 2020
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>	4.00	4.00	4.00	4.00

## CITY TREASURER

### CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2019-2020

LINE	ACCOUNT DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 18-19 ESTIMATE	FY 19-20 BUDGET
1	Personal Services					
2	Wages	79,054	81,869	84,151	84,315	86,890
3	Benefits	24,910	29,117	27,707	33,306	34,086
4						
5	Total Personal Services	103,964	110,986	111,858	117,621	120,976
6						
7	Operating Expenses					
8	Communications					
9	Utilities					
10	Insurance					
11	Conference & Seminars	453	894	4,000	1,064	4,000
12	Municipal Dues					
13	Employee Dues	240	240	400	310	400
14	Promotional Expense					
15	Audit/Legal Expense	12,911	8,081	18,000	10,545	18,000
16	Election Expense					
17	Contractual Expense	11,450	12,509	12,000	12,500	12,000
18	Publication	534	301	700	340	700
19	Building Repairs					
20	Vehicle O & M	1,200	1,200	1,300	1,200	1,300
21	Equipment O & M					
22	Grounds Maintenance					
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	26,788	23,225	36,400	25,959	36,400
27						
28	Non-Operating Expenses					
29	Supplies	840	736	1,500	850	1,500
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	840	736	1,500	850	1,500
35						
36	TOTAL BUDGETED EXPENSES	131,592	134,947	149,758	144,430	158,876

## 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 2018	BUDGET 2019	ESTIMATE 2019	BUDGET 2020
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 2019-2020

LINE	ACCOUNT DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 18-19 ESTIMATE	FY 19-20 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	65,788	71,067	71,000	70,998	75,000
10	Insurance	239,900	212,425	250,000	188,722	240,000
11	Conference & Seminars	647				
12	Municipal Dues	27,319	18,359	30,000	33,203	32,000
13	Employee Dues					
14	Promotional Expense	9,306	7,377	14,500	8,801	14,500
15	Audit/Legal Expense	47,751	47,050	50,000	48,300	50,000
16	Election Expense					
17	Contractual Expense	160,301	147,472	159,157	151,950	159,157
18	Publication	988	1,087	1,000	1,087	1,100
19	Building Repairs	10,975	9,451	11,000	8,250	11,000
20	Vehicle O & M			2,000	500	2,000
21	Equipment O & M	530	2,495	2,000	3,922	2,000
22	Grounds Maintenance	7,699	1,480	3,000	2,167	3,000
23	Miscellaneous Expense	16,499	57,504	50,000	50,500	50,000
24	Street Repairs					
25						
26	Total Operating Expenses	587,705	575,766	643,657	568,400	639,757
27						
28	Non-Operating Expenses					
29	Supplies	18,088	17,652	19,000	18,627	20,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property	970,176	35,025	119,000	639,500	390,000
33	Transfers - Out:					
35	Debt Service	555,417	596,034	497,355	490,303	555,797
36	Econ Dev Sales Tax	167,500	167,500	167,500	167,500	167,500
37	Landfill					
38	Other					
39	Street	409,535	585,320	508,000	529,821	1,027,725
40	Total Transfers Out	1,132,452	1,348,854	1,172,855	1,187,624	1,751,022
41						
42	Total Non-Operating Expenses	2,120,716	1,401,531	1,310,855	1,845,751	2,161,022
43						
44	TOTAL BUDGETED EXPENSES	2,708,421	1,977,297	1,954,512	2,414,151	2,800,779

## 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	340,000
City Hall/PD Training Room Renovation	50,000
Total	<hr/> \$390,000

PERSONNEL SCHEDULE				
POSITION	NUMBER OF EMPLOYEES			
	ACTUAL 2018	BUDGET 2019	ESTIMATE 2019	BUDGET 2020
	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 2019-2020

LINE	ACCOUNT DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 18-19 ESTIMATE	FY 19-20 BUDGET
1	Personal Services					
2	Wages	130,058	122,922	118,555	134,547	136,590
3	Benefits	53,166	53,636	49,652	62,735	64,334
4						
5	Total Personal Services	183,223	176,558	168,207	197,282	200,924
6						
7	Operating Expenses					
8	Communications					
9	Utilities					
10	Insurance					
11	Conference & Seminars	5,263	4,011	4,500	4,050	4,500
12	Municipal Dues			500		
13	Employee Dues	750	115	1,000	700	1,500
14	Promotional Expense	6,349	6,233	14,000	6,600	13,000
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	64,083	55,886	66,000	61,909	66,000
18	Publication	1,328		1,500		1,500
19	Building Repairs					
20	Vehicle O & M	1,674	1,878	3,500	2,130	3,500
21	Equipment O & M	159	67	1,000	75	1,000
22	Grounds Maintenance					
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	79,605	68,189	92,000	75,464	91,000
27						
28	Non-Operating Expenses					
29	Supplies	4,342	5,833	12,500	7,640	12,500
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	4,342	5,833	12,500	7,640	12,500
35						
36	TOTAL BUDGETED EXPENSES	267,171	250,580	272,707	280,386	304,424

## 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 2018	BUDGET 2019	ESTIMATE 2019	BUDGET 2020
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>	3.00	3.00	3.00	3.00

## POLICE & DISPATCH

### CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2019-2020

LINE	ACCOUNT DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 18-19 ESTIMATE	FY 19-20 BUDGET
1	Personal Services					
2	Wages	1,149,183	1,114,560	1,161,511	1,186,793	1,161,428
3	Benefits	447,071	484,663	485,826	548,850	550,745
4						
5	Total Personal Services	1,596,254	1,599,222	1,647,338	1,735,643	1,712,173
6						
7	Operating Expenses					
8	Communications	85	1,310	1,000	425	1,000
9	Utilities	671	663	1,000	675	1,000
10	Insurance					
11	Conference & Seminars	5,601	8,108	12,000	9,149	12,000
12	Municipal Dues	1,000	1,000	1,200	1,150	1,200
13	Employee Dues	365	365	500	365	500
14	Promotional Expense					
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	122,135	122,778	127,000	126,851	129,000
18	Publication		907	1,200	900	1,200
19	Building Repairs	1,170	391	1,000	350	1,200
20	Vehicle O & M	46,434	111,461	47,000	49,669	50,000
21	Equipment O & M	14,441	15,437	18,000	16,743	18,000
22	Grounds Maintenance					
23	Miscellaneous Expense	90	416	1,000	500	1,000
24	Street Repairs					
25						
26	Total Operating Expenses	191,992	262,836	210,900	206,777	216,100
27						
28	Non-Operating Expenses					
29	Supplies	19,812	18,929	27,000	19,759	25,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh	32,533	49,020	40,000	42,000	45,000
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	52,345	67,949	67,000	61,759	70,000
35						
36	TOTAL BUDGETED EXPENSES	1,840,591	1,930,007	1,925,238	2,004,179	1,998,273



## 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

45,000

Total            \$45,000

PERSONNEL SCHEDULE				
POSITION	NUMBER OF EMPLOYEES			
	ACTUAL 2018	BUDGET 2019	ESTIMATE 2019	BUDGET 2020
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	12.00	12.00
Dispatcher	2.00	2.00	2.00	2.00
<b>TOTAL EMPLOYEES:</b>	23.00	23.00	22.00	22.00

## FIRE & CIVIL DEFENSE

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2019-2020

LINE	ACCOUNT DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 18-19 ESTIMATE	FY 19-20 BUDGET
1	Personal Services					
2	Wages	21,082	21,406	21,700	21,001	21,700
3	Benefits	24,407	31,827	25,000	21,105	25,000
4						
5	Total Personal Services	45,489	53,233	46,700	42,106	46,700
6						
7	Operating Expenses					
8	Communications	2,212	4,490	6,000	3,950	5,000
9	Utilities	11,552	13,536	15,000	14,243	16,000
10	Insurance	16,981	17,114	20,100	16,116	20,100
11	Conference & Seminars	11,585	6,570	15,000	10,950	14,000
12	Municipal Dues					
13	Employee Dues	175		200	175	200
14	Promotional Expense					
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	16,931	19,044	19,000	26,187	22,000
18	Publication					
19	Building Repairs	1,224	3,695	3,000	5,347	4,000
20	Vehicle O & M	7,289	4,971	12,500	12,250	13,000
21	Equipment O & M	25,171	7,409	25,000	62,700	26,000
22	Grounds Maintenance					
23	Miscellaneous Expense	1,672				
24	Street Repairs					
25						
26	Total Operating Expenses	94,791	76,828	115,800	151,918	120,300
27						
28	Non-Operating Expenses					
29	Supplies	1,507	997	6,000	2,870	6,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					15,000
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	1,507	997	6,000	2,870	21,000
35						
36	TOTAL BUDGETED EXPENSES	141,787	131,059	168,500	196,894	188,000

## 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:	
Siren Replacement	15,000
Total	<hr/> \$15,000

PERSONNEL SCHEDULE				
POSITION	NUMBER OF EMPLOYEES			
	ACTUAL 2018	BUDGET 2019	ESTIMATE 2019	BUDGET 2020
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 2019-2020**

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 16-17 ACTUAL</b>	<b>FY 17-18 ACTUAL</b>	<b>FY 18-19 BUDGET</b>	<b>FY 18-19 ESTIMATE</b>	<b>FY 19-20 BUDGET</b>
1	Personal Services					
2	Wages	184,577	177,294	179,990	172,283	177,971
3	Benefits	89,480	95,887	81,013	103,669	99,114
4						
5	Total Personal Services	274,057	273,181	261,003	275,952	277,085
6						
7	Operating Expenses					
8	Communications					
9	Utilities	10,068	10,305	11,000	10,448	11,500
10	Insurance					
11	Conference & Seminars	1,122	741	1,000	900	1,200
12	Municipal Dues					
13	Employee Dues	20	20	400	30	400
14	Promotional Expense	285	800	500	900	1,000
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	28,380	29,941	31,000	31,799	32,000
18	Publication					
19	Building Repairs	752	7,142	4,000	2,952	4,000
20	Vehicle O & M	1,050	1,571	1,500	1,070	1,500
21	Equipment O & M	2,354	1,838	3,000	2,095	3,000
22	Grounds Maintenance			10,000		10,000
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	44,030	52,357	62,400	50,194	64,600
27						
28	Non-Operating Expenses					
29	Supplies	3,299	3,842	6,000	3,570	6,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	3,299	3,842	6,000	3,570	6,000
35						
36	TOTAL BUDGETED EXPENSES	321,386	329,379	329,403	329,716	347,685

## 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 2018	BUDGET 2019	ESTIMATE 2019	BUDGET 2020
Assistant Center Director	1.00	1.00	1.00	1.00
Business Manager (Part-time)	0.00	0.00	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>	4.00	4.00	5.00	5.00

## LIBRARY

### CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2019-2020

LINE	ACCOUNT DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 18-19 ESTIMATE	FY 19-20 BUDGET
1	Personal Services					
2	Wages	212,547	225,679	236,979	230,365	240,128
3	Benefits	81,819	101,336	95,688	114,819	119,370
4						
5	Total Personal Services	294,366	327,015	332,667	345,184	359,498
6						
7	Operating Expenses					
8	Communications					
9	Utilities	29,150	28,377	30,000	29,961	30,000
10	Insurance					
11	Conference & Seminars	1,585	715	1,500	720	1,500
12	Municipal Dues					
13	Employee Dues	332	92	500	100	500
14	Promotional Expense	1,795	1,505	2,000	1,555	2,000
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	45,252	60,623	50,000	46,139	50,000
18	Publication	338	271	800	225	800
19	Building Repairs	6,377	2,886	5,500	6,106	6,500
20	Vehicle O & M				15	
21	Equipment O & M	3,375	257	9,000	1,193	8,000
22	Grounds Maintenance		223			
23	Miscellaneous Expense	705	2,006	2,500	1,520	2,500
24	Street Repairs					
25						
26	Total Operating Expenses	88,909	96,956	101,800	87,534	101,800
27						
28	Non-Operating Expenses					
29	Supplies	85,703	96,196	84,000	94,112	84,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh					
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	85,703	96,196	84,000	94,112	84,000
35						
36	TOTAL BUDGETED EXPENSES	468,977	520,167	518,467	526,830	545,298

## 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:*

PERSONNEL SCHEDULE				
POSITION	NUMBER OF EMPLOYEES			
	ACTUAL 2018	BUDGET 2019	ESTIMATE 2019	BUDGET 2020
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 2019-2020

LINE	ACCOUNT DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 18-19 ESTIMATE	FY 19-20 BUDGET
1	Personal Services					
2	Wages	163,836	160,316	168,000	164,887	167,000
3	Benefits	11,420	10,927	12,900	13,027	12,900
4						
5	Total Personal Services	175,256	171,244	180,900	177,914	179,900
6						
7	Operating Expenses					
8	Communications		582			
9	Utilities	20,539	20,975	21,000	21,120	21,500
10	Insurance					
11	Conference & Seminars	511	120	3,000	1,988	2,500
12	Municipal Dues	40	40	100	40	200
13	Employee Dues		80		40	200
14	Promotional Expense	673	589	800	880	1,000
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	18,558	16,889	16,000	18,912	19,000
18	Publication			1,000		1,000
19	Building Repairs	4,560	873	4,000	6,203	5,000
20	Vehicle O & M	74	129		50	
21	Equipment O & M	6,345	11,200	10,000	8,200	10,000
22	Grounds Maintenance	766	4,734	14,000	5,045	12,000
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	52,067	56,210	69,900	62,478	72,400
27						
28	Non-Operating Expenses					
29	Supplies	42,891	48,525	48,000	48,200	49,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh	30,945				
32	Capital -- Real Property					
33						
34	Total Non-Operating Expenses	73,836	48,525	48,000	48,200	49,000
35						
36	TOTAL BUDGETED EXPENSES	301,158	275,978	298,800	288,592	301,300



## 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:*

PERSONNEL SCHEDULE				
POSITION	NUMBER OF EMPLOYEES			
	ACTUAL 2018	BUDGET 2019	ESTIMATE 2019	BUDGET 2020
Lifeguards/Concessions/Park Attendant (Seasonal)	40.00	38.00	39.00	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>	48.00	46.00	47.00	48.00

## PARKS & RECREATION

### CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2019-2020

LINE	ACCOUNT DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 18-19 ESTIMATE	FY 19-20 BUDGET
1	Personal Services					
2	Wages	326,540	335,663	332,258	357,197	361,988
3	Benefits	98,504	111,032	113,394	123,272	134,749
4						
5	Total Personal Services	425,043	446,695	445,652	480,469	496,737
6						
7	Operating Expenses					
8	Communications					
9	Utilities	43,495	47,099	48,000	47,346	48,000
10	Insurance					
11	Conference & Seminars	167		1,000	200	1,000
12	Municipal Dues					
13	Employee Dues	285	120	400	120	400
14	Promotional Expense	1,073	1,509	2,000	1,500	2,000
15	Audit/Legal Expense					
16	Election Expense					
17	Contractual Expense	31,951	15,644	58,770	14,859	35,000
18	Publication	878	826	2,000	855	2,000
19	Building Repairs	2,844	2,671	9,000	2,500	9,000
20	Vehicle O & M	10,793	9,086	15,000	10,330	15,000
21	Equipment O & M	32,359	27,257	27,000	28,225	35,000
22	Grounds Maintenance	132,195	62,035	40,000	64,984	75,000
23	Miscellaneous Expense	5,896		5,000	8,463	9,000
24	Street Repairs					
25						
26	Total Operating Expenses	261,936	166,247	208,170	179,382	231,400
27						
28	Non-Operating Expenses					
29	Supplies	66,783	60,521	54,000	44,330	60,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh	25,822	34,132	80,000	25,623	80,000
32	Capital -- Real Property	660,066	654,866	590,000	264,021	320,000
33						
34	Total Non-Operating Expenses	752,671	749,519	724,000	333,974	460,000
35						
36	TOTAL BUDGETED EXPENSES	1,439,650	1,362,460	1,377,822	993,825	1,188,137

## 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
<b>Total</b>	<b>\$80,000</b>

Real Property Capital includes:

Park Facility Improvements--General	40,000
Optimist Complex Improvements	40,000
Basketball / Soccer Courts--Splash Pads	100,000
Plum Creek Park Improvements	25,000
Kirkpatrick Memorial Park Improvements	40,000
Southwest First Addition Parks--Greenspace	75,000
<b>Total</b>	<b>\$320,000</b>

PERSONNEL SCHEDULE				
POSITION	NUMBER OF EMPLOYEES			
	ACTUAL 2018	BUDGET 2019	ESTIMATE 2019	BUDGET 2020
Community Activities Director	1.00	1.00	1.00	1.00
Recreation Complex Manager (Part-time)	1.00	1.00	1.00	1.00
Recreation Coordinator	0.00	0.00	1.00	1.00
Park Foreman	2.00	2.00	2.00	2.00
Maintenance Worker	2.00	2.00	2.00	2.00
Maintenance Worker (Seasonal)	11.00	11.00	11.00	9.00
Coordinators/Concession Staff (Seasonal)	16.00	15.00	15.00	14.00
<b>TOTAL EMPLOYEES:</b>	<b>33.00</b>	<b>32.00</b>	<b>33.00</b>	<b>30.00</b>

## CEMETERY

### CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2019-2020

LINE	ACCOUNT DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 18-19 ESTIMATE	FY 19-20 BUDGET
1	Personal Services					
2	Wages	55,854	56,419	46,608	26,355	25,185
3	Benefits	6,088	5,803	5,126	2,890	3,189
4						
5	Total Personal Services	61,943	62,222	51,734	29,245	28,374
6						
7	Operating Expenses					
8	Communications					
9	Utilities	1,789	1,746	2,000	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	1,185	1,440	2,000	1,200	2,000
18	Publication					
19	Building Repairs		20	1,000	200	1,000
20	Vehicle O & M	476	676	5,000	900	4,589
21	Equipment O & M	11,089	10,099	12,000	11,186	12,000
22	Grounds Maintenance	11,508	3,017	10,000	1,830	10,000
23	Miscellaneous Expense					
24	Street Repairs					
25						
26	Total Operating Expenses	26,047	16,998	32,000	17,106	31,589
27						
28	Non-Operating Expenses					
29	Supplies	349	932	5,000	906	5,000
30	Equipment Rental					
31	Capital -- Equip/Furn/Veh		12,639	15,000	15,100	15,000
32	Capital -- Real Property		2,331	45,000	3,210	45,000
33						
34	Total Non-Operating Expenses	349	15,902	65,000	19,216	65,000
35						
36	TOTAL BUDGETED EXPENSES	88,338	95,122	148,734	65,567	124,963

## 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	<u>\$15,000</u>

Real Property Capital includes:

Infrastructure Replacements	45,000
Total	<u>\$45,000</u>

PERSONNEL SCHEDULE				
POSITION	NUMBER OF EMPLOYEES			
	ACTUAL 2018	BUDGET 2019	ESTIMATE 2019	BUDGET 2020
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 2019-2020

LINE	ACCOUNT DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 18-19 ESTIMATE	FY 19-20 BUDGET
1	Personal Services					
2	Wages	2,625,823	2,616,697	2,674,925	2,712,603	2,717,713
3	Benefits	935,444	1,035,791	1,002,838	1,148,206	1,168,710
4						
5	Total Personal Services	3,561,267	3,652,488	3,677,763	3,860,809	3,886,423
6						
7	Operating Expenses					
8	Communications	2,297	6,382	7,000	4,375	6,000
9	Utilities	183,052	193,767	199,000	196,581	205,000
10	Insurance	256,881	229,539	270,100	204,838	260,100
11	Conference & Seminars	40,520	34,481	58,500	43,840	57,200
12	Municipal Dues	30,498	21,588	34,600	36,769	36,200
13	Employee Dues	5,296	4,273	7,200	5,636	8,100
14	Promotional Expense	19,482	18,012	33,800	20,236	33,500
15	Audit/Legal Expense	61,653	55,851	69,000	59,552	69,100
16	Election Expense	352	0	2,000	11,669	2,000
17	Contractual Expense	508,325	490,624	549,627	501,006	534,857
18	Publication	10,388	9,177	16,700	10,298	16,800
19	Building Repairs	27,902	27,129	38,500	31,908	41,700
20	Vehicle O & M	71,967	133,638	90,800	80,764	93,889
21	Equipment O & M	95,823	76,059	107,000	134,339	115,000
22	Grounds Maintenance	152,169	71,490	77,000	74,026	110,000
23	Miscellaneous Expense	24,863	59,926	58,500	60,983	62,500
24	Street Repairs	0	0	0	0	0
25						
26	Total Operating Expenses	1,491,468	1,431,935	1,619,327	1,476,820	1,651,946
27						
28	Non-Operating Expenses					
29	Supplies	253,775	256,672	274,200	267,689	280,200
30	Equipment Rental	0	0	0	0	0
31	Capital -- Equip/Furn/Veh	89,300	95,791	135,000	82,723	155,000
32	Capital -- Real Property	1,630,242	692,222	754,000	906,731	755,000
33	Transfers Out	1,132,452	1,348,854	1,172,855	1,187,624	1,751,022
34	Total Non-Operating Expenses	3,105,768	2,393,538	2,336,055	2,444,767	2,941,222
35						
36	TOTAL BUDGETED EXPENSES	8,158,503	7,477,962	7,633,145	7,782,396	8,479,591

## GENERAL FUND REVENUE

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2019-2020

LINE	ACCOUNT DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 18-19 ESTIMATE	FY 19-20 BUDGET
1	State Tax Revenue:					
2	Aid to Local Subdivision					
3	MV Prorate	2,893	3,227	3,000	3,464	3,000
4	State Property Tax Credit	49,834	50,982		52,079	
5	Personal Tax Rebate	5,569	5,424		5,550	
6	Homestead Exemption	42,339	42,238		46,826	
7	Mutual Finance Organization	18,310	17,739	17,794	17,795	20,227
8	MEF/MIRF/Urban Hwy	1,000,683	1,027,551	1,005,353	1,005,353	1,118,606
9						
10	Total State Tax Revenue	1,119,629	1,147,161	1,026,147	1,131,067	1,141,833
11						
12	Sales Tax Revenue	2,018,921	2,173,226	2,000,392	2,141,462	2,050,000
13						
14	Local Receipts - All Other:					
15						
16	Occupation Taxes:					
17	Liquor License	2,150	2,000	2,300	1,800	2,000
18	Telecommunications	90,023	98,261	100,000	85,670	87,567
19	Fireworks	2,710	1,585	2,100	1,510	2,000
20						
21	Total Occupation Taxes	94,883	101,846	104,400	88,980	91,567
22						
23	Franchise Fees:					
24	Cable TV	60,217	60,848	60,000	63,855	61,000
25	Source Gas	16,217	19,069	19,000	21,167	20,000
26	Electric	848,672	875,718	870,000	897,025	901,601
27	Water	75,460	75,774	75,000	73,655	75,300
28	Sewer	96,139	96,302	97,500	96,357	98,500
29						
30	Total Franchise Fees	1,096,705	1,127,712	1,121,500	1,152,059	1,156,401
31						
32	Permits: All	9,200	9,624	12,500	11,446	12,500
33						
34	Total Permits	9,200	9,624	12,500	11,446	12,500
35						
36	Service Fees:					
37	Locates/Zoning/Subdivision	740	145	1,000	700	1,000
38	Abatement Fees	5,180	4,426	8,000	4,300	8,000
39	Lottery Proceeds			9,500	16,621	16,000
40	Library Fines/Fees/Copier	16,772	15,100	17,500	15,982	17,000
41	Intoxalizer Fees	2,535	3,133	3,800	3,677	3,800
42	Animal Pound	2,595	3,078	3,300	3,519	3,300
43	Burial Fees	26,900	24,900	22,000	17,100	22,000
44	Miscellaneous	9,358	2,060	7,000	43,300	7,000
45						
46	Total Service Fees	64,080	52,843	72,100	105,199	78,100
47						



## GENERAL FUND REVENUE

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2019-2020

LINE	ACCOUNT DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 18-19 ESTIMATE	FY 19-20 BUDGET
48	Inter-Dept Service Fees:					
49	Electric Dept	472,849	494,220	522,159	522,159	522,159
50	Water Dept	107,000	138,999	146,829	146,829	146,829
51	Sewer Dept	106,977	138,999	146,829	146,829	146,829
52	Meals on Wheels	41,514	41,514	41,514	41,514	41,514
53	Ambulance	21,459	21,459	22,925	21,792	22,925
54						
55	Total Inter-Dept Service Fees	749,799	835,192	880,256	879,123	880,256
56						
57	Contracts & Rents:					
58	Rural Fire	49,096	46,126	52,000	41,796	48,000
59	Land Lease/Towers	18,015	18,367	18,429	25,239	38,429
60	Special Waste Income	10,359	14,160	10,000	9,151	10,000
61	Ballfield/Building Rent	136,043	148,861	143,000	143,505	143,000
62	Other Contracts	202,851	5,000	100,000	62,067	100,000
63	Airport Authority / DC Roads					
64	School District	95,399	95,444	115,150	116,946	117,250
65						
66	Total Contracts & Rents:	511,763	327,958	438,579	398,703	456,679
67						
68	Program Fees:					
69	Recreation Fees	5,438	3,055	5,000	3,080	4,000
70	Red Cross Lessons	8,320	3,360	3,000	3,334	3,000
71	Pool Admission	34,918	31,258	35,000	32,250	33,000
72	Special Events		3,234	4,000	1,835	4,000
73						
74	Total Program Fees	48,676	40,907	47,000	40,499	44,000
75						
76	Licenses:					
77	All Licenses	2,200	2,850	3,000	2,575	3,000
78						
79	Total Licenses	2,200	2,850	3,000	2,575	3,000
80						
81	Public Donations:					
82	Lexington Foundation	6,023	7,976	5,000	12,168	105,000
83	Library/Foundation Donations	2,007	1,814	2,700	1,520	2,000
84	Miscellaneous	63,550		50,000	50,039	10,000
85	Total Public Donations	71,579	9,790	57,700	63,727	117,000
86						
87	Sales:					
88	Accident Report Copies	649	771	800	727	800
89	Concessions	46,901	44,554	46,000	45,846	44,000
90	Restitution/Witness Fees	567	353	800	100	800
91	Cemetery Spaces	8,000	5,700	10,000	5,500	6,000
92	Sale of Equip/Junk/Other	98,538	97,205	80,000	79,874	80,000
93	Land Sale		10,000	345,000		295,000
94						
95	Total Sales	154,655	158,583	482,600	132,047	426,600
96						

## GENERAL FUND REVENUE

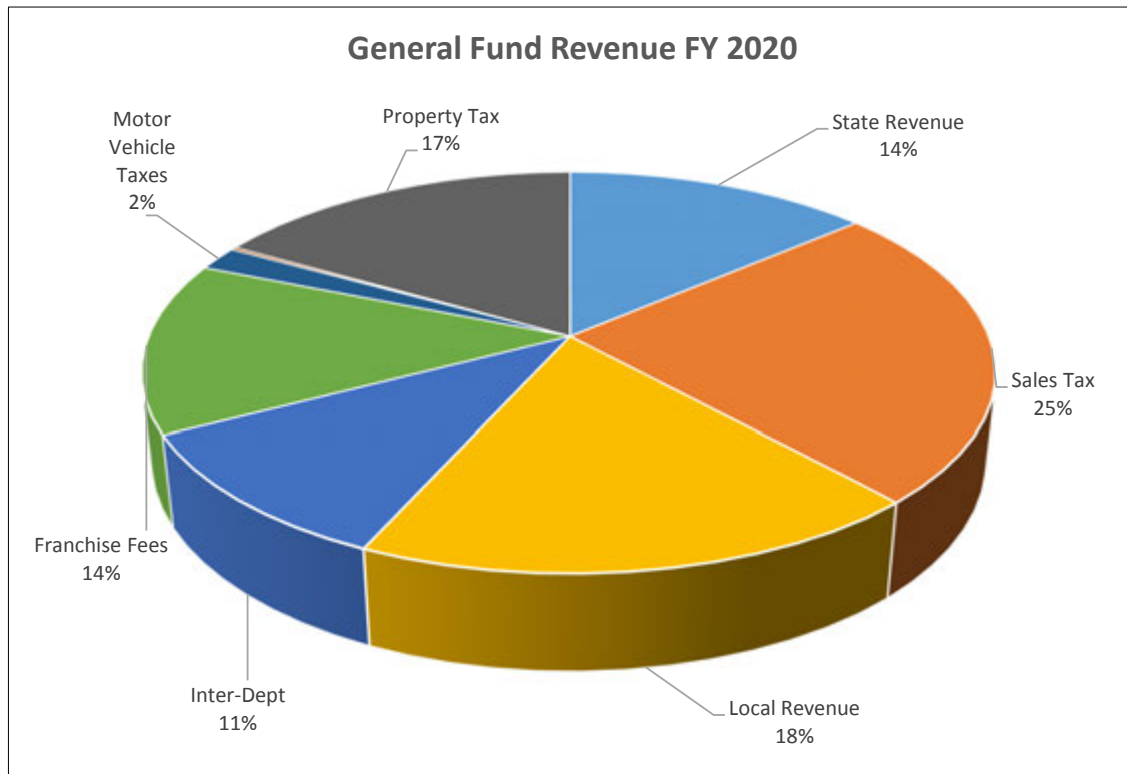
CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2019-2020

LINE	ACCOUNT DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 18-19 ESTIMATE	FY 19-20 BUDGET
97	Other Income:					
98	Interest from Investments	669	1,937	1,000	2,821	2,500
99	Miscellaneous/Other	2,491	2,437	2,000	30,745	77,000
100	Loan/Lease Proceeds	661,379			530,000	200,000
101						
102	Total Other Income	664,539	4,374	3,000	563,566	279,500
103						
104	Grant in Aid - Local					
105	UPRR/Peter Kiewit					
106	Other Misc Local Grants	6,500	5,000	25,000	18,000	25,000
107						
108	Total Grant In Aid - Local	6,500	5,000	25,000	18,000	25,000
109						
110	Total Local Receipts - All Other	3,474,579	2,676,679	3,247,635	3,455,924	3,570,603
111						
112	Grant In Aid - State					
113	NE Dept of Econ Dev					
114	NE Emergency Mgt					
115	NE DEQ / NE DEE	16,201		255,000	255,000	
116	NE Environmental Trust	52,310	5,000		10,000	
117	NE Housing Trust Fund					
118	Other Misc State Grants			18,000	133,080	
119						
120	Total Grant In Aid - State	68,511	5,000	273,000	398,080	0
121						
122	Grant In Aid - Federal					
123	CDBG (NE Dept of Econ Dev)					
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	48,886	15,359	2,200	1,838	2,200
132	US Forest Service (NE Game & Parks)		30,000	150,000		
133	Nat Fnd of the Arts (NE Library Comm)	3,100	2,203	2,200	2,112	2,200
134	Other Misc Federal Grants	3,170	8,500		14,234	14,000
135						
136	Total Grant In Aid - Federal	154,156	56,062	154,400	18,184	18,400
137						
138	Fund Transfers:					
139	Econ Develop Fund - In					
140	Utilities Fund - In					
141	Other Transfers - In		141,785			
142	TIF Fund - In	75,130		94,000		
143						
144	Total Fund Transfers	75,130	141,785	94,000	0	0
145						

## GENERAL FUND REVENUE

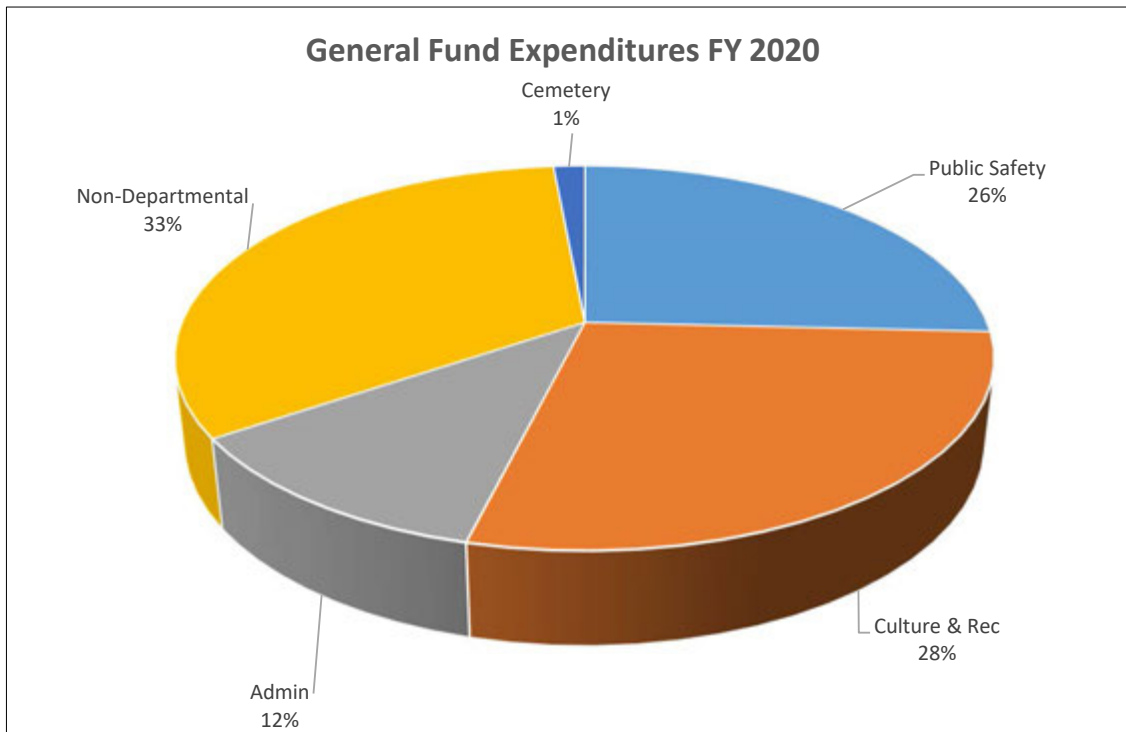
CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2019-2020

LINE	ACCOUNT DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 18-19 ESTIMATE	FY 19-20 BUDGET
146	Local Taxes:					
147	In Lieu Of	10,109	10,332	10,375	10,631	10,375
148	Personal and Real Property Taxes:					
149	Property Taxes	1,018,579	1,123,528		1,200,977	
150	MV Taxes	145,551	155,284	142,000	163,330	162,000
151	MV Tax State Share	(1,456)	(1,553)		(1,645)	
152	Carline/Airline	852	2,315		1,386	
153						
154	Total Local Taxes	1,173,635	1,289,905	152,375	1,374,679	172,375
155						
156	TOTAL GENERAL FUND REVENUE	8,084,560	7,489,818	6,947,948	8,519,396	6,953,211
157						
158						
159	General Fund Expenditures	8,158,503	7,477,962	7,633,145	7,782,396	8,479,591
160	Less General Fund Revenue	8,084,560	7,489,818	6,947,948	8,519,396	6,953,211
161	Necessary Cash Reserve			1,379,238		1,493,331
162	Less Est Cash on Hand			804,049		1,654,198
163						
164	<b><u>General Fund Tax Summary</u></b>					
165	Net Property Tax Required			1,260,386		1,365,512
166	1% Collection Fee			12,604		13,655
167	Delinquent Allowance					
168	Total Property Tax Requested			1,272,990		1,379,167
169	Total City Valuation			352,138,243		381,509,693
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><u>FY 2020</u></b>	<b><u>FY 2021</u></b>	<b><u>FY 2022</u></b>	<b><u>FY 2023</u></b>	<b><u>FY 2024</u></b>
<b><u>Police Equipment</u></b>					
Patrol Cars	45,000	45,000	45,000	45,000	45,000
<b>Subtotal for department</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>
<b><u>Fire &amp; Civil Defense Equipment</u></b>					
Siren replacement	15,000	15,000	15,000	15,000	15,000
<b>Subtotal for department</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</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	25,000	15,000	25,000	15,000
<b>Subtotal for department</b>	<b>15,000</b>	<b>25,000</b>	<b>15,000</b>	<b>25,000</b>	<b>15,000</b>
<b>TOTAL FOR FISCAL YEAR</b>	<b>155,000</b>	<b>165,000</b>	<b>155,000</b>	<b>165,000</b>	<b>155,000</b>
<b><u>Parks &amp; Recreation Capital Improvements</u></b>					
Park Facility Improvements--General	40,000	40,000	40,000	40,000	40,000
Optimist Complex Improvements	40,000	40,000	40,000	40,000	40,000
Veterans Pavilion		800,000			
Basketball/Soccer Courts--Splash Pads	100,000	50,000	50,000	50,000	50,000
Plum Creek Park Improvements	25,000	25,000	25,000	25,000	25,000
Indoor Tennis Facility--Plum Creek Park			700,000		
Kirkpatrick Memorial Park Improvements	40,000	40,000	40,000	40,000	40,000
Sandoz--Joint Use Green Space		75,000			
Southwest First Addition Parks--Greenspace	75,000				
<b>Subtotal for department</b>	<b>320,000</b>	<b>1,070,000</b>	<b>895,000</b>	<b>195,000</b>	<b>195,000</b>
<b><u>Cemetery Improvements</u></b>					
Infrastructure Replacements	45,000	45,000	30,000	30,000	30,000
<b>Subtotal for department</b>	<b>45,000</b>	<b>45,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b><u>Non-Departmental Capital Improvements</u></b>					
Opportunity Center Renovation	340,000				
Opportunity Center Parking Lot Improvements					
City Hall/PD Training Room Renovation	50,000	50,000			
<b>Subtotal for department</b>	<b>390,000</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FOR FISCAL YEAR</b>	<b>755,000</b>	<b>1,165,000</b>	<b>925,000</b>	<b>225,000</b>	<b>225,000</b>

# Debt Service

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**DEBT SERVICE FUND**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2019-2020

LINE	DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 18-19 ESTIMATE	FY 19-20 BUDGET
1	Revenue:					
2	Beginning Cash Balance	40,031	86,542	0	1,642	0
3	Assessment Collection	46,511	56,884	17,801	23,209	9,365
4	Taxes Collected / In Lieu Of					
5	General Fund Transfer	555,417	596,034	497,356	490,303	555,797
6	Street Transfer	269,508	873,505	848,324	848,344	782,598
7	Bond Proceeds	995,000				
8						
9						
10	Total Revenue	1,906,467	1,612,965	1,363,481	1,363,498	1,347,760
11						
12	Expenditures:					
13	Paying Agent / Issue Expense	10,945				
14	2015 Bond Pmts-Prop Tax Supported	110,933	105,278	104,399	104,399	108,250
15	2016 Highway Allocation Bonds	12,044	232,255	230,055	230,055	227,580
16	2017 Highway Allocation Bonds	3,130	207,600	205,455	205,455	207,935
17	Loan Payments	698,819	924,406	823,572	823,589	803,995
18	Transfers Out	984,055	141,785			
19						
20	Total Expenditures	1,819,925	1,611,324	1,363,481	1,363,498	1,347,760
21						
22	TOTAL BUDGETED EXPENDITURES	1,819,925	1,611,324	1,363,481	1,363,498	1,347,760
23						
24	Ending Balance	86,542	1,642	0	0	0



# Special Revenue

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## ECONOMIC DEVELOPMENT

### CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2019-2020

LINE	ACCOUNT DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 18-19 ESTIMATE	FY 19-20 BUDGET
1	Revenues:					
2	Beginning Cash Balance	579,435	182,764	440,410	417,365	706,487
3	Transfer from General Fund	167,500	167,500	167,500	167,500	167,500
4	Land / Lease Payments					
5	Loan Proceeds			500,000		
6	Loan Paybacks	56,533	66,000	89,200	112,400	89,200
7	Miscellaneous / Other	685	1,141	300	9,222	500
8						
9	Total Revenue	804,154	417,405	1,197,410	706,487	963,687
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	621,378		1,167,410		933,687
17	Bond Payments					
18	Loan Payments					
19	Office Expense		27			
20	Admin / Marketing Costs	12	12	30,000		30,000
21						
22	Total Expenses	621,390	39	1,197,410	0	963,687
23						
24	Ending Balance	182,764	417,365	0	706,487	0

**CDBG - HOUSING REUSE**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2019-2020

<b>LINE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 16-17 ACTUAL</b>	<b>FY 17-18 ACTUAL</b>	<b>FY 18-19 BUDGET</b>	<b>FY 18-19 ESTIMATE</b>	<b>FY 19-20 BUDGET</b>
1	Revenue:					
2	Beginning Cash Balance	59,909	41,631	41,524	36,006	37,505
3	Grant Proceeds	33,924	2,250	235,776	176,191	59,585
4	Loan Proceeds					
5	Loan Repayments	6,583	1,141	273	2,401	0
6	Pmts From Other Funds					
7	Sale of Property					
8	Miscellaneous / Other	139	104	105	2,675	70
9	Transfers In					
10						
11	Total Revenue	100,554	45,126	277,678	217,273	97,160
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	58,923	9,120	277,678	179,768	97,160
20	Supplies					
21	Transfers Out					
22						
23	Total Expenses	58,923	9,120	277,678	179,768	97,160
24						
25	Ending Balance	41,631	36,006	0	37,505	0

## LEXINGTON REVOLVING LOAN FUND

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2019-2020

LINE	ACCOUNT DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 18-19 ESTIMATE	FY 19-20 BUDGET
1	Revenue:					
2	Beginning Cash Balance	2,154	83,158	7,942	7,937	119,558
3	Grant / Loan Proceeds			300,000		300,000
4	Loan Payments	81,000	199,772	111,615	111,615	111,615
5	Pmts From Other Funds					60,000
6	Sale of Property					
7	Miscellaneous	3	8		6	
8	Transfers In					
9						
10	Total Revenue	83,158	282,937	419,557	119,558	591,173
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		275,000	419,557		591,173
19	Office Expense					
20	Transfers Out					
21						
22	Total Expenses	0	275,000	419,557	0	591,173
23						
24	Ending Balance	83,158	7,937	0	119,558	0

## MEALS ON WHEELS

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2019-2020

LINE	ACCOUNT DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 18-19 ESTIMATE	FY 19-20 BUDGET
1	Revenue:					
2	Beginning Cash Balance	49,137	49,271	47,943	46,254	33,283
3	AoA Income	44,971	49,021	47,000	39,729	45,000
4	Title XX Income	23,054	21,198	22,000	17,941	19,000
5	USDA Income	17,947	12,998	15,000	13,348	13,699
6	Contribution Income	61,139	62,491	65,000	58,196	59,000
7	Other Income	6,268	5,405	6,000	5,946	6,000
8	U W Income					
9	Donations / Grants	158	1,087		1,179	
10	Misc Income	52	70		59	
11						
12	Total Revenue	202,727	201,541	202,943	182,652	175,982
13						
14	Personal Services					
15	Wages	17,269	16,998	17,631	11,236	5,562
16	Benefits	1,321	1,300	1,349	859	425
17						
18	Total Personal Services	18,590	18,298	18,980	12,095	5,987
19						
20	Operating Expenses					
21	Utilities	6,564	7,625	9,000	8,744	9,000
22	Raw Food	73,867	75,559	77,000	74,545	76,000
23	Other Kitchen	11,129	9,748	12,500	10,805	12,000
24	Conf / Seminar/ Travel					
25	Other Expense	778	165	1,000	463	1,000
26	Contractual	266	513	1,000	437	1,000
27	Equip Exp / Vehicle Repairs	637	1,864	2,000	767	2,000
28	Interdepartmental Fees	41,514	41,514	41,514	41,514	41,514
29						
30	Total Operating Expenses	134,755	136,990	144,014	137,275	142,514
31						
32	Non-Operating Expense					
33	Supplies	111				
34	Equipment Rental					
35	Capital Outlay					
36	Reappropriation Fund			39,949		27,480
37						
38	Total Non-Operating Expense	111	0	39,949	0	27,480
39						
40	Total Expenses	153,455	155,287	202,943	149,370	175,981
41						
42	Ending Balance	49,271	46,254	0	33,283	0



**STREET**

## CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2019-2020

LINE	DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 18-19 ESTIMATE	FY 19-20 BUDGET
1	Revenues:					
2	Beginning Cash Balance	1,041,935	1,467,251	585,822	532,884	407,546
3						
4	Federal Revenue					
5	CDBG (NE Dept of Econ Dev)	188,938				
6	CDBG-Admin Fee (NE Dept of Econ Dev)	15,875				
7	Federal Econ Dev Admin					
8	Federal Hwy Admin (NE Dept of Trans)					250,000
9						
10	Total Federal Revenue	204,813	0	0	0	250,000
11						
12	State Revenue					
13	Highway Allocation	1,024,349	1,061,716	1,156,050	1,143,251	1,191,548
14	Incentive Payment	7,000	7,000	7,000	7,000	7,000
15	Motor Vehicle Fees	83,189	85,011	85,000	87,576	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	190,711	193,636	199,583	199,583	209,483
20	Total State Revenue	1,325,390	1,367,503	1,467,773	1,457,550	1,513,171
21						
22	Local Revenue					
23	Interest Income	440	914	500	401	500
24	Loan/Lease Proceeds	1,173,500		75,000		275,000
25	Inter-Dept Service Fees		60,747	67,823	67,823	67,823
26	Fuel Sold to Other Departments	100,700	110,102	105,000	32,918	100,000
27	Miscellaneous/Other	49,725	512,761	290,000	339,728	295,377
28	Lexington Foundation			100,000		50,000
29	Total Local Revenue	1,324,366	684,523	638,323	440,869	788,700
30						
31	Contracts & Rents:					
32	Dawson County RTSD	230,000		120,000	99,544	50,000
33	Other Contracts					
34	State Contracts					
35	Total Contracts & Rents:	230,000	0	120,000	99,544	50,000
36						
37	Fund Transfers:					
38	Debt Service	984,055				
39	Econ Develop STS Fund - In					
40	Electric Fund - In					
41	General Fund					
42	General Fund - MV Prorate	2,893	3,227	3,000	3,464	3,000
43	General Fund - MV Sales Tax	261,091	268,810	260,000	263,027	262,000
44	General Fund - MV Taxes	145,551	155,284	145,000	163,330	162,000
45	General Fund - Reg Sales Tax		158,000	100,000	100,000	600,725
46	TIF Fund - In	184,807	194,342	202,199		
47	Water Fund - In		23,285	23,285		
48	Sewer Fund - In		23,285	23,285		
49	Total Fund Transfers	1,578,397	826,232	756,769	529,821	1,027,725
50						
51	Total Revenue	5,704,900	4,345,510	3,568,686	3,060,668	4,037,141

**STREET**

## CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2019-2020

LINE	DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 18-19 ESTIMATE	FY 19-20 BUDGET
52	Personal Services					
53	Wages	369,419	429,604	415,071	449,054	448,248
54	Benefits	178,156	228,100	207,249	263,530	284,161
55						
56	Total Personal Services	547,574	657,704	622,321	712,584	732,409
57						
58	Operating Expenses					
59	Communications	652	338	2,000	100	2,000
60	Utilities	80,272	83,096	90,000	82,474	88,000
61	Insurance					
62	Conference & Seminars	646		500	320	500
63	Municipal Dues					
64	Employee Dues	320	330	500	340	500
65	Promotional Expense				4,770	
66	Audit/Legal Expense	5,313	2,047	5,000	2,398	5,000
67	Election Expense					
68	Contractual Expense	65,278	53,850	149,000	63,041	65,000
69	Publication		409	500	110	500
70	Building Repairs	13,764	9,294	5,000	11,256	11,000
71	Vehicle O & M	27,599	38,137	55,000	49,030	53,000
72	Equipment O & M	69,940	97,380	60,000	132,697	75,000
73	Grounds Maintenance	27,647	36,676	15,000	47,917	35,000
74	Miscellaneous Expense	1,456	1,553	2,096	1,796	2,096
75	Street Repairs	41,858	73,708	100,000	71,455	100,000
76	Fuel for Resale	108,300	110,626	100,000	35,724	90,000
77	State of NE Contracts/Projects	21,673	16,905			
78	Total Operating Expenses	464,719	524,349	584,596	503,429	527,596
79						
80	Non-Operating Expenses					
81	Supplies	100,462	51,259	50,000	58,700	50,000
82	Equipment Rental	875	3,425	10,000	8,503	10,000
83	Capital -- Equip/Furn/Veh	214,422	33,233	95,000	61,600	330,000
84	Capital -- Real Property	2,640,090	1,669,151	1,003,068	459,962	1,275,000
85	Transfers - Out	269,508	873,505	848,324	848,344	782,598
86	Reappropriations			355,377		329,537
87						
88	Total Non-Operating Expenses	3,225,356	2,630,573	2,361,769	1,437,109	2,777,136
89						
90	TOTAL BUDGETED EXPENSES	4,237,649	3,812,626	3,568,686	2,653,122	4,037,141
91						
92	Ending Balance	1,467,251	532,884	0	407,546	0

## STREET

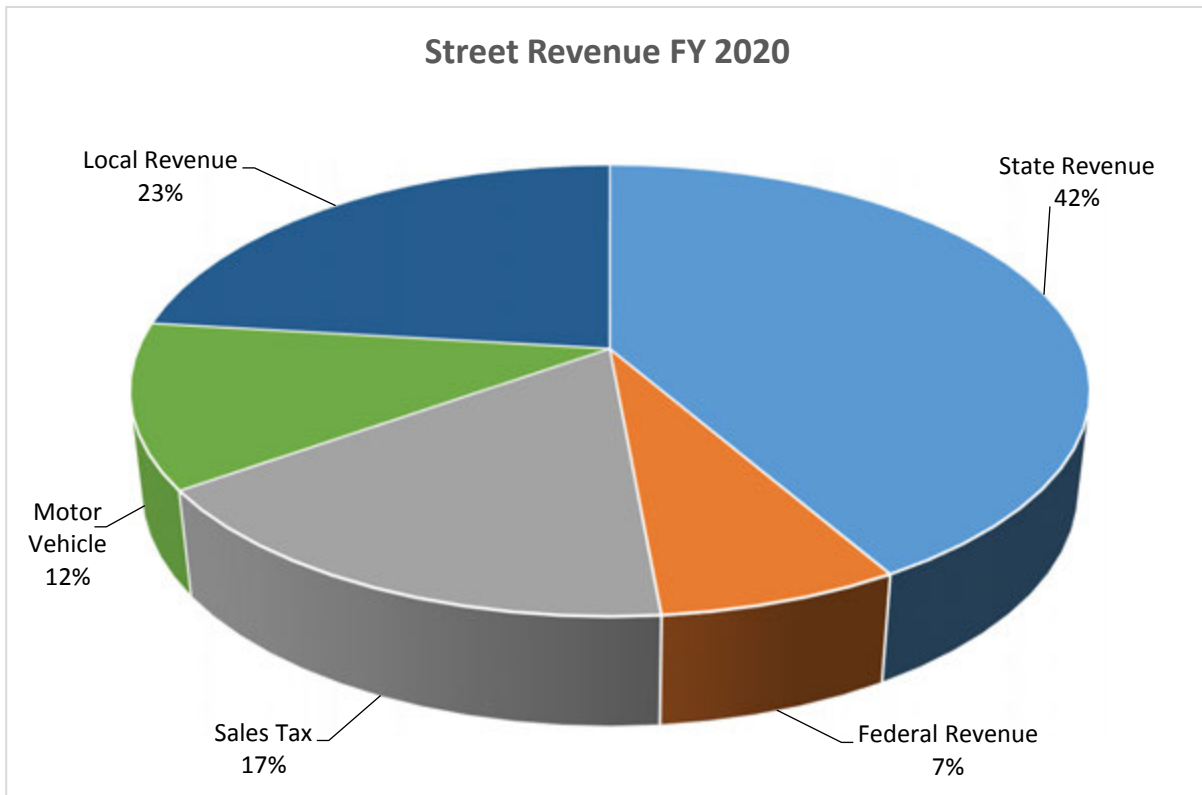
### *Program Description:*

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 2018	BUDGET 2019	ESTIMATE 2019	BUDGET 2020
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	3.00	3.00
TOTAL EMPLOYEES:	11.00	11.00	14.00	14.00



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

**Federal Revenue = NE Dept of Transportation Grant**

**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>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>FY</u></b> <b><u>2024</u></b>
<b><u>Equipment</u></b>					
Street Sweeper	200,000				200,000
Dump Truck	75,000		75,000		75,000
Fleet Truck	20,000	20,000	20,000	20,000	20,000
Snow Plows		10,000		10,000	
Light Duty Tractor	35,000			35,000	
Loader Upgrades		100,000			100,000
<b>TOTAL FOR FISCAL YEAR</b>	<b>330,000</b>	<b>130,000</b>	<b>95,000</b>	<b>65,000</b>	<b>395,000</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		300,000			
East Hwy 30 Drainage Outfall Bridge			80,000		
18th Street--Erie to Independence	75,000			150,000	
Fillmore & 16th Streets					150,000
Hike-Bike Trail Segments	300,000	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	150,000
West Frontier Street					490,000
5th, 6th, 7th Street--East of Taft	250,000				
20th & Polk Streets Reconstruction					725,000
South Adams--Prospect to Frontier					750,000
East Lexington Viaduct Project	350,000	300,000	300,000	300,000	
Highway 283--South Beautification	50,000	40,000	40,000	40,000	40,000
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		
Box Culverts--Drainage Improvements	100,000	100,000			
<b>TOTAL FOR FISCAL YEAR</b>	<b>1,275,000</b>	<b>1,770,000</b>	<b>1,600,000</b>	<b>3,140,000</b>	<b>2,830,000</b>



# Internal Service

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## HEALTH FUND

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2019-2020

LINE	ACCOUNT DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 18-19 ESTIMATE	FY 19-20 BUDGET
1	Revenue:					
2	Beginning Cash Balance	171,447	240,551	237,823	116,917	50,147
3	From City of Lex	598,886	740,815	600,000	835,273	835,273
4	Transfers In					
5	Reimbursement from Ins	186,217	144,033	90,000	104,425	110,000
6	125 Plan Refund	1,154	619			
7	Employee Paid Premiums	15,446	14,937	16,000	15,257	16,000
8	Miscellaneous Income	18	11		9	
9						
10	Total Revenue	973,167	1,140,966	943,823	1,071,882	1,011,421
11						
12	Expenses:					
13	125 Admin Fees	2,383	2,432	3,000	2,494	3,000
14	Hospital	465,178	567,498	500,000	509,170	520,000
15	Doctor/Ambulance	187,998	380,558	240,000	428,280	300,000
16	Medicine	53,529	55,519	60,000	61,873	60,000
17	Administrative Cost	5,450	432	7,000	435	7,000
18	Flu Shots	2,297	2,367	2,400	3,395	3,400
19	Drug Tests	125	284	800	187	800
20	AFLAC / Dental Premiums	15,457	14,959	16,000	15,890	16,000
21	Other Expenses	199		1,000	10	1,000
22	Wellness Program					
23	Reappropriation Fund			113,623		100,221
24						
25	Total Expenses	732,617	1,024,048	943,823	1,021,734	1,011,421
26						
27	Ending Balance	240,551	116,917	0	50,147	0



Enterprise

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## ELECTRIC DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2019-2020

LINE	ACCOUNT DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 18-19 ESTIMATE	FY 19-20 BUDGET
1	Operating Revenue:					
2	Beginning Cash Balance	2,084,789	2,535,065	5,002,193	4,627,209	3,512,285
3	Sales of Electricity					
4	Basic Residential	2,382,675	2,477,774	2,521,300	2,498,576	2,515,526
5	All Electric	2,276,564	2,489,678	2,516,200	2,632,416	2,664,857
6	Commercial Small	1,341,547	1,389,448	1,400,700	1,397,827	1,397,231
7	Commercial Large	1,799,468	1,865,075	1,899,600	1,879,755	1,890,580
8	Commercial Heat	202,838	219,466	218,700	228,266	233,408
9	Industrial	8,416,871	8,496,996	8,543,000	8,498,377	8,583,361
10	Yard Lights	13,766	12,787	13,000	12,879	13,000
11	Irrigation	33,642	27,882	33,800	25,674	33,800
12	Municipal	359,794	390,801	382,000	419,274	424,715
13	Street Lights	62,329	55,126	56,000	54,048	56,000
14	AMI Fee	50,176	50,548	50,000	51,335	50,000
15	Total Sales of Electricity	<u>16,939,671</u>	<u>17,475,581</u>	<u>17,634,300</u>	<u>17,698,427</u>	<u>17,862,477</u>
16						
17	Other Sales					
18	Facility Charges	13,857	13,857	13,857	13,857	13,857
19	Reconnect Fees	14,622	14,795	15,000	15,797	15,000
20	Other / Misc Sales	779	10,596	20,000	2,820	15,000
21	Sale of Merch/Labor	254,755	33,452	30,000	62,969	30,000
22	Sales Tax Billed Coll Fee	900	900	900	900	900
23	DPPD Lease	82,030	84,526	83,000	85,979	83,000
24	NPPD Energy Efficiency	45,041	76,866	35,000	166,987	40,000
25	Total Other Sales	<u>411,984</u>	<u>234,992</u>	<u>197,757</u>	<u>349,308</u>	<u>197,757</u>
26						
27	Total Operating Revenue	<u>19,436,443</u>	<u>20,245,638</u>	<u>22,834,250</u>	<u>22,674,944</u>	<u>21,572,519</u>
28						
29	Personal Services					
30	Wages	239,141	244,136	249,783	252,626	257,580
31	Benefits	76,721	92,427	88,179	103,923	109,126
32	Total Personal Services	<u>315,862</u>	<u>336,563</u>	<u>337,963</u>	<u>356,549</u>	<u>366,706</u>
33						
34	Operating Expenses:					
35	Wholesale Power Purchased	12,738,536	12,973,010	12,600,000	12,689,199	12,800,000
36	Power Purchase - IGS	198,328	436,321	460,000	442,124	450,000
37	Transmission/Distribution O & M					
38	Equipment / Vehicle	6,926	20,123	8,000	4,200	8,000
39	Inventory & Supplies	151,986	376,700	150,000	150,562	150,000
40	Maint / Misc	243,543	54,784	15,000	35,566	20,000
41	Outside Services	4,875	16,091	20,000	20,059	20,000
42	NPPD O & M	990,581	809,187	875,000	943,134	900,000
43	Total O & M Expense	<u>1,397,910</u>	<u>1,276,886</u>	<u>1,068,000</u>	<u>1,153,521</u>	<u>1,098,000</u>
44						
45	Administrative Expense					
46	Advertising/Promotion	35,047	34,006	35,000	30,800	35,000
47	Franchise Fees	848,672	875,718	870,000	897,025	901,601
48	Incentives/Rebates	54,369	123,231	50,000	248,123	50,000
49	Interdepartmental Fees	472,849	494,220	522,060	522,159	522,060
50	Miscellaneous	18,372	18,658	20,000	22,389	20,000
51	Office/Data Processing	124,239	123,356	120,000	145,265	200,000
52	Outside Services	4,720	61,769	20,000	13,654	20,000
53	Total Administrative Expense	<u>1,558,268</u>	<u>1,730,958</u>	<u>1,637,060</u>	<u>1,879,415</u>	<u>1,748,661</u>

**ELECTRIC DEPARTMENT**

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2019-2020

LINE	ACCOUNT DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 18-19 ESTIMATE	FY 19-20 BUDGET
54						
55	Total Operating Expense	16,208,904	16,753,738	16,103,022	16,520,808	16,463,367
56						
57	Operating Income	3,227,540	3,491,900	6,731,227	6,154,136	5,109,152
58						
59	Non-Operating Income					
60	Bond/Loan Proceeds		1,850,000			
61	Interest	2,700	3,001	2,400	8,828	2,500
62	Other	51,640	37,924	49,545	61,201	23,412
63	Tax Increment Financing					
64	Sale of Assets					
65	Transfers In					
66	Federal Funds					
67	State Funds					
68						
69	Total Non-Operating Income	54,340	1,890,925	51,945	70,029	25,912
70						
71	Non-Operating Expense					
72	Bond / Note Interest	73,418	71,375	61,174	67,754	46,292
73	Bond / Note Principal	338,761	350,244	2,254,065	2,254,065	252,991
74	Paying Agent/Issuance Costs		21,863			
75	Transfers Out					
76	Other	81,727	15,342	28,678	4,880	4,500
77	Capital - Real	241,261	296,793	1,100,000	347,042	1,471,000
78	Capital - Other	11,648			38,140	
79	Total Non-Operating Expense	746,816	755,616	3,443,917	2,711,880	1,774,783
80						
81	Ending Balance	2,535,065	4,627,209	3,339,255	3,512,285	3,360,281

## WATER DEPARTMENT

### CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2019-2020

LINE	DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 18-19 ESTIMATE	FY 19-20 BUDGET
1	Operating Revenue:					
2	Beginning Cash Balance	32,416	402,568	522,858	509,897	656,822
3	Sales of Water					
4	Residential Metered	803,308	787,598	805,000	790,584	805,000
5	Flat Rate / Multi-Family	85,635	92,372	92,000	95,870	96,000
6	Commercial Metered	248,132	242,867	250,000	249,438	250,000
7	Industrial Metered	321,128	341,485	355,000	343,459	355,000
8	Total Sales of Water	<u>1,458,202</u>	<u>1,464,322</u>	<u>1,502,000</u>	<u>1,479,351</u>	<u>1,506,000</u>
9						
10	Other Sales					
11	Facility Charges	14,130				
12	Miscellaneous Income	6,975	6,082	8,900	6,481	8,900
13	Sale of Merch/Labor	3,771	880	4,000	10,620	4,000
14	Tap Fees/AMI Fee	45,279	49,841	50,000	54,936	50,000
15	Total Other Sales	<u>70,154</u>	<u>56,804</u>	<u>62,900</u>	<u>72,037</u>	<u>62,900</u>
16						
17	Total Operating Revenue	<u>1,560,772</u>	<u>1,923,694</u>	<u>2,087,758</u>	<u>2,061,285</u>	<u>2,225,722</u>
18						
19	Personal Services					
20	Wages	264,072	262,366	238,308	294,677	279,445
21	Benefits	144,102	174,676	147,609	212,511	185,097
22	Total Personal Services	<u>408,174</u>	<u>437,042</u>	<u>385,917</u>	<u>507,188</u>	<u>464,542</u>
23						
24	Operating Expenses:					
25	Operation/Maintenance					
26	Power Purchase/Utilities	180,492	180,790	180,000	186,108	185,000
27	Equipment/Vehicle Expense	77,395	136,294	160,000	150,150	160,000
28	Inventory & Supplies	62,271	94,608	70,000	90,161	75,000
29	Miscellaneous	5,147	5,077	10,000	4,842	10,000
30	Outside Services	50,627	51,194	60,000	69,610	60,000
31	Total Operation/Maintenance	<u>375,933</u>	<u>467,963</u>	<u>480,000</u>	<u>500,871</u>	<u>490,000</u>
32						
33	Administrative Expense					
34	Advertising/Promotion	2,640	4,684	5,000	2,820	5,000
35	Franchise Fees	75,460	75,774	75,000	73,655	75,300
36	Incentives/Rebates					
37	Interdepartmental Fees	107,000	169,373	175,582	175,582	175,582
38	Miscellaneous	2,072	1,680	4,000	1,659	4,000
39	Office/Data Processing	16,304	16,719	30,000	18,580	30,000
40	Outside Services		2,499	18,000	1,010	18,000
41	Total Administrative Expense	<u>203,476</u>	<u>270,729</u>	<u>307,582</u>	<u>273,306</u>	<u>307,882</u>
42						
43	Total Operating Expense	<u>987,582</u>	<u>1,175,733</u>	<u>1,173,500</u>	<u>1,281,366</u>	<u>1,262,425</u>
44						
45	Operating Income	<u>573,190</u>	<u>747,961</u>	<u>914,258</u>	<u>779,919</u>	<u>963,296</u>
46						

## WATER DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2019-2020

LINE	DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 18-19 ESTIMATE	FY 19-20 BUDGET
47	Non-Operating Income					
48	Bond/Loan Proceeds	280,000		1,050,000		1,000,000
49	Interest	2,670	2,970	4,000	2,947	4,000
50	Other	30,732	30,706	118,260	66,212	69,760
51	Tax Increment Financing					
52	Sale of Assets					
53	Transfers In					
54	Federal Funds	29,922				
55	State Funds					
56	Total Non-Operating Income	343,324	33,676	1,172,260	69,159	1,073,760
57						
58	Non-Operating Expense					
59	Bond/Note Interest	8,931	1,285	462	462	
60	Bond / Note Principal	169,819	75,980	73,926	73,926	
61	Paying Agent/Issuance Costs			21,000		20,000
62	Due to Street		23,285	23,285	23,285	23,285
63	Capital - Real	309,515	171,189	1,050,000	5,326	1,020,000
64	Capital - Other	25,682			89,257	
65	Total Non-Operating Expense	513,947	271,739	1,168,673	192,256	1,063,285
66						
67	Ending Balance	402,568	509,897	917,845	656,822	973,771

## SEWER DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2019-2020

LINE	DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 18-19 ESTIMATE	FY 19-20 BUDGET
1	Operating Revenue:					
2	Beginning Cash Balance	680,836	848,840	-106,073	(178,162)	(191,735)
3	Income from Services					
4	Residential Use Fee	979,809	1,002,022	1,002,000	1,025,109	1,025,000
5	Commercial Use Fee	311,643	307,449	315,000	298,757	315,000
7	Industrial Use Fees	627,150	610,742	650,000	605,431	650,000
6	Facility Charges					
8	Total Income from Services	1,918,603	1,920,213	1,967,000	1,929,297	1,990,000
9						
10	Other Sales					
11	Sales of Merch/Tap Fees	10,059	8,075	8,000	9,939	8,000
12	Misc Sales/Lease	37,494	9,829	9,000	9,822	9,000
13	Total Other Sales	47,552	17,904	17,000	19,761	17,000
14						
15	Total Operating Revenue	2,646,991	2,786,957	1,877,927	1,770,896	1,815,265
16						
17	Personal Services					
18	Wages	274,537	280,152	275,441	288,642	288,956
19	Benefits	100,951	118,647	110,570	138,691	139,130
20	Total Personal Services	375,489	398,800	386,011	427,333	428,086
21						
22	Operating Expenses:					
23	Operation/Maintenance					
24	Power Purchase / Utilities	204,937	206,618	190,000	190,121	190,000
25	Equipment/Vehicle Expense	33,008	39,807	25,000	49,253	30,000
26	Inventory & Supplies	35,800	41,106	35,000	40,253	35,000
27	Miscellaneous	24,718	21,552	5,000	30,780	25,000
28	Outside Services	84,235	71,228	131,000	135,704	181,000
29	Total Operation/Maintenance	382,698	380,311	386,000	446,112	461,000
30						
31	Administrative Expense					
32	Advertising/Promotion					
33	Franchise Fees	96,139	96,302	97,500	96,357	98,500
34	Incentives/Rebates					
35	Interdepartmental Fees	107,271	169,524	185,899	185,898	185,899
36	Miscellaneous	6,148	2,121	10,000	4,283	10,000
37	Office/Data Processing	17,546	37,386	15,000	18,512	15,000
38	Outside Services	6,532	1,380	9,000	1,890	9,000
39	Total Administrative Expense	233,637	306,713	317,399	306,940	318,399
40						
41	Total Operating Expense	991,823	1,085,823	1,089,410	1,180,385	1,207,485
42						
43	Operating Income	1,655,168	1,701,134	788,518	590,512	607,780



## SEWER DEPARTMENT

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2019-2020

LINE	DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 18-19 ESTIMATE	FY 19-20 BUDGET
44						
45	Non-Operating Income					
46	Bond/Loan Proceeds	1,100,000				
47	Interest					
48	Other	3,521	10,560	125,510	42,789	61,500
49	Tax Increment Financing	49,701	49,701	304,851	300,605	
50	Sale of Assets					
51	Transfers In					
52	Federal Funds					
53	State Funds					
54	Total Non-Operating Income	1,153,222	60,261	430,361	343,394	61,500
55						
56	Non-Operating Expense					
57	Bond/Note Interest	136,511	142,481	130,214	130,214	117,502
58	Bond Principal	742,253	807,783	824,238	824,238	832,509
59	Note Principal	29,576	30,278			
60	Paying Agent/Issue Expense	20,895	1,200		500	500
61	Due to Street		23,285	23,285	23,285	23,285
62	Other					
63	Capital - Real	945,164	934,531	165,000	137,757	100,000
64	Capital - Other	85,150			9,647	
65	Total Non-Operating Expense	1,959,549	1,939,558	1,142,737	1,125,641	1,073,796
66						
67	Ending Balance	848,840	(178,162)	76,142	(191,735)	(404,516)



## LEXUS CAPITAL IMPROVEMENT PLAN - 5 YEAR

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2019-2020

PROJECT	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
<b><u>Electric</u></b>					
NW Additions		60,000		60,000	
SW Additions		55,000		55,000	
City Hall Solar Array	125,000				
South System Re-integration	505,000				
Dist. Reconductor Tyson-Walnut	141,000				
Miscellaneous Improvements	100,000	100,000	100,000	100,000	100,000
Adams Sub Feeder Conversion	250,000	150,000			
Kugler Sub Feeder Conversions	350,000	150,000			
<b>Department Total</b>	<b>1,471,000</b>	<b>515,000</b>	<b>100,000</b>	<b>215,000</b>	<b>100,000</b>
<b><u>Water</u></b>					
Water Extension--SW Additions		50,000		50,000	
13th Street--Adams to Park St. Upgrade	175,000				
Main Extension--South System	500,000				
Water Extension--East Addition	75,000				
Water Extension--NW Additions		55,000		55,000	
Well Development/Water Treatment	250,000		600,000		600,000
East Business Park Main Extension		75,000			
Vehicle/Equipment Replacement	20,000	20,000	20,000	20,000	20,000
<b>Department Total</b>	<b>1,020,000</b>	<b>200,000</b>	<b>620,000</b>	<b>125,000</b>	<b>620,000</b>
<b><u>Sewer</u></b>					
Sewer Extension--SW Additions		75,000		75,000	
Sewer Extension--East Addition	50,000				
Sewer Extension--NW Additions		75,000		75,000	
Headworks & Primary Clarifiers		7,000,000			
General WWTP Improvements	50,000	50,000	50,000	50,000	50,000
Polk Street lift station/force main		225,000			
<b>Department Total</b>	<b>100,000</b>	<b>7,425,000</b>	<b>50,000</b>	<b>200,000</b>	<b>50,000</b>

**SANITATION**

## CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2019-2020

LINE	DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 18-19 ESTIMATE	FY 19-20 BUDGET
1	Revenue:					
2	Beginning Cash Balance	86,914	121,759	157,737	156,675	192,738
3	Collection Fee	526,820	528,375	534,100	532,956	534,100
4	Administration Fee					
5	Transfers In					
6	Miscellaneous	11	14		18	
7						
8	Total Revenue	613,744	650,149	691,837	689,649	726,838
9						
10	Expenses:					
11	Personnel					
12	School/Promotion					
13	Supplies	0			775	1,000
14	Sanitation Expense	491,985	492,364	496,000	495,571	498,000
15	Contractual		1,110	1,200	565	1,100
16	Transfers Out					
17	Capital Outlay			110,000		110,000
18	Reappropriation Fund			84,637		116,738
19						
20	Total Expenses	491,985	493,474	691,837	496,911	726,838
21						
22						
23	Ending Balance	121,759	156,675	0	192,738	0

**LANDFILL**

## CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2019-2020

LINE	DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 18-19 ESTIMATE	FY 19-20 BUDGET
1	Revenue:					
2	Beginning Cash Balance	293,770	288,711	281,570	283,051	272,277
3	Transfer in From General Fund					
4	Transfer in From Sanitation					
5	Miscellaneous	732	716	700	690	700
7						
8	Total Revenue	294,502	289,427	282,270	283,741	272,977
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	5,791	6,376	20,000	11,464	20,000
25	Publication Expense					
26	Building Repair					
27	Vehicle O&M					
28	Equipment O&M					
29	Grounds Maintenance					
30						
31	Total Operating Expenses	5,791	6,376	20,000	11,464	20,000
32						
33	Non-Operating Expenses:					
34	Supplies					
35	Equipment Rental					
36	Lease Payments					
37	Transfer to General					
38	Interest Expense					
39	Capital Outlay					
40						
41	Total Non-Operating Expense					
42						
43	Total Expenses	5,791	6,376	20,000	11,464	20,000
44						
45	Required Reserve					
46	Reappropriation Fund			262,270		252,977
47						
48						
49	Ending Balance	288,711	283,051	0	272,277	0

## AMBULANCE

### CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2019-2020

LINE	DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 18-19 ESTIMATE	FY 19-20 BUDGET
1	Revenue:					
2	Beginning Cash Balance	64,675	73,736	109,908	138,209	148,179
3	Fees	150,895	182,471	150,000	120,075	75,000
4	Miscellaneous	176	226	150	332	200
5	Lease / Loan / Sale					
6	State Revenue	10,854				
7	Miscellaneous					
8						
9	Total Revenue	226,600	256,433	260,058	258,616	223,379
10						
11	Operating Expenses					
12	Communications	3,997	4,978	5,000	10,176	6,000
13	Conference / Seminars	6,827	2,210	8,000	4,250	8,000
14	Contractual Expense	2,782	9,968	10,000	6,510	10,000
15	Insurance	3,978	2,963	6,000	3,882	6,000
16	Interdepartment Service Fee	21,459	21,792	22,925	21,459	22,925
17	Vehicle / Equip / O&M	6,130	4,835	9,000	5,156	9,000
18	Supplies / LVFD Funding	55,970	70,770	52,000	58,004	35,000
19	Miscellaneous	2,657	707	6,000	1,000	3,000
20						
21						
22	Total Operating Expenses	103,800	118,223	118,925	110,437	99,925
23						
24	Non-Operating Expenses					
25	Interest Expense					
26	Equipment Payment/Lease	38,211				
27	Capital - Equipment	10,854				
28	Capital - Real Property					
29	Reappropriation Fund			141,133		123,454
30						
31	Total Non-Operating Expense	49,065	0	141,133	0	123,454
32						
33	Total Expenses	152,865	118,223	260,058	110,437	223,379
34						
35	Ending Balance	73,736	138,209	0	148,179	0

Agency

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## TAX INCREMENT FINANCING

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2019-2020

LINE	ACCOUNT DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 18-19 ESTIMATE	FY 19-20 BUDGET
1	Revenue:					
2	Beginning Cash Balance	556,899	554,188	590,874	644,691	318,934
3	TIF - Dawson Co Treasurer	689,333	770,836	600,000	548,902	357,998
4	From Developers--CDA	9,790	8,067	302,000	37,414	35,000
5	Interest / Other	995	1,139	1,000	1,280	1,000
6						
7	Total Revenue	1,257,017	1,334,230	1,493,874	1,232,287	712,932
8						
9	Expenses					
10	Pmts to Security First Bank					
11	Payments to CDA	442,892	495,197	770,195	794,684	462,237
12	Pmts to Developers					
13	Pmts to Utilities					
14	Pmts to General Fund	75,130		94,000	8,000	75,000
15	Pmts to Street	184,807	194,342	202,199	82,649	98,807
16	Misc Expenses				28,021	
17	Project Costs					
18	Reappropriation Fund			427,480		76,888
19						
20	Total Expenses	702,829	689,539	1,493,874	913,354	712,932
21						
22	Ending Balance	554,188	644,691	0	318,934	0

## REFUND TO SCHOOLS

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2019-2020

LINE	ACCOUNT DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 18-19 ESTIMATE	FY 19-20 BUDGET
1	Revenues:					
2	Est Beginning Cash Balance	0	0	0	0	0
3	Tobacco License	240	240	300	240	300
4	Liquor License	5,000	4,650	6,500	4,200	5,000
5						
6	Total Revenues	5,240	4,890	6,800	4,440	5,300
7						
8	Expenses:					
9	Refund to Schools	5,240	4,890	6,800	4,440	5,300
10						
11	Total Expenses	5,240	4,890	6,800	4,440	5,300
12						
13	Ending Balance	0	0	0	0	0

# Component Unit

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## COMMUNITY DEVELOPMENT AGENCY

CITY OF LEXINGTON BUDGET -- FISCAL YEAR 2019-2020

LINE	ACCOUNT DESCRIPTION	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 18-19 ESTIMATE	FY 19-20 BUDGET
1	Revenues:					
2	Beginning Cash Balance	137,235	137,250	85,629	54,951	80,271
3	Bond / Loan Proceeds		100,000	275,000	276,135	276,135
4	Land/Facility Payments					
5	Administration Fees					
6	TIF Receipts	442,892	495,197	770,195	794,684	462,237
7	Repayment of Fees					
8	General Fund Support		50,000	50,000	50,000	50,000
9	Misc Revenue	15	305,016	987,000	508,609	1,217,000
10						
11	Total Revenues	580,142	1,087,463	2,167,824	1,684,379	2,085,643
12						
13	Expenses:					
14	Contractual/Legal		5,277		27,076	
15	Administration Fees					
16	Conference/Seminars					
17	Utilities					
18	Publication/Filing					
19	Misc Expense	13,556	21,210	26,500	18,214	19,600
20	Loan Payments	123,172	123,826	22,138	22,752	22,802
21	City Project Payments	290,915	351,769	576,470	719,162	419,835
22	Programs/Projects	15,250	300,416	892,000	455,000	892,000
23	Capital - Other		230,014	279,308	361,904	520,000
24	Reappropriation Fund			371,407		211,406
25						
26	Total Expenses	442,892	1,032,512	2,167,824	1,604,108	2,085,643
27						
28	Ending Balance	137,250	54,951	0	80,271	0



# Supplemental

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

Expenditures:	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	Total Remaining
Oct 15 Prin, 2015 Issue	100,000.00	105,000.00	95,000.00	100,000.00	105,000.00	505,000.00
Oct 15 Int, 2015 Issue	4,450.00	3,800.00	2,986.25	2,155.00	1,155.00	14,546.25
Dec 15 Int, 2016 Issue HA	4,450.00	3,130.00	1,667.50	0.00	0.00	9,247.50
Dec 15 Prin, 2016 Issue HA	220,000.00	225,000.00	230,000.00	0.00	0.00	675,000.00
Dec 15 Prin, 2017 Issue HA	200,000.00	200,000.00	205,000.00	0.00	0.00	605,000.00
Dec 15 Int, 2017 Issue HA	4,642.50	3,292.50	1,742.50	0.00	0.00	9,677.50
Apr 15 Int, 2015 Issue	3,800.00	2,986.25	2,155.00	1,155.00	0.00	10,096.25
June 15 Int, 2016 Issue HA	3,130.00	1,667.50	0.00	0.00	0.00	4,797.50
June 15 Int, 2017 Issue HA	<u>3,292.50</u>	<u>1,742.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	5,035.00
Total Principal	520,000.00	530,000.00	530,000.00	100,000.00	105,000.00	1,785,000.00
Total Interest	<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>53,400.00</u>
Total Debt Requirement	<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>1,838,400.00</u>

Revenue Required:

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Total</u>
Street Department	435,515.00	434,832.50	438,410.00	0.00	0.00	1,308,757.50
Prop. Tax or Transfer In	<u>108,250.00</u>	<u>111,786.25</u>	<u>100,141.25</u>	<u>103,310.00</u>	<u>106,155.00</u>	<u>529,642.50</u>
	543,765.00	546,618.75	538,551.25	103,310.00	106,155.00	1,838,400.00

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**

	Fiscal Year						
<u>Expenditures:</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Oct 15, Interest 2013	-	-	-	-	-	-	-
Oct 15, Principal 2013	-	-	-	-	-	-	-
Oct 15, Interest 2018	21,935.00	19,900.00	17,600.00	15,127.50	12,367.50	9,366.25	6,116.25
Oct 15, Principal 2018	220,000.00	230,000.00	230,000.00	240,000.00	245,000.00	250,000.00	255,000.00
Dec 15, Interest 2014	10,033.75	7,793.75	5,157.50	2,040.00	-	-	-
Dec 15, Principal 2014	280,000.00	285,000.00	290,000.00	170,000.00	-	-	-
Dec 15, Interest NDEQ	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	109,837.82	111,491.56	113,170.21	114,874.13	116,603.70	118,359.31	120,141.36
Dec 15, Int 2015 COP							
Dec 15, Prin 2015 COP							
Dec 15, Prin 2017 COP	220,000.00	225,000.00	225,000.00				
Dec 15, Int 2017 COP	4,750.00	3,375.00	1,800.00				
March 15, Interest 2016	4,396.25	3,490.00	2,475.00	1,275.00	-	-	-
Apr 15, Interest 2018	19,900.00	17,600.00	15,127.50	12,367.50	9,366.25	6,116.25	2,610.00
June 15, Interest 2014	7,793.75	5,157.50	2,040.00	-	-	-	-
June 15, Interest NDEQ	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	110,661.60	112,327.75	114,018.98	115,735.68	117,478.23	119,247.01	121,042.42
June 15, Int 2015 COP							
June 15, Prin 2015 COP							
June 15, Int 2017 COP	3,375.00	1,800.00					
Sept 15, Interest 2016	4,396.25	3,490.00	2,475.00	1,275.00	-	-	-
Sept 15, Principal 2016	<u>145,000.00</u>	<u>145,000.00</u>	<u>150,000.00</u>	<u>150,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Principal	1,085,499.42	1,108,819.31	1,122,189.19	790,609.81	479,081.93	487,606.32	496,183.78
Total Interest	<u>163,793.82</u>	<u>144,286.91</u>	<u>122,739.19</u>	<u>102,448.17</u>	<u>86,310.05</u>	<u>74,184.81</u>	<u>61,466.12</u>
Total Debt Requirement	1,249,293.24	1,253,106.22	1,244,928.38	893,057.98	565,391.98	561,791.13	557,649.90
<u>Debt Service Revenues:</u>							
Debt service reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt service reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water Department	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Electric Department	299,282.51	304,317.57	298,695.75	288,035.03	266,733.75	265,482.50	263,726.25
Sewer Department	950,010.73	948,788.65	946,232.63	605,022.95	298,658.23	296,308.63	293,923.65
Total Funds Available	1,249,293.24	1,253,106.22	1,244,928.38	893,057.98	565,391.98	561,791.13	557,649.90
Debt Requirement	<u>1,249,293.24</u>	<u>1,253,106.22</u>	<u>1,244,928.38</u>	<u>893,057.98</u>	<u>565,391.98</u>	<u>561,791.13</u>	<u>557,649.90</u>

Bond Issues:

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

\$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.

\$3,420,000 Combined Utility Revenue & Refunding Bonds, Series 2014; dated July 1, 2014; due June 15 & December 15 2014/2022; 0.30%-2.40% callable December 2019.

\$430,000 Certificates of Participation (COP), Series 2015, dated September 15, 2015; due June 15 & December 15, 2015/2018; interest .30%-1.20%.

\$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.

\$820,000 Certificates of Participation (COP), Series 2017, dated June 9, 2017; due June 15 & December 15, 2017/2021; interest .95% - 1.60%

\$1,850,000 Revenue & Refunding Bonds, Series 2018; dated September 28, 2018; due April & October 15, 2019/2026; 1.85%-2.90%; callable October 15, 2023.

# CITY OF LEXINGTON COMBINED REVENUE BOND DEBT SCHEDULE

	Fiscal Year								Total
<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>	<u>Remaining</u>
Oct 15, Interest 2013	-	-	-	-	-	-	-	-	0.00
Oct 15, Principal 2013	-	-	-	-	-	-	-	-	0.00
Oct 15, Interest 2018	2,610.00								105,022.50
Oct 15, Principal 2018	180,000.00								1,850,000.00
Dec 15, Interest 2014	-	-	-	-	-	-	-	-	25,025.00
Dec 15, Principal 2014	-	-	-	-	-	-	-	-	1,025,000.00
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	355,231.71
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	1,833,068.78
Dec 15, Int 2015 COP									0.00
Dec 15, Prin 2015 COP									0.00
Dec 15, Prin 2017 COP									670,000.00
Dec 15, Int 2017 COP									9,925.00
March 15, Interest 2016	-	-	-	-	-	-	-	-	11,636.25
Apr 15, Interest 2018	-	-	-	-	-	-	-	-	83,087.50
June 15, Interest 2014	-	-	-	-	-	-	-	-	14,991.25
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	-	332,318.37
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	-	1,710,402.94
June 15, Int 2015 COP									0.00
June 15, Prin 2015 COP									0.00
June 15, Int 2017 COP									5,175.00
Sept 15, Interest 2016	-	-	-	-	-	-	-	-	11,636.25
Sept 15, Principal 2016	-	-	-	-	-	-	-	-	590,000.00
<b>Total Principal</b>	<b>424,815.11</b>	<b>248,501.10</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>7,678,471.72</b>
<b>Total Interest</b>	<b>49,297.67</b>	<b>40,544.35</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>954,048.83</b>
<b>Total Debt Requirement</b>	<b>474,112.78</b>	<b>289,045.45</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>8,632,520.55</b>
<u>Debt Service Revenues:</u>									
Debt service reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt service reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water Department	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Electric Department	182,610.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,168,883.36
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	6,463,637.20
<b>Total Funds Available</b>	<b>474,112.78</b>	<b>289,045.45</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>8,632,520.55</b>
<b>Debt Requirement</b>	<b>474,112.78</b>	<b>289,045.45</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>8,632,520.55</b>

## Bond Issues:

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