CITY OF LEXINGTON

111 E. BROADWAY
P.O. BOX 1180
LEXINGTON, OK 73051
(405) 527-6123 FAX (405) 527-2134

GENERAL, LIGHT, LPWA STREET & ALLEY, SALES TAX FUNDS

2014-2015 PROPOSED BUDGET

Cleveland

(Published in The Norman Transcript June 6, 2014, 1t)

2014-2015 ANNUAL BUDGET

ANNUAL BUDGET SUMMARY

	GENERAL FUND	LIGHT FUND	LPWA FUND	SALES TAX FUND	STREETS & ALLEY FUND	TOTAL
RESOURCES						
TAXES	$320,600			$150,000	$19,000	$489,500
LICENSES & PERMITS	$8,500					$8,500
INTERGOVERNMENTAL						
CHARGES FOR SERVICES	$94,600	$1,770,000	$898,350			$2,762,950
FINES & FORFEITURES	$101,300					$101,300
INTEREST	$500	$1,000	$500	$200		$2,200
MISC./CHECK FEES	$1,500	$5,000				$6,500
TRANSFERS IN	$764,000					$764,000
REIMBURSEMENT OMPA						
TRAINING FINES TRANSFER	$2,100					$2,100
STATE GRANT	$5,000					$5,000
FEDERAL GRANT/FEMA						
LINE OF CREDIT						
FUND BALANCE		$75,000				$75,000
TOTAL RESOURCES	$1,298,000	$1,851,000	$898,850	$150,200	$19,000	$4,217,050
EXPENDITURES						
ECONOMIC DEVEOPMENT				$75,000		$75,000
BAD DEBT WRITE-OFF	$200	$500	$500			$1,200
CAPITAL SAVINGS	$2,500		$5,000			$7,500
ADMINISTRATION	$295,020	$138,012	$22,375			$455,407
POLICE	$682,735					$682,735
FIRE	$51,950					$51,950
STREETS	$78,425			$75,000	$19,000	$172,425
CIVIL DEFENSE	$3,600					$3,600
EMS	$87,000					$87,000
PARKS	$51,425					$51,425
ELECTRIC		$1,145,125				$1,145,125
WATER			$175,350			$175,350
SEWER			$120,900			$120,900
REFUSE			$155,000			$155,000
DEBT SERVICE	$11,200	$22,000	$143,600			$176,800
TRANSFER OUT		$530,000	$234,000			$764,000
CAPITAL PROJECTS	$32,500	$10,000	$30,000			$72,500
TOTAL EXPENDITURES	$1,298,555	$1,845,637	$886,725	$150,000	$19,000	$4,197,917
UNDESIGNATED FUNDS	$1,445	$5,363	$12,125	$200	$0	$19,133

LABS QPW

A PUBLIC HEARING ON THE FY 2014-2015 CITY OF LEXINGTON BUDGET WILL BE HELD AT 6:00 P.M. ON JUNE 12TH, 2014 AT CITY HALL, LEXINGTON OKLAHOMA FOR THE PURPOSE OF DISCUSSING AND DEVELOPING THE CITY BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2014. THE PUBLIC HEARING IS OPEN TO THE PUBLIC AND CITIZEN COMMENTS ON THE PROPOSED BUDGET ARE WELCOMED. A COPY OF THE PROPOSED BUDGET IS AVAILABLE IN THE OFFICE OF THE CITY CLERK.

PROOF OF PUBLICATION

In the District Court of Cleveland County, State of Oklahoma

Annual Budget

Affidavit of Publication

State of Oklahoma, County of Cleveland, ss:
I, the undersigned publisher, editor or Authorized Agent of the Norman Transcript, do solemnly swear that the attached advertisement was published in said paper as follows:

1st Publication June 6, 2014
2nd Publication ____________
3rd Publication ____________
4th Publication ____________

That said newspaper is Daily, in the city of Norman, Cleveland County, Oklahoma, a Daily newspaper qualified to publish legal notices, advertisements and publications as provided in Section 106 of Title 25, Oklahoma Statutes 1971, as amended, and complies with all other requirements of the laws of Oklahoma with reference to legal publications.

That said Notice, a true copy of which is attached hereto, was published in the regular edition of said newspaper during the period and time of publications and not in a supplement, on the above noted dates.

Cori Cali
Signature

Subscribed and sworn before me on this 6th day of June, 2014.

Jessica Trowbridge
My commission expires 06/26/16 Notary Public
Commission #12005942

NOTARY PUBLIC SEAL STATE OF OKLAHOMA
OFFICIAL SEAL
JESSICA TROWBRIDGE
Commission # 12005942
Expires June 26, 2016

Cost of Publication $ 159.00

PAY TO:
The Norman Transcript
P.O. Drawer 1058
Norman, OK 73070

A copy of this affidavit of publication ~~was delivered to the Office of~~ the ~~Cleveland County Court Clerk~~ on June 6, 2014.
Please include the case number on your check.

RESOLUTION
#2014-10

A RESOLUTION OF THE GOVERNING BODY OF THE CITY OF LEXINGTON, ADOPTING THE FY (2014-2015) ANNUAL BUDGET FOR THE CITY IN ACCORDANCE WITH THE PROVISIONS OF THE "MUNICIPAL BUDGET ACT."

WHEREAS, the provisions of the Municipal Budget Act (Section 17-201 through 17-216 of Title 11 of the Oklahoma Statutes) has been adopted by resolution by the City; and

WHEREAS, Section 17-209A requires the annual budget to be adopted by the governing body of the City by resolution no later than seven days prior to the beginning of the fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL/TRUSTEES OF THE CITY OF LEXINGTON THAT:

1. The accompanying annual budget document sets forth the estimated revenue and appropriations for each fund of the City as approved by the governing body.

2. The accompanying budget document complies with the requirements of the Act by including;
    - Budget Message
    - Budget Summary - All Funds
    - Fund Budget Summaries
    - Departmental Appropriations by Account Category

3. In accordance with Section 17-215B, the governing body has determined that expenditures and encumbrances may not be authorized that exceed the legal level of control by account category (as defined in Section 17-213) of any fund.

4. All budget amendments, including supplemental, decrease or transfer all appropriations, to the legal level of control as defined above will require governing body approval.

ADOPTED BY THE CITY COUNCIL OF THE CITY OF LEXINGTON THIS 12 DAY OF JUNE, 2014.

TRAVIS ARY, MAYOR

ATTEST:

KIMBERLY MCCLARNEY, CITY CLERK

CITY OF LEXINGTON
LEXINGTON, OKLAHOMA
OFFICIAL SEAL

CITY OF LEXINGTON
FY 2014 – 2015
BUDGET MESSAGE

TO: Board of Trustees and Citizens of Lexington.

The upcoming FY 2014 – 2015 annual budget of the City of Lexington includes some significant components that reflect the City's continuing efforts to provide quality services to our citizens.

The budget presented herein contains the following highlights:

- FY 2014 – 2015 has been a very challenging budget year.
- Proposed salary increases for full-time associates.
- The City was able to pay-off the note on our telephone system. Refinance OWRB note for a lesser period of time resulting in savings.
- Capital outlay budgeted as follows:
- <u>General Fund:</u>

  <u>Administration:</u>
  Miscellaneous.. $20,000.00
  Accrual... $2,500.00

- <u>Police:</u>
  Miscellaneous Equipment.................................. $2,000.00

- <u>Fire:</u>
  Fire Truck... $10,000.00

- Street & Alley:
  Gas Blower... $500.00

- **Light Fund:**
  Miscellaneous.. $2,000.00
  Storage Building.. $8,000.00

- **LPWA Fund:**
  Hall Street Project... $10,000.00
  Mobile Home Park Lift Station...............................$20,000.00
  Accrual... $5,000.00

- **Streets & Alleys:**
  Street Repair... $19,000.00

- **Street Sales Tax:**
  Economic Development.. $75,000.00
  Streets.. $75,000.00

  Grand Total.. $247,000.00

DEBT SERVICE

General Fund	Budget Amount	Payoff Date
Administration		
Mailer	$7,331.04	November 2015
Copier	$2482.92	May 2018
Police Copier	$1102.56	May 2018
Light Fund		
Back Hole	$9834.36	April 2015
LPWA		
Loan Consolidation	$110,000.00	8 Years 2022
Used Bucket Truck/Used Pole Cat		$22,000.00
Chlorinator/DE chlorinator Sewer Plant		$33,600.00

I respectfully request distribution of Christmas bonuses at $500.00 for all full-time associates. Additionally, I am requesting a $1,000.00 cost of living increase for department heads, and $750.00 for other associates. All Part-time associates will receive one-half of the full-time associate distribution amounts.

We are very appreciative for the opportunity of service to the City of Lexington. We wish to thank the Citizens of Lexington, City Council, and Trustees for your assistance and support.

The proposed budget presented to you is prepared in accordance with the Oklahoma Municipal Budget Act in Title 11 of the Oklahoma Statues.

Respectfully submitted,

Charlie McCown
City Manager

LEXINGTON GENERAL FUND
+2014-2015 BUDGET

BUDGET SUMMARY

	+2011-2012 ACTUAL	+2012-2013 ACTUAL	+2013-2014 BUDGET	+2014-2015 BUDGET
REVENUES				
STATE GRANTS	$4,413	$11,900	$4,500	$5,000
FEDERAL GRANTS	$0	$0	$0	$0
TAXES	$290,985	$249,580	$305,800	$320,500
LICENSES/PERMITS	$6,389	$7,979	$8,500	$8,500
FINES/FORFIETURES	$52,371	$94,369	$90,000	$101,300
TRAINING	$897	$1,979	$2,000	$2,100
AMBULANCE	$85,814	$85,322	$88,300	$88,500
CHARGES	$4,348	$2,190	$5,200	$6,100
MISC.	$1,119	$1,947	$1,500	$1,500
INTEREST	$1,771	$410	$500	$500
INTERGOVERNMENTAL	$49	$0	$0	$0
SUB-TOTAL	$448,156	$455,676	$506,300	$534,000
FUND BALANCE	$4,500	$0	$0	$0
DONATIONS	$0	$10,220	$0	$0
TRANSFER LPWA	$333,000	$339,160	$234,000	$234,000
TRANSFER LIGHT	$362,500	$372,500	$465,000	$530,000
TOTAL REVENUES	$1,148,156	$1,177,556	$1,205,300	$1,298,000
EXPENDITURES				
ADMINISTRATION	$289,368	$266,529	$307,000	$327,520
POLICE	$652,206	$679,002	$664,000	$685,935
FIRE	$51,946	$55,092	$62,250	$61,950
STREET/ALLEY	$63,539	$74,926	$74,300	$78,925
CIVIL	$3,361	$0	$3,600	$3,600
EMS	$84,871	$83,898	$87,000	$87,000
PARKS	$2,876	$10,016	$6,950	$51,425
BAD DEBT WRITE-OFF	-$21	$0	$200	$200
TOTAL EXPENDITURES	$1,148,146	$1,169,463	$1,205,300	$1,296,555
UNDESIGNATED FUNDS	$10	$8,093	$0	$1,445

BUDGET WORKSHEET
APRIL 30TH, 2014

10 -GENERAL FUND
FINANCIAL SUMMARY

ACCT NO# ACCT NAME	ACTUAL YEAR H2	ACTUAL YEAR H1	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
EVENUE SUMMARY						
00-REVENUE	1,143,655.43	1,177,555.64	1,278,821.00	996,898.30	1,298,000.00	
*** TOTAL REVENUES ***	1,143,655.43	1,177,555.64	1,278,821.00	996,898.30	1,298,000.00	
EXPENDITURE SUMMARY						
0-ELECTED OFFICIALS	0.00	0.00	0.00	0.00	0.00	
20-ADMINISTRATION	289,368.39	266,527.59	328,400.00	242,570.38	327,520.00	
30-POLICE	652,206.46	679,002.47	668,456.00	563,620.30	685,935.00	
1-FIRE	51,946.05	55,092.21	62,250.00	44,009.74	61,950.00	
32-CIVIL DEFENSE	3,361.00	0.00	3,600.00	2,011.94	3,600.00	
33-EMS	84,871.00	83,898.00	87,000.00	69,967.00	87,000.00	
0-STREET	63,538.61	74,926.26	74,900.00	60,594.07	78,925.00	
2-PARKS	2,876.02	10,016.25	58,033.00	9,755.99	51,425.00	
99-BAD DEBTS	(21.12)	0.00	200.00	(8.74)	200.00	
*** TOTAL EXPENDITURES ***	1,148,146.41	1,169,462.78	1,282,839.00	992,520.68	1,296,555.00	
REVENUES OVER (UNDER) EXPENDITURES	(4,490.98)	8,092.86	(4,018.00)	4,377.62	1,445.00	

BUDGET WORKSHEET

10 -GENERAL FUND APRIL 30TH, 2014

REVENUES

ACCT NO#	ACCT NAME	ACTUAL YEAR H2	ACTUAL YEAR H1	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
????							
===							
100	SALES TAX	177,024.63	190,761.33	245,000.00	168,606.20	245,000.00	
41001	USE TAX	24,608.81	27,653.68	28,000.00	34,471.81	40,000.00	
101	FRANCHISE TAX - ONG	9,918.30	10,469.33	10,000.00	9,972.62	12,000.00	
1012	FRANCHISE TAX - TELEPHONE	2,583.88	2,281.43	3,000.00	2,133.08	3,000.00	
41014	FRANCHISE TAX - CABLE TV	4,235.13	4,115.87	5,000.00	4,204.47	5,000.00	
41015	FRANCHISE TAX - LIGHT	41,931.94	0.00	0.00	0.00	0.00	
1016	FRANCHISE TAX - OEC	4,340.66	4,392.66	5,000.00	3,861.23	5,000.00	
1017	FRANCHISE TAX - LPWA	16,559.05	0.00	0.00	0.00	0.00	
41018	911 ASSOC. COLLECTIONS	608.59	566.64	1,000.00	427.09	500.00	
200	LICENSES	3,270.00	3,272.00	4,000.00	2,090.00	4,000.00	
210	PERMITS	2,831.00	4,558.50	4,200.00	3,114.50	4,200.00	
4211	PERMIT FEE COLLECTIONS	288.00	148.00	300.00	100.00	300.00	
405	AMBULANCE ASSESSMENT	84,740.45	83,833.72	87,000.00	69,940.50	87,000.00	
4051	PENALTIES-AMB. ASSESSMENT	1,073.54	1,488.33	1,300.00	1,224.28	1,500.00	
4410	FIRE RUNS	3,075.00	500.00	2,000.00	1,300.00	2,000.00	
4510	DOG TAG/POUND FEES	603.00	821.00	1,000.00	1,176.00	1,500.00	
550	COPIER & CHECK FEES	61.00	27.00	200.00	35.00	100.00	
560	RENTS & ROYALTIES	0.00	275.00	1,000.00	1,360.00	2,000.00	
4570	MISC. REVENUE	1,119.28	1,947.43	1,500.00	875.91	1,500.00	
600	INTEREST	1,770.79	409.72	500.00	297.51	500.00	
700	ALCOHOLIC BEVERAGE TAX	5,169.50	5,593.54	5,300.00	4,772.71	6,000.00	
4710	CIGARETTE TAX	4,613.05	4,311.88	4,500.00	3,494.67	4,500.00	
4730	STATE GRANTS	4,412.77	11,900.35	26,500.00	15,473.98	5,000.00	
740	FEDERAL GRANTS	0.00	0.00	0.00	0.00	0.00	
750	FEMA/OEM PAYMENTS	49.00	0.00	0.00	0.00	0.00	
4805	TRANSFER FROM LIGHT FUND	362,500.00	372,500.00	465,000.00	351,750.00	530,000.00	
806	TRANSFER FROM COURT	52,371.06	94,368.60	90,000.00	68,121.38	100,000.00	
807	TRANSFER FROM COURT/TRAINING	897.00	1,979.00	2,000.00	1,269.00	2,100.00	
48071	TRANSFER FROM COURT/IMPOUNDFE	0.00	0.00	0.00	0.00	1,300.00	
808	TRANSFER FROM LPWA FUND	333,000.00	339,160.00	234,000.00	195,000.00	234,000.00	
809	TRANSFER FROM RESTR. STREETS	0.00	0.00	0.00	0.00	0.00	
4902	DONATIONS - RESTRICTED	0.00	0.00	0.00	0.00	0.00	
49021	DONATIONS - COMMUNITY OUTREAC	0.00	1,926.67	406.00	476.60	0.00	
9022	DONATIONS - K-9 / EQUIPMENT	0.00	1,109.00	1,434.00	1,678.00	0.00	
9023	DONATIONS - PARKS & RECREATIO	0.00	1,203.37	46,650.00	46,650.00	0.00	
49024	DONATIONS - PARKS/PLAYGROUND	0.00	5,362.00	3,031.00	3,021.76	0.00	
9025	DONATION - POLICE/EQUIPMENT	0.00	619.59	0.00	0.00	0.00	
***	TOTAL REVENUES ***	1,143,655.43	1,177,555.64	1,278,821.00	996,898.30	1,298,000.00	

BUDGET WORKSHEET
APRIL 30TH, 2014

10 -GENERAL FUND
10-ELECTED OFFICIALS
EPARTMENT EXPENSES

ACCT NO# ACCT NAME	ACTUAL YEAR H2	ACTUAL YEAR H1	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
ERSONNEL SERVICES						
10-501 SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00	
510-502 FICA - EMPLOYER	0.00	0.00	0.00	0.00	0.00	
** EXPENDITURE CATEGORY TOTAL ***	0.00	0.00	0.00	0.00	0.00	
SUPPLIES						
10-609 MISCELLANEOUS EXPENSES	0.00	0.00	0.00	0.00	0.00	
*** EXPENDITURE CATEGORY TOTAL ***	0.00	0.00	0.00	0.00	0.00	
ISCELLANEOUS						
510-706 TRAVEL & TRAINING	0.00	0.00	0.00	0.00	0.00	
** EXPENDITURE CATEGORY TOTAL ***	0.00	0.00	0.00	0.00	0.00	
** DEPARTMENT TOTAL ***	0.00	0.00	0.00	0.00	0.00	

BUDGET WORKSHEET
10 -GENERAL FUND APRIL 30TH, 2014
?0-ADMINISTRATION
EPARTMENT EXPENSES

ACCT NO#	ACCT NAME	ACTUAL YEAR H2	ACTUAL YEAR H1	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
ERSONNEL SERVICES							
20-501	SALARIES & WAGES	123,917.69	93,594.33	92,500.00	77,678.67	94,250.00	
520-5011	EMPLOYEE BONUS	2,000.00	3,000.00	3,000.00	3,000.00	3,000.00	
520-5012	LONGEVITY PAY	2,760.00	1,950.00	2,280.00	1,620.00	2,520.00	
20-502	FICA - EMPLOYER	9,959.84	7,886.07	7,500.00	6,550.33	8,150.00	
520-503	RETIREMENT - EMPLOYER	11,724.64	9,565.77	9,400.00	8,197.35	10,050.00	
520-5031	CITY MGR. RETIREMENT CONTR.	4,530.63	0.00	0.00	0.00	0.00	
20-504	MEDICAL/HEALTH INSURANCE	25,500.00	24,903.53	21,500.00	18,420.42	26,500.00	
20-506	WORKMAN'S COMP INSURANCE	3,632.01	7,660.72	7,400.00	6,220.72	11,150.00	
520-507	UNEMPLOYMENT INSURANCE	800.00	599.60	450.00	405.29	450.00	
20-5071	GASB REQUIREMENT	0.00	0.00	20,000.00	0.00	20,000.00	
20-510	OVERTIME	676.19	803.78	1,000.00	214.62	500.00	
*** EXPENDITURE CATEGORY TOTAL ***		185,501.00	149,963.80	165,030.00	122,307.40	176,570.00	
SUPPLIES							
520-601	OFFICE SUPPLIES	1,577.27	1,195.73	1,250.00	1,250.00	1,250.00	
20-602	FUEL & LUBE	848.23	1,655.15	2,600.00	2,094.36	2,700.00	
20-609	MISCELLANEOUS EXPENSES	4,939.52	5,576.68	6,970.00	6,181.07	7,000.00	
*** EXPENDITURE CATEGORY TOTAL ***		7,365.02	8,427.56	10,820.00	9,525.43	10,950.00	
MISCELLANEOUS							
520-701	UTILITIES - COMM. CENTER	0.00	0.00	2,200.00	1,847.16	2,500.00	
20-702	DUES & SUBSCRIPTIONS	315.00	889.52	1,100.00	599.00	700.00	
20-703	PUBLICATION EXPENSES	1,456.11	1,665.60	1,500.00	484.23	1,500.00	
520-704	COPYING & PRINTING	1,453.25	799.97	1,400.00	1,082.16	1,400.00	
20-705	POSTAGE	1,600.00	2,481.00	3,000.00	2,926.41	3,000.00	
20-706	TRAVEL & TRAINING	2,462.85	2,486.78	4,500.00	2,956.85	4,500.00	
520-7061	MILEAGE RE-IMBURSEMENT	414.22	321.51	300.00	156.51	300.00	
520-708	INSURANCE - LIAB & PROP	28,138.59	35,708.91	45,000.00	35,492.08	43,000.00	
*** EXPENDITURE CATEGORY TOTAL ***		35,840.02	44,353.29	59,000.00	45,544.40	56,900.00	
UTSIDE SERVICES							
20-773	LEGAL SERVICES	16,008.00	16,008.00	16,000.00	13,340.00	16,000.00	
520-774	AUDIT & ACCOUNTING SERVIC	11,409.00	11,388.00	15,200.00	11,725.00	12,500.00	
20-775	OTHER CONTRACT SERVICES	9,495.70	15,801.42	17,600.00	11,301.99	15,000.00	
20-7751	CHAMBER OF COMMERCE	3,600.00	1,800.00	2,500.00	0.00	1,000.00	
520-776	PERMIT FEE PAYMENTS	280.00	348.00	400.00	192.00	500.00	
520-7761	CREDIT CARD FEES	0.00	0.00	1,000.00	750.51	2,500.00	
20-778	911 PMTS-CLEVELAND COUNTY	608.59	566.64	600.00	427.09	600.00	
520-779	GRANT EXPENSE	0.00	0.00	0.00	0.00	0.00	
** EXPENDITURE CATEGORY TOTAL ***		41,401.29	45,912.06	53,300.00	37,736.59	48,100.00	

BUDGET WORKSHEET
APRIL 30TH, 2014

10 -GENERAL FUND
?0-ADMINISTRATION
?PARTMENT EXPENSES

ACCT NO# ACCT NAME	ACTUAL YEAR H2	ACTUAL YEAR H1	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
MAINTENANCE						
?20-7911 COMMUNITY CENTER BLDG. MAINT.	0.00	0.00	2,000.00	1,540.62	2,000.00	
?20-792 VEHICLE MAINTENANCE	87.95	284.62	400.00	368.50	500.00	
*** EXPENDITURE CATEGORY TOTAL ***	87.95	284.62	2,400.00	1,909.12	2,500.00	
CAPITAL OUTLAY						
520-801 CAPITAL OUTLAY	0.00	0.00	20,200.00	11,000.00	20,000.00	
?20-802 CAPITAL EXPENSE ACCRUAL	3,000.00	3,000.00	3,000.00	2,500.00	2,500.00	
*** EXPENDITURE CATEGORY TOTAL ***	3,000.00	3,000.00	23,200.00	13,500.00	22,500.00	
?EBT SERVICE PAYMENTS						
520-901 NOTE PAYMENTS	16,173.11	14,586.26	14,650.00	12,047.44	10,000.00	
520-902 INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00	
*** EXPENDITURE CATEGORY TOTAL ***	16,173.11	14,586.26	14,650.00	12,047.44	10,000.00	
*** DEPARTMENT TOTAL ***	289,368.39	266,527.59	328,400.00	242,570.38	327,520.00	

BUDGET WORKSHEET
APRIL 30TH, 2014

10 -GENERAL FUND
30-POLICE
EPARTMENT EXPENSES

ACCT NO#	ACCT NAME	ACTUAL YEAR H2	ACTUAL YEAR H1	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
ERSONNEL SERVICES							
30-501	SALARIES & WAGES	293,257.47	301,998.45	288,925.00	244,554.39	304,700.00	
530-5011	EMPLOYEE BONUS	15,500.00	15,500.00	14,875.00	14,875.00	14,875.00	
530-5012	LONGEVITY PAY	6,450.00	7,440.00	8,700.00	6,270.00	9,250.00	
30-502	FICA - EMPLOYER	26,219.36	26,367.72	26,000.00	22,256.22	29,200.00	
30-503	RETIREMENT - EMPLOYER	31,417.17	30,565.77	30,500.00	26,730.42	32,575.00	
530-504	MEDICAL/HEALTH INSURANCE	114,987.27	127,882.35	116,000.00	98,072.96	120,000.00	
30-506	WORKMAN'S COMP INSURANCE	8,818.80	22,024.72	29,000.00	28,615.32	40,000.00	
30-507	UNEMPLOYMENT INSURANCE	2,499.89	2,450.61	3,000.00	1,680.70	2,875.00	
530-508	AUTO ALLOWANCE	0.00	0.00	0.00	0.00	0.00	
30-509	CLOTHING ALLOWANCE	2,882.77	1,325.05	2,000.00	1,146.84	2,000.00	
30-510	OVERTIME	28,910.65	21,563.98	31,400.00	26,692.45	30,000.00	
530-512	SALARIES & WAGES - COPS	0.00	0.00	0.00	0.00	0.00	
** EXPENDITURE CATEGORY TOTAL ***		530,943.38	557,118.65	550,400.00	470,894.30	585,475.00	
SUPPLIES							
30-602	FUEL & LUBE	31,989.19	31,933.65	29,000.00	23,838.53	27,000.00	
30-603	SUPPLIES & PARTS	10,063.59	8,647.40	8,000.00	6,179.70	7,500.00	
530-609	MISCELLANEOUS EXPENSES	1,898.41	1,296.64	1,500.00	605.35	1,200.00	
530-631	DONATION EXP. - COMM. OUTREAC	0.00	1,213.96	1,119.00	776.28	343.00	
30-6311	DONATIONS - K-9 / EQUIP. PURC	0.00	0.00	3,337.00	0.00	3,337.00	
30-6312	DONATION EXP. - EQUIPMENT	0.00	0.00	0.00	0.00	0.00	
** EXPENDITURE CATEGORY TOTAL ***		43,951.19	43,091.65	42,956.00	31,399.86	39,380.00	
MISCELLANEOUS							
30-701	UTILITIES	10,490.73	10,782.45	11,000.00	8,554.82	11,000.00	
30-703	PUBLICATION EXPENSES	0.00	34.65	100.00	0.00	100.00	
530-704	COPYING & PRINTING	0.00	0.00	600.00	148.43	400.00	
530-706	TRAVEL & TRAINING	2,504.02	2,694.05	3,200.00	2,176.44	3,700.00	
30-7061	MILEAGE REIMBURSEMENT	261.75	399.40	500.00	0.00	300.00	
30-708	INSURANCE - LIAB & PROP	0.00	0.00	0.00	0.00	0.00	
** EXPENDITURE CATEGORY TOTAL ***		13,256.50	13,910.55	15,400.00	10,879.69	15,500.00	
LEASES							
30-710	RENTAL & LEASE PAYMENTS	4,200.00	4,200.00	4,400.00	3,500.00	4,400.00	
*** EXPENDITURE CATEGORY TOTAL ***		4,200.00	4,200.00	4,400.00	3,500.00	4,400.00	
UTSIDE SERVICES							
30-773	LEGAL SERVICES	0.00	1,000.00	0.00	0.00	1,000.00	
530-775	OTHER CONTRACT SERVICES	7,249.58	8,264.05	10,000.00	6,269.25	10,000.00	
30-7751	JUVENILE INT. CENTER	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	
*** EXPENDITURE CATEGORY TOTAL ***		12,249.58	14,264.05	15,000.00	11,269.25	16,000.00	

BUDGET WORKSHEET

10 -GENERAL FUND APRIL 30TH, 2014

?0-POLICE

EPARTMENT EXPENSES

ACCT NO#	ACCT NAME	ACTUAL YEAR H2	ACTUAL YEAR H1	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
MAINTENANCE							
30-791	BUILDING MAINTENANCE	3,209.58	1,875.23	2,000.00	1,325.01	2,000.00	
30-792	VEHICLE MAINTENANCE	19,629.56	20,957.88	17,250.00	14,694.99	17,980.00	
530-793	EQUIPMENT MAINTENANCE	4,113.63	1,698.08	2,000.00	888.40	2,000.00	
** EXPENDITURE CATEGORY TOTAL ***		26,952.77	24,531.19	21,250.00	16,908.40	21,980.00	
CAPITAL OUTLAY							
30-801	CAPITAL OUTLAY	10,391.00	19,013.00	17,850.00	17,850.00	2,000.00	
*** EXPENDITURE CATEGORY TOTAL ***		10,391.00	19,013.00	17,850.00	17,850.00	2,000.00	
EBT SERVICE PAYMENTS							
530-901	NOTE PAYMENTS	10,262.04	2,873.38	1,200.00	918.80	1,200.00	
530-902	INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00	
** EXPENDITURE CATEGORY TOTAL ***		10,262.04	2,873.38	1,200.00	918.80	1,200.00	
** DEPARTMENT TOTAL ***		652,206.46	679,002.47	668,456.00	563,620.30	685,935.00	

BUDGET WORKSHEET

10 -GENERAL FUND APRIL 30TH, 2014

`1-FIRE

EPARTMENT EXPENSES

ACCT NO#	ACCT NAME	ACTUAL YEAR H2	ACTUAL YEAR H1	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
ERSONNEL SERVICES							
31-502	FICA - EMPLOYER	819.10	612.83	1,000.00	408.60	1,000.00	
531-503	RETIREMENT - EMPLOYER	0.00	0.00	0.00	0.00	0.00	
531-504	MEDICAL/HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	
31-506	WORKMAN'S COMP INSURANCE	197.32	957.62	1,400.00	622.10	1,400.00	
531-507	UNEMPLOYMENT INSURANCE	91.00	70.49	100.00	46.60	100.00	
531-509	PROTECT. CLOTHING ALLOW.	960.00	786.74	7,800.00	6,298.28	3,500.00	
** EXPENDITURE CATEGORY TOTAL ***		2,067.42	2,427.68	10,300.00	7,375.58	6,000.00	
UPPLIES							
31-602	FUEL & LUBE	2,992.38	4,161.21	4,300.00	1,904.62	4,300.00	
531-603	SUPPLIES & PARTS	2,307.15	1,381.86	3,400.00	2,530.04	3,400.00	
531-609	MISCELLANEOUS EXPENSES	2,538.47	1,924.89	1,900.00	1,683.90	1,900.00	
** EXPENDITURE CATEGORY TOTAL ***		7,838.00	7,467.96	9,600.00	6,118.56	9,600.00	
ISCELLANEOUS							
31-701	UTILITIES	5,393.49	5,742.98	7,000.00	5,570.62	7,000.00	
531-702	DUES & SUBSCRIPTIONS	2,092.00	1,800.00	4,300.00	2,644.00	4,300.00	
31-706	TRAVEL & TRAINING	40.00	60.00	200.00	0.00	200.00	
31-708	INSURANCE - LIAB & PROP	0.00	0.00	0.00	0.00	0.00	
*** EXPENDITURE CATEGORY TOTAL ***		7,525.49	7,602.98	11,500.00	8,214.62	11,500.00	
UTSIDE SERVICES							
531-771	VOLUNTEER SERVICES	15,830.00	13,401.41	15,000.00	10,690.00	15,000.00	
31-775	OTHER CONTRACT SERVICES	0.00	223.92	350.00	279.90	350.00	
*** EXPENDITURE CATEGORY TOTAL ***		15,830.00	13,625.33	15,350.00	10,969.90	15,350.00	
AINTENANCE							
531-791	BUILDING MAINTENANCE	282.16	139.50	2,000.00	809.86	2,000.00	
531-792	VEHICLE MAINTENANCE	2,515.62	5,304.59	4,300.00	2,106.31	4,000.00	
31-793	EQUIPMENT MAINTENANCE	3,385.35	1,613.17	3,500.00	2,775.73	3,500.00	
*** EXPENDITURE CATEGORY TOTAL ***		6,183.13	7,057.26	9,800.00	5,691.90	9,500.00	
APITAL OUTLAY							
531-801	CAPITAL OUTLAY	12,502.01	16,911.00	5,700.00	5,639.18	10,000.00	
531-8011	CAPITAL ACCRUAL-SAVINGS	0.00	0.00	0.00	0.00	0.00	
*** EXPENDITURE CATEGORY TOTAL ***		12,502.01	16,911.00	5,700.00	5,639.18	10,000.00	

BUDGET WORKSHEET

10 -GENERAL FUND APRIL 30TH, 2014

31-FIRE

DEPARTMENT EXPENSES

ACCT NO# ACCT NAME	ACTUAL YEAR H2	ACTUAL YEAR H1	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
DEBT SERVICE PAYMENTS						
31-901 NOTE PAYMENTS	0.00	0.00	0.00	0.00	0.00	
31-902 INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00	
*** EXPENDITURE CATEGORY TOTAL ***	0.00	0.00	0.00	0.00	0.00	
*** DEPARTMENT TOTAL ***	51,946.05	55,092.21	62,250.00	44,009.74	61,950.00	

BUDGET WORKSHEET

10 -GENERAL FUND APRIL 30TH, 2014

32-CIVIL DEFENSE

EPARTMENT EXPENSES

ACCT NO#	ACCT NAME	ACTUAL YEAR H2	ACTUAL YEAR H1	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
ERSONNEL SERVICES							
32-502	FICA - EMPLOYER	0.00	0.00	0.00	0.00	0.00	
	*** EXPENDITURE CATEGORY TOTAL ***	0.00	0.00	0.00	0.00	0.00	
UTSIDE SERVICES							
532-775	OTHER CONTRACT SERVICES	3,361.00	0.00	0.00	0.00	3,600.00	
	** EXPENDITURE CATEGORY TOTAL ***	3,361.00	0.00	0.00	0.00	3,600.00	
AINTENANCE							
32-793	EQUIPMENT MAINTENANCE	0.00	0.00	3,600.00	2,011.94	0.00	
	*** EXPENDITURE CATEGORY TOTAL ***	0.00	0.00	3,600.00	2,011.94	0.00	
APITAL OUTLAY							
532-801	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	
	** EXPENDITURE CATEGORY TOTAL ***	0.00	0.00	0.00	0.00	0.00	
	** DEPARTMENT TOTAL ***	3,361.00	0.00	3,600.00	2,011.94	3,600.00	

BUDGET WORKSHEET
APRIL 30TH, 2014

10 -GENERAL FUND
-EMS
PARTMENT EXPENSES

ACCT NO# ACCT NAME	ACTUAL YEAR H2	ACTUAL YEAR H1	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
TSIDE SERVICES						
3-775 OTHER CONTRACT SERVICES	84,871.00	83,898.00	87,000.00	69,967.00	87,000.00	
* EXPENDITURE CATEGORY TOTAL ***	84,871.00	83,898.00	87,000.00	69,967.00	87,000.00	
*** DEPARTMENT TOTAL ***	84,871.00	83,898.00	87,000.00	69,967.00	87,000.00	
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BUDGET WORKSHEET

10 -GENERAL FUND APRIL 30TH, 2014

40-STREET

EPARTMENT EXPENSES

ACCT NO#	ACCT NAME	ACTUAL YEAR H2	ACTUAL YEAR H1	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
ERSONNEL SERVICES							
40-501	SALARIES & WAGES	26,427.89	33,622.90	28,050.00	23,081.01	30,000.00	
540-5011	EMPLOYEE BONUS	1,250.00	1,875.00	1,250.00	1,250.00	1,250.00	
540-5012	LONGEVITY PAY	360.00	480.00	600.00	450.00	750.00	
40-502	FICA - EMPLOYER	2,250.81	2,832.09	3,100.00	1,960.36	2,600.00	
40-503	RETIREMENT - EMPLOYER	2,942.26	2,887.98	3,100.00	2,523.66	3,200.00	
540-504	MEDICAL/HEALTH INSURANCE	8,955.94	14,734.13	15,750.00	13,012.73	17,650.00	
40-506	WORKMAN'S COMP INSURANCE	859.36	1,915.20	3,200.00	3,110.36	3,550.00	
40-507	UNEMPLOYMENT INSURANCE	149.56	259.51	400.00	128.36	225.00	
540-509	CLOTHING ALLOWANCE	34.00	0.00	200.00	59.01	200.00	
40-510	OVERTIME	1,384.62	1,042.37	2,000.00	845.62	500.00	
*** EXPENDITURE CATEGORY TOTAL ***		44,614.44	59,649.18	57,650.00	46,421.11	59,925.00	
UPPLIES							
40-602	FUEL & LUBE	4,074.25	5,108.73	4,600.00	3,597.04	5,000.00	
540-603	SUPPLIES & PARTS	7,087.12	7,499.70	9,800.00	8,338.15	10,000.00	
** EXPENDITURE CATEGORY TOTAL ***		11,161.37	12,608.43	14,400.00	11,935.19	15,000.00	
ISCELLANEOUS							
40-708	INSURANCE - LIAB & PROP	0.00	0.00	0.00	0.00	0.00	
*** EXPENDITURE CATEGORY TOTAL ***		0.00	0.00	0.00	0.00	0.00	
EASES							
540-710	RENTAL & LEASE PAYMENTS	0.00	0.00	0.00	0.00	0.00	
** EXPENDITURE CATEGORY TOTAL ***		0.00	0.00	0.00	0.00	0.00	
OUTSIDE SERVICES							
40-775	OTHER CONTRACT SERVICES	400.00	264.00	0.00	0.00	0.00	
*** EXPENDITURE CATEGORY TOTAL ***		400.00	264.00	0.00	0.00	0.00	
AINTENANCE							
540-792	VEHICLE MAINTENANCE	2,246.06	384.63	650.00	302.89	1,000.00	
40-793	EQUIPMENT MAINTENANCE	5,116.74	2,020.02	2,200.00	1,934.88	2,500.00	
*** EXPENDITURE CATEGORY TOTAL ***		7,362.80	2,404.65	2,850.00	2,237.77	3,500.00	
APITAL OUTLAY							
40-801	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	500.00	
** EXPENDITURE CATEGORY TOTAL ***		0.00	0.00	0.00	0.00	500.00	

BUDGET WORKSHEET
10 -GENERAL FUND APRIL 30TH, 2014
0-STREET
EPARTMENT EXPENSES

ACCT NO#	ACCT NAME	ACTUAL YEAR H2	ACTUAL YEAR H1	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
	DEBT SERVICE PAYMENTS						
40-901	NOTE PAYMENTS	0.00	0.00	0.00	0.00	0.00	
40-902	INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00	
	*** EXPENDITURE CATEGORY TOTAL ***	0.00	0.00	0.00	0.00	0.00	
	*** DEPARTMENT TOTAL ***	63,538.61	74,926.26	74,900.00	60,594.07	78,925.00	

BUDGET WORKSHEET

10 -GENERAL FUND APRIL 30TH, 2014

42-PARKS

EPARTMENT EXPENSES

ACCT NO#	ACCT NAME	ACTUAL YEAR H2	ACTUAL YEAR H1	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
ERSONNEL SERVICES							
42-501	SALARIES & WAGES	0.00	0.00	300.00	0.00	1,100.00	
542-502	FICA - EMPLOYER	0.00	0.00	25.00	0.00	100.00	
542-510	OVERTIME	0.00	0.00	0.00	0.00	0.00	
** EXPENDITURE CATEGORY TOTAL ***		0.00	0.00	325.00	0.00	1,200.00	
UPPLIES							
42-602	FUEL & LUBE	600.00	1,232.04	1,200.00	786.68	1,200.00	
542-603	SUPPLIES & PARTS	1,193.87	3,360.21	3,250.00	2,407.89	3,250.00	
42-6031	DONATION EXP. - PARKS & RECR.	0.00	0.00	47,459.00	5,600.88	39,625.00	
42-6032	DONATION EXP. - PARKS/PLAYGRN	0.00	0.00	3,624.00	0.00	3,650.00	
*** EXPENDITURE CATEGORY TOTAL ***		1,793.87	4,592.25	55,533.00	8,795.45	47,725.00	
EASES							
542-710	RENTAL & LEASE PAYMENTS	0.00	0.00	0.00	0.00	0.00	
** EXPENDITURE CATEGORY TOTAL ***		0.00	0.00	0.00	0.00	0.00	
UTSIDE SERVICES							
42-775	OTHER CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00	
*** EXPENDITURE CATEGORY TOTAL ***		0.00	0.00	0.00	0.00	0.00	
AINTENANCE							
542-793	EQUIPMENT MAINTENANCE	1,082.15	555.43	1,500.00	907.24	1,500.00	
42-7931	SPLASH PAD MAINTENANCE	0.00	0.00	175.00	0.00	500.00	
42-7932	BLDG. MAINT. - BATHROOMS	0.00	0.00	500.00	53.30	500.00	
*** EXPENDITURE CATEGORY TOTAL ***		1,082.15	555.43	2,175.00	960.54	2,500.00	
CAPITAL OUTLAY							
542-801	CAPITAL OUTLAY	0.00	4,868.57	0.00	0.00	0.00	
** EXPENDITURE CATEGORY TOTAL ***		0.00	4,868.57	0.00	0.00	0.00	
** DEPARTMENT TOTAL ***		2,876.02	10,016.25	58,033.00	9,755.99	51,425.00	

BUDGET WORKSHEET
APRIL 30TH, 2014

10 -GENERAL FUND
99-BAD DEBTS
EPARTMENT EXPENSES

ACCT NO# ACCT NAME	ACTUAL YEAR H2	ACTUAL YEAR H1	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
RANSFERS TO OTHER FUNDS						
99-999 BAD DEBT WRITE-OFF	(21.12)	0.00	200.00	(8.74)	200.00	
*** EXPENDITURE CATEGORY TOTAL ***	(21.12)	0.00	200.00	(8.74)	200.00	
*** DEPARTMENT TOTAL ***	(21.12)	0.00	200.00	(8.74)	200.00	
** TOTAL EXPENSES ***	1,148,146.41	1,169,462.78	1,282,839.00	992,520.68	1,296,555.00	
EVENUES OVER (UNDER) EXPENDITURES	(4,490.98)	8,092.86	(4,018.00)	0.00	1,445.00	

*** END OF REPORT ***

LEXINGTON LIGHT FUND
2014-2015 BUDGET

BUDGET SUMMARY

	+2011-2012 ACTUAL	+2012-2013 ACTUAL	+2013-2014 BUDGET	+2014-2015 BUDGET
REVENUES				
ELECTRIC	$1,442,481	$1,496,773	$1,745,000	$1,745,000
COPIER/CHECK FEES	$1,613	$2,020	$2,000	$2,500
LATE FEES	$15,404	$24,001	$23,000	$25,000
MISCELLANEOUS	$1,705	$596	$1,000	$2,500
REIMBURSEMENT	$10,496	$0	$0	$0
FEMA/OEM	$0	$27,675	$0	$0
INTEREST	$3,444	$2,429	$4,000	$1,000
BAD DEBTS RECOV.	$0	$0	$0	$0
TOTAL REVENUE	$1,475,143	$1,553,494	$1,775,000	$1,776,000
FUND BALANCE	$77,100	$36,305	$0	$75,000
LPWA TRANSFER	$0	$0	$0	$0
RESERVE FOR ENCUMBRANCES	$0	$0	$0	$0
TOTAL REVENUES	$1,552,243	$1,589,799	$1,775,000	$1,851,000
EXPENDITURES				
ADMINISTRATION	$174,512	$130,819	$135,800	$138,012
ELECTRIC	$975,003	$1,046,064	$1,130,600	$1,145,125
TOTAL DEPT.EXP.	$1,149,515	$1,176,883	$1,266,400	$1,283,137
CAPITAL PROJECTS	$517	$1,680	$27,000	$10,000
BAD DEBT CHG. OFF	-$142	$0	$500	$500
DEBT SERVICE	$9,834	$9,834	$10,000	$22,000
DEPRECIATION	$30,001	$28,902	$0	$0
LPWA TRANSFER	$0	$0	$0	$0
GENERAL FUND TRANS.	$362,500	$372,500	$465,000	$530,000
TOTAL EXPENDITURES	$1,552,225	$1,589,799	$1,768,900	$1,845,637
NEGATIVE FUND BALANCE UNDESIGNATED FUNDS	$18	$0	$6,100	$5,363

LLFS ORW

BUDGET WORKSHEET

50 -LIGHT FUND APRIL 30TH, 2014

FINANCIAL SUMMARY

ACCT NO# ACCT NAME	ACTUAL YEAR H2	ACTUAL YEAR H1	CURRENT BUDGET BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
EVENUE SUMMARY						
00-REVENUE	1,475,143.09	1,553,494.24	1,775,758.00	1,329,538.70	1,776,000.00	
*** TOTAL REVENUES ***	1,475,143.09	1,553,494.24	1,775,758.00	1,329,538.70	1,776,000.00	
EXPENDITURE SUMMARY						
0-ADMINISTRATION	205,012.86	161,400.45	139,013.00	101,654.99	140,012.00	
50-ELECTRIC	984,854.50	1,055,898.35	1,165,600.00	887,826.95	1,175,125.00	
75-TRANSFERS	362,500.00	372,500.00	465,000.00	351,750.00	530,000.00	
9-BAD DEBTS	(141.71)	0.00	500.00	0.00	500.00	
** TOTAL EXPENDITURES ***	1,552,225.65	1,589,798.80	1,770,113.00	1,341,231.94	1,845,637.00	
EVENUES OVER (UNDER) EXPENDITURES	(77,082.56)	(36,304.56)	5,645.00	(11,693.24)	(69,637.00)	

BUDGET WORKSHEET

50 -LIGHT FUND APRIL 30TH, 2014

REVENUES

ACCT NO#	ACCT NAME	ACTUAL YEAR H2	ACTUAL YEAR H1	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
????							
===							
470	ELECTRIC CHARGES	1,442,480.71	1,496,772.68	1,745,000.00	1,303,610.63	1,745,000.00	
4471	RATE STABILIZATION	0.00	0.00	0.00	0.00	0.00	
500	LATE PAYMENT FEES	15,404.25	24,000.69	23,000.00	20,954.53	25,000.00	
550	COPIER & CHECK FEES	1,613.25	2,020.45	2,000.00	1,997.21	2,500.00	
4570	MISC. REVENUE	1,704.89	596.47	1,758.00	2,527.05	2,500.00	
4572	CASH LONG OR SHORT	0.00	0.00	0.00	7.02	0.00	
575	RE-IMBURSEMENT	0.00	0.00	0.00	0.00	0.00	
579	BAD DEBTS RECOVERED	0.00	0.00	0.00	24.33	0.00	
4600	INTEREST	3,444.16	2,428.59	4,000.00	417.93	1,000.00	
730	STATE GRANTS	0.00	0.00	0.00	0.00	0.00	
750	FEMA/OEM PAYMENTS	10,495.83	27,675.36	0.00	0.00	0.00	
4808	TRANSFER FROM LPWA FUND	0.00	0.00	0.00	0.00	0.00	
***	TOTAL REVENUES ***	1,475,143.09	1,553,494.24	1,775,758.00	1,329,538.70	1,776,000.00	
		============	============	============	============	============	

BUDGET WORKSHEET

50 -LIGHT FUND APRIL 30TH, 2014

0-ADMINISTRATION

EPARTMENT EXPENSES

ACCT NO#	ACCT NAME	ACTUAL YEAR H2	ACTUAL YEAR H1	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
ERSONNEL SERVICES							
20-501	SALARIES & WAGES	51,128.32	42,481.18	46,000.00	38,482.15	45,100.00	
520-5011	EMPLOYEE BONUS	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	
20-5012	LONGEVITY PAY	2,400.00	2,400.00	2,400.00	1,800.00	2,400.00	
20-502	FICA - EMPLOYER	4,067.02	3,441.13	3,700.00	3,082.19	4,000.00	
520-503	RETIREMENT - EMPLOYER	5,358.73	4,687.75	4,800.00	4,126.98	4,950.00	
520-504	MEDICAL/HEALTH INSURANCE	14,781.24	14,734.13	15,750.00	13,012.73	17,650.00	
20-506	WORKMAN'S COMP INSURANCE	1,487.26	3,352.60	3,700.00	3,110.36	5,450.00	
20-507	UNEMPLOYMENT INSURANCE	199.73	200.00	250.00	108.65	225.00	
520-510	OVERTIME	1,290.22	496.24	1,000.00	87.57	500.00	
**	EXPENDITURE CATEGORY TOTAL ***	82,212.52	73,293.03	79,100.00	65,310.63	81,775.00	
UPPLIES							
20-601	OFFICE SUPPLIES	518.73	269.59	600.00	368.47	500.00	
520-602	FUEL & LUBE	0.00	0.00	0.00	0.00	0.00	
520-609	MISCELLANEOUS EXPENSES	849.26	854.92	900.00	130.00	1,000.00	
20-6091	DONATION EXP. - EMPLOYEE FUND	0.00	0.00	1,263.00	1,125.76	137.00	
***	EXPENDITURE CATEGORY TOTAL ***	1,367.99	1,124.51	2,763.00	1,624.23	1,637.00	
ISCELLANEOUS							
520-701	UTILITIES	5,663.60	6,240.86	6,500.00	5,207.66	6,500.00	
520-702	DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	
20-703	PUBLICATION EXPENSES	0.00	0.00	0.00	0.00	0.00	
20-704	COPYING & PRINTING	619.26	318.85	1,000.00	523.61	1,000.00	
520-705	POSTAGE	4,978.50	6,432.50	7,000.00	3,000.46	6,000.00	
20-706	TRAVEL & TRAINING	0.00	10.00	200.00	199.00	400.00	
20-708	INSURANCE - LIAB & PROP	0.00	0.00	0.00	0.00	0.00	
520-709	FRANCHISE TAX	41,931.94	0.00	0.00	0.00	0.00	
**	EXPENDITURE CATEGORY TOTAL ***	53,193.30	13,002.21	14,700.00	8,930.73	13,900.00	
LEASES							
20-710	RENTAL & LEASE PAYMENTS	0.00	0.00	0.00	0.00	0.00	
***	EXPENDITURE CATEGORY TOTAL ***	0.00	0.00	0.00	0.00	0.00	
UTSIDE SERVICES							
520-7711	LEX SUMMER YOUTH PROGRAM	0.00	0.00	0.00	0.00	0.00	
20-7712	UNDESIGNATED FUNDS	0.00	0.00	5,000.00	0.00	5,000.00	
20-773	LEGAL SERVICES	3,996.00	3,996.00	4,000.00	3,330.00	4,000.00	
520-774	AUDIT & ACCOUNTING SERVIC	0.00	100.00	100.00	0.00	100.00	
520-775	OTHER CONTRACT SERVICES	0.00	50.00	100.00	0.00	100.00	
20-776	CREDIT CARD FEES	697.89	3,936.53	2,250.00	1,926.37	2,500.00	
***	EXPENDITURE CATEGORY TOTAL ***	4,693.89	8,082.53	11,450.00	5,256.37	11,700.00	

BUDGET WORKSHEET

50 -LIGHT FUND APRIL 30TH, 2014

?0-ADMINISTRATION

EPARTMENT EXPENSES

ACCT NO# ACCT NAME	ACTUAL YEAR H2	ACTUAL YEAR H1	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
MAINTENANCE						
20-791 BUILDING MAINTENANCE	2,344.18	3,352.32	4,000.00	1,374.91	4,000.00	
20-793 EQUIPMENT MAINTENANCE	30,700.00	31,963.92	25,000.00	19,158.12	25,000.00	
*** EXPENDITURE CATEGORY TOTAL ***	33,044.18	35,316.24	29,000.00	20,533.03	29,000.00	
CAPITAL OUTLAY						
520-801 CAPITAL OUTLAY	500.00	1,679.94	2,000.00	0.00	2,000.00	
** EXPENDITURE CATEGORY TOTAL ***	500.00	1,679.94	2,000.00	0.00	2,000.00	
EBT SERVICE PAYMENTS						
20-901 NOTE PAYMENTS	0.00	0.00	0.00	0.00	0.00	
520-902 INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00	
520-9021 DEPRECIATION EXPENSE	30,000.98	28,901.99	0.00	0.00	0.00	
** EXPENDITURE CATEGORY TOTAL ***	30,000.98	28,901.99	0.00	0.00	0.00	
** DEPARTMENT TOTAL ***	205,012.86	161,400.45	139,013.00	101,654.99	140,012.00	

BUDGET WORKSHEET

50 -LIGHT FUND APRIL 30TH, 2014

50-ELECTRIC

EPARTMENT EXPENSES

ACCT NO#	ACCT NAME	ACTUAL YEAR H2	ACTUAL YEAR H1	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
ERSONNEL SERVICES							
50-501	SALARIES & WAGES	88,905.46	91,508.69	94,500.00	80,726.46	94,500.00	
550-5011	EMPLOYEE BONUS	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	
550-5012	LONGEVITY PAY	2,730.00	2,640.00	3,000.00	2,160.00	3,150.00	
50-502	FICA - EMPLOYER	7,587.68	7,955.75	9,100.00	7,119.01	9,000.00	
550-503	RETIREMENT - EMPLOYER	10,038.00	10,531.05	10,850.00	9,327.47	11,200.00	
550-504	MEDICAL/HEALTH INSURANCE	21,919.23	30,882.57	27,000.00	21,497.89	31,250.00	
50-506	WORKMAN'S COMP INSURANCE	2,762.72	6,787.05	11,300.00	11,197.28	12,350.00	
50-507	UNEMPLOYMENT INSURANCE	574.34	599.83	700.00	349.64	675.00	
550-509	CLOTHING ALLOWANCE	921.18	3,787.22	3,200.00	2,788.49	3,900.00	
50-510	OVERTIME	5,000.00	6,971.36	8,500.00	7,107.85	10,000.00	
*** EXPENDITURE CATEGORY TOTAL ***		144,438.61	165,663.52	172,150.00	146,274.09	180,025.00	
UPPLIES							
550-602	FUEL & LUBE	3,503.35	3,102.65	4,000.00	2,823.65	3,500.00	
550-603	SUPPLIES & PARTS	13,605.52	20,615.26	20,850.00	9,414.55	25,000.00	
50-604	PURCHASE POWER - OMPA	480,743.56	542,526.26	574,500.00	422,851.69	509,000.00	
50-605	PURCHASE POWER - SPWA	318,173.34	302,501.68	348,000.00	280,070.66	413,000.00	
550-606	RATE STABILIZATION EXP.	0.00	0.00	0.00	0.00	0.00	
50-609	MISCELLANEOUS EXPENSES	665.41	804.78	1,000.00	807.93	1,000.00	
*** EXPENDITURE CATEGORY TOTAL ***		816,691.18	869,550.63	948,350.00	715,968.48	951,500.00	
ISCELLANEOUS							
50-702	DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	
550-706	TRAVEL & TRAINING	1,674.25	1,704.40	500.00	198.00	1,000.00	
** EXPENDITURE CATEGORY TOTAL ***		1,674.25	1,704.40	500.00	198.00	1,000.00	
EASES							
50-710	RENTAL & LEASE PAYMENTS	0.00	0.00	0.00	0.00	0.00	
*** EXPENDITURE CATEGORY TOTAL ***		0.00	0.00	0.00	0.00	0.00	
UTSIDE SERVICES							
550-772	ENGINEERING SERVICES	0.00	0.00	0.00	0.00	0.00	
50-775	OTHER CONTRACT SERVICES	3,219.47	2,963.86	3,000.00	1,964.00	3,000.00	
*** EXPENDITURE CATEGORY TOTAL ***		3,219.47	2,963.86	3,000.00	1,964.00	3,000.00	
AINTENANCE							
550-791	BUILDING MAINTENANCE	582.00	100.94	600.00	0.00	600.00	
550-792	VEHICLE MAINTENANCE	2,919.39	1,234.02	4,000.00	1,342.30	4,000.00	
50-793	EQUIPMENT MAINTENANCE	5,478.24	4,846.62	5,000.00	1,338.78	5,000.00	
*** EXPENDITURE CATEGORY TOTAL ***		8,979.63	6,181.58	9,600.00	2,681.08	9,600.00	

BUDGET WORKSHEET

50 -LIGHT FUND APRIL 30TH, 2014

50-ELECTRIC

DEPARTMENT EXPENSES

ACCT NO# ACCT NAME	ACTUAL YEAR H2	ACTUAL YEAR H1	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
CAPITAL OUTLAY						
550-801 CAPITAL OUTLAY	17.00	0.00	22,000.00	12,546.00	8,000.00	
550-8011 CAPITAL ACCRUAL-SAVINGS	0.00	0.00	0.00	0.00	0.00	
*** EXPENDITURE CATEGORY TOTAL ***	17.00	0.00	22,000.00	12,546.00	8,000.00	
DEBT SERVICE PAYMENTS						
550-901 NOTE PAYMENTS	9,834.36	9,834.36	10,000.00	8,195.30	22,000.00	
550-902 INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00	
*** EXPENDITURE CATEGORY TOTAL ***	9,834.36	9,834.36	10,000.00	8,195.30	22,000.00	
*** DEPARTMENT TOTAL ***	984,854.50	1,055,898.35	1,165,600.00	887,826.95	1,175,125.00	

BUDGET WORKSHEET
APRIL 30TH, 2014

50 -LIGHT FUND
75-TRANSFERS
DEPARTMENT EXPENSES

ACCT NO#	ACCT NAME	ACTUAL YEAR H2	ACTUAL YEAR H1	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
TRANSFERS TO OTHER FUNDS							
75-990	TRANSFER TO GENERAL FUND	362,500.00	372,500.00	465,000.00	351,750.00	530,000.00	
*** EXPENDITURE CATEGORY TOTAL ***		362,500.00	372,500.00	465,000.00	351,750.00	530,000.00	
*** DEPARTMENT TOTAL ***		362,500.00	372,500.00	465,000.00	351,750.00	530,000.00	

BUDGET WORKSHEET
APRIL 30TH, 2014

50 -LIGHT FUND
9-BAD DEBTS
EPARTMENT EXPENSES

ACCT NO# ACCT NAME	ACTUAL YEAR H2	ACTUAL YEAR H1	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
RANSFERS TO OTHER FUNDS						
99-999 BAD DEBT WRITE-OFF	(141.71)	0.00	500.00	0.00	500.00	
** EXPENDITURE CATEGORY TOTAL ***	(141.71)	0.00	500.00	0.00	500.00	
*** DEPARTMENT TOTAL ***	(141.71)	0.00	500.00	0.00	500.00	
** TOTAL EXPENSES ***	1,552,225.65	1,589,798.80	1,770,113.00	1,341,231.94	1,845,637.00	
EVENUES OVER (UNDER) EXPENDITURES	(77,082.56)	(36,304.56)	5,645.00	0.00	(69,637.00)	

*** END OF REPORT ***

LEXINGTON PUBLIC WORKS AUTHORITY
2014-2015 BUDGET

BUDGET SUMMARY

	+2011-2012 ACTUAL	+2012-2013 ACTUAL	+2013-2014 BUDGET	+2014-2015 BUDGET
REVENUES				
WATER	$364,207	$354,678	$375,000	$460,000
SEWER	$171,592	$175,218	$170,000	$240,000
REFUSE	$177,801	$177,801	$178,000	$178,000
PENALTY	$9,356	$13,289	$11,500	$14,500
WATER TAPS	$200	$400	$1,350	$1,350
SEWER TAPS	$25	$75	$250	$500
RECONNECT FEES	$3,220	$4,265	$4,000	$4,000
MISC. REVENUE	$8	$4	$116,000	$0
INTEREST	$929	$1,291	$1,000	$500
TRANSFER/GENERAL	$0	$593	$0	$0
STATE GRANT	$0	$0	$115,000	$0
SUB-TOTAL	$727,338	$727,614	$972,100	$898,850
FUND BALANCE	$110,000	$75,016	$0	0
RESERVE FOR ENCUMBRANCES				
TOTAL REVENUES	$837,338	$802,630	$972,100	$898,850
EXPENDITURES				
TRUSTEES/ ADMINISTRATION	$31,452	$16,448	$21,500	$22,375
WATER	$168,973	$145,501	$191,600	$175,350
WASTEWATER	$43,725	$42,368	$46,275	$120,900
SANITATION	$155,202	$153,150	$155,000	$155,000
SUB-TOTAL	$399,352	$357,467	$414,375	$473,625
CAPITAL PROJECTS	$339	$893	$270,500	$30,000
CAPITAL SAVINGS	$5,000	$5,000	$5,000	$5,000
DEPRECIATION	$91,991	$91,991	$0	$0
BAD DEBT CHG. OFF	-$154	$0	$300	$500
DEBT SERVICE	$7,471	$8,119	$46,000	$143,600
LIGHT FUND TRANSFER	$0	$0	$0	$0
GENERAL FUND TRANSF.	$333,000	$339,160	$234,000	$234,000
TOTAL EXPENDITURES	$836,999	$802,630	$970,175	$886,725
NEGATIVE FUND BALANCE				
UNDESIGNATED FUNDS	$339	$0	$1,925	$12,125

LPWAS.QPW

BUDGET WORKSHEET

51 -LPWA FUND APRIL 30TH, 2014

FINANCIAL SUMMARY

ACCT NO# ACCT NAME	ACTUAL YEAR H2	ACTUAL YEAR H1	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
EVENUE SUMMARY						
00-REVENUE	727,338.05	727,614.09	999,550.00	849,394.42	898,850.00	
*** TOTAL REVENUES ***	727,338.05	727,614.09	999,550.00	849,394.42	898,850.00	
EXPENDITURE SUMMARY						
0-ADMINISTRATION	131,541.14	116,559.24	66,000.00	36,940.42	22,375.00	
60-WATER	173,684.05	150,500.53	457,750.00	374,590.26	300,350.00	
70-WASTEWATER	43,725.47	43,260.87	84,575.00	73,239.99	174,500.00	
5-TRANSFERS	333,000.00	339,160.00	234,000.00	195,000.00	234,000.00	
0-SANITATION	155,201.91	153,149.54	155,000.00	112,202.44	155,000.00	
99-BAD DEBTS	(153.79)	0.00	300.00	(74.40)	500.00	
*** TOTAL EXPENDITURES ***	836,998.78	802,630.18	997,625.00	791,898.71	886,725.00	
REVENUES OVER (UNDER) EXPENDITURES	(109,660.73)	(75,016.09)	1,925.00	57,495.71	12,125.00	

BUDGET WORKSHEET

51 -LPWA FUND APRIL 30TH, 2014

REVENUES

ACCT NO#	ACCT NAME	ACTUAL YEAR H2	ACTUAL YEAR H1	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
????							
===							
420	WATER CHARGES	364,206.66	354,677.87	375,000.00	283,334.56	460,000.00	
4430	SEWER CHARGES	171,592.32	175,218.49	170,000.00	142,246.94	240,000.00	
4440	SANITATION CHARGES	177,800.66	177,800.71	178,000.00	149,941.94	178,000.00	
501	RE-CONNECT/TRANSFER FEES	3,220.00	4,265.00	4,000.00	3,165.00	4,000.00	
4502	LATE PAYMENT FEES-WATER	4,898.41	7,007.74	6,000.00	5,897.53	7,500.00	
4503	LATE PAYMENT FEES-SEWER	2,491.73	3,480.07	3,000.00	2,921.31	4,000.00	
504	LATE PAYMENT FEES-TRASH	1,965.68	2,801.64	2,500.00	2,424.99	3,000.00	
520	WATER TAP FEES	200.00	400.00	1,350.00	450.00	1,350.00	
4530	SEWER TAP FEES	25.00	75.00	250.00	360.00	500.00	
560	RENTS & ROYALTIES	0.00	0.00	0.00	0.00	0.00	
570	MISC. REVENUE	8.40	3.75	130,000.00	130,005.00	0.00	
4600	INTEREST	929.19	1,290.82	1,000.00	197.15	500.00	
4730	STATE GRANTS	0.00	0.00	128,450.00	128,450.00	0.00	
804	TRANSFER FROM GENERAL	0.00	593.00	0.00	0.00	0.00	
805	TRANSFER FROM LIGHT FUND	0.00	0.00	0.00	0.00	0.00	
4809	TRANSFER FROM RESTR. STREETS	0.00	0.00	0.00	0.00	0.00	
***	TOTAL REVENUES ***	727,338.05	727,614.09	999,550.00	849,394.42	898,850.00	

BUDGET WORKSHEET
APRIL 30TH, 2014

51 -LPWA FUND
20-ADMINISTRATION
EPARTMENT EXPENSES

ACCT NO#	ACCT NAME	ACTUAL YEAR H2	ACTUAL YEAR H1	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
ERSONNEL SERVICES							
20-501	SALARIES & WAGES	9,000.00	9,000.00	9,000.00	7,500.00	9,000.00	
520-5012	LONGEVITY PAY	0.00	0.00	0.00	0.00	0.00	
520-502	FICA - EMPLOYER	688.77	688.79	800.00	573.93	750.00	
20-506	WORKMAN'S COMP INSURANCE	198.32	478.80	3,200.00	3,110.36	1,000.00	
20-507	UNEMPLOYMENT INSURANCE	99.80	97.40	100.00	69.80	125.00	
**	EXPENDITURE CATEGORY TOTAL ***	9,986.89	10,264.99	13,100.00	11,254.09	10,875.00	
SUPPLIES							
20-601	OFFICE SUPPLIES	954.28	481.45	600.00	380.41	600.00	
20-609	MISCELLANEOUS EXPENSES	225.00	236.89	250.00	196.86	300.00	
***	EXPENDITURE CATEGORY TOTAL ***	1,179.28	718.34	850.00	577.27	900.00	
ISCELLANEOUS							
520-702	DUES & SUBSCRIPTIONS	0.00	0.00	100.00	0.00	100.00	
20-703	PUBLICATION EXPENSES	0.00	0.00	0.00	0.00	0.00	
20-704	COPYING & PRINTING	1,303.68	469.45	1,000.00	500.00	1,000.00	
520-705	POSTAGE	0.00	0.00	1,000.00	0.00	1,000.00	
520-706	TRAVEL & TRAINING	0.00	0.00	0.00	0.00	0.00	
20-708	INSURANCE - LIAB & PROP	0.00	0.00	0.00	0.00	0.00	
20-709	FRANCHISE TAX	13,985.66	0.00	0.00	0.00	0.00	
**	EXPENDITURE CATEGORY TOTAL ***	15,289.34	469.45	2,100.00	500.00	2,100.00	
LEASES							
20-710	RENTAL & LEASE PAYMENTS	0.00	0.00	0.00	0.00	0.00	
***	EXPENDITURE CATEGORY TOTAL ***	0.00	0.00	0.00	0.00	0.00	
UTSIDE SERVICES							
20-773	LEGAL SERVICES	3,996.00	3,996.00	4,000.00	3,330.00	4,000.00	
520-774	AUDIT & ACCOUNTING SERVIC	1,000.00	1,000.00	1,750.00	1,750.00	2,000.00	
20-775	OTHER CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00	
20-776	CREDIT CARD FEES	0.00	0.00	2,100.00	1,846.18	2,500.00	
***	EXPENDITURE CATEGORY TOTAL ***	4,996.00	4,996.00	7,850.00	6,926.18	8,500.00	
MAINTENANCE							
520-791	BUILDING MAINTENANCE	0.00	0.00	100.00	0.00	0.00	
**	EXPENDITURE CATEGORY TOTAL ***	0.00	0.00	100.00	0.00	0.00	

BUDGET WORKSHEET
APRIL 30TH, 2014

51 -LPWA FUND
?0-ADMINISTRATION
EPARTMENT EXPENSES

ACCT NO# ACCT NAME	ACTUAL YEAR H2	ACTUAL YEAR H1	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
CAPITAL OUTLAY						
20-801 CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	
*** EXPENDITURE CATEGORY TOTAL ***	0.00	0.00	0.00	0.00	0.00	
EBT SERVICE PAYMENTS						
520-901 NOTE PAYMENTS	0.00	0.00	24,300.00	0.00	0.00	
520-9011 NOTE PMT - CONT. FUND	0.00	0.00	0.00	0.00	0.00	
20-902 INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00	
20-9021 DEPRECIATION EXPENSE	91,991.05	91,991.05	0.00	0.00	0.00	
520-9022 LOAN FEE EXPENSE	0.00	0.00	0.00	0.00	0.00	
520-903 OWRB NOTE PAYMENTS	8,098.58	8,119.41	17,700.00	17,682.88	0.00	
*** EXPENDITURE CATEGORY TOTAL ***	100,089.63	100,110.46	42,000.00	17,682.88	0.00	
** DEPARTMENT TOTAL ***	131,541.14	116,559.24	66,000.00	36,940.42	22,375.00	

BUDGET WORKSHEET
51 -LPWA FUND APRIL 30TH, 2014
60-WATER
EPARTMENT EXPENSES

ACCT NO#	ACCT NAME	ACTUAL YEAR H2	ACTUAL YEAR H1	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
ERSONNEL SERVICES							
60-501	SALARIES & WAGES	50,006.30	49,913.38	52,700.00	42,781.16	52,900.00	
560-5011	EMPLOYEE BONUS	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	
560-5012	LONGEVITY PAY	3,000.00	3,120.00	3,300.00	2,430.00	3,400.00	
60-502	FICA - EMPLOYER	4,710.15	4,727.03	4,700.00	3,968.85	5,250.00	
60-503	RETIREMENT - EMPLOYER	6,071.32	6,179.25	6,100.00	5,107.05	6,550.00	
560-504	MEDICAL/HEALTH INSURANCE	22,776.71	25,239.00	27,000.00	22,237.69	30,900.00	
60-506	WORKMAN'S COMP INSURANCE	1,780.04	3,830.40	5,000.00	4,976.56	7,150.00	
60-507	UNEMPLOYMENT INSURANCE	399.63	383.37	600.00	244.32	450.00	
560-509	CLOTHING ALLOWANCE	68.50	167.50	250.00	209.18	250.00	
560-510	OVERTIME	6,064.24	6,258.58	6,000.00	4,169.16	6,000.00	
***	EXPENDITURE CATEGORY TOTAL ***	97,376.89	102,318.51	108,150.00	88,623.97	115,350.00	
UPPLIES							
60-602	FUEL & LUBE	5,942.08	6,375.79	6,500.00	5,102.62	6,500.00	
560-603	SUPPLIES & PARTS	12,570.19	14,876.77	14,950.00	11,000.91	14,000.00	
60-606	WATER PURCHASED	19,663.33	2,055.53	5,700.00	0.00	0.00	
***	EXPENDITURE CATEGORY TOTAL ***	38,175.60	23,308.09	27,150.00	16,103.53	20,500.00	
ISCELLANEOUS							
560-701	UTILITIES	4,152.83	4,234.93	5,500.00	4,517.86	5,000.00	
560-702	DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	
60-706	TRAVEL & TRAINING	992.78	987.29	1,000.00	0.00	1,000.00	
***	EXPENDITURE CATEGORY TOTAL ***	5,145.61	5,222.22	6,500.00	4,517.86	6,000.00	
EASES							
560-710	RENTAL & LEASE PAYMENTS	0.00	0.00	0.00	0.00	0.00	
**	EXPENDITURE CATEGORY TOTAL ***	0.00	0.00	0.00	0.00	0.00	
OUTSIDE SERVICES							
60-775	OTHER CONTRACT SERVICES	9,447.23	8,914.66	10,000.00	8,033.45	10,000.00	
***	EXPENDITURE CATEGORY TOTAL ***	9,447.23	8,914.66	10,000.00	8,033.45	10,000.00	
AINTENANCE							
560-791	BUILDING MAINTENANCE	977.38	0.00	1,000.00	373.64	1,000.00	
560-792	VEHICLE MAINTENANCE	1,740.01	1,690.68	2,500.00	1,766.00	2,500.00	
60-793	EQUIPMENT MAINTENANCE	16,110.51	4,046.81	22,000.00	13,279.17	20,000.00	
***	EXPENDITURE CATEGORY TOTAL ***	18,827.90	5,737.49	25,500.00	15,418.81	23,500.00	

BUDGET WORKSHEET

51 -LPWA FUND APRIL 30TH, 2014

[?]0-WATER

[?]EPARTMENT EXPENSES

ACCT NO#	ACCT NAME	ACTUAL YEAR H2	ACTUAL YEAR H1	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
CAPITAL OUTLAY							
[?]60-801	CAPITAL OUTLAY	338.68	0.00	257,450.00	235,115.00	10,000.00	
[?]60-8011	CAPITAL ACCRUAL-SAVINGS	4,999.56	4,999.56	5,000.00	4,166.30	5,000.00	
*** EXPENDITURE CATEGORY TOTAL ***		5,338.24	4,999.56	262,450.00	239,281.30	15,000.00	
[?]EBT SERVICE PAYMENTS							
560-901	NOTE PAYMENTS	(627.42)	0.00	18,000.00	2,611.34	110,000.00	
[?]60-902	INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00	
*** EXPENDITURE CATEGORY TOTAL ***		(627.42)	0.00	18,000.00	2,611.34	110,000.00	
*** DEPARTMENT TOTAL ***		173,684.05	150,500.53	457,750.00	374,590.26	300,350.00	

BUDGET WORKSHEET
APRIL 30TH, 2014

51 -LPWA FUND
70-WASTEWATER
DEPARTMENT EXPENSES

ACCT NO#	ACCT NAME	ACTUAL YEAR H2	ACTUAL YEAR H1	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
PERSONNEL SERVICES							
570-501	SALARIES & WAGES	14,999.92	14,999.92	16,000.00	12,692.24	15,500.00	
570-5011	EMPLOYEE BONUS	625.00	625.00	625.00	625.00	625.00	
570-5012	LONGEVITY PAY	0.00	0.00	0.00	0.00	0.00	
570-502	FICA - EMPLOYER	1,195.45	1,195.45	1,300.00	1,018.89	1,300.00	
570-503	RETIREMENT - EMPLOYER	0.00	0.00	0.00	0.00	0.00	
570-504	MEDICAL/HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	
570-506	WORKMAN'S COMP INSURANCE	394.68	957.56	1,300.00	1,244.12	1,800.00	
570-507	UNEMPLOYMENT INSURANCE	156.26	156.26	250.00	115.87	175.00	
570-509	CLOTHING ALLOWANCE	0.00	0.00	0.00	0.00	0.00	
570-510	OVERTIME	0.00	0.00	0.00	0.00	0.00	
*** EXPENDITURE CATEGORY TOTAL ***		17,371.31	17,934.19	19,475.00	15,696.12	19,400.00	
SUPPLIES							
570-602	FUEL & LUBE	0.00	0.00	0.00	0.00	0.00	
570-603	SUPPLIES & PARTS	3,268.69	3,093.20	5,000.00	4,143.16	5,000.00	
570-609	MISCELLANEOUS EXPENSES	500.00	108.75	2,000.00	0.00	2,000.00	
*** EXPENDITURE CATEGORY TOTAL ***		3,768.69	3,201.95	7,000.00	4,143.16	7,000.00	
MISCELLANEOUS							
570-701	UTILITIES	1,044.00	1,215.00	1,500.00	1,269.00	1,600.00	
570-702	DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	
570-706	TRAVEL & TRAINING	613.00	450.00	400.00	0.00	400.00	
*** EXPENDITURE CATEGORY TOTAL ***		1,657.00	1,665.00	1,900.00	1,269.00	2,000.00	
LEASES							
570-710	RENTAL & LEASE PAYMENTS	0.00	0.00	0.00	0.00	0.00	
*** EXPENDITURE CATEGORY TOTAL ***		0.00	0.00	0.00	0.00	0.00	
OUTSIDE SERVICES							
570-775	OTHER CONTRACT SERVICES	6,673.37	4,148.83	36,000.00	34,042.27	67,000.00	
*** EXPENDITURE CATEGORY TOTAL ***		6,673.37	4,148.83	36,000.00	34,042.27	67,000.00	
MAINTENANCE							
570-791	BUILDING MAINTENANCE	0.00	0.00	200.00	0.00	500.00	
570-792	VEHICLE MAINTENANCE	0.00	0.00	0.00	0.00	0.00	
570-793	EQUIPMENT MAINTENANCE	14,255.10	15,417.79	15,000.00	13,311.62	25,000.00	
*** EXPENDITURE CATEGORY TOTAL ***		14,255.10	15,417.79	15,200.00	13,311.62	25,500.00	

BUDGET WORKSHEET

51 -LPWA FUND APRIL 30TH, 2014

70-WASTEWATER

EPARTMENT EXPENSES

ACCT NO# ACCT NAME	ACTUAL YEAR H2	ACTUAL YEAR H1	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
CAPITAL OUTLAY						
70-801 CAPITAL OUTLAY	0.00	893.11	5,000.00	4,777.82	20,000.00	
*** EXPENDITURE CATEGORY TOTAL ***	0.00	893.11	5,000.00	4,777.82	20,000.00	
EBT SERVICE PAYMENTS						
570-901 NOTE PAYMENTS	0.00	0.00	0.00	0.00	33,600.00	
570-902 INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00	
** EXPENDITURE CATEGORY TOTAL ***	0.00	0.00	0.00	0.00	33,600.00	
** DEPARTMENT TOTAL ***	43,725.47	43,260.87	84,575.00	73,239.99	174,500.00	

BUDGET WORKSHEET

51 -LPWA FUND APRIL 30TH, 2014

75-TRANSFERS

EPARTMENT EXPENSES

ACCT NO# ACCT NAME	ACTUAL YEAR H2	ACTUAL YEAR H1	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
RANSFERS TO OTHER FUNDS						
75-990 TRANSFER TO GENERAL FUND	333,000.00	339,160.00	234,000.00	195,000.00	234,000.00	
575-991 TRANSFER TO LIGHT FUND	0.00	0.00	0.00	0.00	0.00	
** EXPENDITURE CATEGORY TOTAL ***	333,000.00	339,160.00	234,000.00	195,000.00	234,000.00	
** DEPARTMENT TOTAL ***	333,000.00	339,160.00	234,000.00	195,000.00	234,000.00	

BUDGET WORKSHEET
APRIL 30TH, 2014

51 -LPWA FUND
80-SANITATION
DEPARTMENT EXPENSES

ACCT NO# ACCT NAME	ACTUAL YEAR H2	ACTUAL YEAR H1	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
PERSONNEL SERVICES						
580-511 EMPLOYEE BONUS	0.00	0.00	0.00	0.00	0.00	
*** EXPENDITURE CATEGORY TOTAL ***	0.00	0.00	0.00	0.00	0.00	
OUTSIDE SERVICES						
580-775 OTHER CONTRACT SERVICES	155,201.91	153,149.54	155,000.00	112,202.44	155,000.00	
*** EXPENDITURE CATEGORY TOTAL ***	155,201.91	153,149.54	155,000.00	112,202.44	155,000.00	
*** DEPARTMENT TOTAL ***	155,201.91	153,149.54	155,000.00	112,202.44	155,000.00	

BUDGET WORKSHEET

51 -LPWA FUND APRIL 30TH, 2014

99-BAD DEBTS

EPARTMENT EXPENSES

ACCT NO#	ACCT NAME	ACTUAL YEAR H2	ACTUAL YEAR H1	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
RANSFERS TO OTHER FUNDS							
99-999	BAD DEBT WRITE-OFF	(153.79)	0.00	300.00	(74.40)	500.00	
*** EXPENDITURE CATEGORY TOTAL ***		(153.79)	0.00	300.00	(74.40)	500.00	
*** DEPARTMENT TOTAL ***		(153.79)	0.00	300.00	(74.40)	500.00	
** TOTAL EXPENSES ***		836,998.78	802,630.18	997,625.00	791,898.71	886,725.00	
EVENUES OVER (UNDER) EXPENDITURES		(109,660.73)	(75,016.09)	1,925.00	0.00	12,125.00	

*** END OF REPORT ***

2014-2015 BUDGET

STREET SALES TAX FUND

REVENUES	+2011-2012 ACTUAL	+2012-2013 ACTUAL	+2013-2014 BUDGET	+2014-2015 BUDGET
FEMA/OEM	$0	$0	$100,000	$0
STATE GRANT	$0	$0	$0	$0
SALES TAX	$133,545	$143,908	$145,000	$150,000
INTEREST	$72	$21	$200	$200
SUB-TOTAL	$133,617	$143,929	$245,200	$150,200
LINE OF CREDIT	$0		$0	
FUND BALANCE	$0		$0	
TOTAL REVENUES	$133,617	$143,929	$245,200	$150,200
EXPENDITURES				
PERSONNEL SERVICES	$0	$0	$8,175	$0
DEBT SERVICE	$780	$0	$0	$0
SUPPLIES	$0	$0	$51,400	$0
ADMIN/ECONOMIC DEV.	$22,014	$56,652	$60,000	$75,000
OTHER CONTRACT SVC.	$0	$0	$40,425	$0
STREET PROJECTS	$31,846	$39,153	$85,200	$75,000
TOTAL EXPENDITURES	$54,640	$95,805	$245,200	$150,000
UNDESIGNATED FUNDS	$78,977	$48,124	$0	$200

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BUDGET WORKSHEET

21 -RESTRICTED SALES TAX FUND APRIL 30TH, 2014

FINANCIAL SUMMARY

ACCT NO# ACCT NAME	ACTUAL YEAR H2	ACTUAL YEAR H1	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
REVENUE SUMMARY						
00-REVENUE	133,617.19	143,928.92	245,200.00	178,308.38	150,200.00	
*** TOTAL REVENUES ***	133,617.19	143,928.92	245,200.00	178,308.38	150,200.00	
EXPENDITURE SUMMARY						
0-ADMINISTRATION	22,793.83	56,651.87	160,000.00	63,732.24	75,000.00	
40-MAINTENANCE	31,846.39	39,153.40	85,200.00	18,691.68	75,000.00	
75-TRANSFER TO OTHER FUN	0.00	0.00	0.00	0.00	0.00	
*** TOTAL EXPENDITURES ***	54,640.22	95,805.27	245,200.00	82,423.92	150,000.00	
REVENUES OVER (UNDER) EXPENDITURES	78,976.97	48,123.65	0.00	95,884.46	200.00	

BUDGET WORKSHEET

21 -RESTRICTED SALES TAX FUND APRIL 30TH, 2014

REVENUES

ACCT NO#	ACCT NAME	ACTUAL YEAR H2	ACTUAL YEAR H1	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
????							
===							
[illegible]100	SALES TAX	133,544.90	143,907.67	145,000.00	127,194.13	150,000.00	____________
4570	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0.00	____________
4600	INTEREST	72.29	21.25	200.00	0.00	200.00	____________
[illegible]730	STATE GRANTS	0.00	0.00	0.00	0.00	0.00	____________
[illegible]750	FEMA/OEM PMTS.	0.00	0.00	100,000.00	51,114.25	0.00	____________
4801	TRANSFER FROM GENERAL	0.00	0.00	0.00	0.00	0.00	____________
***	TOTAL REVENUES ***	133,617.19	143,928.92	245,200.00	178,308.38	150,200.00	

BUDGET WORKSHEET
21 -RESTRICTED SALES TAX FUND APRIL 30TH, 2014
?0-ADMINISTRATION
DEPARTMENT EXPENSES

ACCT NO# ACCT NAME	ACTUAL YEAR H2	ACTUAL YEAR H1	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
PERSONNEL SERVICES						
520-501 SALARIES & WAGES	0.00	0.00	7,500.00	4,380.00	0.00	
520-5012 LONGEVITY PAY	0.00	0.00	0.00	0.00	0.00	
520-502 FICA - EMPLOYER	0.00	0.00	600.00	335.10	0.00	
520-506 WORKMAN'S COMP INSURANCE	0.00	0.00	0.00	0.00	0.00	
520-507 UNEMPLOYMENT INSURANCE	0.00	0.00	75.00	25.05	0.00	
520-510 OVERTIME	0.00	0.00	0.00	0.00	0.00	
*** EXPENDITURE CATEGORY TOTAL ***	0.00	0.00	8,175.00	4,740.15	0.00	
SUPPLIES						
520-602 SHUTTLE BUS FUEL	0.00	0.00	1,400.00	309.21	0.00	
520-603 SR CITIZENS LUNCH PROGRAM	0.00	0.00	50,000.00	18,896.52	0.00	
*** EXPENDITURE CATEGORY TOTAL ***	0.00	0.00	51,400.00	19,205.73	0.00	
OUTSIDE SERVICES						
520-775 OTHER CONTRACT SERVICES	0.00	0.00	40,425.00	27,707.44	0.00	
520-776 ECONOMIC DEVELOPMENT	22,014.17	56,651.87	60,000.00	12,078.92	75,000.00	
*** EXPENDITURE CATEGORY TOTAL ***	22,014.17	56,651.87	100,425.00	39,786.36	75,000.00	
DEBT SERVICE PAYMENTS						
520-901 NOTE PAYMENTS	779.66	0.00	0.00	0.00	0.00	
520-902 INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00	
*** EXPENDITURE CATEGORY TOTAL ***	779.66	0.00	0.00	0.00	0.00	
*** DEPARTMENT TOTAL ***	22,793.83	56,651.87	160,000.00	63,732.24	75,000.00	

BUDGET WORKSHEET
APRIL 30TH, 2014

21 -RESTRICTED SALES TAX FUND
40-MAINTENANCE
DEPARTMENT EXPENSES

ACCT NO# ACCT NAME	ACTUAL YEAR H2	ACTUAL YEAR H1	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
MAINTENANCE						
540-790 STREET MAINTENANCE	31,846.39	39,153.40	85,200.00	18,691.68	75,000.00	
*** EXPENDITURE CATEGORY TOTAL ***	31,846.39	39,153.40	85,200.00	18,691.68	75,000.00	
*** DEPARTMENT TOTAL ***	31,846.39	39,153.40	85,200.00	18,691.68	75,000.00	

BUDGET WORKSHEET
APRIL 30TH, 2014

21 -RESTRICTED SALES TAX FUND
75-TRANSFER TO OTHER FUN
EPARTMENT EXPENSES

ACCT NO# ACCT NAME	ACTUAL YEAR H2	ACTUAL YEAR H1	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
RANSFERS TO OTHER FUNDS						
75-990 TRANSFER TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00	
575-992 TRANSFER TO LPWA	0.00	0.00	0.00	0.00	0.00	
** EXPENDITURE CATEGORY TOTAL ***	0.00	0.00	0.00	0.00	0.00	
** DEPARTMENT TOTAL ***	0.00	0.00	0.00	0.00	0.00	
** TOTAL EXPENSES ***	54,640.22	95,805.27	245,200.00	82,423.92	150,000.00	
EVENUES OVER (UNDER) EXPENDITURES	78,976.97	48,123.65	0.00	0.00	200.00	

*** END OF REPORT ***

2014-2015 BUDGET

STREET & ALLEY FUND

	+2011-2012 ACTUAL	+2012-2013 ACTUAL	+2013-2014 BUDGET	+2014-2015 BUDGET
REVENUES				
GASOLINE EXCISE TAX	$4,424	$3,692	$4,000	$4,000
COMMERCIAL VEH. TAX	$16,224	$14,044	$15,000	$15,000
STATE GRANT				
INTEREST	$20	0	$0	$0
SUB-TOTAL	$20,668	$17,736	$19,000	$19,000
FUND BALANCE	$0		$0	
TOTAL REVENUES	$20,668	$17,736	$19,000	$19,000
EXPENDITURES				
STREET MAINTENANCE	$5,959	$2,194	$19,000	$19,000
CAPITAL PROJECTS		$7,350		$0
DEBT SERVICE(CHIPPER)	$0	$0	$0	$0
TOTAL EXPENDITURES	$5,959	$9,544	$19,000	$19,000
UNDESIGNATED FUNDS	$14,709	$8,192	$0	$0

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BUDGET WORKSHEET
22 -STREET AND ALLEY FUND APRIL 30TH, 2014
FINANCIAL SUMMARY

ACCT NO# ACCT NAME	ACTUAL YEAR H2	ACTUAL YEAR H1	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
EVENUE SUMMARY						
00-REVENUE	20,668.21	17,736.13	19,000.00	17,344.50	19,000.00	
*** TOTAL REVENUES ***	20,668.21	17,736.13	19,000.00	17,344.50	19,000.00	
EXPENDITURE SUMMARY						
0-STREET AND ALLEY	5,958.77	9,543.83	19,000.00	4,160.20	19,000.00	
** TOTAL EXPENDITURES ***	5,958.77	9,543.83	19,000.00	4,160.20	19,000.00	
EVENUES OVER (UNDER) EXPENDITURES	14,709.44	8,192.30	0.00	13,184.30	0.00	

BUDGET WORKSHEET
APRIL 30TH, 2014

22 -STREET AND ALLEY FUND
REVENUES

ACCT NO#	ACCT NAME	ACTUAL YEAR H2	ACTUAL YEAR H1	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
????							
===							
600	INTEREST	19.68	0.00	0.00	0.00	0.00	____________
4710	GASOLINE EXCISE TAX	4,424.27	3,692.11	4,000.00	3,296.52	4,000.00	____________
4720	COMMERCIAL VEHICLE TAX	16,224.26	14,044.02	15,000.00	14,047.98	15,000.00	____________
730	STATE GRANTS	0.00	0.00	0.00	0.00	0.00	____________
***	TOTAL REVENUES ***	20,668.21	17,736.13	19,000.00	17,344.50	19,000.00	
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BUDGET WORKSHEET
APRIL 30TH, 2014

22 -STREET AND ALLEY FUND
'0-STREET AND ALLEY
EPARTMENT EXPENSES

ACCT NO# ACCT NAME	ACTUAL YEAR H2	ACTUAL YEAR H1	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET	BUDGET WORKSPACE
AINTENANCE						
40-790 STREET MAINTENANCE	5,958.77	2,193.83	19,000.00	4,160.20	19,000.00	
*** EXPENDITURE CATEGORY TOTAL ***	5,958.77	2,193.83	19,000.00	4,160.20	19,000.00	
CAPITAL OUTLAY						
540-801 CAPITAL OUTLAY	0.00	7,350.00	0.00	0.00	0.00	
** EXPENDITURE CATEGORY TOTAL ***	0.00	7,350.00	0.00	0.00	0.00	
EBT SERVICE PAYMENTS						
40-901 NOTE PAYMENTS	0.00	0.00	0.00	0.00	0.00	
*** EXPENDITURE CATEGORY TOTAL ***	0.00	0.00	0.00	0.00	0.00	
*** DEPARTMENT TOTAL ***	5,958.77	9,543.83	19,000.00	4,160.20	19,000.00	
** TOTAL EXPENSES ***	5,958.77	9,543.83	19,000.00	4,160.20	19,000.00	
EVENUES OVER (UNDER) EXPENDITURES	14,709.44	8,192.30	0.00	0.00	0.00	

*** END OF REPORT ***